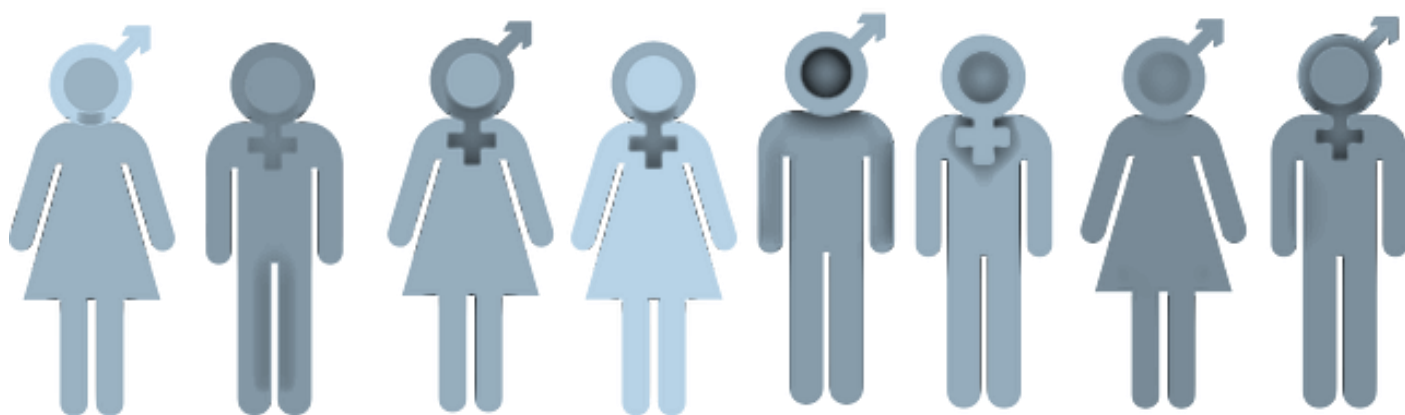




The study on *Gender Impact Aspect implementation in the State and Municipal Budgetary Processes*

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Preface

Gender equality in Latvia is an important and actual issue in many municipal and state structures. This has become even more topical, when Latvia entered to the European Union. Many Member States have paid significant attention to this aspect however for Latvia it is a relatively new.

Despite challenges in the research of such a new phenomenon and thanks to all the persons involved in this study it has become possible to study and develop appropriate and relevant recommendations for integration of this approach in the budgetary processes in Latvia.

The involvement of institutions, the Aizkraukle Municipality and the State Employment Agency, and their readiness to provides essential informative and practical support played the key role in the creation of the study.

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Summary

Gender equality has become an actual and widely researched topic across Europe. For many years, this issue was not addressed due to historical traditions and widely accepted social norms. However as soon as the issue was raised and researchers started to pay attention to this, it became obvious that gender inequality determines many fundamental problems that negatively affect both male and female population. Equally, negative impact was observed in economy and society in general. Situation in Latvia compared to other European countries is below average. Latvia currently is rated 18th in gender equality index developed by EIGE UN and other relevant and appropriate sources and theories. This clearly indicates that there are some significant problems in terms of gender equality and there are wide opportunities to improve the situation. As one of the tools that can be utilized for improvement is budget and budgeting process used at different institutions.

Based on the identification of the above problem a research on opportunities to develop gender budgeting in Latvia was conducted. This was done during the period July-December 2017 on behalf of Latvian Society Integration Foundation. The aim of the research was to analyze gender equality and related aspects in two institutions, namely Aizkraukle municipality and State Employment Agency. The research was particularly conducted on one budgetary program in Aizkraukle and 2 programs in State Employment Agency. These programs were focused on culture, sport and religion in Aizkraukle and training of the unemployed and job seekers in Latvia, as well as support for the training of the unemployed for the State Employment Agency.

The analysis of the above mentioned programs was based on widely accepted theories about gender budgeting and related issues. This includes budgeting as such, as well as different criteria, aspects and instruments that are involved in the budgeting process. The framework for the analysis was created based on the methodology developed by EIGE and UN for integrated approach for the implementation of the gender mainstreaming and gender equality. Based on the theoretical framework appropriate methodology was developed. This included secondary research, such as desk research and document analysis, analysis of budgetary programs, stakeholders' analysis, as well as primary research, including interviews, survey, focus group discussions and other relevant and appropriate methods. As a result of the thorough and integrated analysis the conclusions and recommendations were developed. The most important conclusions are the following:

- Gender equality aspects are not included in the budgeting process and there is insufficient attention paid to this issue.
- Data necessary for gender mainstreaming and gender equality improvement are not systematically collected, accumulated and used for planning.
- In general in Latvia there is still a dominating perception that inequality between male and female employees at work and during social activities is something acceptable and even positive. The stereotypes established during the previous years are not an obstacle and should not be eliminated.
- This holds true also when analyzing budgets of the SEA and Aizkraukle municipality. It can be concluded that in many cases attention paid to gender equality is insufficient leading to concerns about unequal distribution of the state or municipal financial resources.

- Interest and awareness of gender equality and importance of including this concept in planning documents, strategies and budgets is very limited in the institutions that were included in the research as well as other related institutions.
- There are no formal barriers to include gender equality aspect in the budgetary process and planning documents. However, there is no explicit demand from any other institutions that these aspects should be included.

Based on the research results and conclusions appropriate and relevant recommendations were developed that can be taken into account by Aizkraukle municipality as well as the SEA. Also the recommendations can be used by other comparable institutions. The most important recommendations are the following:

- Information campaigns should be run in order to inform and convince different stakeholders about gains and benefits from the inclusion of gender equality aspects into the planning.
- Gender equality can and should be taken into account during the planning process and the costs of implementation is comparatively low compared to the possible gains.
- Data on male and female participation in different events and activities should be collected, accumulated and used in the planning process.
- Different activities aimed at the improving gender equality should be constantly monitored and results should be used in the further planning and development.

In addition to the specific recommendations at the municipal and agency level some more general recommendations were developed for the state and political level. The most important ones to name are the following:

- Spread the information in order to raise awareness and understanding of the importance of gender equality issues.
- Improve the data collection procedures and statistical analysis by gender at all possible levels where data are available.
- Educate civil servants and other employees at different state and municipal institutions about the benefits of inclusion of gender equality aspects in budgetary and planning work.
- Conduct a permanent monitoring of the above mentioned activities. Based on the collected data further improve the decision-making process and ensure continuous improvement in the field of gender equality in Latvia.

Abbreviations used

UN	United Nations
CSB	Central Statistical Bureau
EIGE	European Institute for Gender Equality
EC	European Commission
EU	European Union
ESF	European Social Fund
MoF	Ministry of Finance
MoW	Ministry of Welfare
GEI	Gender Equality Index
GII	Gender Inequality Index
NATO	North Atlantic Treaty Organization
SEA	Employment State Agency
GNP	Gross national product
OECD	Organisation for Economic Co-operation and Development
UNICEF	United Nations Children's Fund

Terms used

Sex-role stereotypes	Views on attributes ascribed to females and males, which are based on prejudices, indiscriminate assumptions and non-objective assessment. Gender based discrimination is very frequently based on gender stereotypes denying representative of one or another gender opportunities to choose certain employment or behaviour ¹ .
Gender budgeting	The budget is evaluated from the gender perspective ascertaining how much a woman and a man benefit from existing and planned expenses, and whether gender equality is promoted ² .
Gender-sensitive	Gender sensitivity aims at understanding and taking account of the societal and cultural factors involved in gender-based exclusion and discrimination in the most diverse spheres of public and private life ³ .
Gender-sensitive monitoring and evaluation	A method of gender mainstreaming that integrates gender equality concerns into the evaluation objectives but also into the evaluation methodology, approaches and use. Gender-sensitive monitoring and evaluation is used to reveal whether a programme addresses the different priorities and needs of women and men, to assess if it has an impact on gender relations, and to determine the gender aspects that need to be integrated into monitoring and evaluation systems ⁴ .
Gender balance	Gender balance is commonly used in reference to human resources and equal participation of women and men in all areas of work, projects or programmes ⁵ .
Gender equality	A situation, when the role of men and women in the development of the community is perceived as equal, they enjoy equal rights and equal responsibility, they are ensured equality in access to resources and the possibilities of their use. The contribution of men and women to the benefit of the community and their problems are perceived as equal in significance. Gender equality means both <i>de jure</i> equality and <i>de facto</i> equality ⁶ .
Gender audit	The assessment of the extent to which gender equality is effectively institutionalised in policies, programmes, organisational structures and proceedings (including decision-making processes), and in the corresponding budgets ⁷ .

¹ Neimanis, A. (2003). Dzimumu līdztiesības principa integrēšana praksē. ANO Attīstības programmas pārstāvniecība Latvijā. Available here: http://www.lm.gov.lv/upload/dzimumu_lidztiesiba/neimanis_integresana_prakse.pdf

² Idem.

³ EIGE. Gender equality glossary and thesaurus. Available here: <http://eige.europa.eu/rdc/thesaurus/terms/1218>

⁴ EIGE. Gender equality glossary and thesaurus. Available here: <http://eige.europa.eu/rdc/thesaurus/terms/1217>

⁵ EIGE. Gender equality glossary and thesaurus. Available here: <http://eige.europa.eu/rdc/thesaurus/terms/1148>

⁶ LR Labklājības ministrija (2003). Konceptija dzimumu līdztiesības īstenošanai. Available here: www.lm.gov.lv/upload/petijumi/dzimumu_lidztiesiba.doc

⁷ EIGE. Gender equality glossary and thesaurus. Available here: <http://eige.europa.eu/rdc/thesaurus/terms/1145>

Gender equality index	A unique measurement tool that synthesises the complexity of gender equality as a multidimensional concept into a user-friendly and easily interpretable measure ⁸ .
Gender mainstreaming	The process of assessing the implications for women and men of any planned action (including legislation), policies or programmes, in all areas and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that women and men benefit equally and inequality is not perpetuated ⁹ .
Tool for gender mainstreaming	An operationalised instrument that can be used to shape largely different programmes, in terms of aims, approaches and dimensions ¹⁰ .
Best practices for gender equality	The accumulation and application of knowledge about what works and what does not work in terms of promoting gender equality and non-discrimination against women in different situations and contexts ¹¹ .
Unpaid work	Work that produces goods and services but which carries no direct remuneration or other form of payment, for example, housework and care work ¹² .
Indirect discrimination	Discrimination that occurs where an apparently neutral provision, criterion or practice would put persons of one sex at a particular disadvantage, unless that provision, criterion or practice is objectively justified by a legitimate aim, and the means for achieving that aim are appropriate and necessary ¹³ .
Gender blindness	The failure to recognise that the roles and responsibilities of women/girls and men/boys are ascribed to, or imposed upon, them in specific social, cultural, economic and political contexts ¹⁴ .
Sex-disaggregated data	Data collected and tabulated separately for women and men. They allow for the measurement of differences between women and men on various social and economic dimensions and are one of the requirements in obtaining gender statistics ¹⁵ .
Emancipation of women	The process, strategy and myriad efforts by which women have been striving to liberate themselves from the authority and control of men and traditional power structures, as well as to secure equal rights for women, remove gender discrimination from laws,

⁸ EIGE (2016). Eiropas Dzimumu līdztiesības institūts — īsumā par EIGE, Eiropas Savienības Publikāciju birojs, Luksemburga, p.12. Available here: <http://eige.europa.eu/sites/default/files/documents/mh0114718lvn.pdf>

⁹ Neimanis, A. (2003). Dzimumu līdztiesības principa integrēšana praksē. ANO Attīstības programmas pārstāvniecība Latvijā. Available here: http://www.lm.gov.lv/upload/dzimumu_lidztiesiba/neimanis_integresana_prakse.pdf

¹⁰ EIGE. Gender equality glossary and thesaurus. Available here: <http://eige.europa.eu/rdc/thesaurus/terms/1409>

¹¹ EIGE. Gender equality glossary and thesaurus. Available here: <http://eige.europa.eu/rdc/thesaurus/terms/1048>

¹² EIGE. Gender equality glossary and thesaurus. Available here: <http://eige.europa.eu/rdc/thesaurus/terms/1420>

¹³ EIGE. Gender equality glossary and thesaurus. Available here: <http://eige.europa.eu/rdc/thesaurus/terms/1253>

¹⁴ EIGE. Gender equality glossary and thesaurus. Available here: <http://eige.europa.eu/rdc/thesaurus/terms/1157>

¹⁵ EIGE. Gender equality glossary and thesaurus. Available here: <http://eige.europa.eu/gender-mainstreaming/methods-tools/sex-disaggregated-data>

	institutions and behavioural patterns, and set legal standards that shall promote their full equality with men ¹⁶ .
Gender pay gap	A percentage of men's earnings that represents the difference between the average gross hourly earnings of female and male employees ¹⁷ .

¹⁶ EIGE. Gender equality glossary and thesaurus. Available here: <http://eige.europa.eu/rdc/thesaurus/terms/1098>

¹⁷ EIGE. Gender equality glossary and thesaurus. Available here: <http://eige.europa.eu/rdc/thesaurus/terms/1196>

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Introduction

Sustainable development of the state is impossible without gender equality, as it secures positive impact on the economy and social well-being. The integration of gender equality aspects in different areas has significant benefits not only for the development of national economy, but also for the development of the society in general.

Gender mainstreaming is widely used to ensure comprehensive development of the state and to include gender equality aspects in policies. It envisages adherence to gender equality principles in all policy areas at all levels, especially in cases, when direct impact on the society is expected. Gender budgeting is one of the tools of gender mainstreaming. Even if laws and regulations guarantee equal rights, both genders do not always find themselves in an equal situation, because the resources and opportunities available to females and males might differ¹⁸. Therefore, the results of a budget, which is aware of and analyses gender needs, would be more equal, would offer user-friendly public services truly and completely reflecting the needs of target groups.

Gender equality is a comparatively new, yet actual issue for Latvia. This is largely determined by the integration of Latvia in the EU and the aspiration to reflect European Community values. Gender equality is defined both as one of the five fundamental values of the EU and as a goal in the EU policies ensuring equality between women and men in every EU field of action¹⁹. In the countries, where gender equality was initially set as a priority of policies (for example, in Norway and Sweden) practical integration of such an approach is expected to have less complications than in Latvia, where understanding of gender equality matters is improving year on year, but is still at a comparatively insufficient level.

The use of gender mainstreaming in Latvia has facilitated activity in the field of gender equality and has started to reshape the public opinion. This is vividly reflected in the gender equality index measured by the EIGE. The Latvian gender equality index score has grown from 53.4 in 2005 to 57.9 in 2017. Out of the six index domains, Latvia shows the most important increase in three index domains – money, time, health. Latvia is ranked 18th and has the best result among the Baltic countries. Nevertheless, the Latvian gender equality index score is still below the EU average (66.2).

In order to move towards successful and sustainable gender equality indicators in all areas, Latvia still has to reduce gender differences in the labour market (segregation by occupations); differences in regard to the financial resources and economic situation (payment inequality for the same work); economic and social activities should be evaluated by gender; gender disproportions in the political, social and economic areas should be reduced; differences between the level of education achieved by males and females should be reduced; gender stereotypes prevailing in the society should be reduced and unbalanced representation in the adoption of political and economic decisions should be reduced. These and other indicators are viewed in correlation with gender mainstreaming and targeted budgeting in order to reduce this disproportion. Having clarified the approach to economic resources by gender, such changes may be proposed and made, which will have a considerable effect on the planned

¹⁸ LR Labklājības ministrija. Situācija Latvijā un pasaulē. Lm.gov.lv. Available here: <http://www.lm.gov.lv/text/216>

¹⁹ Providus (2015). Dzimumu līdztiesība = ilgtspējīga attīstība. Providus.lv. Available here: <http://providus.lv/article/dzimumu-lidztiesiba-ilgtspējiga-attistiba1>

and planned optimum distribution of resources between women and men. This, in its turn, would ensure practical implementation of successful gender mainstreaming.

The current study is conducted in order to assess how to integrate the gender aspect in state and municipal budgetary processes. In order to achieve the goal of the study, two budget programmes were analysed by gender in 3 consecutive calendar years (2014, 2015 and 2016):

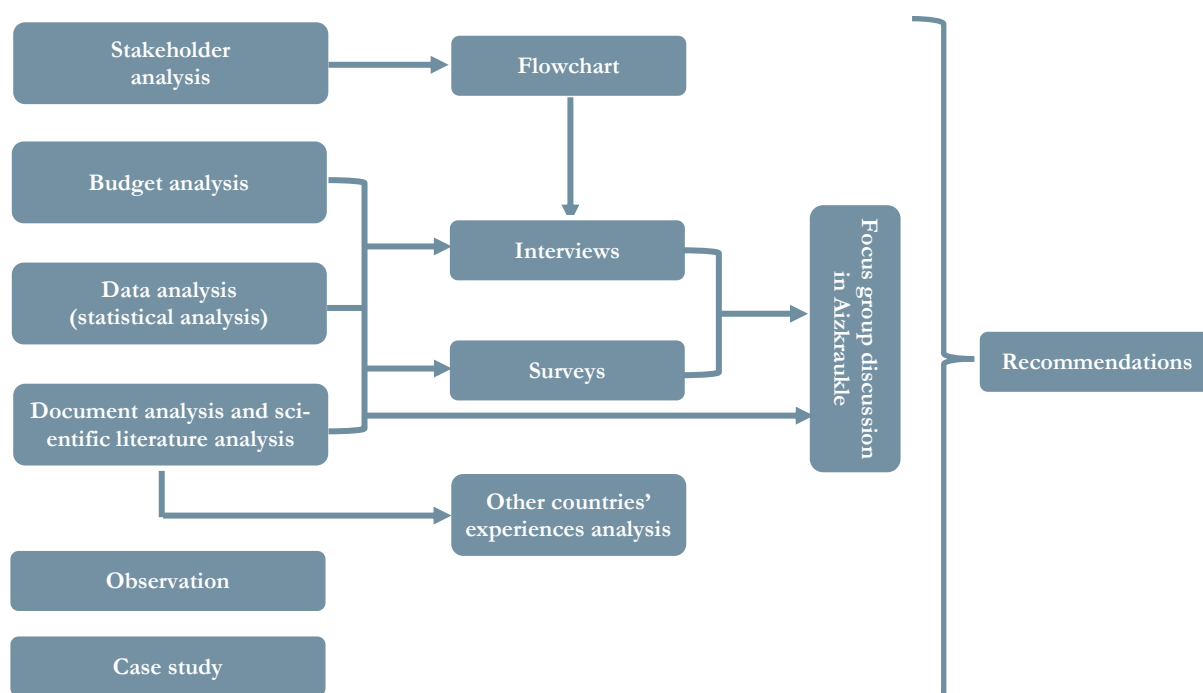
- 1) Aizkraukle Municipality Council budget category 08.000 'Recreation, culture, religion';
- 2) Active employment activity 'Professional training, requalification and improvement of qualification' of the MoW budget sub-programme 63.0700 'Projects implemented by the European Social Fund (ESF) (2014-2020)', which was organised in two, consecutive ESF projects 'Training for the unemployed and job seekers in Latvia – 2' and 'Support to the education of the unemployed'. The SEA was the beneficiary and implementer of both projects.

The study analyses in depth planning, adoption and spending processes of the above-mentioned budget programme and evaluates the impact of these processes on the situation of women and men in the field / sector, incl. assessment of how and whether the gender and role (in the society) affect the level of satisfaction with the received service, and identifying any challenges and obstacles preventing or restricting the target group of the budget programme / sub-programme from receiving the service(s). Representatives of the SEA, the Aizkraukle Municipality and the MoW were actively involved in the study in order to obtain as much detail as possible on the area being researched. Based on the results of the study, recommendations were prepared on the necessary changes in budgeting processes. Methodological recommendations for the improvement of national policy evaluation tools for the institutional budget efficiency analysis by gender were also developed. In addition, best practices of 5 countries (the Netherlands, Sweden, Norway, Finland and Ukraine) are summarised and an insight is given on the possibilities of application and adaptation of experiences of these countries to Latvia. The recommendations have been developed taking into account the institutional mechanism of implementation of Latvian gender equality for them to be used in research objects and in other state and municipal structures.

1. Description of methods used in the study and conduct of the study

This chapter describes the methods used in the study, for data acquisition and analysis. A combination of several quantitative and qualitative research methods was used to achieve the goal of the study. Thus the whole problem area is covered and the necessary validity and reliability of results is ensured. The methods used in the study are mutually reinforcing and complementary (see flowchart 1).

Flowchart 1: Link between research methods



Source: Created by authors

The study was organised in 3 consecutive stages:

Stage 1: Analysis of two budget programmes and related documents

The first stage included the **analysis of documents** and the **analysis of stakeholders** of the budget programmes. Using a traditional document analysis method, formal goals and visions of the institutions and politicians involved in the study, as well as the most important processes and officials involved were identified. As a part of **document analysis** information was obtained from different sources – scientific articles and researches, development planning documents, etc. in accordance with the goals of the study and budget programmes evaluated. **Stakeholder analysis** identified the parties (participants), who had most influence on the decision-making process in the budget programmes evaluated. In addition the interactions between the stakeholders was assessed. These stakeholders also will be the main users of recommendations of this study. A **flowchart** was used to graphically present

interactions between stakeholders and the decision-making process in the budget programmes being evaluated.

Stage 2: Observations, interviews and surveys

At the second stage of the study, according to the rules of the parallel triangulation with mixed research, **observations, surveys and interviews** were organised and in parallel data from different perspectives were collected. During the document analysis, the information obtained in the course of interviews and observations was verified against survey data to obtain assurance that the results obtained are credible and true.

Observations as a method were used in the Aizkraukle Municipality in order to obtain data about the decision-making process, organisation of events and activities, study the causal relationship between the decision-making process and its further effects, as well as to determine stereotypes and views of decision-makers. The researchers observed representatives of the municipality openly, when one of the activities of the budget programme being evaluated was planned. The use of observations allowed identifying and recording the processes, which were not identified during interviews and in document analysis.

Interviews were organised with representatives of the MoW, the SEA, the Aizkraukle Municipality Council, the Aizkraukle Municipality Culture House, and the Aizkraukle Municipality library for the purposes of getting in-depth information about the area researched, as well as ascertaining opinions and attitudes of the stakeholders. The methods of semi-structured interview and a direct interview were used. Interview questions were prepared in advance taking into account the theoretical framework with regard to gender budgeting. Interview data were used in the analysis of both budget programmes. For the list of interview questions see Annex 1.

Two **surveys** were organised within the study, and data of the annual customer satisfaction surveys organised by the SEA in 2014-2016 were used.

Survey of attendants of the events and activities organised by the Aizkraukle Municipality Council

- The survey aimed to ascertain satisfaction of attendants with cultural and sports activities, factors affecting participation in the activities, information channels, as well as to receive gender-based data. 141 respondents participated in the survey, of which 134 valid responses (99 women and 35 men) were selected for further analysis. For the survey questions see Annex 2 and Annex 3.

Electronic survey for organisers of trainings

- The survey aimed to reveal the opinion of SEA clients (organisers of trainings for the unemployed and job seekers) about the integration of the gender aspect in active employment activities, latest trends in trainings for the unemployed and job seekers and satisfaction of recipients of the service by gender. 14 largest training providers from different regions participated in the survey. For the survey questions see Annex 4.

Annual customer satisfaction survey organised by SEA

- Survey data were used to assess satisfaction of SEA clients with the received service 'Professional further training and professional development education programmes for the unemployed' and the most frequently used information channels. Overall, answers of 7,991 respondents from 2014-2016 were selected for the purposes of the study. For the survey questions see Annex 5.

Case study and foreign country best practices analysis were also conducted at the second stage of the study. **Case study** is used to describe planning of a specific activity within the framework of the budget programme being evaluated and best practices of other countries.

Foreign country best practices are used to reflect experiences of other countries in gender budgeting. Latvia is at a comparatively early stage of development in the field gender equality in comparison with many other EU and OECD countries. Therefore, experiences of other countries are widely used, when evaluating the possibilities of introducing gender budgeting in the budget programme analysed within the framework of the study and beyond. The analysis of best foreign practices was conducted taking into account the following criteria:

- a) Comparable socio-political trends in the countries – it is vital that Latvian socio-political trends are comparable with those of selected countries. Best practice countries are economically developed countries, members of international organisations (such as EU, NATO, OECD), or share historical experiences (for example, the country was part of the USSR).
- b) The countries have similar administrative systems. This condition is vital, because it should be possible to harmonise the policy instrument being transferred, which was used in the other country, with Latvian experiences and practices.
- c) For the process of transfer of policies and best practices to succeed, it is important to transfer policy instruments taking into account compatibility of administrative processes and decision-making processes in both countries (Latvia and best practice country).

The following countries were selected: The Netherlands, Sweden, Norway, Finland and Ukraine. In order to ensure comparability of the results of analysis, each selected country was analysed according to the following scheme:

1. Historical development of gender mainstreaming. The section includes a chronological description of the process over time in order to understand at which stages gender mainstreaming related activities were conducted.
2. Gender budgeting and main methods. The section includes a reflection of budgeting in best practice countries, viewing it together with the methods being used, and identifies implementation problems, which the country concerned faces during gender budgeting, if these problems are analysed in research documents, reports and statements of the country concerned. The problems and obstacles identified in other country allow, indeed, accurately modelling the recommendations on how to ensure gender budgeting.
3. Stakeholders and their duties. This section reflects stakeholders in decisions-making of the country concerned, which are involved in gender budgeting.
4. Summary. Conclusions reflect the main lessons, which it would be valuable to integrate in the Latvian policy cycle to ensure gender mainstreaming as successfully as possible.

Having analysed the primary research results obtained at the study stages described above, in the context with other secondary sources, an integrated analysis of all the results was conducted to develop recommendations on gender budgeting and implementation of such approach in Latvia.

Stage 3: Analysis of data and facts obtained as a result of qualitative and quantitative research

At this stage, previously obtained data were analysed and verified for the purposes of making valid and reliable statements about both budget programmes, conducted activities and effects. The focus was on the aspects related to gender equality and impact of the gender on the budgeting process. The mixed design approach that was used allowed obtaining data of different types and sources and then verifying them altogether. In addition, a **focus group discussion** was organised in Aizkraukle in order to check conclusions of researchers and proposals made, as well as to identify important information, which was not revealed as a result of interviews and document analysis. The focus group discussion was held on 14 November 2017 and 12 participants took part in it. The focus group discussions that were initially planned in the SEA for the analysis of the MoW budget sub-programme were replaced with surveys to ensure higher credibility and the possibility to disclose more unique information. The period covered by the study includes the past (2014-2016) and potential focus group participants, who participated in the activities conducted by the SEA, were no longer available and/or were unable to recall important facts. It should be emphasised that during the study the researchers faced insufficiency of data by gender, and it was very hard to obtain such data in focus group discussions, therefore, a survey (a questionnaire) was an alternative method to obtain the required data.

The selected study design – to review three consecutive years (2014-2016) and two budget programmes– may limit the use of the research data in other municipalities or state government institutions and other policy areas, because the focus of the study is narrow.

2. Literature review

This chapter summarises theoretical materials on integration of the gender dimension in budgeting processes of the state institutions and municipalities. The first section of the chapter provides definitions and explanations of the most important notions, a short summary of historical development of gender mainstreaming, as well as lists main prerequisites and review methods for the practical implementation of this approach. The second section of the chapter describes main benefits, stages and approaches in gender budgeting and characterises the role of municipalities in these processes.

The methods reviewed in the chapter can be used separately or in combinations with other methods. Their application depends on several aspects: country context, organisational specifics, problems identified and goals to be achieved, availability of data, and experience and capacity of the employees. A combination of several methods was used in this study to obtain profound information on the topic. As the methods described are intended for gender mainstreaming, they have been adapted in the study to make them usable in gender budgeting.

2.1. Gender mainstreaming and its historical development

Gender equality issues pervade the lives of women and men. Gender shapes individual's opportunities, needs and access to resources, therefore, gender equality issues have economic as well as social implications. There is a growing awareness of the importance of gender equality around the world, in particular in policy-making. Policies and measures in various areas of life affect women and men in different ways, and policies and plans need to be designed according to the needs of both genders.²⁰

Gender differences and characteristics need to be taken into account so that women and men are able to get fully involved in social and economic processes. This will help to create an environment fostering the involvement and self-fulfilment. Gender mainstreaming is a strategy enabling the achievement of this goal.

Gender mainstreaming is described as a process or strategy envisaging the inclusion of the gender dimension and the gender equality principle in all policy areas and sectors. According to the UN, gender mainstreaming is the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that women and men benefit equally and inequality is not perpetuated²¹. Similarly, the Nordic Council of Ministers has defined gender mainstreaming as a strategy for the inclusion of the gender dimension and the gender equality principle in all actions and in all spheres of policies²². Furthermore, in the report of the Council of Europe of 1998 gender mainstreaming is characterised as '(re)organisation, improvement, development and evaluation of policy processes, so that a gender

²⁰ Budlender, D., Sharp, R., and the Commonwealth Secretariat (1998). How to do a gender-sensitive budget analysis: Contemporary research and practice, Australian Agency for International Development, Canberra and the Commonwealth Secretariat, London, p.19. Available here: http://www.femtech.at/sites/default/files/How_to_do_a_gender-sensitive_budget_analysis.pdf

²¹ United Nations General Assembly (1997). Report of Economic and Social Council for 1997, A/52/3. Available here: <http://www.un.org/documents/ga/docs/52/plenary/a52-3.htm>

²² The Nordic Council of Ministers. Gender Equality Creates Sustainable Societies. Norden.org. Available here: <http://www.norden.org/en/theme/former-themes/theme-2012/rio-20-1/welfare-and-equality/gender-equality-creates-sustainable-societies/>

equality perspective is incorporated in all policies at all levels and at all stages, by the actors involved in policy-making²³. Gender mainstreaming means that all the ideas and decisions should be analysed from the gender perspective to get a clear understanding on how the specific decision or idea affects women and men²⁴. Using this approach, more effective decisions are made, more efficient and targeted measures are planned, the social justice principle is observed, as well as fair and sustainable state development is ensured^{25,26}.

Despite growing understanding of gender equality issues, gender mainstreaming is a comparatively new concept. Since the very beginning, the EU considered gender equality an important aspect of sustainability and development. Article 119 of the Treaty of Rome provides that men and women should receive equal pay for equal work²⁷. Although the coverage of this article is quite narrow, it symbolises the first step towards historical changes – implementation of gender equality.

The Fourth World Conference on Women organised by the UN in 1995 in Beijing may be considered a catalyst of gender mainstreaming. It resulted in the adoption of the Beijing Declaration and Platform for Action, which recognised the rights of women and of girls as an undeniable part of human rights²⁸. It states that outdated gender roles and failure to mainstream a gender perspective in all economic analysis and planning are serious causes of gender inequality and delay eradication of poverty²⁹. The document emphasises that in reducing poverty it is necessary to promote an active and visible policy of mainstreaming a gender perspective in all policies and programmes, so that, before decisions are taken, an analysis is made of the effects for women and men, respectively.³⁰ Shortly thereafter, the EU included this approach in its policy documents, thus moving to comprehensive gender mainstreaming. In the communication of the European Commission of 1996 gender equality is recognised as a basic principle of democracy and respect for humankind, and a key to obtaining lasting development³¹. At the same time, it is noted that practical implementation of this basic principle requires systematic changes.

Gender mainstreaming was enshrined in the Treaty of Amsterdam adopted in 1999, Articles 2 and 3 of which update several articles of the Treaty of Rome for the purposes of strengthening commitment of Member States to ensure the gender mainstreaming in order to promote sustainable development and growth, harmony in the society and improvement of living standards³². Gender mainstreaming in the Treaty of Amsterdam means ‘simultaneous mobilisation of legal instruments, financial resources

²³ Council of Europe (1998). Gender Mainstreaming. Conceptual Framework, Methodology and Presentation of Good Practices, EG-S-MS (98) 2, p.18. Available here: <http://www.unhcr.org/3c160b06a.pdf>

²⁴ United Nations General Assembly (1997). Report of Economic and Social Council for 1997, A/52/3. Available here: <http://www.un.org/documents/ga/docs/52/plenary/a52-3.htm>

²⁵ Berggren, M., Nikula, V., and Silvell, M. (2003). Step by Step. Strategic work with gender mainstreaming, København Nordiska ministerrådet, p.28

²⁶ Leach, M., Metha, L., Prabhakaran, P. (2016). Gender Equality and Sustainable Development: A Pathways Approach. Discussion paper, UN Women. Available here: <http://www.unwomen.org/-/media/headquarters/attachments/sections/library/publications/2016/dps-gender-equality-sustainable-development.pdf?la=en&vs=5218>

²⁷ The Treaty of Rome (1957), p.43. Available here: https://ec.europa.eu/romania/sites/romania/files/tratatul_de_la_roma.pdf

²⁸ United Nations (1995). Report of the Fourth World conference on Women, A/CONF.177/20/Rev.1. Available here: <http://www.un.org/womenwatch/daw/beijing/pdf/Beijing%20full%20report%20E.pdf>

²⁹ Idem, p.19

³⁰ Idem, p.27

³¹ Commission of the European communities (1996). Communication from the Commission “Incorporating equal opportunities for women and men into all community policies and activities”, COM(96) 67 final. Available here: <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:51996DC0067&from=EN>

³² European Communities (1997). Treaty of Amsterdam amending the Treaty on European Union, the Treaties establishing The European Communities and certain related acts, Office for Official Publications of the European Communities, Luxembourg. Available here: <http://www.europarl.europa.eu/topics/treaty/pdf/amst-en.pdf>

and analytical and organisational abilities of the community to integrate a wish to create a balanced relationship between women and men in all areas³³.

The issue of gender equality is developing much faster in the 21st century. The Framework Strategy for equality between women and men 2001 – 2005 was approved in 2000. The purpose is to promote equality between genders in economic life, equal participation and representation, community life, and fight outdated gender roles and stereotypes³⁴. On the basis of this strategy, in 2003 the European Parliament adopted the resolution on gender mainstreaming in the Parliament, which expresses the necessity to use a knowledge-based approach to clearly identify challenges and problems in gender equality in order to find better ways of resolving these problems and monitoring progress in real time³⁵. In the following years, a Roadmap for equality between women and men 2006-2010 was developed, which outlines six priority areas for EU action on gender equality:

- 1) Economic independence, which includes equal pay, recognising the gender dimension in health and combating discrimination;
- 2) Balance between work and family life;
- 3) Equal participation of women and men in decision-making;
- 4) Elimination of human trafficking and gender-based violence;
- 5) Elimination of gender stereotypes;
- 6) Promoting of gender equality outside the EU³⁶.

The first European Pact for Gender Equality was adopted in 2006. It was in force until 2011, when the European Pact for Gender Equality (2011-2020) was adopted.

EIGE was established in Lithuania in 2007 'to contribute to and strengthen the promotion of gender equality. Its remit includes supporting gender mainstreaming in all EU policies and the resulting national policies, the fight against discrimination based on sex and raising EU citizens' awareness of gender equality³⁷. EIGE conducts different gender equality related research, develops GEI, as well as advises EU bodies and Member States in gender equality matters. EIGE not only strengthens the commitment to promote gender equality, but also ensures the application of knowledge-based approach in resolution of gender equality issues.

The Lisbon treaty amending the Treaty establishing the European Community was signed in December 2007. It continued to strengthen gender equality as a central EU value and an integral part of democracy also in the context of the new, wider EU. Its Article 8 states that 'in all its activities, the Union shall observe the principle of the equality of its citizens, who shall receive equal attention from its institutions, bodies, offices and agencies. Every national of a Member State shall be a citizen of the Union. Citizenship of the Union shall be additional to national citizenship and shall not replace it'³⁸.

³³ Idem, p.5

³⁴ Community framework strategy on gender equality (2001-2005) (COM(2003) 98). Available here: <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=LEGISSUM%63Ac10932>

³⁵ European Parliament (2003). Gender mainstreaming in the EP. European Parliament resolution on gender mainstreaming in the European Parliament (2002/2025(INI)), P5_TA(2003)0098. Available here: <http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//NONSGML+TA+P5-TA-2003-0098+0+DOC+PDF+V0//EN>

³⁶ Commission of the European Communities (2006). Communication from the Commission to the Council, the European Parliament, the European Economic and Social Committee and the Committee of the Regions. A Roadmap for equality between women and men, COM(2006) 92 final, Brussels. Available here: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2006:0092:FIN:EN:PDF>

³⁷ Eiropas Dzimumu līdztiesības institūts (2016). Eiropas Dzimumu līdztiesības institūts — īsumā par EIGE, Eiropas Savienības Publikāciju birojs, Luksemburga, p.3. Available here: <http://eige.europa.eu/sites/default/files/documents/mh0114718lvn.pdf>

³⁸ Treaty of Lisbon amending the Treaty on European Union and the Treaty establishing the European Community, (2007/C 306/01), signed at Lisbon, 13 December 2007. Available here: <https://likumi.lv/ta/lv/starptautiskie-ligumi/id/1642>

The Treaty not only address the discrimination, but also Article 23 thereof provides that ‘equality between women and men must be ensured in all areas, including employment, work and pay. The principle of equality shall not prevent the maintenance or adoption of measures providing for specific advantages in favour of the under-represented sex’³⁹.

The EC tracks progress of Member states in the area of gender equality by regularly monitoring and consulting different working parties and the society. Moreover, the EC draws up a Report on Equality between Women and Men on an annual basis, which reviews the situation with gender equality in different contexts in the specific year in the EU and beyond and sets priorities for the next year. Initially, EU countries were evaluated positively in terms of the implementation of the gender equality principle, however, in 2008, when the EC reapproved its commitment to eradicate any discrimination and provide everybody with equal opportunities, it indicated that Member States need to reinforce the legal framework on anti-discrimination and to extend awareness-raising actions⁴⁰. These actions are necessary to make the EU population aware of their rights, so that they know how to exercise them, to eliminate shortcomings in laws and ensure comprehensive protection of the EU population against discrimination.

In March 2010, the EC adopted a Women’s Charter followed by the Strategy for equality between women and men 2010-2015. This strategy set increasingly higher targets in the area of gender equality setting the following priorities:

- 1) Equality of economic independence – more active involvement of women in the labour market and business;
- 2) Equal pay for equal work and work of equal value – reducing the gender pay gap and improving transparency of pay;
- 3) Equality in decision-making – higher proportion of women in decision-making processes and management, in particular at the highest levels;
- 4) Dignity, integrity and an end to gender-based violence – reduction of violence against women;
- 5) Strengthening gender equality outside EU⁴¹.

The strategy specifically emphasises the need to use a gender-specific approach in each priority area in order to analyse the impact of policies and activities on the specific gender – risks, benefits and losses. When the time period of the strategy ended, a study was conducted, which gives a positive assessment of the strategy and the results achieved in the promotion of gender equality and in the implementation of the goals set in the Beijing Platform for Action⁴². Despite the results achieved by the strategy (such as the women employment level in 2014 reached its highest point, 64%, so far), there is still gender inequality in other areas – gender pay and income gap, balanced representation of genders in higher positions and in decision-making processes⁴³. In the newly adopted Strategic engagement for gender equality 2016-2019, which was widely and publicly discussed across Member

³⁹ Idem.

⁴⁰ European Commission (2008). Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions - Non-discrimination and equal opportunities: A renewed commitment. {SEC(2008) 2172}. Available here: <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52008DC0420&from=en>

⁴¹ European Commission (2010). Strategy for equality between women and men 2010-2015, Publications Office of the European Union, Luxembourg. Available here: http://ec.europa.eu/justice/gender-equality/files/documents/strategy_equality_women_men_en.pdf

⁴² European Parliament Directorate-General for internal policies (2014). Evaluation of the Strategy for Equality between women and men 2010-2015 as a contribution to achieve the goals of the Beijing Platform for Action. Study for the FEMM Committee. Available here: [http://www.europarl.europa.eu/RegData/etudes/STUD/2014/509996/IPOL_STU\(2014\)509996_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/STUD/2014/509996/IPOL_STU(2014)509996_EN.pdf)

⁴³ Idem, p.7

States and in the European Parliament, actions were aimed at the same five priority areas. This strategy states that gender mainstreaming should be achieved in all policies and measures. Recommendations to the Member States on gender equality standards and mechanisms emphasise the importance of transposition of gender mainstreaming methods, including the gender budgeting, gender analysis and gender impact assessment⁴⁴.

The Charter of Fundamental Rights of the European Union of 2012 also bans any discrimination and emphasises the need to enforce gender equality⁴⁵. The above-mentioned European Pact for Gender Equality (2011-2020) also points to the Charter and encourages to 'close the gender gaps in employment and social protection, including the gender pay gap, with a view to meeting the objectives of the Europe 2020 Strategy, especially in three areas of great relevance to gender equality, namely employment, education and promoting social inclusion in particular through the reduction of poverty, thus contributing to the growth potential of the European labour force'⁴⁶.

Gender equality problems are not only complex, but also **context-specific** – they differ depending on the **country, regional historical experience, socioeconomic situation and other background factors**. Efficient resolution of problems in terms of time and costs requires a knowledge-based approach and wide-spread public participation. An accurate analysis that takes into account the gender dimension, always discovers needs and priorities, which differ by genders. The level of intervention will depend on the specific needs and priorities acquired through a gender-sensitivity situation assessment. As a comprehensive strategy, gender mainstreaming should also address the environment (corporate, office, etc.) in which policies and programmes are developed and implemented. Thus a strategy to integrate gender concerns into programming must be accompanied by a strategy to ensure that the working environment is gender adjusted, guaranteeing equal opportunities and treatment to both men and women⁴⁷. Organisational structures should be adapted to the needs of women and men rather than otherwise – to adapt the needs of women and men according to organisational structures⁴⁸.

Gender mainstreaming is not an automatic process. The inclusion of gender equality and non-discrimination in EU documents and regular commitment to gender mainstreaming is just one step. **Each Member State should have specific, interdependent preconditions for gender mainstreaming** (see Figure 1)⁴⁹.

⁴⁴ Gender Equality Commission (2016). Implementation of the Council of Europe Gender Equality Strategy 2014-2017. Annual report 2016. Available here: <https://rm.coe.int/16806eeb7b>

⁴⁵ Charter of Fundamental Rights of the European Union (2007/C 303/01), Available here: <http://cilvektiesibas.org.lv/lv/database/eiropas-savienibas-pamattiesibu-harta-2007c-30301/>

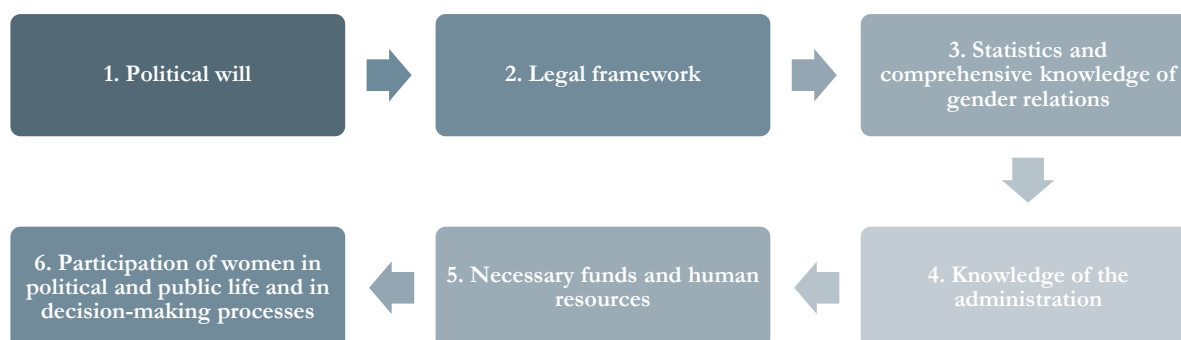
⁴⁶ Council conclusions of 7 March 2011 on European Pact for Gender Equality (2011-2020) (2011/C 155/02). Available here: [http://eur-lex.europa.eu/legal-content/LV/TXT/?uri=CELEX:52011XG0525\(01\)](http://eur-lex.europa.eu/legal-content/LV/TXT/?uri=CELEX:52011XG0525(01))

⁴⁷ Neimanis, A. (2003). Dzimumu līdztiesības principa integrēšana praksē. ANO Attīstības programmas pārstāvniecība Latvijā. Available here: http://www.lm.gov.lv/upload/dzimumu_lidztiesiba/neimanis_integresana_prakse.pdf

⁴⁸ Berggren, M., Nikula, V., and Silvell, M. (2003). Step by Step. Strategic work with gender mainstreaming, København Nordiska ministerrådet, p.28

⁴⁹ Council of Europe (1998). Gender Mainstreaming. Conceptual Framework, Methodology and Presentation of Good Practices, EG-S-MS (98) 2, p.23-25. Available here: <http://www.unhcr.org/3c160b06a.pdf>

Figure 1: Prerequisites for gender equality



Source: Council of Europe (1998)⁵⁰

Political will – each individual Member State at all administration levels should include gender equality on their agendas and policy documents, and in programmes, should cooperate with the most important stakeholders, as well as set specific criteria and/or criteria and/or benchmarks against which it would be possible to measure real progress of the situation.

Legal framework – the political will to implement gender equality and non-discrimination should be formalised **in the form of laws**. Additional mechanisms are required such as ombudsmen, education of the society and public administration in gender equality matters and their importance, as well as policies aiming to defend specific interests of men and women, for example, child trusteeship, mental health or the possibility to get an asylum to avoid domestic violence.

Statistics and comprehensive knowledge of gender relations – as it was indicated above, gender mainstreaming requires a **knowledge-based approach**. Therefore, statistics is necessary. That will allow conducting a gender-specific analysis. However, even the most detailed statistics loses its value, if knowledge about the use of these data in analysis and forecasting is lacking. Therefore, research and expertise in the field of gender equality and relations needs to be developed.

Knowledge of the public administration – even with political will giving gender equality an important role on the agenda, it will have no value, if public administration at all levels has no intention to include these measures in all policies and programmes, and put them into real practice. It can be concluded that **administrative will** is also needed to make the implementation of the measures possible. In addition, public administration bodies should be open to invite gender equality researchers and experts, interest defence groups and other stakeholders.

Necessary funds and human resources – ‘Financial means are an absolute prerequisite for gender mainstreaming, as for any other policy strategy. Mainstreaming implies a reallocation of existing funds. Even if countries show the necessary political will and have comprehensive gender equality policies and detailed knowledge of gender relations at their disposal, this will not enable them to adapt existing policy techniques and tools, set up new channels of co-operation and provide the necessary gender training for policy-makers.’⁵¹

⁵⁰ Council of Europe (1998). Gender Mainstreaming. Conceptual Framework, Methodology and Presentation of Good Practices, EG-S-MS (98) 2, p.23-25. Available here: <http://www.unhcr.org/3c160b06a.pdf>

⁵¹ Council of Europe (1998). Gender Mainstreaming. Conceptual Framework, Methodology and Presentation of Good Practices, EG-S-MS (98) 2, p. 25. Available here: <http://www.unhcr.org/3c160b06a.pdf>

Participation of women in political and public life and in decision-making processes – active participation of women in the aspects of national and EU life is required not only to strengthen gender equality matters on the agenda of state administration and to strengthen the knowledge-based approach, but also to help to break the stereotypes and outdated gender roles existing in the society. In addition, in the context of outdated gender roles special attention should be focused on the areas, in which one or another sex is represented in a disproportionate way supported by public beliefs and values existing in the society for dozens or hundreds of years. For example, women dominate in the field of child education and care, therefore, in the context of gender mainstreaming measures should be taken to involve men and gain knowledge about their values, wishes and needs in this area.

All the above-mentioned prerequisites are interdependent. Political will is the first step towards gender mainstreaming. It is important to note that lack of public awareness, positive political environment, gender equality expertise, as well as gender related research and gender disaggregated data are aspects, which can delay full use of gender impact assessment⁵².

2.1.1. 10 steps of gender mainstreaming

The Handbook of the United Nations Development Programme lists 10 steps of gender mainstreaming⁵³.

Step 1: A Mainstreaming Approach to Stakeholders: Who are the Decision-Makers?

The first step is to identify stakeholders and include them throughout the policy or project cycle. *Is there gender balance in all institutions and bodies involved?* If strong gender imbalance exists among stakeholders or the core policy making group, measures should be taken to involve more of the underrepresented gender – be it men or women. This is a question of accountability and credibility.

Step 2: Mainstreaming a Gender Equality. Where is the problem?

The main development problem or issue at hand should be identified. *What is the subject of your project or policy-making initiative?* This subject needs to be examined from a gender perspective, in order to identify where, why and how specific gender mainstreaming initiatives may be needed.

The following question will help to decide what the ‘gender issue’ is: *Does this issue affect men and women in different ways?* Experience shows that in many or even most cases, the issue does in fact affect men and women in different ways. This means that the specific ways in which men and women are differently affected need to be refined. Gender analysis is a vital part of clarifying the precise gender dimension of the problem or issue. Step 2 is thus the first look through the ‘gender lens’. While at this stage specific gender problems that require policy solutions will not be identified yet, Step 2 should develop the understanding of gender-related aspects of seemingly ‘gender-neutral’ issues.

Step 3: Moving Towards Gender Equality: What Is the Goal?

⁵² Summary Report. Exchange of good practices on gender equality, Gender Impact Assessment Austria, 3-4 June 2014. Available here: http://ec.europa.eu/justice/gender-equality/otherinstitutions/good-practices/reviewseminars/seminars_2014/gender_impact_assessment_en.htm

⁵³ Neimanis, A. (2003). Dzimumu līdztiesības principa integrēšana praksē. ANO Attīstības programmas pārstāvniecība Latvijā. Available here: http://www.lm.gov.lv/upload/dzimumu_lidztiesiba/neimanis_integresana_prakse.pdf

Once the ‘subject’ of the project or policy-making initiative has been identified, the specific goal should be identified. This can be done by asking: *What do we want to achieve?* In Step 2, any gender dimensions inherent in the policy issue have been identified. Now it is also equally important to make this gender dimension explicit in the policy goal. This can happen in two different ways, and can be identified by asking two different questions:

Does the goal pay attention to both men and women?

The policy or project goal should address any differences between men and women and seek to eliminate them. If men and women have different needs, then the goal should be to meet both the needs of women and the needs of men. If men or women are disadvantaged in the given situation, then the policy goal should seek to eliminate this imbalance. These goals are thus ‘*corrective*’; they are about meeting the practical needs of both men and women.

Does the goal include a broader commitment to improve gender equality?

The policy or project goal should also be examined in the light of gender equality more broadly. These goals are thus ‘*transformative*’; they are about transforming institutions and structures (social, political, economic, cultural, etc.) so that full gender equality can be more readily achieved.

Thus in Step 3 the overall intended goals of the policy or project interventions have been identified and it was ensured that gender aspect is taken into account properly.

Step 4: Mapping the Situation: What Information Do We Have?

At this stage both the problem solution and the potential policy interventions should be planned. In order to do this, it is important to have an inventory of:

- What is known?
- What is not known?
- What projects or policy interventions have already happened?
- What is currently happening?
- What other related interventions are planned?

One useful tool involves undertaking a ‘mapping exercise’ in relation to the sector or policy issue being addressed, in order to systematically investigate what is known and what is not known, as well as prior, on-going and planned interventions.

Step 5: Refining the Issue: Research and Analysis.

During Step 5, it is necessary to conduct or commission research that will fill in these gaps. This is crucial in order to guarantee the credibility, efficiency and effectiveness of any developed projects or policies.

Step 6: Formulating Policy or Project Interventions From a Gender Perspective.

Once the necessary data and information have been collected and analyzed, a decision has to be made on the appropriate course of action to move towards the goal articulated in Step 3. Choosing the

‘correct’ course for policy or project intervention is rarely straightforward. The economic, social, equity, community, environmental and other types of impact of each option need to be assessed.

To ensure a gender perspective, a ‘*gender impact assessment*’ should also be conducted for each option.

This should consider the following key questions:

- What benefit (financial, human) will the option bring to both men and women?
- What cost (financial, human) will the option imply on both men and women?
- How do both female and male stakeholders perceive the option in terms of its costs, benefits, acceptability and practicality?
- What might the wider consequences be of failing to adopt a gender-sensitive option?

Step 7: Arguing Your Case: Gender Matters!

One crucial aspect of gender mainstreaming involves developing arguments for gender equality. Decision-makers need to be presented with arguments that highlight, concretely and precisely, why gender matters.

Arguments for adapting a gendered approach and for promoting gender equality in all projects and policies generally fall into one of the following 6 categories:

- Justice and Equality
- Credibility and Accountability
- Efficiency and Sustainability
- Quality of Life
- International commitments
- Interaction between policies.

Step 8: Monitoring: Is the gender equality aspect taken into account properly?

Monitoring is a significant aspect of gender mainstreaming. This requires setting targets (goals) and developing indicators to measure progress towards meeting the goals.

Step 9: Evaluation: What is achieved?

Assess good practices and lessons learned from the initiative. This will open new opportunities to develop improving initiatives in the future. Three levels of evaluation include:

1. Evaluation of outputs (Have objectives been met?)
2. Evaluation of outcomes (To what extent has the development goal been achieved?)
3. Evaluation of process (How were outputs and outcomes delivered?)

Step 10: Communication.

One of the barriers to effective gender mainstreaming is a **lack of information** on various levels. Part of the role must be to design and implement effective communication strategies to help bridge this information gap for a diverse set of publics.

It is important to note:

- Sufficient technical capacity and human resources should be ensured to successfully implement gender mainstreaming;
- Gender mainstreaming and mainstreaming methods may vary greatly. The choice of the methods depends on many conditions – location of the institution, the type of the institution or organisation, the amount of resources available etc;
- In an institution, existing development and supervision methods can be used for gender mainstreaming by making them gender-sensitive;
- Successful implementation of the process requires 100% support of the institution at all levels of management and administration, as well as politicians;
- Introduction of gender mainstreaming requires detailed knowledge of gender equality. Therefore, involvement of gender equality experts is strongly recommended.

Successful gender maintenance needs time, acquisition of new knowledge and resources. Its implementation creates an extra administrative burden and sometimes confronts men and women. Nevertheless, benefits are considerable, for example, the quality of work increases, the work environment improves and more effective strategic planning becomes possible.

In summary:

Gender mainstreaming is the process of assessing the implications for women and men of any planned action, policies or programmes, in all areas and at all levels. In the EU, gender equality has been recognised as fundamental value of democracy since the very establishment of the EU. However gender mainstreaming appeared in EU policy documents only in the second half of the 1990s, after the Fourth World Conference on Women was held by the UN in Beijing, China.

It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that women and men benefit from those equally and equality is fostered. However, this process is not automatic and several prerequisites are necessary to implement them in practice. Political will at EU, national, regional and local level is the most important of these prerequisites.

Gender mainstreaming envisages a systematic approach to the use of the gender perspective in planning and implementation of actions and policies.

- Gender mainstreaming is tool rather than a solution.
- Changing the existing situation and comprehensive policy rather than briefly compensating mechanisms.
- Gender equality is not an aim in itself. It is a prerequisite for the development of the society and state.

- There is no need to have equal numbers of both genders in all areas, but there is a need for equal and fair ‘de facto’ opportunities for women and men.

2.1.2. Gender mainstreaming methods

In 2007, the Swedish Gender Mainstreaming Support Committee presented a book aiming to share experience gained during many years of implementation of gender mainstreaming activities at local level. The Committee offers ‘The Ladder’ model, which outlines in a readily understandable way both the various steps in the gender mainstreaming process and what needs to be done if the aim is to have a lasting impact on the operation concerned⁵⁴. ‘The Ladder’ model consists of 8 steps and the method included can be adapted to the local context and combination of methods can be used⁵⁵. The methods reviewed below are part of steps 4 to 6, focusing on the analysis and evaluation of the activities implemented as part of introduction of gender equality. These methods can be used separately and in combination with other methods to delve more deeply into a particular situation.

3 R method

This method was developed in the 1990s in Sweden. Its primary testing ground has been in municipal operations⁵⁶. ‘The 3R-method has the aim of analysing the mainstreaming in order to shed the light on the norms and values that determine dominating attitudes⁵⁷. The method involves gender based analysis of an activity or behaviour considering Representation, Resources and Realia⁵⁸:

- Representation (involvement) – How equally are both sexes represented in the decision making process?
- Resources (information, money, time) – How equally are the resources, including time, money and facilities, distributed between both genders?
- Realia (how are resources and representation distributed, how significant are the effects of gender, culture, traditions) – How are the representation and resource distribution determined? To what extent did stereotypical gender roles influence and shape it?

This method helps to explore the norms that govern work environment, understand the power division among both sexes, and study the ways in which gender affects the nature and organisation of an activity. ‘The first two [R’s] involve compiling statistics, and serve as a platform for initiating a discussion on the third R⁵⁹. Respectively, this method requires a comprehensive knowledge-based approach – building on statistical data uncovers only part of the picture, because average statistical indicators may not correspond to the real situation. Wage is a vivid example in this context, where a small part of high wage receivers may artificially raise average indicators, thus creating an impression that the

⁵⁴ Swedish Government Official Reports (2007). Gender Mainstreaming Manual. A book of practical methods from the Swedish Gender Mainstreaming Support Committee Stockholm (JämStöd), Fritzes Bookshop, Stockholm, SOU 2007:15, p.6. Available here: http://www.includegender.org/wp-content/uploads/2014/02/gender_mainstreaming_manual.pdf

⁵⁵ Idem.

⁵⁶ Idem, p.47

⁵⁷ Oyaotman (2013). 3R method on gender equality. Available here: <http://projects.sklinternational.se/tuselog/2013/09/13/3r-method-on-gender-equality/>

⁵⁸ Include Gender (2016). 3R Method. Includegender.org. Available here: <http://www.includegender.org/toolbox/map-and-analyse/3r-method/>

⁵⁹ Include Gender (2016). 3R Method. Includegender.org. Available here: <http://www.includegender.org/toolbox/map-and-analyse/3r-method/>

real situation is better than it really is. Regular consultation with the society representatives, for example, surveys, focus groups or public consultation help to eliminate this shortcoming.

4 R method

This method can be used as a basis for analysis and monitoring of actions, and for provision of a general picture of how the activity is run and financed. It can also be used to understand what changes are required to promote gender equality. ‘The 4R Method is used to aid the survey and analysis of a given operation from a gender equality perspective. It provides a general picture of how the operation is run and financed at the present time and of what changes are required to meet the differing needs of women and men. The method seeks to answer the questions: *Who gets what, and on what terms? How can we improve the situation?* The idea is that the gender patterns you detect will form the basis for a discussion with those running the operation. How can we formulate a vision and new objectives for our work when we look at the operation from a gender equality perspective?’⁶⁰ This method is an improved version of the 3R method⁶¹:

- Representation (involvement) – Who makes and implements decisions? What is the target group?;
- Resources (information, money, time) – Who gets what?;
- Realia (how are resources and representation distributed, how big are the effects of gender, culture, traditions) – What is the situation in our operation? How does the activity deal with gender equality issues?;
- Realisation (what new objectives should be set) – What shape should the operation take if it is to achieve gender equality? (Vision, new objectives and measures, follow-up).

Based on the Swedish Gender Mainstreaming Support Committee (*JämStöd*)⁶², below is provided an example of the use of the 4R method *Supervision of social services. County administrative board supervision of social services for young people.*

1R. Representation			
What target groups? (proportion of women and men)	How?	Who?	When?
Boys and girls subject to care orders	Survey/statistics	Director of Social Services, County Administrative Board	Aug
Social workers	Investigations	Director of Social Services, County Administrative Board	Sept
Politicians, Social Welfare Board	Survey/statistics	Director of Social Services, County Administrative Board	Oct
Institutional staff	Survey/statistics	Director of Social Services, County Administrative Board	Nov

⁶⁰ JämStöd. (2007). *JämStöds Praktika. Metodbok för jämställdhetsintegrering*. SOU 2007:15. p.33. Available here: <http://www.regeringen.se/rattsdokument/statens-offentliga-utredningar/2007/03/sou-2007151/>

⁶¹ Swedish Government Official Reports (2007). *Gender Mainstreaming Manual*. A book of practical methods from the Swedish Gender Mainstreaming Support Committee Stockholm (JämStöd), Fritzes Bookshop, Stockholm, SOU 2007:15, p.47-50. Available here: http://www.includegender.org/wp-content/uploads/2014/02/gender_mainstreaming_manual.pdf

⁶² JämStöd. (2007). *JämStöds Praktika. Metodbok för jämställdhetsintegrering*. SOU 2007:15. p.51. Available here: <http://www.regeringen.se/rattsdokument/statens-offentliga-utredningar/2007/03/sou-2007151/>

2R. Resources

What target groups? (proportion of women and men)	How?	Who?	When?
Number of care orders	Statistics from municipalities	Director of Social Services, County Administrative Board	Done
Number of placements	Statistics from municipalities	Director of Social Services, County Administrative Board	Done
Processing time	Statistics from municipalities	Social workers in the municipalities	Dec
Resources (care periods and money) at institutions	Surveys/investigations	Social workers in the municipalities	Jan
Foster home placements/costs	Statistics from municipalities	Social workers in the municipalities	Jan
Later follow-up of young people. Care period/successful result?	Specification/objectives set by the municipalities		Feb

3R. Realia

To assess prevailing norms (realia), the results of R1 and R2 should be known. Prevailing values should be apparent from the gender patterns. Finally, the reasons for the gender patterns that have been detected, and their impact have to be assessed.

4R. Realisation

In this step, a new vision, objectives for its achievement, measures that change gender patterns, and indicators that measure the impact are formulated.

This example is also applicable to the 3R Method without the fourth R. Unlike the 3R Method, the 4R method not only analyses the existing situation, but also sets objectives, which can serve as guidelines in the future development of policies. The 4R Method involves the society even more, creating a shared vision, jointly setting objectives, measures and follow-up for the achievement of the objectives. Better involvement of the society creates greater sense of co-accountability and participation, which increases the likelihood of successful implementation of gender equality activities and lasting existence of changes created by these activities.

Gender impact assessment (GIA)

As it was already indicated, political decisions may seem gender-neutral, yet they have different impacts on women and men. Gender impact assessment is an effective tool to highlight and probably eliminate such cases. In order to achieve optimal results, gender impact assessment should be conducted at the beginning of the decision-making process. The first stage of the analysis is to check how the policy areas affects gender.

- Gender impact assessment helps to understand and make visible the impact of any policy on women and men.
- Gender impact assessment reviews the impact of policy on an individual rather than a household or group.

- Gender impact assessment allows evaluation of the efficiency of the policy allowing to discover structural limitations.

As it is an *ex ante* evaluation, it makes it possible ‘to identify, in a preventative way, the likelihood of a given decision having negative consequences for the state of equality between women and men’.⁶³ The assessment consists of five steps.⁶⁴

Step 1: Definition of the policy purpose. The first step is to ask questions to contextualise the specific situation: What social issues is being addressed by this policy? Why is this intervention being considered for this particular situation? Is the intervention intended to contribute to gender equality? How is the intervention intended to contribute to gender equality? What are the existing gender equality objectives in this field?

Step 2: Checking gender relevance. Once the law, policy or programme has been contextualised, it is necessary to determine its gender relevance. In this step, it is necessary to evaluate direct (how people, groups being addressed by this activity, for example, youths, will be affected) and indirect (how will the people, who, for instance, provide the specific service, which the specific activity addresses, will be affected) impact of the specific activity.

Step 3: Gender-sensitive analysis. In this step, it is necessary to evaluate gender impact – how the living conditions and access to resources for the specific gender are affected. In this step, data about the existing situation for women and men in the areas concerned by the specific activity are collected – What are their expectations and needs?; Are these different for women and men?; Is the planned intervention addressing the needs of both women and men, taking into account their different interests, roles and positions? How can the contribution to the needs of women and men be strengthened? – and beliefs, norms and values of the target groups should be considered – will the unequal distribution of resources be corrected? Will women’s employment rate be increased? Will women’s gender-based psychosocial health risk be reduced etc.?

Step 4: Weighing the gender impact. In this step, not only the contribution to gender equality, but also the impact on gender relations is assessed. To do this, it is necessary to set specific criteria for analysis so as to weigh the positive, neutral or negative gender impact of the expected activity. This criteria may be participation of women and men, access to and control of resources. The impact will be considered positive when it helps to reduce or eradicate the mechanisms that help to reproduce gender inequalities.

5.solis. Findings and suggestions for improvement.

Based on the above-mentioned prerequisites for practical implementation of gender mainstreaming (see section 2.1.1), as well as works of Sheila Quinn⁶⁵ and Angela O’Hagan⁶⁶, it is possible to set the following examples of indicators necessary for the gender-sensitive analysis (see Table 1).

⁶³ EIGE (2016). Gender Impact Assessment. Gender Mainstreaming Toolkit, European Institute for Gender Equality, Vilnius, p. 8. Available here: <http://eige.europa.eu/sites/default/files/documents/mh0716095enn.pdf>

⁶⁴ Idem.

⁶⁵ Quinn, S. (2009). Gender budgeting: practical implementation. Handbook, Directorate General of Human Rights and Legal Affairs Council of Europe, CDEG (2008) 15, p. 21. Available here: <https://rm.coe.int/1680599885>

⁶⁶ O’Hagan, A. (2008). Gender Budgeting in Europe: A sustainable route to policy change? PSA Northern Postgraduate Conference June 6 2008. Available here: http://www.pol.ed.ac.uk/__data/assets/word_doc/0016/15640/o_hagan_paper.doc

Table 1: Indicators for gender-sensitive analysis

<p>1. Political will</p>	<ul style="list-style-type: none"> • Mentioning gender equality as a central topic in national planning documents • Inclusion of gender equality as a central topic in pre-election programmes of political parties, speeches of political leaders, interviews and similar documents • Inclusion of gender equality as a central topic in declarations of proposed actions of political leaders (for example, in the government declaration), interviews, speeches, proposed policy documents / initiatives, etc. • Comparison of pre-election promises and really implemented activities (programmes, policies, initiatives, and so on) of the political elite • Pressure from transnational organisations (such as EU, UN), which is formalised in documents (for example, new laws, resolutions, declarations and so on) • Existing/new political institutions (ombudsman, commissions or committees for gender equality and so on)
<p>2. Legal framework</p>	<ul style="list-style-type: none"> • Laws regulating gender equality matters, such as anti-discrimination, wages, responsible bodies, their authority, penalty mechanisms and so on • Practical implementation of the legal framework such as number of applications about gender equality violations vs the number of criminal cases initiated, number of cases, when the accused was found guilty, size of the penalty used and so on
<p>3. Statistics and comprehensive knowledge of gender relations</p>	<ul style="list-style-type: none"> • Expertise of municipal employees and the political elite (education, previous work experience and so on) • Extensive statistical data providing for distribution from the gender perspective. Frequency, methods of data collection
<p>4. Knowledge of the administration</p>	<ul style="list-style-type: none"> • Educational activities for public administration employees (courses, seminars and so on) devoted to gender equality. Lecturer's expertise, frequency and content of activities • Educational activities for public administration employees (courses, seminars and so on) devoted to data collection and processing. Lecturer's expertise, frequency and content of activities • Educational activities (courses, seminars and so on) devoted to the education of public administration and the political elite on the latest trends in gender equality (such as research, EU laws, guidelines and so on) • Data about moods of public administration employees in gender equality matters • Consultations with NGOs and interest defence groups on gender equality, their frequency, content
<p>5. Necessary funds and human resources</p>	<ul style="list-style-type: none"> • Funding devoted to the implementation of gender equality activities (such as projects, programmes) • Funding devoted to educational activities for public administration employees and the political elite on gender equality matters • Funding and human resources devoted to education of the society in gender equality matters • Study programmes devoted to gender equality • Funding of research on gender equality • Types of funding (national, municipal or international, for example, EU structural funds) and proportions • Funding and human resources intended for collection, processing and analysis of statistical data

6. Participation of women in political and public life and in decision-making processes

- Gender balance in legislative, government and other highest political bodies
- Gender balance in management boards of the largest companies
- Gender balance in highest public administration positions
- Gender balance in higher education institutions by sectors
- Gender balance with regard to the obtained education
- Gender balance in judicial sector (judges, prosecutors)
- Gender balance in law enforcement bodies, in their top management
- Gender balance in military forces, in their top management
- Women's employment rate
- Gender income equality
- Gender balance in terms of receiving social guarantees (allowances, pensions, etc.)

Source: Authors of the study, based on the report of the Council of Europe (2008)⁶⁷, works of Quinn, S. (2009)⁶⁸ and O'Hagan, A. (2008)⁶⁹

Although the list of these indicators has been created with a focus on the national level, it is easy to adapt to other specific contexts. It is important since: 'across Europe national level initiatives are less common as GBIs more often is initiated within government departments or at regional or city level of local government'.⁷⁰ For example, with regard to women's participation in decision-making, promotion trends, internal rules of the organisation or the gender balance can be used as an indicator within a single organisation *per se* and with regard to the planning committees organising different socialisation events. For details see section 2.2.2.

2.2. Gender budgeting

One of the methods used in gender mainstreaming is **gender budgeting**. According to the definition given to gender budgeting by the European Union, it is an application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality⁷¹. The budget is evaluated from the gender perspective ascertaining how much a woman and a man benefit from existing and planned expenses, and whether gender equality is promoted⁷². Gender budgeting uncovers 'people behind numbers'.

One of the main tasks of this principle is to eliminate 'blindness' to differences between gender, thus preventing inefficient or even harmful use of resources⁷³. This 'blindness' is not the result of conscious

⁶⁷ Council of Europe (1998). Gender Mainstreaming. Conceptual Framework, Methodology and Presentation of Good Practices, EG-S-MS (98) 2, p.23-25. Available here: <http://www.unhcr.org/3c160b06a.pdf>

⁶⁸ Quinn, S. (2009). Gender budgeting: practical implementation. Handbook, Directorate General of Human Rights and Legal Affairs Council of Europe, CDEG (2008) 15, p. 21. Available here: <https://rm.coe.int/1680599885>

⁶⁹ O'Hagan, A. (2008). Gender Budgeting in Europe: A sustainable route to policy change? PSA Northern Postgraduate Conference June 6 2008. Available here: http://www.pol.ed.ac.uk/_data/assets/word_doc/0016/15640/o_hagan_paper.doc

⁷⁰ Idem, p.5

⁷¹ Quinn, S. (2009). Gender budgeting: practical implementation. Handbook, Directorate General of Human Rights and Legal Affairs Council of Europe, CDEG (2008) 15, p.2. Available here: <https://rm.coe.int/1680599885>

⁷² Campbell, J., Gillespie, M. (2017). Gender analysis of spending on the Scottish Modern Apprenticeship programme. Available here: <http://journals.sagepub.com/doi/pdf/10.1177/0269094217721669>

⁷³ Elson D., Sharp R. (2010). Gender-responsive budgeting and women's poverty. In: Chant S. (ed.). International Handbook of Gender and Poverty: Concepts, Research, Policy, Edward Elgar Publishing, Cheltenham

action, because otherwise this would be classified as discrimination⁷⁴. Gender budgeting helps to prevent this ‘blindness’, asking two fundamental questions: How public/national resources are distributed between genders? Does the budget satisfy the needs of everybody? In order to find an answer to these questions, policies, plans and programmes have to be assessed against clearly defined, measurable criteria. In case of Latvia, compliance with the ‘Gender equality plan for 2012-2014’ should be evaluated⁷⁵.

In brief, the question *What is gender budgeting?* can be answered in the following ways:

- It is a way of linking gender equality policy with macroeconomic policy;
- It is based on the premise that budgets are not gender neutral;
- It applies to the revenue side as well as the expenditure side of budgets;
- It begins with analysis of the impact of the budget on women and men, and progresses to integrate gender into budget-planning;
- It does not mean a separate budget for women;
- It means people-centred budgeting;
- It means closer scrutiny of the outcomes of budgets;
- It allows for better targeting and, therefore, more efficient allocation of public expenditure;
- It calls for the participation of a broader range of stakeholders and thereby deepens democratic processes;
- It can be applied to specific budget lines, or budgetary programmes;
- Its ultimate goal is that a gender-sensitive approach is applied to all aspects of all budgetary processes.⁷⁶

Gender budgeting enables adaptation of funds to the actual needs of the population in a much more accurate way, pointing out gaps and provides the possibility for re-planning of individual budget items/programmes for the purposes of fostering gender equality and effective spending of budget funds.

2.2.1. Benefits of gender budgeting

Gender budgeting facilitates the achievement of strategic objectives, because this approach provides a deeper understanding of the context of the situation and needs of the specific group of the society. Gender budgeting has the following general benefits:

- Accountability – since an important part of gender budgeting is analysing the impact of budgets on women and men, it is also considered to be an important part of monitoring how the budget is working towards meeting gender equality goals in a country.⁷⁷

⁷⁴ Marks Rubin, M., Bartle, J.R. (2005). Integrating Gender into Government Budgets: A New Perspective. *Public Administration Review*, Vol. 65, No. 3 (May - Jun., 2005), p.259-272. Available here: <http://www.jstor.org/stable/3542503>

⁷⁵ 2012.gada 17.janvāra Ministru kabineta rīkojums Nr.35 “Par Plānu dzimumu līdztiesības īstenošanai 2012.-2014.gadam”. Available here: <https://likumi.lv/doc.php?id=242919>

⁷⁶ Quinn, S. (2009). Gender budgeting: practical implementation. Handbook, Directorate General of Human Rights and Legal Affairs Council of Europe, CDEG (2008) 15, p.4. Available here: <https://rm.coe.int/1680599885>

⁷⁷ EIGE (2017). Gender Budgeting, Publications Office of the European Union, Luxembourg, p.9. Available here: http://eige.europa.eu/sites/default/files/documents/eige_gender_budgeting.pdf

- Transparency – if applied in a systematic manner, gender budgeting can contribute to increasing participation in the budget process and thereby also increase transparency.⁷⁸
- Performance and results orientation – results-based budgeting brings strategic planning and public finance management closer together by linking policy targets and objectives more closely with budgets. This is done by defining targets, objectives and activities and establishing a functioning monitoring system based on performance indicators to measure progress towards reaching the objectives.⁷⁹
- Effectiveness – gender budget analysis contributes to improved information on the potentially different situations and needs of women and men, as well as on distributional effects and the impact of resources on women and men. Thus, gender budgeting provides the basis for better and more evidence-based decision-making. This in turn contributes to ensuring that public funds are being used more effectively.⁸⁰
- Fighting poverty and corruption – as an efficient use of funds and the transparency of public budgets increases, economically unfavourable impact on both genders reduces, which, in turn, reduces corruption and poverty risks.⁸¹
- Reduction of sex-role stereotypes – by providing women and men with equal opportunities to master different knowledge, skills and occupations in a targeted manner, self-fulfilment and use of professional skills of individuals is fostered. This, in turn, may potentially promote the development of innovations and the increase in competitiveness.
- Growing public participation – as the impact of gender stereotypes reduces, it is possible to increase public participation in different activities and events, which were previously defined as fitting one or another gender the most. Determination of wishes and expectations of women and men helps to mobilise and strengthen the specific target group, while public involvement in the planning of budgetary expenses promotes in participants the sense of co-accountability with regard to the implementation of different initiatives and ideas in practice.⁸²
- Improvement in provision of services – having listened to public wishes, opinions and expectations, it is possible to identify existing gaps and redistribute available budget funds in order to eliminate them.⁸³

2.2.2. Stages of gender budgeting

According to the definition of the Council of Europe, the purpose of gender budgeting is threefold: ‘to promote accountability and transparency in fiscal planning; to increase gender responsive participation in the budget process; to advance gender equality and women’s rights’.⁸⁴ Similarly to gender mainstreaming *per se* the practical implementation of this principle has several prerequisites such as

⁷⁸ Idem.

⁷⁹ Idem.

⁸⁰ Idem.

⁸¹ Färber, C. (2008). Gender Budgeting in the Civil Society, Jakarta, FES, p.3. Available here: <http://library.fes.de/pdf-files/iez/05082.pdf>

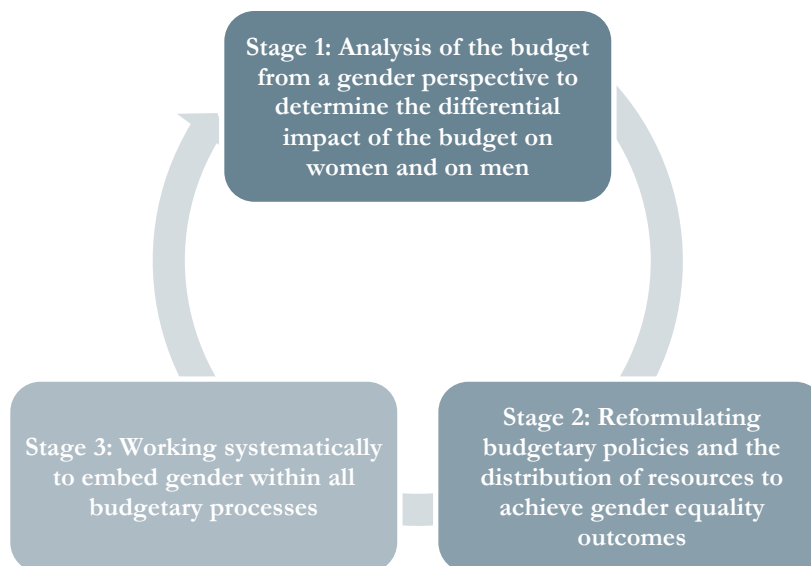
⁸² Ndlovu Y. (2016). Gender Budgeting Benefits Communities. Pressreader.com. Available here: <https://www.pressreader.com/zimbabwe/the-herald-zimbabwe/20161221/281925952665437>

⁸³ Idem.

⁸⁴ EIGE (2017). Gender Budgeting, Publications Office of the European Union, Luxembourg, p.4. Available here: <http://eige.europa.eu/rdc/eige-publications/gender-budgeting>

‘political will and political leadership; high-level commitment of public administrative institutions; improved technical capacity of civil servants; civil society involvement; and sex-disaggregated data’⁸⁵. Overall, gender budgeting is implemented in three stages (see Figure 2).

Figure 2: The three stages of gender budgeting



Source: Quinn, S. (2009)⁸⁶

Stage 1: Analysis of the budget from a gender perspective. The first level of analysis is to produce a sex-disaggregated report of end users or beneficiaries of budget programmes. Probing deeper on a gender perspective, the analysis can go on to demonstrate:

- The degree to which the budget has satisfied the needs of the recipients of budget funds/services;
- How the gendered needs and roles of the recipients of budget funds/services contribute to the level of satisfaction;
- The challenges and barriers faced by those in the target group who have not accessed services;
- The degree to which the budget has reduced, enhanced or left unchanged gender inequality;
- The relationship – more often than not, the disconnect – between stated policies – particularly gender equality policies – and budgetary decisions;
- Why the budget needs to take account of the differing participation rates of women and men in the care economy.

At this stage, the data necessary for the analysis can be obtained, for instance, from surveys, focus group interviews, analysing feedback in social networks and so on. Different indicators listed in section 2.1.2 can be used for the analysis adapting them to the needs of the specific context.

⁸⁵ Idem, p.5

⁸⁶ Quinn, S. (2009). Gender budgeting: practical implementation. Handbook, Directorate General of Human Rights and Legal Affairs Council of Europe, CDEG (2008) 15, p. 17. Available here: <https://rm.coe.int/1680599885>

Stage 2: Restructuring the budget taking into account the gender aspect. Where budget resources have not been distributed in a gender equitable way, a response from the budget is required to redress the inequity and budget change is required. Once the differential impact of the budget on women and men is revealed, there is an obligation to incorporate gender as a category of analysis within the budgetary processes.

Stage 3: Incorporating gender as a category of analysis within the budgetary processes. Gender budgeting is not just about the content of budgets; it is also about the processes involved in budget-making. This requires an ongoing commitment to understanding gender to take account of the changing needs of women and men, boys and girls.

If we link these stages to the above mentioned prerequisites, **political will is a catalyst in any gender mainstreaming policy** – the matter of gender equality should have a central role on the political agenda. If the issue of gender equality has gained attention, even at a symbolic level, this creates at least a minimum legal framework for the implementation of gender equality. This legal framework may serve as a starting point for gender budgeting.

Gender-sensitive analysis allows identifying of the lack of current policies, prevention of which requires certain strategies and action plans. The strategy should include deadlines and measurable objectives of specific tasks. The strategy should be developed with involvement of experts, stakeholders and, of course, the part of the society, which the specific budget (or any other policy) refers to. This should be done avoid excessive formalisation of problems and to establish the sense of co-responsibility in the community and administration.

At the third (implementation) stage, administrative will is decisive. As public administration employees lack understanding about gender equality matters and there is no wish to practically introduce reforms and new policies and programmes, the implementation of respective activities may be endangered or even completely excluded.

Finally, gender budgeting is not a one-off measure. The cycle should be repeated each time a new annual or mid-term budget is developed. Therefore, every year, when a budget is created, it is necessary to evaluate the achievements and shortcomings of the previous period, as well as wishes and values of the specific society to set new, up-to-date objectives and develop strategies for their achievement.

2.2.3. Approaches to gender budgeting

Many steps, principles and indicators of gender budgeting can be ‘borrowed’ from gender mainstreaming. In this case, instead of covering all policies, the focus is only on one area – the budget. Therefore, gender budgeting may use the 3R, 4R and ‘The Ladder’ methods and the five steps of *ex ante* evaluation referred to in section 2.1.2. On the basis of the prerequisites listed in section 2.2.1, which are required for the implementation of gender budgeting, it is possible to set examples of adapted indicators necessary for the analysis of budget from a gender perspective.

1. Political will and political leadership:

- Inclusion of gender equality as an important aspect in regulatory enactments and processes;
- Inclusion of gender equality as an important budgeting aspect in declarations of proposed actions of political leaders (for example, in the government declaration), interviews, speeches, proposed budget policy planning documents / initiatives, etc.;

- Regular updates on the importance of gender equality on the agenda – speeches, interviews;
- Pressure from international organisations (such as EU, UN), which is formalised in documents (for example, new laws, resolutions, declarations and so on);
- Setting measurable indicators and deadlines;
- Public attitude towards the importance of gender equality matters.

2. High-level commitment of public administrative institutions:

- Data about the attitude of public administration employees to gender equality matters;
- Creating a strategy for gender budgeting, which also includes ways of overcoming identified barriers;
- Creating benchmarks – introduction of the gender aspect un budgeting, for example, in budgeting, strategies and other documents of a specific structural unit, pilot projects, etc.;
- Conducting a research on the impact of budget on gender equality, frequency, communication of results;
- Transparency – the allocation of budget funds is decipherable and trackable;
- Considering the recommendations and wishes obtained during population satisfaction surveys and integrating them in next year's budget planning activities.

3. Improved technical capacity of civil servants:

- Educational activities for public administration employees (courses, seminars and so on) devoted to data collection and processing;
- Educational activities (courses, seminars and so on) devoted to the education of public administration and the political elite on the latest trends in gender budgeting (such as research, EU laws, guidelines and so on);
- Educational activities (courses, seminars and so on) devoted to improving capacity of public administration, which would allow increasing the efficiency of spending, for example, improving knowledge on marketing and communication and so on;
- Consultations with NGOs and interest protection groups on gender equality, their frequency, content.

4. Civil society involvement:

- Population surveys and focus group interviews aimed to assess how budget satisfies needs of the population;
- Public education devoted to gender equality matters, frequency, content;
- Activities of groups defending gender equality interests;
- Involvement of community representatives in planning of different events funded from budget funds, sex ratio of participants;
- Gender balance of participants/ recipients of the service in different events/ activities funded from budget funds.

5. Sex-disaggregated data:

- Extensive statistical data sufficient to analyse the gender perspective. Frequency, methods of data collection.

‘The analysis of public expenditure from a gender perspective is the first practical exercise when undertaking gender budgeting. Alongside data which reveals the distribution of public spending between the sexes, the analysis must include information which demonstrates how gender determines needs. This information will be specific to the sector and to geographical location, among other variables’⁸⁷. The specifics of the application and selection of method is not limited to the specifics of the area of activity of the institution. ‘Within the examples of gender budgeting initiatives across Europe, a mainstreaming methodology is being employed, with variations to suit local circumstances’⁸⁸. Thus, methods are created, which resolve the challenges in the specific area of activity and those based on the geographical and cultural context.

For example, the budgeting initiative implemented in Switzerland shows how to gradually shift from rudimentary analysis to the inclusion of gender as an independent category of analysis in budgeting⁸⁹.

Table 2: Methodology of the Swiss Centre for Labour and Social Policy Issues for gender-specific budget analysis (Gender-sensitive analysis of budget spending)

Steps	Issues/examples
Data procurement	Functional breakdown of budgets covering several years (according to state responsibilities), e.g. general administration, public safety, education, etc.
Classification of expenditure items according to: <ul style="list-style-type: none"> • Employment • Benefit • Unpaid female labour 	<ul style="list-style-type: none"> • Does a state activity create more employment for men or women or equally for both? • Does a state activity benefit males more than females or vice versa? Do both sexes derive equal benefit? • Do measures to cut state spending result in more women engaging in unpaid labour? • Do institutional activities increase employment?
Calculation of differences	Comparison of the analyzed period with a reference period: How have the individual items developed over the comparison period in relation to overall expenditure?
Policy relevance	The aim is to have gender equality taken seriously. State funds from which men have for long derived an above average benefit must be redistributed based on the equality principle.

Source: Quinn, S. (2009)⁹⁰

As illustrated by the Swiss example, the method may be simple by structure and can be used for any ministry or municipal area of activity. This method is evaluated as optimal in the context of data availability – the data necessary for the analysis can be obtained from budget planning documents, annual reports and statistical data collected in a central way. Data on satisfaction of recipients of services can be obtained organising a survey of the specific target group or focus group interviews. Allocation of budget funds to specific activities and programmes allows making conclusions about the

⁸⁷ Quinn, S. (2009). Gender budgeting: practical implementation. Handbook, Directorate General of Human Rights and Legal Affairs Council of Europe, CDEG (2008) 15, p.22-23. Available here: <https://rm.coe.int/1680599885>

⁸⁸ Idem, p.30

⁸⁹ Idem, p.23

⁹⁰ Quinn, S. (2009). Gender budgeting: practical implementation. Handbook, Directorate General of Human Rights and Legal Affairs Council of Europe, CDEG (2008) 15., p.25. Available here: <https://rm.coe.int/1680599885>

actual attitudes of budget planners towards gender equality. Moreover, by tracing allocation of budget funds, it is possible to make conclusions about existing gender stereotypes.

The G+ methodology developed by the Budget Gender Impact Commission of the Autonomous Region of Andalusia is another example of the creation of specific methods for a public, social, political and economic context (see Table 3). Key to G+ is a classification system to prioritise those budget programmes that are most relevant to advancing gender equality. Programmes are selected based on the following criteria: the transformative capacity, the capacity to impact on a large scale; the capacity to reduce gender inequality.⁹¹

Table 3: G+ Scale

Relevance	Gender sensitivity	
	Yes	No
Low	g1 Programmes affecting people of a basically internal or instrumental nature	g1 Programmes that have no direct effect on persons and with a low or inexistent indirect effect
Medium	G Low impact programmes, of limited transformative capacity or reduced functional relevance	-
High	G+ Programmes of major interest due to their transformative capacity, impact and recognised functional relevance	-

Source: Quinn, S. (2009)⁹²

Assessment criteria – functional relevance, transformative capacity and impact – are defined as follows: ‘one, the programme’s impact capacity, defined according to the number of people affected; two, its functional relevance, which refers to whether the programme’s sphere of action is regarded as a ‘lever of change’ for gender equality; and three, the transformative capacity of the actions carried out [on culture/environment] and their relevance for gender equality’⁹³. Research data are obtained from administrative bodies and from the research environment.

Gender budgeting methods offer different ways of implementing gender equality in budgeting and having a positive impact on the lives of men and women. The choice of the method depends on the specifics of activity of the institution, the gender-sensitive objectives set by the institution, and in the availability of data, and, of course, on how employees understand gender equality.

Gender mainstreaming can be viewed as a process or strategy envisaging the inclusion of the gender dimension and the gender equality principle in all areas and sectors.

⁹¹ Idem, p.21

⁹² Quinn, S. (2009). Gender budgeting: practical implementation. Handbook, Directorate General of Human Rights and Legal Affairs Council of Europe, CDEG (2008) 15., p.21. Available here: <https://rm.coe.int/1680599885>

⁹³ Khan, Z. , Burn, N. (2017). Financing for Gender Equality: Realising Women's Rights through Gender Responsive Budgeting, Palgrave Macmillan UK, London, p.96. Available here: doi:10.1057/978-1-137-46101-8

Despite growing understanding of gender equality matters, gender mainstreaming is a comparatively new concept.

Gender budgeting is an approach that can foster gender equality and improve and enhance the budgeting process.

Gender budgeting consists of three stages:

Stage 1: Analysis of the budget from a gender perspective;

Stage 2: Restructuring the budget to take into account the gender aspect;

Stage 3: Incorporating gender as a category of analysis within the budgetary processes.

Gender budgeting has a number of general benefits such as the reduction of sex-role stereotypes, fighting poverty and corruption in the country, community participation in the budget process. It provides improved information on the potentially different situations and needs of women and men.

Gender equality problems are not only complex, but also **context-specific** – they differ depending on the **country, regional historical experience, socioeconomic situation and other background circumstances**.

Each Member State should have in place specific, interdependent prerequisites for the practical implementation of gender mainstreaming – political will; legal framework; statistics and comprehensive knowledge of gender relations; knowledge of the administration; necessary funds and human resources; participation of women in political and public life and in decision-making processes.

3. Practical techniques and practices of other countries for gender mainstreaming in the budget planning, spending and accounting process

The chapter contains an overview of activities and good practices of 5 countries (Finland, Sweden, the Netherlands, Norway and Ukraine) in gender budgeting processes. Approaches of these countries are analysed based on historical and institutional experiences.

The overview of each of the 5 countries reflects the most important gender budgeting principles, and the most important methodological steps for the mainstreaming. The chapter closes with conclusions and suggestions about gender budgeting tools appropriate for Latvia.

3.1. Justification for the choice of countries

Countries were selected for the analysis of experiences taking into account the following criteria:

- a) Comparable social policy trends in the beneficiary country and donor countries – all the countries are economically developed countries, members of international organisations (such as EU, NATO, OECD), or share historical experiences (for example, the country was part of the USSR).
- b) The beneficiary countries and donor countries have similar administrative systems.
- c) Prior experience of cooperation, development and transfer of policies between the involved countries.
- d) Ensuring successful process of transfer of policies and good practices as much as possible.
- e) Inclusion of all gender mainstreaming tools and types⁹⁴ in the overview of good practices (see section 3.3).

According to the results of the typology and tools of comparable countries (see section 3.3) Finland, Sweden, the Netherlands, Norway and Ukraine were considered the most appropriate countries (see Table 4).

Table 4: Justification for the choice of experience countries

No	Country name	Detailed justification
1.	Finland	According to the public administration typology Finland falls under the 'Northern European' model ⁹⁵ , which has open public administration and where the administrative power doctrine dominates. Good practices of Finland will allow to familiarise with gender budgeting in the ' <i>gender informed resource allocation</i> ' category.
2.	Sweden	According to the public administration typology Sweden falls under the

⁹⁴ Types of gender mainstreaming include: (1) gender informed resource allocation – the impact on gender equality is considered in decision-making on policies and/or financing; (2) gender assessed budgets – budget as an integrated unit from the gender perspective; (3) needs based gender budgeting – budget-related decisions include the analysis of gender needs.

⁹⁵ Kuhlmann S., Wollmann H. (2014). Introduction to comparative public administration. Administrative Systems and Reforms in Europe, Palgrave, p.28

No	Country name	Detailed justification
		'Northern European' model ⁹⁶ , which has open public administration and where the administrative power doctrine dominates. Good practices of Sweden will represent the ' <i>gender assessed budgets</i> ' type.
3.	Netherlands	According to the public administration typology, the Netherlands fall under the 'Northern European' model with the impact of the Continental European administrative model (represented by Germany) ⁹⁷ . It also has open public administration and domination of the administrative power doctrine. The experience of the Netherlands will be important for studying of the ' <i>needs based gender budgeting</i> '.
4.	Norway	According to the public administration typology Norway falls under the 'Northern European' model ⁹⁸ , which has open public administration and where the administrative power doctrine dominates. The experience of Norway was chosen, however, because Norway is believed to be a flagship of gender equality.
5.	Ukraine	According to the public administration typology Ukraine falls under the 'Central and Eastern European country' model, where historical experiences as a part of the USSR had a large impact. Historical experiences of Ukraine and Latvia allow identifying development trends of both countries and analysing the impact of their historical experience.

Source: Table created by the authors of the study

Since Scandinavian countries (i.e. Norway, Sweden, Finland) share very similar experiences, their experience will be analysed from a single prospect – Scandinavia and its approach to gender equality. Ukraine and the Netherlands will offer information from two other perspectives:

- a) Integration of the gender dimension in an open and liberal society and public policy;
- b) The impact of historical experiences on the integration of the gender aspect.

According to the typology of administration and policies of Kuhlmann and Wollman⁹⁹, Baltic States also fall under the 'Northern European' model. Furthermore, the administrative doctrine provides that the policy planning process is structured and planned, and policies are developed by ministries, and introduced by subordinate institutions of local governments.¹⁰⁰ Moreover, according to the administrative doctrine, the development and implementation of policies is divided. Thus, the experience of selected countries can be matched to the Latvian experience both taking into account the socio-political development and synergy among policies of these countries as they are members of international organisations.

⁹⁶ Kuhlmann S., Wollmann H. (2014). Introduction to comparative public administration. Administrative Systems and Reforms in Europe, Palgrave, p.28

⁹⁷ Idem.

⁹⁸ Idem.

⁹⁹ Idem.

¹⁰⁰ Meyer-Sahling, J. (2009). Sustainability of Civil Service Reforms in Central and Eastern Europe Five Years After EU Accession, SIGMA Papers, No. 44, OECD Publishing

3.2. Overview and analysis of good practices

Gender equality has been prevailing in political debates over the last sixty years. Dozens of countries have introduced laws on equal opportunities and have adopted UN resolutions on the improvement of the situation of women. Before the beginning of the 21st century, efforts of countries in the field of gender equality most frequently included the development and implementation of anti-discrimination laws. However, the last decade saw the initiation of fiscal policy programmes for the purposes of reducing gender inequality – such programmes include the gender equality aspect in all budgeting processes, analysing the impact of the budget on women and men separately. Thus, it is possible to determine problem areas, where women are not granted sufficiently large funding, for example, health care or education. Australia was the first to engage in gender budgeting in 1984. More than 80 countries have tried some variant of gender budgeting so far¹⁰¹.

If we look at the analysed countries (the Netherlands, Sweden, Norway, Finland, Latvia and Ukraine) from the gender equality perspective, it is clear that Western European countries are above Latvia and Ukraine, when compared using the UN's Gender Inequality Index (see Table 5). Unlike the Gender Equality Index (GEI), which rates only EU countries, the Gender Inequality Index is also determined in the two countries, which are not EU Member States (Norway and Ukraine).

Table 5: Gender Inequality Index in 2015

Country	Index value	Rank
Netherlands	0.044	3
Sweden	0.048	4
Norway	0.053	6
Finland	0.056	8
Latvia	0.191	41
Ukraine	0.284	55

Source: UN¹⁰²

According to GII data, Latvia is 33 places below the closest research country, Finland, and only 14 places separate it from Ukraine. It is an evidence of a serious gap in rating between leading countries and Latvia. It could be said that such rank is justified, knowing that Western European countries focused on gender equality issues long before the breakdown of the USSR, which secured independence to Latvia and Ukraine relatively recently. In the Netherlands, Sweden, Norway and Finland laws and regulations supporting gender equality were adopted in the second half of the 20th century, while in Latvia and Ukraine such laws and regulations were developed only at the beginning of the 21st century. Despite its inequality index rating, Latvia is among countries with very high human development.

Despite the fact that Ukraine lags behind considerably in the implementation of gender equality not only from the highest ranked countries, but also from Latvia, its inclusion in the list of good practice countries in addition to the above-mentioned justification is related to the active efforts of the country to move closer to Europe and Community values. The EU started to pay increased attention to

¹⁰¹ Stotsky, J. G. (2016). Gender Budgeting: Fiscal Context and Current Outcomes. IMF Working Paper, International Monetary Fund, Washington. Available here: <https://www.imf.org/external/pubs/ft/wp/2016/wp16149.pdf>

¹⁰² United Nations Development Programme. Human Development Reports. Available here: <http://hdr.undp.org/en/composite/GII>

Ukraine at the time of political changes in Ukraine in 2004, while the association agreement with the EU signed in 2014 placed it among the countries, whose foreign policy is pro-European and beneficial for both sides¹⁰³.

The United Nations Women in cooperation with the European Commission and the United Nations International Children's Fund (UNICEF) conducted a research on gender budgeting in 10 developing countries. A three-year project was divided into two phases – in the first phase in 2008, gender equality was analysed in 10 countries (Cameroon, Ethiopia, India, Morocco, Nepal, Mozambique, Peru, Rwanda, Tanzania and Uganda) and in the second phase, which lasted from 2009 to 2011, technical support in gender budgeting was provided to governments in five of these countries (Cameroon, Nepal, Peru, Rwanda and Tanzania)¹⁰⁴. The involvement of such projects is an indication of UN's profound interest in ensuring gender equality all over the world.

Gender equality is a clear priority in Northern countries¹⁰⁵ – this is confirmed by the shared commitment of these countries to integrate the gender dimension in the budget process at national level. Thus, gender budgeting in Scandinavian countries is a targeted policy¹⁰⁶.

The development of gender budgeting in Scandinavia is today focusing on four areas¹⁰⁷ (see Figure 3).

- 1) Gender analysis as part of the planning process in all political areas – development of gender specific goals and indicators.
- 2) Specific focus on areas of greater importance for women's economic independence. This means gender analysis specifically on areas such as the labour market, taxation, pension system, social security systems and childcare.
- 3) A gender perspective included in economic policy, economic analysis and forecasts. Macroeconomic analysis; GNP forecasts, inflation forecasts, unemployment forecasts. Economic policy: expenditure ceiling, surplus targets. Tax policy: Fiscal Policy Bill and Budget Bill.
- 4) A gender perspective in economic models, performance measurements, welfare measures. These models and measures can be further developed to incorporate a gender equality perspective.

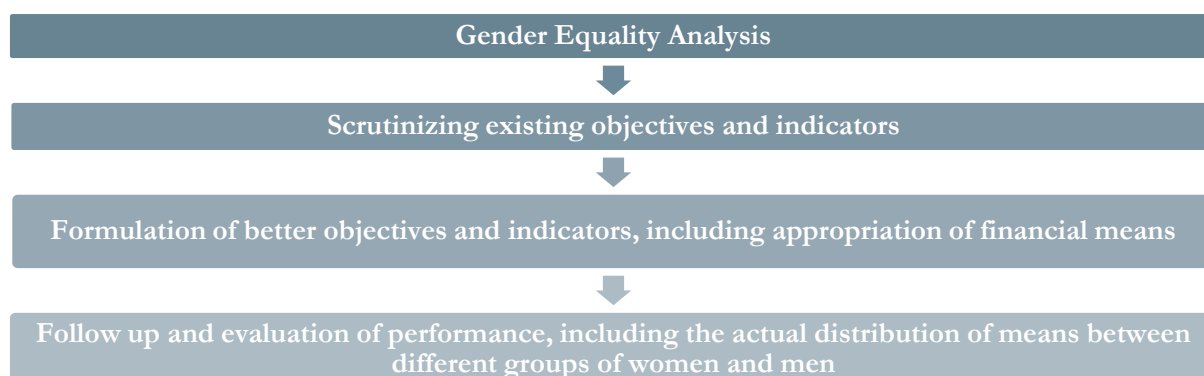
¹⁰³ Shumylo-Tapiola O. (2013) Why does Ukraine matter to the EU. Available here: <http://carnegieeurope.eu/2013/04/16/why-does-ukraine-matter-to-eu-pub-51522>

¹⁰⁴ United Nations Development Fund for Women (2009). Gender Responsive Budgeting and Aid Effectiveness, New York.

¹⁰⁵ Northern countries are Denmark, Finland, Iceland, Norway, Sweden and associated countries Greenland and Faroe Islands

¹⁰⁶ Council of Europe (2005). Gender budgeting: Final report of the Group of specialists on gender budgeting (EG-S-GB), Directorate General of Human Rights, Strasbourg. Available here: <https://rm.coe.int/1680596143>

¹⁰⁷ Nordic Council of Ministers (2006). Gender Responsive Budgeting in the Nordic Countries. The Scandinavian Experience: Barriers, Results and Opportunities, Copenhagen

Figure 3: Elements of the gender equality planning process in Scandinavian countries

Source: Nordic Council of Ministers¹⁰⁸

The overview of foreign good practices gives an insight and reflects important information in the context of the study, taking into account the achievements of Norway, Sweden, Finland and the Netherlands in gender equality and active efforts of Ukraine to put EU values into practice.

3.2.1. Netherlands

In 1975 the Equal Pay Act was created, which gives both genders equal rights to fair pay. This act was then added to other acts to form the General Equal Treatment Act, which envisages equal rights and opportunities for both genders¹⁰⁹. In 2000, the Dutch government laid down its strategy for the inclusion of gender equality principles in the Multi-Year Plan on Emancipation¹¹⁰. Sometime later, in 2004, an Emancipation Review Commission was established, the purpose of which was to introduce the gender mainstreaming process in Dutch laws and regulations. This commission made several reviews, the conclusion of which was that gender mainstreaming needed improvement. The Commission ceased to operate in 2007 and its duties were overtaken by the Ministry of Education, Culture and Science.¹¹¹ The Netherlands Institute for Human Rights was established relatively recently, in 2012. Its duty is to ensure equal attitude towards all the population. Therefore, the institute is also acting in the political sphere as an organisation lobbying gender equality¹¹². A year later, a new initiative was introduced for large companies – to ensure representation of at least 30% of each of the genders in management and supervisory boards by 2020¹¹³.

In order to foster gender budgeting, the Multi-Year Plan on Emancipation of 2000 defines five pre-requisites for gender equality in the Netherlands:

¹⁰⁸ Nordic Council of Ministers (2006). Gender Responsive Budgeting in the Nordic Countries. The Scandinavian Experience: Barriers, Results and Opportunities, Copenhagen

¹⁰⁹ Directorate General for Internal Policies (2015). The Policy on Gender Equality in the Netherlands. In-depth Analysis for the FEMM Committee, Brussels. Available here: [http://www.europarl.europa.eu/RegData/etudes/IDAN/2015/519227/IPOL_IDA\(2015\)519227_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/IDAN/2015/519227/IPOL_IDA(2015)519227_EN.pdf)

¹¹⁰ EIGE (2017). Available here: <http://eige.europa.eu/gender-mainstreaming/countries/netherlands/about>

¹¹¹ Ministry of Education, Culture and Science (2009). Report of the Netherlands government to the UNECE for the preparation of regional review and appraisals in the context of the 15th anniversary of the adoption of the Beijing Declaration and Platform for Action in 2010, Hague

¹¹² Directorate General for Internal Policies (2015). The Policy on Gender Equality in the Netherlands. In-depth Analysis for the FEMM Committee, Brussels. Available here: [http://www.europarl.europa.eu/RegData/etudes/IDAN/2015/519227/IPOL_IDA\(2015\)519227_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/IDAN/2015/519227/IPOL_IDA(2015)519227_EN.pdf)

¹¹³ Government of the Netherlands (2016). Statutory target again for gender balance on company boards. Government.nl. Available here: <https://www.government.nl/latest/news/2016/01/15/statutory-target-again-for-gender-balance-on-company-boards>

- 1) Women's economic independence;
- 2) Reducing domestic violence;
- 3) At least 65 % of women should have paid employment by 2010 (this goal had not been achieved by 2010);
- 4) All ministries should integrate emancipation principles in their draft laws;
- 5) In order to achieve the gender equality objective, gender equality units were set up in ministries to introduce the policy in the area of the respective policy¹¹⁴.

Following the Scandinavian example, the Netherlands have also set the target for gender balance on large company boards – at least 30 % of the seats on company boards to be held by women and 30 % by men. It should be noted that the Dutch government has made a step further than Swedish, Finnish or Norwegian governments, because their representation target is applicable to all large companies – both public and private¹¹⁵. It should be noted that this is a target rather than a compulsory quota. If this target is not met, the Dutch government may request an explanation in the notes to the annual report. The Dutch Ministry of Education, Culture and Science believes that the situation might change and the requirement on quotas in company boards might become compulsory.¹¹⁶

The Ministry of Education, Culture and Science, a general coordinator of gender equality policies, monitors to what extent other ministries and departments integrate gender equality principles in their activity and draft laws. At the same time, gender budgeting is not a standard procedure – each ministry may do that by choice, and therefore, this process is not widely spread in the Dutch government¹¹⁷.

Although gender budgeting is not mandatory in the Netherlands, each ministry is responsible for the compliance of its policy area with general principles of gender equality (see Figure 4). In a situation, when ministries are free in pursuing gender mainstreaming, the Equal Treatment Commission (from 2012, the Netherlands Institute for Human Rights) played a decisive role by conducting research, providing recommendations and information, defending human rights and increasing public awareness of gender equality. Every year the institute receives several hundreds of requests to analyse individual cases of violation of human rights and assesses whether persons have suffered from discrimination¹¹⁸.

¹¹⁴ Government of the Netherlands (2016). Statutory target again for gender balance on company boards. Government.nl. Available here: <https://www.government.nl/latest/news/2016/01/15/statutory-target-again-for-gender-balance-on-company-boards>

¹¹⁵ Idem.

¹¹⁶ Idem.

¹¹⁷ Directorate General for Internal Policies (2015). The Policy on Gender Equality in the Netherlands. In-depth Analysis for the FEMM Committee, Brussels. Available here: [http://www.europarl.europa.eu/RegData/etudes/IDAN/2015/519227/IPOL_IDA\(2015\)519227_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/IDAN/2015/519227/IPOL_IDA(2015)519227_EN.pdf)

¹¹⁸ Idem.

Figure 4: Stakeholders and their duties

Ministry of Education, Culture and Science
<ul style="list-style-type: none"> • The Ministry of Education, Culture and Science is a coordinator of equality programmes.
Netherlands Institute of Social Research
<ul style="list-style-type: none"> • The Netherlands Institute of Social Research publishes an Emancipation Monitor on a bi-annual basis, which contains different statistics by gender.
Netherlands Institute for Human Rights
<ul style="list-style-type: none"> • The Netherlands Institute for Human Rights monitors conformity to gender equality laws.

Source: EIGE¹¹⁹

Good practices and examples of introduction of gender mainstreaming principles and gender equality in the Netherlands include an initiative to support women migrants of different nationalities to reduce isolation of these women; defence of rights of women candidates for elections; media courses for women, where they are taught how to build a media profile, address media organisations and present themselves to the audience.

In summary:

The Dutch approach to gender budgeting has a voluntary basis.

The Dutch experiences shows that the implementation of gender equality policies requires a coordinating body, which monitors to what extent other ministries and departments integrate gender equality principles in their activity and draft laws.

In addition, the Dutch experience shows that the activity of an independent body defending human rights plays an important role, which can ensure gender mainstreaming also when the process is voluntary.

3.2.2. Sweden

1971 became the turning point in gender mainstreaming in the Swedish national economy, because the Swedish government separated income taxes of the wife and the husband (before that wife’s income was registered as part of her husband’s income).¹²⁰ Therefore, traditional beliefs on gender roles – a man is the only/the main earner in the family – have changed. (Zviedrijas Valdības iestādes, 2016). In 1974, state-paid child care was reformed easing the women’s daily life and enabling full participation

¹¹⁹ EIGE (2017) Available here: <http://eige.europa.eu/gender-mainstreaming/countries/netherlands/structures>

¹²⁰ Swedish Secretariat for Gender Research. GMGA: Gender Mainstreaming in Government Agencies. Genus.se. Available here: <http://www.genus.se/en/about-us/our-assignments/gmga/>

in the labour market. In the same year, Sweden became the first country in the world, which introduced a gender-neutral parental leave. The purpose of this law is to promote such a family model, where both parents work (Zviedrijas Valdības iestādes, 2016).

In 1994 the Swedish government adopted gender mainstreaming as its principal strategy for achieving the policy goals for gender equality.¹²¹¹²²

A working group was created in 2001 to focus on gender mainstreaming matters in the work of government offices.¹²³ At its recommendation, in 2002 a high-level steering committee was created to address issues concerning the implementation of gender mainstreaming in the government offices such as steering mechanisms, training, methods and gender focal points in national regulatory authorities.¹²⁴ Parallel to this committee work a gender budgeting project called 'An equal share' was launched. The project focused on method development, identifying training requirements and collecting information about what is needed to ensure that a gender perspective is successfully mainstreamed into budgetary work. The project was developed by the Division for Gender Equality and the Budget Department. An important part of the project has been a pilot project, in which a number of operational divisions performed gender analyses in three policy areas (regional development, social services and transport). Via this project the ground has been laid for starting the gender budgeting process on a wide front¹²⁵.

In 2003 the Swedish government presented an action plan for gender equality, within the scope of which the government conducted an extensive gender equality analysis in all policy areas and subareas defining objectives and outcome indicators.¹²⁶ In 2004, a plan for implementing gender mainstreaming in the government offices during the nearest five years was adopted covering 2004-2009. The special focus was laid on regulatory enactment and budget development processes. The plan is followed up yearly and more evaluated every second year in order to ensure gender mainstreaming transparency¹²⁷.

The next important turning point in the development of gender equality in Sweden was 2007, when the Ministry of Integration and Gender Equality was established, whose responsibility was to form and introduce the equality policy. However, after the elections of 2010 the ministry was liquidated¹²⁸. After liquidation of the ministry monitoring of gender equality was entrusted to the Ministry of Education and Science.

In 2013-2014 the Swedish government launched a project named 'Gender Mainstreaming in Government Agencies', which initially combined 18 government agencies, but later the programme was extended to 41 agency in 2015, while in 2016 the programme included 59 agencies¹²⁹.

¹²¹ Council of Europe (2005). Gender budgeting: Final report of the Group of specialists on gender budgeting (EG-S-GB), Directorate General of Human Rights, Strasbourg, p.31. Available here: <https://rm.coe.int/1680596143>

¹²² Swedish Secretariat for Gender Research. GMGA: Gender Mainstreaming in Government Agencies. Genus.se. Available here: <http://www.genus.se/en/about-us/our-assignments/gmga/>

¹²³ Council of Europe (2005). Gender budgeting: Final report of the Group of specialists on gender budgeting (EG-S-GB), Directorate General of Human Rights, Strasbourg, p.31. Available here: <https://rm.coe.int/1680596143>

¹²⁴ Idem.

¹²⁵ Idem.

¹²⁶ Idem.

¹²⁷ Idem.

¹²⁸ Quinn, S. (2016). Europe: A Survey of Gender Budgeting Efforts. IMF Working paper, International Monetary Fund, Washington. Available here: <https://www.imf.org/external/pubs/ft/wp/2016/wp16155.pdf>

¹²⁹ Government Offices of Sweden (2016). Gender Equality Policy in Sweden. Available here: <http://www.government.se/information-material/2016/09/gender-equality-policy-in-sweden/>

Starting from 2016, budget includes instructions on the application of the gender equality principle. The requirements include the analysis of gender effects in budget processes, collection and use of data, as well as creation of new gender equality indicators. A new methodology for the analysis of gender equality named GERAC (JämKas) is currently being created in Sweden.¹³⁰ GERAC stands for Gender Equality – Review, Analysis, Conclusions.

The GERAC methodology initially used by the Swedish government was created in 2007 in draft laws on gender mainstreaming. Later, in 2014 and in 2016, the methodology was supplemented to make it applicable to budgeting processes.

The methodology includes:

- a) Registering gender equality compliance data and setting priorities;
- b) Analysing the impact of the budget expense item on gender equality;
- c) Studying current gender equality aspects in the selected programme or area;
- d) Evaluating the potential impact of budget proposals based on national gender equality policy objectives;
- e) Reviewing alternative solutions in cases when negative effects are expected as a result of implementation of the policy.

It is planned that the methodology to be introduced in budget processes is based on the distributed impact analysis to determine potential negative effects of the specific budget programme and/or measure on a gender and potential action to mitigate the effects.¹³¹

In order to foster gender budgeting, the Swedish government continues to work on gender budgeting by placing a gender equality coordinator in each ministry, whose task is studying and formulation of gender equality objectives for the policy areas within their respective ministries. In order to ensure a unified approach to co-ordinator work, co-ordinators together with the Gender Equality Department of the Ministry of Finance participate in a 12-month professional development programme to improve advisory abilities of employees. The professional development programme also includes the development of research skills of co-ordinators, including the use of GERAC (the methodology is described above)¹³².

However, the gender equality appendix of the Swedish state budget include not only main statistical indices of the economic situation, but also analyse the effects of the welfare system on different groups of women and men. Apart from the national level, there are examples of gender budgeting work at regional and local level, for instance, in Stockholm and Gothenburg.¹³³

Although gender mainstreaming in municipal regulations and gender budgeting is not regulated in state laws and regulations, there are municipalities, which try to introduce these principles voluntarily. Municipal administrations attempt to apply analysis principles at national level, but the biggest problem with the adaptation of this methodology is lack of skills and researchers. For example, in Gothenburg it is hard to get historical sex-disaggregated data and persons, who would be able to process these

¹³⁰ Stotsky, J. G. (2016). Gender Budgeting: Fiscal Context and Current Outcomes. IMF Working Paper, International Monetary Fund, Washington. Available here: <https://www.imf.org/external/pubs/ft/wp/2016/wp16149.pdf>

¹³¹ Idem.

¹³² Council of Europe (2005). Gender budgeting: Final report of the Group of specialists on gender budgeting (EG-S-GB), Directorate General of Human Rights, Strasbourg, p.31. Available here: <https://rm.coe.int/1680596143>

¹³³ Idem.

data in a qualitative manner and draw conclusions, which would help the municipality with gender mainstreaming¹³⁴.

Currently 78 % of working-age women and 83 % of working-age men (aged 20 to 64) are working in the Swedish labour market, but Sweden's target is to achieve women's employment above 80 % by 2020. As women are more employed part time, amendments to laws and regulations were introduced envisaging conversion of fixed-term employment contracts into contracts of indefinite duration, if the duration of employment exceeds 2 years. Surveys on the size of received wage are conducted on a yearly basis to eliminate unjustified gender pay differences. The involvement of social partners, including trade unions, in the creation of the waging system is an important component of the Swedish experience moving towards gender equality. It is expected that a law stipulating that boards of listed companies should include at least 40% of women will be adopted in 2017. Up to now, the fulfilment of these criteria was a free choice of companies¹³⁵.

Gender equality is one of the main priorities of the Swedish government, and one of the most important decisions in this context was the introduction of a project in 2011, which envisaged integration of five-component gender equality aspects at national, regional and municipal level:

- (i) Creating a strategy in government offices;
- (ii) Development programmes for government agencies;
- (iii) Support for initiatives at regional level;
- (iv) Quality checks in municipal and regional councils;
- (v) Initiatives for the purposes of accumulating and sharing experience and knowledge in gender mainstreaming.

Acting according to the above mentioned plan, Sweden has achieved considerable gender mainstreaming at several municipal levels.

The project 'Gender Mainstreaming in Government Agencies' launched in 2013 (see above) unites not only 59 government offices, but also 30 universities to achieve gender equality in the work of these institutions. An action plan was created for each institution, which lists critical challenges and positive outcomes. The programme envisages that all the institutions involved voluntarily introduce gender equality principles in all areas (for example, setting wages, investment planning, etc.). Universities joined this programme for the purposes of fostering an increase in wages of women's academic teaching staff. Although the share of women at universities is higher than the share of men, only 26 % of Swedish university professors are women. With this programme the Swedish government is planning to achieve that half of professors are women by 2030. Respectively, an national level expert group was created to foster the achievement of the objective, which is dealing with gender equality in higher education institutions¹³⁶.

Main stakeholders in gender mainstreaming are listed below (see Figure 5).

¹³⁴ Natt och Dag, K., & Syed, F. (2015). Implementering av jämställdhetsarbete på kommunal nivå - En komparativ studie om genomförandet av gender budgeting i Göteborgs stad, Gothenburg

¹³⁵ Swedish Secretariat for Gender Research. GMGA: Gender Mainstreaming in Government Agencies. Genus.se. Available here: <http://www.genus.se/en/about-us/our-assignments/gmga/>

¹³⁶ Idem.

Figure 5: Main stakeholders and their duties

Ministry of Health and Social Affairs
<ul style="list-style-type: none"> • The Ministry of Health and Social Affairs is the main co-ordinator of gender equality policy. The Minister for Children, the Elderly and Gender Equality leads the gender equality policy implementation processes.
National Board of Health and Welfare
<ul style="list-style-type: none"> • The National Board of Health and Welfare deals with gender mainstreaming in health care.
The Equality Ombudsman
<ul style="list-style-type: none"> • The Equality Ombudsman is an institution, which fights discrimination and defends equal rights and opportunities for the entire society.
Swedish Public Employment Service
<ul style="list-style-type: none"> • The Swedish Public Employment Service is responsible for the implementation of gender equality and combatting of disaggregation by sex in the labour market in order to achieve equal income for both genders in the long term (the current difference in income is 5 %).

Source: EIGE¹³⁷

The analysis of the Swedish case clearly demonstrates the need for a gender mainstreaming methodology. Like in the case of Norway, political will and the initial identification of needs by gender is very important in gender budgeting in Sweden.

In summary:

The Swedish experience suggests that the following factors are important in gender mainstreaming¹³⁸:

- a) Political commitment of the government;
- b) Determining a central co-ordinating authority;
- c) Presence of gender equality co-ordinators in each institution;
- d) A sufficiently accurate gender mainstreaming methodology, including collection and analysis of sex-disaggregated data.

Sweden focused on method development, identifying training requirements and collecting information about what is needed to ensure that a gender perspective is successfully mainstreamed into budgetary work. Further on in this process Sweden emphasised the analysis of gender effects in budget processes, collection and use of sex-disaggregated data, which marked the creation of new gender equality indicators. Therefore, Swedish experience is based on ‘two’ whales – method development and employee training in gender budgeting, as well as gender impact analysis, where the disaggregation of data by gender plays an important role.

¹³⁷ EIGE (2017) Available here: <http://eige.europa.eu/gender-mainstreaming/countries/sweden/structures>

¹³⁸ Council of Europe (2005). Gender budgeting: Final report of the Group of specialists on gender budgeting (EG-S-GB), Directorate General of Human Rights, Strasbourg, p.31. Available here: <https://rm.coe.int/1680596143>

3.2.3. Norway

Gender mainstreaming in the Norwegian state policy started in 1979¹³⁹, when the Gender Equality Act was adopted. It envisaged equal rights and opportunities for both genders in education, work, culture and professional development. Later, in 2002 the Gender Equality Act was revised, supplementing it with an absolutely new initiative, which envisaged that ministries should submit budget proposals in 2002, 2003 and 2004 with the gender perspective mainstreamed¹⁴⁰. All the ministries supported the initiative voluntarily, which resulted in a review of budgeting processes.

In the next years, several important changes in gender mainstreaming occurred in the national policies:

- In 2004, the Ministry of Children and Family Affairs started to partially finance the Norwegian Statistical Office to reinforce acquisition of gender and equality oriented statistical data.¹⁴¹
- The Working Environment Act was adopted in 2005, which banned discrimination, including gender discrimination, in the labour market¹⁴².
- In 2005, the Local Government Act of 1992 was amended envisaging that each gender should be represented in regional and local government committees in a proportion no less than 40%¹⁴³. These amendments supplemented a number of regulatory enactments, which set out the principle of gender balance in management of institutions and organisations – at least 40 % representation of each gender.
- In 2006 it was set that each ministry should conduct a systematic gender equality and impact assessment, when preparing budget plans for the next years and developing new policy initiatives.

According to the system for gender budgeting, which was created in 2006, Norway concentrated less on changes in budgeting processes and more on women's rights, multiplication of economic and political opportunities, as well as reduction of violence against women. Thus, the Action Plan for Women's Rights and Gender Equality in Development Cooperation¹⁴⁴ was initially created for the period from 2007 to 2009, and gender budgeting was emphasised as a service provision tool.

The state budget in Norway is developed in several consecutive steps, where gender is mainstreamed using several methods.

Step 1: Every year, the development of a budget for the next year starts in January or about 10 months before it is presented to the Parliament in October. The Ministry of Finance co-ordinates composition of the general budget, but each ministry is responsible for the creation of its own budget. The budget process starts with a formal letter of the Ministry of Finance inviting to start the process, which is sent

¹³⁹ Norwegian Ministry of Children and Equality (2007). Act relating to gender equality (the Gender Equality Act). Available here: <https://www.regjeringen.no/en/dokumenter/the-act-relating-to-gender-equality-the-/id454568/>

¹⁴⁰ Council of Europe (2005). Gender budgeting: Final report of the Group of specialists on gender budgeting (EG-S-GB), Directorate General of Human Rights, Strasbourg, p.31. Available here: <https://rm.coe.int/1680596143>

¹⁴¹ Nordic Council of Ministers (2006). Gender Responsive Budgeting in the Nordic Countries. The Scandinavian Experience: Barriers, Results and Opportunities, Copenhagen

¹⁴² Ministry of Labour and Social Affairs (2005). The Working Environment Act, Trondheim

¹⁴³ Ministry of Local Government and Modernisation (2012). The Local Government Act, Oslo

¹⁴⁴ Norwegian Ministry of Foreign Affairs (2006). Action Plan for Women's Rights and Gender Equality in Development Cooperation. Available here: <https://www.forskningradet.no>

to each sectoral ministry. In this letter the Ministry of Finance invites other ministries to create budget forecasts and plans for the next four years separately identifying new policy initiatives.

According to OECD¹⁴⁵, since 2006 **Norway has been using the needs-based gender budgeting approach**. This means that budget related decisions include an analysis of gender needs. The following tools are used to implement this in Norway:

- a) Ministries have access to gender disaggregated statistics according to the area of responsibility of ministries. Moreover, ministries themselves or with a help of external service providers on a regular basis conduct studies on the needs of stakeholders.
- b) Ministries choose individual budget measures for *ex ante* impact assessment with regard to gender equality;
- c) It is periodically evaluated how government expenses and income affect gender equality.

Step 2: Forecasts and initiatives of all ministries are collected and presented to other ministries, determining the limits for new initiatives for each ministry.

Step 3: By autumn, each ministry sends the proposals on the allocation of state budget among new initiatives. In August, the government decides on the final allocation of funding among the new initiatives and a Fiscal Budget Application is officially approved by the government and submitted to the Parliament (Ziemeļvalstu Ministru padome, 2006).

Step 4: Each ministry creates its own sex-disaggregated budget calculations. Sectoral ministers evaluate themselves the importance of equality in the work of the ministry and allocate funding accordingly¹⁴⁶.

The following methods are used to simplify the work of ministries in Norway:

- a) Studying gender needs of national level activities at macro level;
- b) Budget audit once in three years, which evaluates the conformity of the budget process and programmes to gender equality objectives by sectors and across sectors;
- c) Training and raising awareness are important elements of Norwegian gender budgeting.

As a result, the state budget of Norway reflects the analysis of gender needs in different areas and budget programmes.

The information provided above shows that Norwegian ministers (or county governors) determine at their discretion the importance of gender equality in the work of his or her ministry according to the general policy adopted in the country.

Main stakeholders in gender mainstreaming are listed below (see Figure 6). In addition, each ministry integrates gender equality objectives in its policy and action plan.¹⁴⁷

¹⁴⁵ Public Governance and Territorial Development Directorate (2017). Gender Budgeting in OECD countries, OECD Journal on Budgeting, Volume 2016/3. p.17. Available here: <https://www.oecd.org/gender/Gender-Budgeting-in-OECD-countries.pdf>

¹⁴⁶ Council of Europe (2005). Gender budgeting: Final report of the Group of specialists on gender budgeting (EG-S-GB), Directorate General of Human Rights, Strasbourg, p.31. Available here: <https://rm.coe.int/1680596143>

¹⁴⁷ Council of Europe (2005). Gender budgeting: Final report of the Group of specialists on gender budgeting (EG-S-GB), Directorate General of Human Rights, Strasbourg, p.31. Available here: <https://rm.coe.int/1680596143>

Figure 6: Main stakeholders and their duties

Ministry of Children and Equality
<ul style="list-style-type: none"> • The Unit for Gender Equality and Human Rights is responsible for the development and introduction of gender equality principles in policies and budget processes of all central, regional and municipal administrations. • The Department of Planning and Administration co-ordinates budget processes of all ministry departments, therefore, the Department of Consumer Affairs and Equality works closely with it on gender budgeting. • The Department of Consumer Affairs and Equality is responsible for the integration of all kinds of gender equality principles in all projects of the department.
Ministry of Finance
<ul style="list-style-type: none"> • The Ministry of Finance co-ordinates the composition of state budget.
County governors
<ul style="list-style-type: none"> • County governors submit their gender equality reports (one for internal and the other for external use), as well as give advice to municipalities and guide them in gender mainstreaming.

Source: Gender in Norway¹⁴⁸

The work of the above-mentioned institutions in ensuring and developing gender equality also receives support of a number of other governmental and non-governmental organisations and institutions, such as the Equality and Anti-discrimination Ombud, the Norwegian Association for Gender Equality Research, women’s business forums and platforms, as well as the central accumulator of state statistics – the Norwegian statistical office.

In summary:

Norway uses the needs-based gender budgeting approach.

Gender mainstreaming in budget includes a central element at government level – the requirement to report and act taking into account the gender aspect. This requirement is applicable to government authorities, actors in the government sector, as well as employers and worker organisations established in the gender equality and anti-discrimination legislation¹⁴⁹.

Each ministry is obliged to integrate the gender dimension in policies of the sector it represents.

- Gender mainstreaming also includes specific measures, for example, initiatives aiming at strengthening of gender equality in the work and policies of municipalities.

¹⁴⁸ Gender in Norway. Public Agencies. Gender.no. Available here: http://www.gender.no/Policies_tools/Public_agencies

¹⁴⁹ Korsvik, T. R. (2014). Gender equality policies in Norway: “Everybody’s job, nobody’s responsibility”? Working paper no. 2.1 Gender Equality Policy in Norway, p.35. Available here: http://www.geq.sociologia.uj.edu.pl/documents/32447484/80907944/GEQ_Working_Paper_GE_Policy_Norway_TKorsvik.pdf

- According to the report of the Norwegian Equality Council, a significant challenge in gender mainstreaming (including budgeting) is that if no funds are allocated for gender mainstreaming, the mainstreaming strategy will not bring any results and will not promote active work in the area of gender equality.
- The Norwegian budget process emphasises the importance of sex-disaggregated statistics and the importance of *ex-ante* evaluations in order to determine potential impact on genders.

3.2.4. Finland

Support to gender equality in the work of administrative bodies dates back to 1980, when the Action Plan for Gender Equality for 1980-1985 was created¹⁵⁰. Subsequently, the Act on Equality between Women and Men was adopted in 1987, the aim was to prevent gender discrimination and to improve the life quality of women, including 3 main objectives:

- 1) To prevent gender discrimination;
- 2) To promote equality between men and women;
- 3) To improve the welfare of women, especially in the labour market¹⁵¹.

In 1995, the Act on Equality between Men and Women was amended to include a new regulation for all employers employing more than 30 employees to include gender equality principles in their employee training programmes. This amendment envisaged that councils, committees and boards of all state-owned capital companies should consist of at least 40 % of women¹⁵². The Ministry of Finance engaged in gender budgeting comparatively recently – in 2006¹⁵³. Two years later, in 2008, new guidelines explaining a gender mainstreaming methodology were prepared¹⁵⁴. In 2012, each ministry had a position of a co-ordinator of gender equality principles¹⁵⁵.

In order to foster gender budgeting, a Government Action Plan for Gender Equality for 2004–2007 was developed in 2003. This document was prepared by the Ministry of Social Affairs and Health, which specified works to ensure gender equality in the respective time period. The plan envisaged:

- 1) Mainstreaming and promoting of gender equality over the entire public administration;
- 2) Reform of the Act on Equality between Women and Men;
- 3) Promoting the principle of ‘equal pay for work of equal value’;
- 4) Increasing the proportion of women in political and economic decision-making;
- 5) Equalize the employer’s costs, providing equal parental leave opportunities for both genders.;
- 6) Assessing gender equality policies from the male point of view.

The Act on Equality envisages that all national regulatory authorities should support gender equality in all policies- in a targeted and systematic way. This Act is applicable to all spheres of activity and government levels, also regional and municipal administrations. Similarly to Sweden and Norway, the

¹⁵⁰ EIGE (2017). Available here: <http://eige.europa.eu/gender-mainstreaming/countries/finland/about>

¹⁵¹ Ministry of Social Affairs and Health (2016). Act on Equality between Women and Men 2015. Available here: https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/75131/Act_on%20Equality_between_women_and_men_2015_FINAL.pdf?sequence=1

¹⁵² EIGE (2017). Available here: <http://eige.europa.eu/gender-mainstreaming/countries/finland/about>

¹⁵³ Ministry of Social Affairs and Health (2006). Gender Equality Policies in Finland. Available here: <https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/70236/Es200608eng.pdf?sequence=1>

¹⁵⁴ Ministry of Justice (2008). Impact Assessment in Legislative Drafting, Helsinki

¹⁵⁵ EIGE (2017). Available here: <http://eige.europa.eu/gender-mainstreaming/countries/finland/about>

Finnish government also does not give direct instructions to the institutions about the extent of integration of gender equality in all activities – it only indicates that gender equality should be fostered. The scope and the specifics of activities are at the discretion of municipalities and government.

The Act on Equality should be viewed jointly with the Employment Contracts Act 55/2001, which envisages equal attitude to all employees, as well as includes regulations of return from a family leave. Another important document on this topic is the Non-Discrimination Act 1325/2014, which bans discrimination based on age, origin, nationality, language, religion, convictions, opinion, political activity, trade union activity, family relations, health condition, disability, sexual orientation or any other personal circumstance.

In the Impact Assessment in Legislative Drafting Guidelines published by the Ministry of Justice in 2008 the gender equality approach is based on the analysis of international data how the regulatory enactment concerned or amendments thereto affect each gender for example, if funding is provided to construct a school gym, will both genders be provided the same access to infrastructure¹⁵⁶.

Impact assessment is performed at the beginning of legislative drafting, taking into account the following aspects:

- 1) whether the sector where the regulatory project places itself already manifests differences between women and men and whether the sector is relevant in terms of promoting equality between them. If impact on women and on men exists, it should be assessed whether it is more detrimental to one sex than to the other. It should be clarified how negative effects on gender equality manifest.
- 2) The assessment of gender equality and balance impact should be carried out also in the event that the regulation is in practice applicable to one sex only;
- 3) Gender balance assessment is based on the sex-disaggregated data collected by Statistics Finland;
- 4) Furthermore, the following questions can be used to assess the impact of a draft legislation on the equality between women and men¹⁵⁷:
 - Does the legislation or amendment thereto have an impact on the equal treatment of women and both genders together e.g. at work, in finance;
 - Does the legislation provide equal opportunities to care for children and to balance work and family;
 - Does the legislation provide equal opportunities in training and professional development;
 - Does the legislation provide equal opportunities in employment prospects, professional development and career progress;
 - Does the legislation provide equal opportunities in political participation and influence;
 - Does the legislation provide equal opportunities in health care;
 - Does the legislation increase security of both genders and reduce the risk of violence;
 - Does the legislation provide equal opportunities in leisure, hobbies.

¹⁵⁶ Ministry of Justice (2008). Impact Assessment in Legislative Drafting, Helsinki.

¹⁵⁷ Idem.

The Finnish Ministry of Justice pays particular attention to the equality of opportunity. For instance, the equal treatment of leisure activities would mean that the different activities that women and men pursue for recreation receive similar support¹⁵⁸.

Although initially impact assessment was hard to do, because only one ministry had data disaggregated by gender, later Statistics Finland started to collect sex-disaggregated data, increasingly more ministries showed their initiative to do the same. In addition, events to promote gender equality aspects were organised and awareness of the state and also municipalities and the private sector of gender equality increased¹⁵⁹.

In addition to the active work of stakeholders (see Figure 7), Finland pays special attention to education and training activities for government and municipal employees. The ‘Gender glasses’¹⁶⁰ trainings organised for employees by all Finnish ministries can be mentioned as a good practice in this context. Trainings were organised in 3 phases, which progressed from the general to the specific, and involved setting up working groups for gender budgeting.

¹⁵⁸ Ministry of Justice (2008). Impact Assessment in Legislative Drafting, Helsinki

¹⁵⁹ Idem.

¹⁶⁰ EIGE. Gender Mainstreaming, Good practices, Finland. Eige.europa.eu. Available here: <http://eige.europa.eu/gender-mainstreaming/good-practices/finland/training-ministries-gender-mainstreaming>

Figure 7: Stakeholders and their duties

Equality Board
<ul style="list-style-type: none"> • The Equality Board is an independent committee, which monitors compliance with gender equality law and resolves related problems.
Ministry of Finance
<ul style="list-style-type: none"> • The Ministry of Finance proposes and co-ordinates gender budgeting.
Ministry of Social Affairs and Health
<ul style="list-style-type: none"> • The Ministry of Social Affairs and Health is the gender equality policy maker.
Council of Gender Equality
<ul style="list-style-type: none"> • The Council of Gender Equality is an advising body in public administration, which consists of representatives of different human rights organisations, and it promotes decision-making in gender equality policies, as well as identifies new problems in gender equality.
Gender Equality Unit
<ul style="list-style-type: none"> • The Gender Equality Unit is a structural unit of the Ministry of Social Affairs and Health engaged in popularisation of gender equality and combatting of discrimination.
The Ombudsman of Equality
<ul style="list-style-type: none"> • The Ombudsman of Equality monitors the compliance with the Act on Equality between Women and Men all over the country. The Ombudsman instructs and consults in matters related to the Act on Equality, for example, gender discrimination, gender identity and gender manifestations.

Source: EIGE¹⁶¹

In summary:

Finnish gender budgeting is based on the provision that each ministry should submit an *ex-ante* evaluation of draft legislation regarding gender impact, and corrections to the allocation of finances should be made according to the evaluation.

Similarly, the Finnish experience in gender budgeting is related to the **development of methodological guidelines**. Support for the creation of a separate position, a gender equality co-ordinator, in ministries is provided. In the Finnish Impact Assessment in Legislative Drafting Guidelines the gender equality approach is based on the analysis of international data how the regulatory enactment concerned or amendments thereto affect each gender.

Finland pays special attention to training of state and municipal employees in gender equality matters and the inclusion of the gender impact in their work, thus, showing how important the education aspect is on the way towards real and successful changes in the area of gender equality.

¹⁶¹ EIGE. Gender Mainstreaming, Country Specific Information, Finland. Eige.europa.eu. Available here: <http://eige.europa.eu/gender-mainstreaming/countries/finland/structures>

3.2.5. Ukraine

In 2005, a Law on Ensuring Equal Rights and Equal Opportunities was adopted in Ukraine. In the same year, the President issued a law on the improvement of central and local governments and provision of equal rights and possibilities to women and men (Starptautiskā darba organizācija, 2005). In 2013, a Law on the prevention and combating discrimination in Ukraine was adopted¹⁶². At the end of the same year, the Gender Budgeting Ukraine, a project funded and organised by the Swedish International Development Cooperation Agency (SIDA), was launched.¹⁶³ This was the first project at national level, where the full budget creation process was organised. The previous attempt was made within the scope of a project funded by the Friedrich Ebert Foundation and focused on municipalities.

The Political Finance Reform Law adopted in October 2015 envisages that political parties with no more than 60 % of one gender are granted by 10 % more funding¹⁶⁴. In December 2015, the first conference of the state level project Gender Budgeting Ukraine was held, which was attended by more than 100 public officials of different levels¹⁶⁵.

United Nations Women began its work on gender budgeting in Ukraine in 2008 within the framework of the UN/EC Partnership for Gender Equality and Peace. In 2012-2013, UN Women partnered with the Friedrich Ebert Foundation within the framework of the program 'Increasing Accountability for Financing for Gender Equality' to support gender budget initiatives at both local and national levels¹⁶⁶.

The United Nations organisation currently continues to work with the Ministry for Social Protection to develop a methodology to analyse the economic effect of gender policies. One of the main objective of this project is to develop mechanisms to measure the economic impact of spending on gender equality programmes in all 27 Ukrainian regions. Similar study on identifying budgetary investment in gender equality had been carried out by the Women's Consortium of Ukraine in 2011. They focused on investments related to gender equality at all three levels of budgets (national, regional and local) and covered a three years period 2007-2010.¹⁶⁷

Current prerequisites for gender budgeting match budgetary and public administration reform work:

- 1) Achieving the goals for human rights and equality;
- 2) Improve the budgetary reform;
- 3) Ensure decentralization of government to the regional and local levels.

Thus, the government reform has come into sharper focus with the signing in 2014 of the Association Agreement with the EU. Ongoing international publicly funded reform projects include shifting to results-based budgeting, making more evident the links between government policy targets and budget targets, and renewing the focus on medium-term financial planning¹⁶⁸. Gender budgeting in the state

¹⁶² Law of Ukraine on the prevention and combating discrimination in Ukraine. Verkhovna Rada Journal (VRJ), 2013, No. 32, art. 412. Available here: http://www.twinning-ombudsman.org/wp-content/uploads/2017/03/EN_Law-on-prevention-and-combating-discrimination.pdf

¹⁶³ GRB Project. About the project. Grbproject.org. Available here: <http://grbproject.org/about-project/?lang=en>

¹⁶⁴ Quinn, S. (2016). Europe: A Survey of Gender Budgeting Efforts. IMF Working paper, International Monetary Fund, Washington. Available here: <https://www.imf.org/external/pubs/ft/wp/2016/wp16155.pdf>

¹⁶⁵ Idem.

¹⁶⁶ Idem.

¹⁶⁷ Idem.

¹⁶⁸ Quinn, S. (2016). Europe: A Survey of Gender Budgeting Efforts. IMF Working paper, International Monetary Fund, Washington. Available here: <https://www.imf.org/external/pubs/ft/wp/2016/wp16155.pdf>

financial management system in Ukraine in time will help to promote budget spending efficiency and will support the state strategic planning model. Gender budgeting will also foster balanced development of the society, including interests of women and men, also from different social groups¹⁶⁹.

The Ukrainian government plan for gender budgeting consists of five main steps and one optional element¹⁷⁰:

1. Analysis of the situation: to identify gender-based problems in different sectors;
2. To collect information on the programmes being analysed;
3. To conduct sex-disaggregated analysis for the relevant programme (activity/service);
4. To conduct analysis by gender on necessary budget allocations;
5. To develop objectives and recommendations for the improvement of gender equality;

Optional element: to determine the impact of gender-disaggregated budget.

Such an approach is based on the consideration that data acquisition and analysis is a valuable starting point for gender budgeting.

Through gender budgeting in Ukraine within the scope of SIDA project ‘Gender Budgeting Ukraine’, a methodology was created based on the Ukrainian context and also taking into account necessary preconditions for gender mainstreaming¹⁷¹. According to this methodology the gender mainstreaming process was broken down into five stages¹⁷²:

Stage 1: Evaluation of the initial situation

- a) Stakeholder analysis, identification of target groups and beneficiaries.
- b) Evaluation of organizational and personnel needs: analysis of the regulatory and policy planning framework; gender-based analysis of personnel of decision makers, analysis of opportunities for decision making; analysis of statistical data, analysis of interdepartmental statistics and reports; review studies on gender budgeting.
- c) Development of the ‘gender profile’ (analysis of statistical data): analysis of the structure of services provided; gender-based analysis of users and service providers.

Stage 2: Gender-based analysis of the budget (by programme and measures)

- a) Estimation of the cost of services: calculation of the service cost per capita; assessment of budget allocations for services in the context of their distribution between men and women; total expenditures on the implementation of programme/measures.
- b) Estimation of staff costs: analysis of the total cost of employees’ remuneration.

¹⁶⁹ UN Women/Sida GRB Project (2016). Gender Responsive Budgeting: Analysis of Budget Programmes from Gender Perspective, United Nations Entity for Gender Equality and the Empowerment of Women (UN Women). Available here: <http://www.fes.kiev.ua/new/wb/media/genderresponsivebudgeting2015.pdf>

¹⁷⁰ International Labour Organization (2007). Law of Ukraine on Ensuring Equal Rights and Equal Opportunities of Women and Men. Available here: http://www.ilo.org/wcmsp5/groups/public/---ed_protect/---protrav/---ilo_aids/documents/legaldocument/wcms_127500.pdf

¹⁷¹ O’Hagan, A. (2008). Gender Budgeting in Europe: A sustainable route to policy change? PSA Northern Postgraduate Conference June 6 2008. Available here: http://www.pol.ed.ac.uk/_data/assets/word_doc/0016/15640/o_hagan_paper.doc

¹⁷² Ivanina T., Ievchenko S., Karpets N., Mykytas O., Ostapchuk O., Riabushenko N., Zhukova O., Yarosh O. (2016). Gender responsive budgeting in Ukraine: theory and practice, Kyiv, p.20-22

c) Comparative analysis of financing of the sector/programme by year: comparison of needs and actual volume of financial resources; assessment of the impact on gender groups depending on the level of funding.

d) Evaluation of the efficiency of services: assessment of direct and indirect effects; analysis of services efficiency.

Stage 3: Identification of expected results and goals and objectives of gender-responsible budget

a) Analysis of the facts of gender inequality;

b) Analysis of political decisions and measures that exacerbate such inequalities;

c) Formulation of specific goals and objectives of the budget policy aimed at addressing gender-specific issues.

Stage 4: Formulation of activities contributing to gender balance, estimation of the cost of their implementation.

a) Definition of activities under the sector/programme budget that will contribute to the achievement of gender equality: planning of 1-3 specific measures aimed at reducing or eliminating inequality or achieving gender balance.

b) Estimation of the cost of achieving the goals of gender equality: estimation of the share of costs for personnel and remuneration; estimation of the share of costs of services/programmes/activities implementation.

c) Determination of responsibilities and duties among institutions.

Stage 5: Assessment of the gender impact of the planned budgetary measures.

- Analysis of the socio-economic impact on specific gender groups;
- Analysis of possible losses in case of non-implementation of the measures;
- Risk analysis for the process of implementation of planned measures.

As to the potential impact of planned measures on gender balance, the following benefits were identified during the project¹⁷³:

- Social benefits (such as social benefits received by different target groups both directly and indirectly in the short and long perspective);
- Redistribution of benefits (for example, by planning activities based on sex-disaggregated data, it can be achieved that both target groups gain according to gender balance);
- Institutional viability – sustainability and efficiency of institutions responsible for gender budgeting;
- Economic effect of the programme – the reasonability of costs for the programme implementation and setting of gender equality priorities based on the limited budget.

¹⁷³ Ivanina T., Ievchenko S., Karpets N., Mykytas O., Ostapchuk O., Riabushenko N., Zhukova O., Yarosh O. (2016). Gender responsive budgeting in Ukraine: theory and practice, Kyiv, p.57-58.

Finally, trainings, lectures, seminars and workshops were organised within the scope of Gender Budgeting Ukraine for the purposes of promoting transparency and fair public administration in Ukraine. Developers of the project expect the implementation of the first gender-sensitive budget in Ukraine in 2019, when the project completes¹⁷⁴.

General stakeholders in the project and their duties are reflected on Figure 8.

Figure 8: Stakeholders and their duties

Ministry of Finance
<ul style="list-style-type: none"> • The Ministry of Finance manages gender budgeting.
Ministry for Social Protection
<ul style="list-style-type: none"> • The Ministry for Social Protection manages the implementation of the gender equality policy.
Swedish International Development Cooperation Agency
<ul style="list-style-type: none"> • The Swedish International Development Cooperation Agency (SIDA) funds and co-ordinates the Gender Budgeting Ukraine project, as well as helped to establish gender equality and budgeting principles.
Friedrich Ebert Foundation
<ul style="list-style-type: none"> • The Friedrich Ebert Foundation is engaged in co-ordination of different awareness campaigns and information exchange about good practices in the gender equality policy.

Source: Quinn, S. (2016)¹⁷⁵

In summary:

The Ukrainian gender budgeting experience is based on the implementation of a project funded within the scope of international cooperation.

As Ukraine is experiencing extensive political reforms, the project aims to successfully use the process of changes in the implementation of innovations.

As a part of SIDA, gender budgeting is introduced in Ukraine, observing prerequisites – analysis of the situation: identifying sex-disaggregated problems in the respective sector, followed by collection of information on programmes being analysed.

In case of Ukraine, one of the first steps in the integration of the new approach is the evaluation of the situation by gender. Further actions are based on the data obtained during the implementation of the first step.

¹⁷⁴ Quinn, S. (2016). Europe: A Survey of Gender Budgeting Efforts. IMF Working paper, International Monetary Fund, Washington. Available here: <https://www.imf.org/external/pubs/ft/wp/2016/wp16155.pdf>.

¹⁷⁵ Idem.

3.3. Conclusions about possibilities of using and adapting the good practices in Latvia

As it was already indicated in previous chapters, in term of the Gender Inequality Index, Latvia is 33 places below the closest country of comparison- Finland, and only 14 places separate it from Ukraine located close to the end of the rating list. This means that Latvia should perform a sufficient number of tasks to get closer to the Scandinavian level. Despite differences in country ranks in the inequality index table, each of the countries covered in this study has accumulated its own unique experience in gender budgeting. For the comparison of experience countries see Table 6.

Table 6: Comparison of experience countries in the use of tools in gender budgeting

Country / Tools used	Norway	Sweden	Finland	Netherlands	Ukraine
Gender disaggregated statistics within competence of a ministry and institution	X	X	X	X	X
<i>Ex-ante</i> impact assessment of individual budget measures	X	X			X
Assessment of impact of draft laws on gender equality			X		
Budget audit from a gender equality perspective	X	X			
Training on gender mainstreaming	X	X			X
Campaigns raising public awareness	X		X		X
Positions of gender equality co-ordinators in ministries		X			
Role of independent institutions in fostering of gender mainstreaming				X	

Source: Authors of the study

With regard to Ukraine, it should be noted that after the conclusion of the Association Agreement with the EU in 2014, Ukraine has been in the phase of serious political reforms, therefore, there is no reason to state that a single project will change the Ukraine's approach to budgeting and will enable full gender budgeting. More likely, this should be considered as an attempt to introduce known changes through a campaign. Nevertheless, the methodology developed as a part of SIDA project 'Gender Budgeting Ukraine' may serve as an example to Latvian policy makers.

If we summarise the good practices and experiences of all the countries, the following actions and recommendations for gender budgeting can be distinguished:

- a) **Collection of gender disaggregated statistics within competence of a ministry and institution.**

On the basis of the analysis of good practices of the countries, as well as the summary of methods used by these countries, it can be stated that all of them have started gender budgeting process from

the acquisition, collection and analysis of sex-disaggregated statistics. This, in turn, enables the evaluation of the impact of individual budget measures and increasing of awareness of the society, incl. those employed in administration, and obtaining of a detailed view of the distribution of resource between and availability of resources to genders. This is a primary and important step of gender mainstreaming in the work of institutions.

b) Budget audit from a gender equality perspective and *ex-ante* impact assessment of individual budget measures.

These methods are specific for Norway, where each ministry is obliged to include gender aspects in policies of the sector it represents. No such budget audit from a gender equality perspective has been conducted in Latvia, because correlation between sex-disaggregated data should be checked during the budget audit. No such data are collected in Latvia or they are collected only partly but not systematically. It is important to emphasise that for budget audit and impact assessment of measures it is crucial to obtain data directly about recipients of the measure or service by gender.

c) Campaigns raising political and public awareness.

The example of Scandinavian countries shows that political will and initiative is extremely important in the practical implementation of any policy. In the countries, where these issues have been on the government agenda since the 20th century, awareness is forming in a co-ordinated and consecutive way. As Latvia (similarly to Ukraine) has a relatively low level of awareness of gender equality issues, the understanding about positive benefits and social effects of this approach, including on demographic aspects, should be promoted among Latvian government and municipal politicians. The emphasis should be put on the importance of effective redistribution of resources between genders. These changes can be achieved through more active inclusion of gender equality aspect in the political agenda. In order to successfully introduce campaign-like measures in Latvia, it is important to emphasise the positive effects of the new approach for both – the society and politicians.

d) Training for public administration employees.

Finland is an example showing that training for state and municipal employees can help to make improvements to the level of understanding of specific matters. Training and education of employees should take priority, taking into account that they are responsible for formulation and practical implementation of policies.

Together, the above-mentioned elements form a united gender budgeting system. However they also support and supplement each other. It is important to emphasise and Norwegian experience and expert opinions show that the biggest challenge in gender mainstreaming (including budgeting) is: **if no funds are allocated for gender mainstreaming, the mainstreaming strategy will not bring any results and will not promote active work in the area of gender equality.** Nevertheless, there is a number of activities that do not require significant additional resources.

4. Gender mainstreaming in Latvia

This chapter provides an overview and the most important information on gender mainstreaming policies in Latvia, including a report on the most important planning documents in this area and a description of the institutional mechanism currently used for the implementation of gender equality, specifying responsibilities and duties of stakeholders. In conclusion, there is a report on community participation and existing situation in the gender equality context in Latvia.

4.1. Policy in the area of gender equality

Gender equality is one of the binding horizontal priorities in relation to the absorption of EU structural funds. According to the information provided by MoW, Latvia has chosen to resolve matters related to gender equality using gender mainstreaming. The MoW of the Republic of Latvia defines gender equality as a state, when the role of men and women in the development of the community is perceived as equal, they possess equal rights and responsibility, they are ensured equality in access to resources and the possibilities of their use. The contribution of men and women to the benefit of the community and their problems are perceived as equally significant. Gender equality means both *de jure* and *de facto* equality¹⁷⁶. Furthermore, gender mainstreaming is a process of assessing the implications for women and men of any planned action (including legislation), policies or programmes, in all areas and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that women and men benefit equally and inequality is not perpetuated¹⁷⁷.

Currently, there are no legal or practical obstacles for the implementation of gender mainstreaming – gender equality is guaranteed by the national law. Nevertheless, there is a number of prerequisites for the implementation of real (*de facto*) gender mainstreaming in national, regional or municipal policies – political will, legal framework, sex-disaggregated data (statistics) available, public administration employees educated in gender equality issues, resources and proportional participation of both genders in decision-making processes. The fulfilment of these prerequisites fosters and advances gender mainstreaming.

The first important document in Latvia for the implementation of a gender equality policy was the Concept on Gender Equality Implementation, which was adopted in 2001¹⁷⁸. The objective of the concept is to stimulate an efficient, integrated and coordinated resolution of gender equality issues, so that by applying gender mainstreaming, public administration institutions are able to plan the national development policy more successfully. The concept provides that gender equality should be promoted so that each inhabitant enjoys equality in rights, equal responsibility and equality in access to resources and the possibilities of their use as well as the highest welfare level irrespective of the individual's

¹⁷⁶ LR Labklājības ministrija. Dzimumu līdztiesība. Skaidrojošā vārdnīca. Lm.gov.lv. Available here: <http://www.lm.gov.lv/text/220>

¹⁷⁷ Idem.

¹⁷⁸ LR Labklājības ministrija. Latvijas politikas plānošanas dokumenti. Lm.gov.lv. Available here: <http://www.lm.gov.lv/text/330>

gender. Tasks of the concept are to outline priority issues (problems and potential consequences) in the area of gender equality in Latvia; to outline the frame for the approach and activities of public administration institutions for the most efficient resolution of these issues¹⁷⁹.

According to the concept, 5 directions of activities are necessary to ensure gender mainstreaming in public administration:

- A strong institutional mechanism (see sub-section 3.2);
- Simultaneous education and raising the awareness level;
- Improvement of the normative base;
- Development of the strategy for the implementation of gender equality;
- Monitoring and assessment of gender equality.

The concept developed in 2001 marks a visionary view to gender mainstreaming, including also some accents related to gender budgeting. However, this document is now 15 years old and although the lines of activities have not lost their topicality, the concept needs to be updated and seriously supplemented. Especially taking into account a number of changes that occurred, after Latvia joined the EU in 2004. Having analysed the macroeconomic (incl. the state budget) policy, it should be concluded that gender equality and other factors promoting social justice are not taken into account and do not serve as criteria for the creation of a policy. It means that the macroeconomic policy is not used as an important tool for the improvement of the gender equality situation.

Overall, in the time from 2005 to 2014 the Cabinet of Ministers supported 2 programmes and 1 plan for gender equality. The implementation of those was assigned to the Ministry of Welfare.

The most important Latvian gender equality planning documents are summarised in Table 7.

Table 7: Latvian gender equality policy planning documents

Document	Objective/tasks
Concept Paper on Gender Equality Implementation (2001) ¹⁸⁰	The concept outlines proposals for the eradication of gender discrimination in the social, economic, political and cultural sphere. The objective of the concept is to ensure that public administration institutions are able to plan the national development policy with more success by applying gender mainstreaming.
Programme for Implementation of Gender Equality 2005-2006 ¹⁸¹	<ol style="list-style-type: none"> 1. Establishment of the common image of the roles of women and men at work and in family according to the gender equality principle at all levels of the education system and raising awareness of gender equality matters in the society; 2. Creation of proper conditions to promote the work and family life balance; 3. Improvement of a gender equality policy monitoring and evaluation mechanism and educating employees of state administration institutions about the gender equality principle and its meaning; 4. Informing the society and specialists and raising their awareness of the violence problem, its recognition and related risks

¹⁷⁹ Idem.

¹⁸⁰ LR Labklājības ministrija. Latvijas politikas plānošanas dokumenti. Lm.gov.lv. Available here: <http://www.lm.gov.lv/text/330>

¹⁸¹ Idem.

Document	Objective/tasks
Informative Part of the Programme for Implementation of Gender Equality 2007-2010 ¹⁸²	<ol style="list-style-type: none"> 1. Educating of society regarding gender equality. 2. Educating of State institutions of direct administration and other specialists regarding gender equality; 3. Improving of the monitoring of implementation of gender equality policy; 4. Bringing forward of the domestic violence problem; 5. Improvement of opportunities for the reconciliation of work and private life; 6. Survey of lifestyle habits related to health.
On the Gender equality plan for 2012-2014 ¹⁸³	<ol style="list-style-type: none"> 1. Reduction of gender roles and stereotypes. 2. Promotion of healthy and environmentally-friendly lifestyles for women and men. 3. Promotion of economic independence for women and men and of their equal opportunities on the labour market. 4. Monitoring and assessment of gender equality policy.
Guidelines for ensuring equal opportunities and rights of women and men for 2016-2020 (draft)	The objective of the guidelines is to promote the implementation of integrated, targeted and effective policies, which provide women and men with equal opportunities, rights and access to resources in employment, education and in work and family life balance.

Source: Authors of the study

The lines of activity set in Latvian policy planning documents affect several areas:

- 1) Promotion of economic independence of women and men and of their equal opportunities on the labour market,
- 2) Ensuring opportunities for work and family life balance,
- 3) Improvement of health indicators of men and women,
- 4) Reduction of gender-based violence,
- 5) Promotion of education at all levels and awareness of the society on gender equality matters,
- 6) Strengthening capacity of responsible institutions on gender equality matters.

In order to obtain a better and more complete idea of the development of gender equality in Latvia from 2005 to 2014, it is important to follow up the fulfilment of planning documents and programmes:

Programme for Implementation of Gender Equality 2005-2006¹⁸⁴:

- The current trend was observed in the area of gender equality in 2006 that the most ambitious measures are implemented as part of different projects. Usually as a special campaign;
- In comparison to the previous years, increased interest of specialists of other areas in gender equality issues and their wish to evaluate their area from the gender perspective was observed in 2006. However, we are still facing insufficient awareness of the population and specialists about roles, opportunities of women and men and other core gender equality principles, as well as the importance of these issues in all areas of public life and politics;
- The implementation of gender equality, as well as other matters related to gender equality are included in the government declaration that was developed in autumn 2006. However, it

¹⁸² LR Labklājības ministrija. Latvijas politikas plānošanas dokumenti. Lm.gov.lv. Available here: <http://www.lm.gov.lv/text/330>

¹⁸³ 2012.gada 17.janvāra Ministru kabineta rīkojums Nr.35 "Par Plānu dzimumu līdztiesības īstenošanai 2012.-2014.gadam". Available here: <https://likumi.lv/doc.php?id=242919>

¹⁸⁴ LR Labklājības ministrija. Latvijas politikas plānošanas dokumenti. Lm.gov.lv. Available here: <http://www.lm.gov.lv/text/330>

should be noted that no Gender Equality Sub-Commission was established in the 9th *Saeima* as it was the case with the previous *Saeima*, which means that gender equality matters are not on the latest political agenda and parliamentarians have difficulty in keeping consistent focus on the issue;

- Research suggests that public attitude changes very slowly;
- The implementation of activities in all areas of the programme was successful;
- When we evaluate the activities that have been implemented, it should be concluded that in individual cases the implemented activities do not meet the initially set performance indicators. This is because the performance indicator is a measure of further changes in the total policy results rather than the activities implemented, which would prove of the fulfilment of the measure;

According to the information provided in the performance report, all the objectives included in the programme for 2005-2006 have been fulfilled either fully or partially.

Programme for Implementation of Gender Equality 2007-2010:

- The period of implementation of the programme took place during the economic and financial crisis. This fact left unfavourable effects on almost all lines of activity of the Programme (according to sub-objectives of the Programme);
- Several activities of the Programme were to be implemented within the scope of activities of EU structural funds. In view of the aggravation of the economic situation in the state, review of priorities in activities of EU structural funds, as well as reallocation of funding, several of the activities envisaged in the Programme were not started or have not been implemented in full scope;
- Deepening of awareness and change in attitudes of the society, employers and employees, specialists, changes in the socioeconomic and demographic situation, and other changes can be mentioned as positive trends.

Overall, the situation was the same as in the previous period (2005-2006), no progress was observed. All sectoral reporting documents (year books, reports, statements, etc.) of all ministries present data by gender, however, we still cannot talk about gender mainstreaming in sectors or the analysis of sectors from the gender perspective.

Programme for Implementation of Gender Equality 2012-2014:

- It was impossible to implement extensive awareness campaigns and activities in the reporting period, therefore, special attention was devoted to the areas, which directly affect the quality and welfare of individual life, analysing the situation of women and men within planned policies and offering solutions for change;
- As evidenced by survey results, the society has generally hardened to the view that in some life situations men are evaluated higher than women (58.1 %). The number of those having such opinion has grown compared to 2001 (52.5 %);
- Despite these changes in the public opinion, it should be concluded that the situation is different in each area and the possibilities of ensuring equality between women and men should be considered within the scope of each area;

- Several positive results were achieved during the implementation of the plan, for example, public information activities were implemented and awareness of the society about aspects of gender equality in different areas of life were promoted;
- In the reporting period, special attention was devoted to the prevention of violence against women, popularisation and strengthening of the father's role in the society, as well as inter-institutional cooperation in gender mainstreaming;
- Attention was also paid to the reduction of segregation of the labour market, when implementing measures for the promotion of economic independence of women and men and of their equal opportunities on the labour market.

The MoW's plan is generally evaluated as successful, at the same time pointing out to a considerable share of activities, which were fulfilled partially or were not fulfilled. It was observed in the reporting period that specialists and the society still understand gender equality principles and the need to integrate those in different policy areas differently.

Despite the fact that the gender equality concept adopted in 2001 is still in force in Latvia, it is important to note that currently there is no plan, programme or strategy for the practical introduction and implementation of gender equality, however, the Guidelines for ensuring equal opportunities and rights of women and men for 2016-2020 are being developed. A concept creates a vision and an advancement, while a planning document sets real steps for the achievement of the objective and the framework of performance, and their development and implementation would be on the list of priority works.

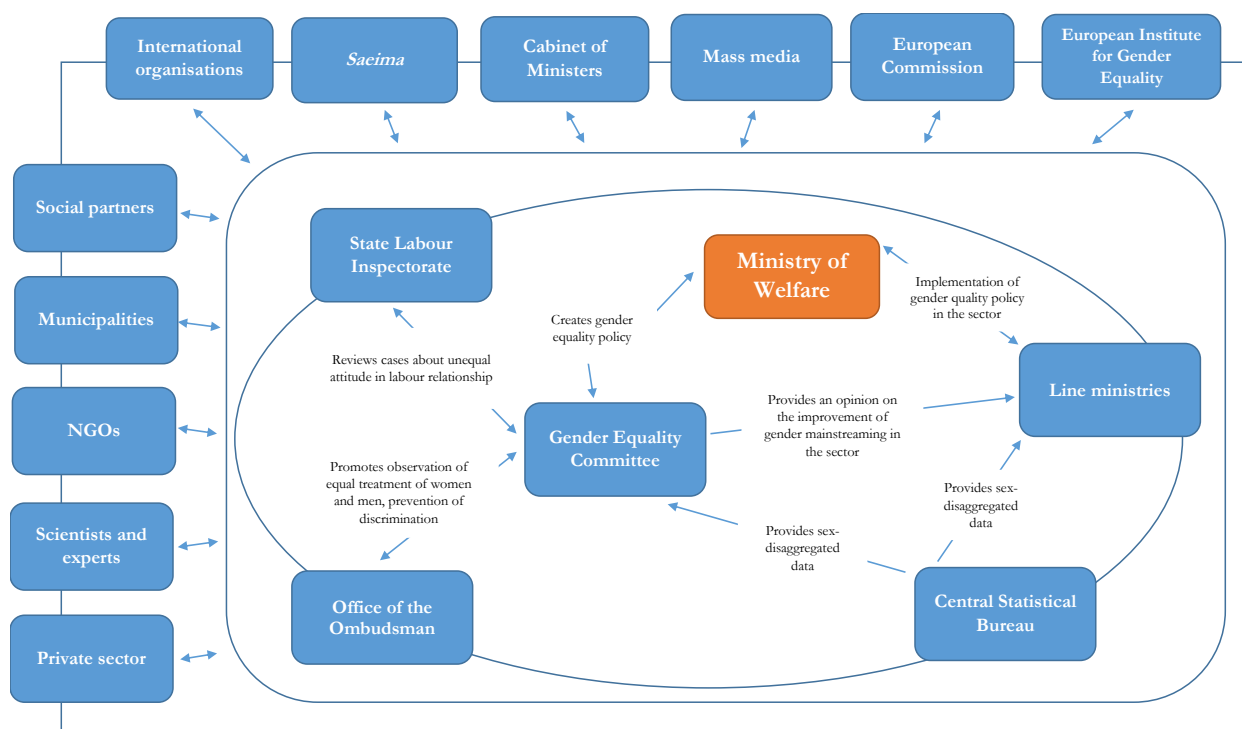
4.2. Institutional mechanism of implementation of gender equality

As of 1999 the MoW has been in charge of coordinating gender equality matters in Latvia. According to the information publicly available on the MoW website, Latvia has an institutional mechanism for the implementation of gender equality (see Figure 9).

The first documents related to the gender equality implementation mechanism in Latvia date back to February 2002 – Regulations of the Gender Equality Council and On the Gender Equality Council, which were in force until September 2010. The establishment of a Gender Equality Council is also related to the efforts of Latvia to join the European Union – observation of the gender equality principle is included in the EU acquis. This is also supported by the fact that in June 2002 the Minister of Welfare was authorised to sign a Memorandum of Understanding between the European Community and the Republic of Latvia on Latvia's participation in the Community Programme relating to the Community framework strategy on gender equality 2001-2005.¹⁸⁵

¹⁸⁵ 2002.gada 25.jūnija Ministru kabineta noteikumi Nr.251 "Noteikumi par Saprašanās memorandu starp Latvijas Republikas valdību un Eiropas Kopieni par Latvijas dalību Eiropas Kopienas Programmā attiecībā uz Kopienas dzimumu vienlīdzības ietvara stratēģiju (2001–2005)". Available here: <https://likumi.lv//ta/id/63878?&search=on>

Figure 9: Institutional mechanism of gender equality in Latvia



Source: MoW¹⁸⁶

According to the graphic, an institutional mechanism with a broad range of stakeholders and interactions between functions ensures an optimal distribution of functions necessary for the implementation of gender equality policy tasks. This mechanism provides for decision-making, development, introduction, monitoring and evaluation of gender equality policy programmes and projects in cooperation with stakeholders at all levels.

According to the mechanism, the **MoW** in cooperation with the Gender Equality Committee develop and coordinate the gender equality policy in Latvia. In addition, the MoW has the following functions in the context of gender equality:

- To monitor the implementation of the gender equality policy;
- To coordinate the strategy for the implementation of the gender equality policy;
- To monitor and assess gender equality promotion programmes and projects;
- To coordinate the attraction of financial and other resources for the implementation of gender equality promotion programmes;
- To control the effective and rational spending of national budget grants from general revenues for the implementation of objectives identified in the budget;
- To perform the monitoring of the overall situation and the assessment of the political impact from the gender equality aspect;
- To commission research;

¹⁸⁶ LR Labklājības ministrija. Latvijas institūcijas. Lm.gov.lv. Available here: <http://www.lm.gov.lv/text/217>

- To ensure the coordination of various normative acts and gender mainstreaming in programmes of industries;
- To cooperate with domestic and international institutions in promoting gender equality;
- To ensure the operation of the Gender Equality Council.¹⁸⁷

The **Gender Equality Committee** is a coordinating body in the gender equality policy area by encouraging cooperation and involvement of ministries, non-governmental organisations, social partners, municipalities and other stakeholders in order to support implementation, monitoring and enhancement of the gender equality policy. The Committee consists of representatives of state institutions, non-governmental organisations and social partners. The main function of the gender equality committee is to provide opinion on the improvement of gender mainstreaming in the sector.

In addition, all ministries, as well as the State Chancellery have appointed and approved **officials responsible for gender mainstreaming**¹⁸⁸. Responsible officials in ministries within the scope of their competence do the following:

- Coordinate integration of the gender equality principles in existing and further policies, regulatory enactments and programmes;
- Develop proposals for the draft strategy for the implementation of the gender equality;
- Integrate in their annual work plan activities based on the objectives set in the strategy;
- In cooperation with the CSB agree on statistical indicators, which would be necessary for the analysis of the situation;
- Conduct an evaluation of the policies implemented by ministries and based on statistical indicators by gender;
- Appoint a responsible structural unit, whose functions would include resolution of gender equality matters falling within competence of the institution;
- Inform the society about achievements in the area of gender equality¹⁸⁹.

The **CSB** provides ministries and the Gender Equality Committee with sex-disaggregated data. The CSB also provides sex-disaggregated statistics within the scope of the annual state programme of statistical information.

The **Office of the Ombudsman** in cooperation with the Gender Equality Committee promote equal treatment of women and men and prevention of discrimination.

In turn, the **State Labour Inspectorate** reviews cases of unequal treatment in labour employment relations.

Social partners, local governments, NGOs, scientists and experts and the private sector also play an important performance and support role in the operation of the mechanism. In the context of political will, participation of the *Saeima*, the CoM, the EC, and the European Institute for Gender Equality and policies advanced by international organisations. The important role and impact of mass media

¹⁸⁷ LR Labklājības ministrija (2001). Konceptija dzimumu līdztiesības īstenošanai. Available here: http://www.lm.gov.lv/upload/dzimumu_lidztiesiba/situacija_latvija/koncep04022013.pdf

¹⁸⁸ LR Labklājības ministrija. Par dzimumu līdztiesības integrētās pieejas īstenošanu atbildīgās amatpersonas. Lm.gov.lv. Available here: <http://www.lm.gov.lv/text/372>

¹⁸⁹ LR Labklājības ministrija (2001). Konceptija dzimumu līdztiesības īstenošanai. Available here: http://www.lm.gov.lv/upload/dzimumu_lidztiesiba/situacija_latvija/koncep04022013.pdf

as makers of the info space and agenda should be specifically highlighted as they can advance and reflect latest news in the area of gender equality for the society.

4.3. Society

Political will and policies in the country arising from it are one of the most important drivers of gender equality. However, the attitude and position of the society can be a true decisive factor, which determine whether efforts in the specific area will be really supported. Survey data in the country, as well as the information provided in the previous section on the fulfilment of the policy have shown that in Latvia public attitude to gender equality issues is passive and is not considered sufficiently supportive. Also, attitudes of the society transform very slowly. Thus, for example, the *Eurobarometer 428* opinion poll on gender equality found that 76% of Europeans believe that the tackling inequality between men and women should be an EU priority. In turn, Latvia is one of those European countries, where 33 % of respondents said that gender equality should not be a priority of the EU¹⁹⁰. *Eurobarometer* shows that only 20 % of the Latvian population on average believe that gender discrimination in Latvia is widespread¹⁹¹. Nevertheless, part of the society faces gender discrimination in their life.

The Latvian population lacks understanding of the nature, manifestations and far-reaching social, economic and even legal implications of gender discrimination. Data of the survey conducted by GFK in 2013 *Public opinions about roles of women and men – gender equality* show that: 56 % of male respondents and 73 % of female respondents answered affirmatively to the question ‘How often during the last 2 years did it happen to you, or did it seem to you that your rights are restricted/you were in a disadvantaged situation that the other sex?’¹⁹². The Latvian population does not perceive unequal treatment by gender as discrimination and they perceive gender roles as usual. Similarly, gender discrimination in the society is not perceived as a negative phenomenon, which should be changed.

The gender inequality aspect is especially apparent in labour relations. It is a widespread belief that men are in a more beneficial positions in the society than women. The results of the survey ‘Attitude towards gender equality matters in the society’ evidence that stereotypes about the domineering role of a men in career growth have rooted sufficiently stably and still exist in public perceptions. A considerable part of survey respondents gave preference to those answers, which reflected more advantageous positions of men vs. women, namely, according to the opinion of respondents – men have more opportunities to find a job/to get recruited (41.2 % of respondents) and to do a well-paid job (40.5 % of respondents)¹⁹³.

Gender segregation in the labour market also is observed in Latvia. There is a high share of women in education, health care and social work activities, and a high share of men in construction (see Figure 10). Latvia, similarly to other EU Member States, shows a trend – the higher the level of employment, the lower the share of women in it, and the share of women is still the highest in the lowest groups of

¹⁹⁰ European Commission (2015). Special Eurobarometer 428 “Gender Equality”, Catalogue Number DS-04-15-143-EN-N, p.9.-10. Available here: https://ec.europa.eu/anti-trafficking/sites/antitrafficking/files/eurobarometer_report_2015_en.pdf

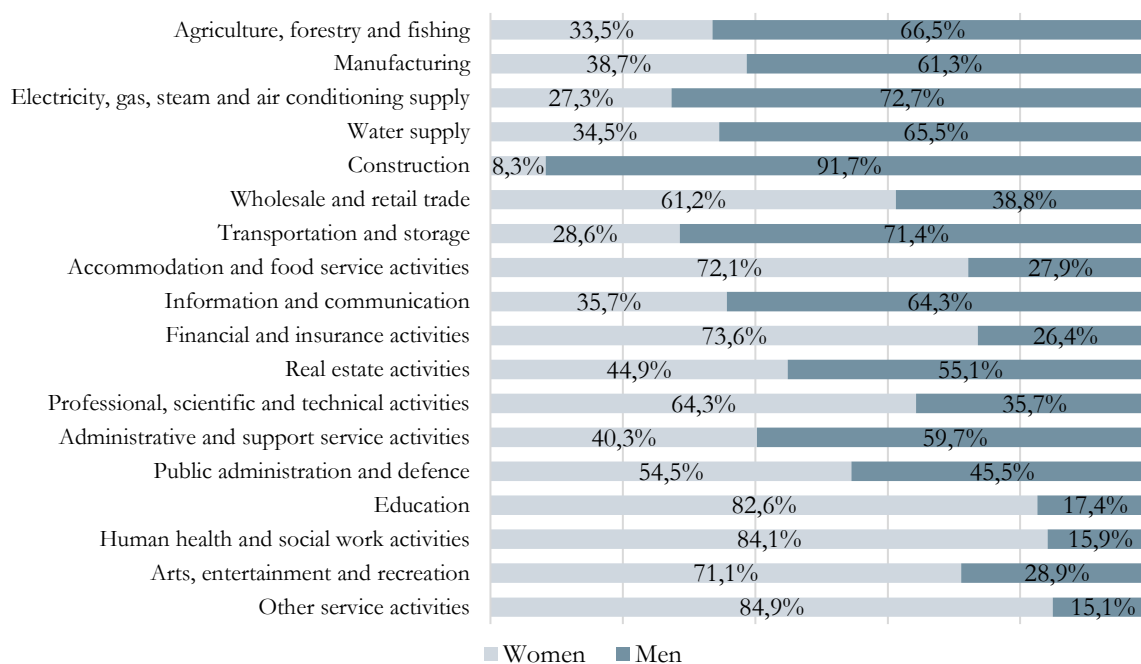
¹⁹¹ Idem.

¹⁹² GFK (2013). Sabiedrības priekšstati par sieviešu un vīriešu lomām - dzimumu līdztiesību, p.7. Available here: http://www.lm.gov.lv/upload/dzimumu_lidztiesiba/dokumenti_un_tiesibu_akti/gfkpetatsk23102013.pdf

¹⁹³ Latvijas Fakti (2014). Attieksme pret dzimumu līdztiesības jautājumiem sabiedrībā, p.7. Available here: http://www.sif.gov.lv/images/files/SIF/progress-lidzt/Dzimumu_lidztiesiba_Rezultatu_atskaite_09.2014.pdf

occupations. Overall, research shows that the participation of women in decision-making in Latvia is low.

Figure 10: Share of women and men in different employment sectors in 2016



Source: CSB

It should be concluded that the biggest gender disproportion is observed in the construction sector, where 91.7 % of the employed are men. Data evidence that balanced representation of genders is observed only in two areas of employment – administrative and support service activities and public administration and defence. It should be concluded that ideas about occupations for ‘men’ and ‘women’ have deeply rooted in the society. In this breakdown, the areas for women are those related to work with people and care, while for men – physical force, work with mechanical appliances and devices.

The segregation of professions affects wages of women in the long-term. The average wage of women in Latvia is lower than the average wage of men (Table 8). The discriminating attitude to men manifests indirectly and is related to the prevailing stereotype that women have responsibilities and duties in childrearing. The possibility of discrimination against women increases respectively, when they return from a child care leave. In addition, the child care leave has negative effects on the size of the old age pension, and, as a result, the size of the old age pension of women is usually smaller than that of men, thus fostering a more disadvantageous economic situation of women. In fact, women experience a double circle of discrimination – lower average wage (the first circle of discrimination) and therefore lower pension due to lower wage and child care benefits (the second circle of discrimination). This is confirmed by indicators of the poverty risk index (Table 9). Also, according to the CSB data published in 2016, the average monthly wage of women in 2015 was by 16.2 % lower than that of men, and this indicator increased by 0.8 percentage points compared to 2014.

Table 8: Average wage from the gender perspective (EUR)

	2005	2009	2012	2017
Men	354	732	728	962
Women	290	614	606	813
Women's wage as a percentage of men's wage	81.9	83.9	83.2	84.51

Source: CSB

Segregation of occupations plays a big role in the study. The reviewed SEA projects on possibilities of education and requalification identified a number of occupations, which are the most popular among the unemployed and job seekers and which therefore received more funding. From the point of view of gender equality, it is important to evaluate whether this allocation of funding had a positive or negative effect on gender equality, evaluating it from the perspective of segregation of occupations.

Table 9: Poverty risk index in Latvia

	2004	2007	2009	2013	2016
Men	18.5	23.3	21.4	19.5	19.4
Women	20.3	28.1	20.4	22.5	23.9

Source: CSB

Thus, it is extremely important to engage in fair and equal distribution of public resources between women and men, ensuring equal access of both genders to these resources.

In summary:

The gender equality principle should be taken into consideration, when creating a policy in any area and at all levels, especially in cases, when direct impact on the society is expected.

Currently, a multi-level institutional mechanism ensures the implementation of the gender equality policy in Latvia. The MoW is in charge of coordinating gender equality policy in public administration.

Latvia has chosen to resolve issues related to gender equality using gender mainstreaming. There are no previous results of gender mainstreaming in Latvia.

The society lacks understanding of the nature, manifestations and far-reaching implications of gender discrimination. It is a widespread belief that men are in a more beneficial positions in the society than women, and this is particularly observed in labour relations. There is a division of occupations into 'women's' and 'men's' occupations in beliefs of the population and in real life in Latvia. In Latvia, there is a high share of women in education, health care and social work activities, and a high share of men in construction sector. Wages of women are lower than wages of men. Old age pensions of women are lower than old age pensions of men.

It is necessary to review the Gender Equality Concept that was adopted in 2001. An updated and targeted action oriented policy document should also be developed, which will embody justified and result-oriented actions for the implementation of gender equality.

5. Gender impact analysis in budget programmes

The chapter provides an in-depth analysis of the gender aspect of the Aizkraukle Municipality Council budget category 08.000 'Recreation, culture, religion' and MoW budget sub-programme 63.0700 'Projects of the European Social Fund (ESF) implemented in the area of welfare (2014-2020)'. At the beginning of the chapter, there is a description of the methodological framework of the analysis, according to which the analysis of respective budget programmes is conducted.

5.1. Methodological framework of gender impact analysis

On the basis of the analysis of theoretical aspects conducted in previous chapters (see chapter 2) and the analysis of foreign experiences (see chapter 3) a framework for the gender impact analysis of the budget programmes reviewed in the study was created. As it was mentioned above, gender budgeting includes two fundamental matters:

- How public/national resources are distributed between men and women?
- Does the budget satisfy specific needs of men and women and help to eliminate barriers, which prevent men and women from using public/national services?

The gender impact assessment (GIA) method was selected as a basis for the gender impact analysis. Although this method is positioned as *ex-ante* evaluation method, the assessment steps included in it allow to make a deep insight in the impact of the specific policy on gender equality, the situation of men and women. This method is based on a 5-step principle:

- Step 1** – Definition and analysis of the policy purpose;
- Step 2** – Verification of compliance with gender equality;
- Step 3** – Gender-sensitive analysis;
- Step 4** – Weighing the gender impact or its results;
- Step 5** – Conclusions and proposals on gender budgeting.

In order to conduct a sufficiently deep and comprehensive analysis of gender programmes, the gender impact assessment (GIA) method was supplemented with:

- 1) G+ methodology;
- 2) Methodology of analysis of the impact of distribution of funding between men and women;
- 3) Methodology of the Swiss Centre for Labour and Social Policy Issues for gender-specific budget analysis;
- 4) Gender-sensitive analysis method, which helps to analyse the impact of specific budget distribution on gender equality in different dimensions.

In Step 5 conclusions and proposals for gender budgeting are structured according to the above-mentioned prerequisites for practical implementation of gender mainstreaming and three stages of gender budgeting (see Table 10).

Table 10: Prerequisites for gender impact analysis

Category of necessary prerequisites	Selected indicators	Justification for the choice of indicator
Political will and political leadership	Inclusion of the gender equality principle as an important topic in planning documents	<p>These indicators were selected, because they help to understand the context of policy. Context is a decisive factor, which allows understanding why the specific situation has developed in this rather than other way.</p> <ul style="list-style-type: none"> • The inclusion of gender equality is an important topic in policy documents and budget processes is an indication whether the political elite considers this matter topical, and whether it is worth to devote time and resources to include it on the political agenda. • Public attitude towards the importance of gender equality matters may directly influence the agenda of the political elite, because if this topic is important for the society and it lobbies it actively, pressure on the political elite can be sufficient to include this topic on the political agenda. • Overall, awareness of attitudes of the political elite and the society helps to become aware of the barriers, which hinder the inclusion of gender equality as an important topic on the political agenda.
	Gender budgeting	
	Public attitude towards the importance of gender equality matters	
High-level commitment (incl. legal framework, educational activities for public administration, necessary funds and human resources) of public administrative institutions (incl. administrators and managers of organisations)	Data/ information about the attitude of employees to gender equality matters	<p>If public administration, incl. high-level bureaucrats, will not be positively predisposed towards any specific policy document, they can use their knowledge about system operation mechanisms and the stability of their positions to hinder the implementation of the policy as much as possible.</p> <ul style="list-style-type: none"> • Attitudes of individual employees and managers towards gender equality matters give an insight into the likelihood of implementation of an policy/ activity with a specific focus. Identification of attitudes of public administration employees allows identifying specific barriers for gender mainstreaming existing within a specific organisation both in the context of budget and in a wider policy making context. • The wish to become a benchmark, research, public opinion polls and budget transparency demonstrate the actual attitude of public administration employees towards gender equality matters. Setting of measurable targets, research, traceability of budget allocations and integration of the data from public opinion polls in future budget planning are
	Institutional mechanism	
	The creation of a benchmark – whether the specific organisation includes the gender equality principle in policies, guidelines, plans, strategies, budget documents, etc. Specific, measurable targets are set, which include the gender equality perspective	
	Studies	
	Budget transparency	
Integration of the results of population satisfaction surveys into the future budget planning		

Category of necessary prerequisites	Selected indicators	Justification for the choice of indicator
		an indication of active and targeted activity to become aware of the situation, identify problems and gaps, and eliminate them.
Civil society involvement	Participation of men and women in different events/ activities	The analysis of civil society involvement allows understanding the attractiveness of specific events/activities among men and women, identifying different wishes, needs and expectations characteristic to women and men. The analysis of civil society involvement also helps to diagnose causes of the situation, as well as identify gaps and ways of preventing them.
	Communication and information distribution mechanisms	
	Satisfaction surveys	
	Participation of men and women in planning of different events/ activities	
Sex-disaggregated data	Availability and scope of sex-disaggregated statistical data	The availability of sex-disaggregated statistical data is an indication of the extent of the analysis, which can be conducted using already available data and which data are necessary to get a better insight in the situation being analysed. The analysis of the availability of statistical data helps to identify gaps and make changes to future data collection methods to eliminate these gaps.

Source: Authors of the study

The created methodical approach is a synthesis of several approaches and methods of gender mainstreaming and gender budgeting. The methods being used are adapted to the analysis of the specific budget programmes, as well as the regulatory, social and economic context.

5.2. Aizkraukle Municipality budget category 08.000 ‘Recreation, culture, religion’

The Aizkraukle Municipality Council budget category 08.000 ‘Recreation, culture, religion’ (hereinafter referred to as the budget category) is analysed in the period of time from 2014 to 2016. The most important target groups, to which this budget category is applicable, are all the inhabitants of the Town of Aizkraukle and surrounding territories, who use recreation or culture services, as well as participate in religious events organised in the town.

5.2.1. Step one: Definition and analysis of the policy purpose

This step evaluates the objective defined by the budget category analysing the following criteria: (1) functions of, social problems resolved by the budget category and their justification; (2) objective of the budget category; (3) contribution of the budget category to the equality of women and men or functional importance; (4) transformative capacity of the budget category and its importance with regard to gender equality.

Functions of, social problems resolved by the budget category and their justification

The Sustainable Development Strategy of the Aizkraukle Municipality for 2014-2025 sets a vision of the Aizkraukle Municipality: ‘Aizkraukle Municipality: an educated, active society teaches its children with inspiration how to implement the dream of the modern world keeping traces of the ancient times’¹⁹⁴. The vision provides that the population of the Aizkraukle Municipality actively work together in sport and cultural activities. The truth is that the role of Aizkraukle as a centre of development of regional importance, can be enjoyed by the population of neighbouring municipalities, whose access to Aizkraukle is convenient and is closer than their municipal centres (for example, the population of the Jaunjelgava Municipality). According to its development strategy, Aizkraukle as the administrative centre of the former Aizkraukle Region wishes to continue to strengthen its functions as a centre of regional importance and become a centre of cultural, art and sport events in the region.

Furthermore, according to the Integrated Development Programme of the Aizkraukle Municipality 2014-2020 the local government has stated that its strength is a broad cultural offer, but at the same time no unified cultural development strategy has been introduced¹⁹⁵. Moreover, in this category the local government emphasises that it has opportunities to develop sports activities, but they should tackle competition with Ogre Municipality, which is able to allocate more funding to cultural and sports activities.

Thus, strategic documents of the Aizkraukle Municipality mark the future vision, where Aizkraukle can considerably improve the supply of services and successfully compete with Ogre by organising cultural and sport activities with consideration of the gender aspect.

Objective of the budget category

The Sustainable Development Strategy of the Aizkraukle Municipality for 2014-2025 has defined the development of its population as one of the main objectives: ‘Aizkraukle Municipality: an educated, active society teaches its children with inspiration how to implement the dream of the modern world keeping traces of the ancient times’¹⁹⁶. This objective is compatible with the objective of the Sustainable Development Strategy of Latvia until 2030 ‘Preservation, interaction and enrichment of culture space: To preserve and develop the culture capital of Latvia and to promote the sense of belonging to the culture space of Latvia by developing competitive national identity based on the creativity of the society and by creating qualitative cultural environment in Latvia’¹⁹⁷. Therefore, the allocation of funds to cultural and sport activities is an integral step to achieve this objective.

Gender equality is an important aspect for achievement of this objective, because inequality means that the potential of the entire society is not used to full extent. Ineffective use of the

¹⁹⁴ Aizkraukles novada ilgtspējīgas attīstības stratēģija 2014.-2025.gadam, p.16. Available here: http://www.aizkraukle.lv/upload/oficiali_dokumenti/attistibas_dokumenti/2013_2025/aizkraukles_novada_ilgtspejigas_attistibas_strategija.pdf

¹⁹⁵ Aizkraukles novada integrētās attīstības programma 2014.-2020.gadam (aktualizēta 2014.gada decembrī), p.100. Available here: http://www.aizkraukle.lv/upload/att_plans.pdf

¹⁹⁶ Aizkraukles novada ilgtspējīgas attīstības stratēģija 2014.-2025.gadam, p.8. Available here: http://www.aizkraukle.lv/upload/oficiali_dokumenti/attistibas_dokumenti/2013_2025/aizkraukles_novada_ilgtspejigas_attistibas_strategija.pdf

¹⁹⁷ Latvijas ilgtspējīgas attīstības stratēģija līdz 2030.gadam. Available here: <http://polsis.mk.gov.lv/documents/3323>

society potential, in its turn, reduces innovation and competitiveness. No gender aspect, achievable targets by gender are set in the existing policy.

Contribution of the budget category to the equality of women and men or functional importance

Allocation of budget funds to cultural and sport activities is necessary to foster the development of a healthy, intellectual and creative society. In the long term, it means improved competitiveness, innovation and sustainable development.

It is equally important for women and men to ensure healthy lifestyle and receive proper health care when needed. According to the conclusions of the study conducted by CSB 'Men and Women in Latvia 2016', 45 % of women and 55 % of men believe that their health is good or very good, and 41 % of women and 36 % of men believe that it is average. In 2014, the healthy life expectancy in Latvia was 51.5 years for men and 55.3 years for women, which is 70 % of life expectancy for women and 75 % for men. As certified by statistical data, the health condition of individuals and their care for their health are gendered. These indicators need to improve taking into account the society ageing trends and the arising need to raise the pension age. In addition, longer healthy life expectancy means less expenses on the health care system, for example, in the field of reimbursable medicines, and better quality of life, as well as higher satisfaction with life.

Sport activities are one of the tools, which can promote healthy lifestyle and general health condition. A targeted policy, which supports and promotes the involvement of both genders in sport activities, may promote an improvement in physical and mental health indicators, improve self-awareness and self-evaluation. Moreover, it has a potential to promote society integration and improve the human capital. The participation in sport activities enables networking of people, and thus they gain new experience and perspectives, extending contacts, as well as improving the sense of their inherent value and self-evaluation.

The study conducted by CSB 'Men and Women in Latvia 2016' specifies that in 2015 women attended more performances and plays, while men attended sports activities. 56.3 % of women and 47.4 % of men attended performances and plays at least once during the last 12 months. Most of women noted that they did not attend any performances or plays, because they could not afford this (15.6 %), while men were not interested (20.8 %). At the same time, 44.1 % of men and 24.9 % of women attended sport events at least once during the last 12 months. It should be concluded that in Latvia there are stereotypical views on the sphere of culture and sport, which mark culture as the sphere of interest of women and sport as the sphere of interest of men. These stereotypes largely arise from the inertia of the society, normalisation of discrimination and distrust in the possibility of change.

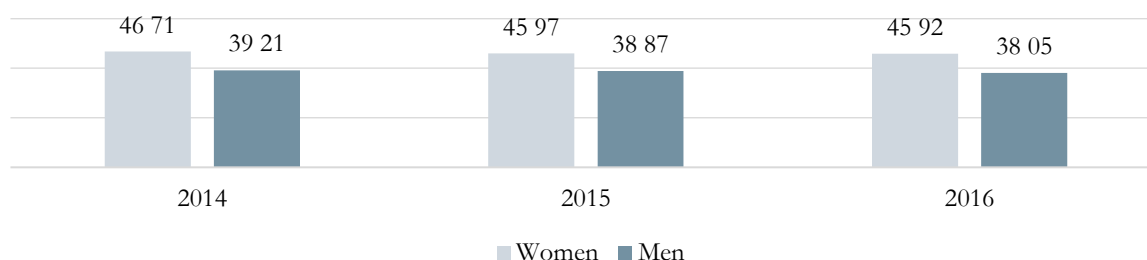
A targeted policy, which supports and promotes the involvement of men and women in cultural activities, may foster the general development of the cultural area (higher demand diversifies and improves supply) and increase the level of education and domestic culture of the society. This, in turn, may potentially promote the 'breakout' of traditional gender roles 'framework', and enable individuals to fully develop their inherent potential, thus improving the general competitiveness of the state. On the basis of the above-mentioned, it can be concluded that overall a targeted policy can prove a considerable positive influence on health (for example, to involve more women in sport), the quality of life, satisfaction with received services, etc. The local government, in turn

believes that such improvements would be beneficial, because they would increase the wish of the population to live in the town and to ensure sustainability of the town.

Transformative capacity of the budget category and its importance for gender equality

The budget category under evaluation is applicable to the entire territory of the Aizkraukle Municipality. Therefore, the potential group, which the activity can affect, or actual or potential beneficiaries of this budget category are all the inhabitants of the Aizkraukle Municipality. According to the CSB data, the number of permanent residents of the Aizkraukle Municipality in 2014-2016 reduced from 8.6 thousand in 2014 to 8.4 thousand in 2016, keeping the gender structure almost unchanged (see Figure 11).

Figure 11: Number of permanent residents in the Aizkraukle Municipality



Source: CSB

When analysing the activities included in the budget category, it can be concluded that the cost items related to administrative and technical maintenance of sites have low transformative capacity or actually have no transformative capacity (see Table 11). In its turn, the transformative capacity of the cost items aimed at different sport, cultural or educational activities and measures is evaluated as high. For a detailed analysis of costs of detailed budget category see Annex 7.

Table 11: Transformative capacity of the action

Objective of budget cost financing	Number of persons affected by the specific activity	Transformative capacity (high, medium, low)
Financing for maintenance of the sport centre (administration, utility expenses)	100% of the population of the municipality	Low
Funding for sport events	100% of the population of the municipality	High
Funding for sport clubs	~400 persons or up to 5 % of the population of the municipality, but 100 % of the number of visitors of the sport club	High
Funding for maintenance of the culture house (administration, utility expenses)	100% of the population of the municipality	Low
Funding for cultural events of the municipality	100% of the population of the municipality	High

Objective of budget cost financing	Number of persons affected by the specific activity	Transformative capacity (high, medium, low)
Funding for events in the culture house	100% of the population of the municipality	High
Funding for cultural bands	~400 persons or up to 5 % of the population of the municipality, but 100 % of the number of participants of cultural bands	High
Funding for maintenance of the museum (administration, utility expenses)	100% of the population of the municipality	Low
Funding for museum activities	100% of the population of the municipality	High
Funding for library	100% of the population of the municipality	High

Source: Authors of the study

5.2.2. Step two: Checking gender relevance

This step evaluates effects of the budget category on gender equality.

In continuation of the analysis in step 1, it was stated during the study that the budget category has direct and indirect effects on gender equality (see Table 12).

Table 12: Impact of action on gender equality

Purpose of financing	Impact on gender equality	
	Direct	Indirect
Funding for sports	Has direct impact through financing of sport clubs, where the number of participants and the gender structure is precisely known	Has indirect impact through financing of thematic events, where the emphasis can be laid either on joint interests and needs of women or men
Financing for the cultural area (incl. museum)	Has direct impact through financing of cultural bands, where the number of participants and the gender structure is precisely known	Has indirect impact through financing of thematic events, where the emphasis can be laid either on joint interests and needs of women or men
Financing for the education (library, council news)	No direct impact, because the activity is not aimed at a specific target group, but focuses all the inhabitants of the municipality	Has indirect impact through financing of thematic events, where the emphasis can be laid either on joint interests and needs of women or men

Source: Authors of the study

Municipal funding may directly promote or stimulate participation of one or the other gender in the use of municipal resources, i.e. for example, municipal funding is granted to sport clubs or cultural bands, where the share of men is higher and the share of women is smaller (or also otherwise). When granting funding, it is important to take into account the general situation in one or the other target group, for example, when granting funding to women’s activities in sport, it is relevant provide them with the possibility to attend sport activities. Moreover, indirect impact

may manifest as financing or support of different thematic events, which is not directly oriented to any gender, however, by interests and needs, as well as actual attendance are applicable to one or another gender.

5.2.3. Step three: Gender-sensitive analysis

This step performs the gender-sensitive analysis of the budget category, taking into account the following criteria: (1) impact of the budget category on living conditions of genders; (2) distribution of resources of the budget category or access of genders to the resources; (3) representation (involvement); (4) inclusion of gender expectations and needs in the budget category; (5) contribution of the activities carried out within the budget category to one or another gender; (6) impact of the budget category on employment of genders.

Impact of the budget category on living conditions for women and men

As it was already mentioned in Step 1, a targeted policy, in this case the budget category under analysis, which supports and promotes the involvement of both genders in sport, cultural and educational activities, can:

- Promote general development of the culture and sport area, supply sport activities addressed to men and women;
- Promote an improvement in physical and mental health indicators, improve self-awareness and self-evaluation;
- Increase the level of education and domestic culture of the society, promote a supply of activities addressing women and men;
- Promote society integration and improve the human capital;
- Provide new experiences and perspectives, extending contacts, as well as improving the sense of their inherent value and self-evaluation;
- Generally, may promote the 'breakout' of traditional gender roles 'framework', and enable individuals to fully develop their inherent potential, thus improving the general competitiveness of the society.

Distribution of resources of the budget category or access of men and women to the resources

The information provided in interviews with representatives of the Aizkraukle Municipality Council and Aizkraukle Culture House evidences that budget planning is gradual. i.e. incremental, however, the gender perspective is not integrated. Overall, the budget category is general and does not give an insight in the achievable objectives, events and wishes of the population, which would be satisfied in the area of gender equality (see Screenshot 1).

Screenshot 1: Budget of the Aizkraukle Municipality for 2016

08.000	Recreation, culture and religion	803511	12012	7843	823366
08.101	Sport events	42992			42992
08.103	Sport centre	130510			130510
08.211	Library	163284	584		163868
08.212	Municipal library	15144			15144
08.220	Museum	85527	700		86227
08.231	Municipal culture house	324000	10 728	7843	342571
08.291	Cultural events	29950			29950
08.292	Municipal cultural events	2170			2170
08.312	Television	1269			1269
08.330	Council newspaper	8665			8665

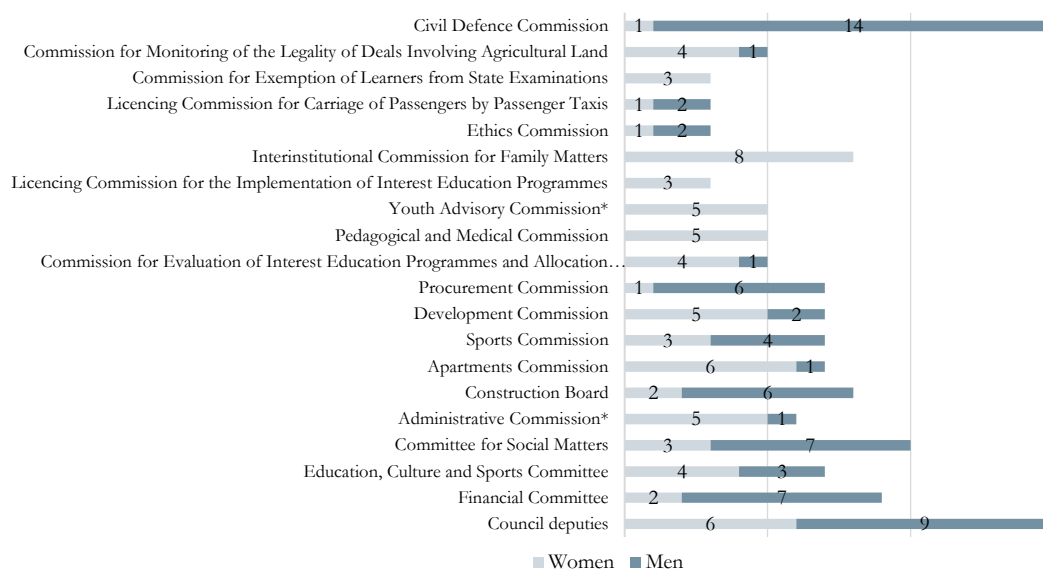
Source: Regulations of the Aizkraukle Municipality No 2016/1 ‘On the Budget of the Aizkraukle Municipality Council for 2016’¹⁹⁸

Representation (involvement)

From the analysis of the Aizkraukle Municipality Council members by gender, it is possible to identify the fulfilment of the sex-role stereotypes existing in the society in administrative structures, i.e. an evident division into areas of employment of men and women. Generally, the representation of genders in the decisive power – among deputies, committees and commissions of the Aizkraukle Municipality Council is not equal – 40 % of representatives are women (see Figure 12). Prevailing dominance of men is observed in financial and social committees – 78 % and 70%, respectively. Men dominate the most in the Civil Defence Commission – 93 %. Women prevail in the areas, which are stereotypically related to the affiliation of feminine spheres – different education and family matters.

¹⁹⁸ Aizkraukles novada pašvaldības saistošie noteikumi Nr.2016/1 “Par Aizkraukles novada pašvaldības budžetu 2016.gadam” (approved on 27.01.2016). Available here: http://www.aizkraukle.lv/upload/27_01_2016_-9.pdf

Figure 12: Gender structure of decision-making institutions of the Aizkraukle Municipality Council¹⁹⁹



Source: Authors of the study, based on the information posted on the website of the Aizkraukle Municipality²⁰⁰

Overall, women prevail in 11 of 16 commissions, 5 of which are 100 % made of women. The fact that the Sport Commission consists of 71 % of women can be mainly explained by the fact that the work of the commission is related to planning and organisation – it is administrative work. Although the positive aspect is that women are represented in decision-making power in all committees and commission, the negative trend is lack of participation of men: as it was already mentioned, there are no men in 5 of 16 commissions.

Inclusion of expectations and needs of men and women in the budget category

A survey of the population was organised to learn about views of the Aizkraukle population on the cultural and sport events organised in the municipality. The questions included in the survey covered the frequency and causes of attendance of different activities, the opinions of respondents about the activities corresponding to their interests the most, and about the frequency of organisation of different activities, about different aspects of activities (for example, time and place, content), as well as about communication in the area of cultural and sport events.

Overall, the results of the analysis of attendance of events reflect the sex-role stereotypes prevailing in Latvia – sport is a masculine sphere, but culture is a feminine sphere (an interview with the Chairman of the Aizkraukle Municipality Council Mr. Leons Līdums; see Annex 6). A focus group

¹⁹⁹ The committees and commissions of the Aizkraukle Municipality Council, which are marked with an *, have only the breakdown of permanent members by gender.

²⁰⁰ Aizkraukles novada pašvaldība. Aizkraukles novada domes deputāti, Aizkraukles novada pašvaldības komiteju sastāvs un pieņemšanas laiki, Aizkraukles novada domes komisijas. Aizkraukle.lv. Available here: <http://www.aizkraukle.lv/page/528>, <http://www.aizkraukle.lv/page/530>, <http://www.aizkraukle.lv/page/532>

discussion with residents of the Aizkraukle Municipality was organised to confirm the results of the survey. A fact was identified during the discussion that the conclusions based on the survey results that women participate more in cultural events, but men in sport events are true. This was most explicitly illustrated by statements like ‘men are too tired [to get actively involved in cultural events]’ and ‘do we really need to [increase participation of men in cultural activities]’ (see Annex 6). An additional conclusion was formed that the barriers created by the above-mentioned sex-role stereotypes prevent from learning gender expectations and needs, which most frequently manifested in the passiveness of men to express their opinion, as well as beliefs of participants of focus groups discussions that the current situation in the area of culture is absolutely satisfying.

These stereotypes and barriers can be changed in the long term with the help of a targeted policy. Competitiveness of the state and the society generally depends on the ability of each individual to realise his or her potential. A gender replacement is one of the main drivers of changes in views of the society, it is important to stop the transfer of outdated sex-role stereotypes to the next generation now. As, currently, the society itself has normalised discrimination and unequal attitude to genders, only a targeted policy and educational activities for the society can help to change this position.

The previous analysis of development documents of the Aizkraukle Municipality (Development programme, vision, etc.) revealed that the gender dimension almost does not show up in them. To compare, in Latvia 2030 gender is mentioned in relation to the tolerance principle and the need to reduce all kinds of discrimination. The ‘Sustainable development strategy of the Aizkraukle Municipality for 2014-2025’ and the ‘Integrated development programme of the Aizkraukle Municipality for 2014-2020’ mainly focus on the overview and analysis of needs of the ‘society’ and the ‘population’ and different community groups – persons and children with special needs, employed persons, economically inactive persons. However, these documents do not mention the gender aspect. Therefore, it can be concluded that there is a deficit of political will in the area of gender equality in Aizkraukle. In turn, the responsiveness of representatives of the Aizkraukle Municipality during the development of this study was greatly appreciated.

Contribution of the activities carried out within the budget category to men and women

As no gender-sensitive analysis on the wishes, needs, interests and expectations of the target group by gender was conducted during the development of the budget and the budget category under analysing, it is impossible to talk about targeted activities to contribute to one or another gender.

Impact of the budget category on employment by gender

Generally, the budget category has indirect effect on employment of genders. The situation is that women are employed more in the area of culture (see section Representation (involvement)). This situation matches areas of the public sphere, which are traditionally marked as masculine or feminine. Cultural work in the society is evaluated as a feminine area. This is confirmed by the population survey organised by *Latvijas Fakti*, where the occupations most appropriate for women

are most frequently characterised as: kindergarten teacher; housewife; secretary; nurse; social worker; teacher; seller; cultural worker.²⁰¹

5.2.4. Step four: Weighing the gender impact or its results

This step evaluates actual results of implementation of the policy emphasising the following criteria: (1) participation of women and men; (2) distribution of resources; (3) satisfaction; (4) impact on gender equality and achievement of objectives of the category or contribution to gender equality.

Participation of women and men

Budgets for 2014, 2015 and 2016 were planned in the Aizkraukle Municipality according to the incremental approach, when the plan of the previous year is the basis for the development of a plan for the next year by introducing minor improvements or changes as prescribed by the state and during the development of the local government budget²⁰². The explanation of planned expenses of cultural events in all the three years being reviewed contains information about the name of the event and the amount of planned expenses.

19 cultural events of the municipality and 30 events of the municipal culture house were planned in 2014. 17 of 19 municipal events can be considered gender-neutral, because the content of these events enables both genders to participate in the events. When we review 30 events of the municipal culture house, it can be concluded that most of them were different types of concerts and recreational events.

23 cultural events of the municipality and 29 events of the municipal culture house were held in 2015. As events of 2015 were planned incrementally, then 2015²⁰³, unlike 2014, in addition had additional events like the Bike Day and the Aizkraukle Photo Album Preparation.

In its turn, 19 cultural events of the municipality and 32 events of the municipal culture house were planned in 2016²⁰⁴, mainly keeping the events that were organised in the previous years (repeating the events).

Case study: planning of Father's Day 2017.

Purpose of the meeting: To agree on the organisation of the cultural event 'Father's Day 2017' in Aizkraukle.

Participants: The meeting was attended by employees of the Aizkraukle Municipality Council and institutions, who were involved in the planning of the Father's Day. Gender proportion: 5 women and 1 men.

²⁰¹ Latvijas Fakti (2014). Attieksme pret dzimumu līdztiesības jautājumiem sabiedrībā, p.175. Available here: http://www.sif.gov.lv/images/files/SIF/progress-lidzt/Dzimumu_lidztiesiba_Rezultatu_ataskaite_09.2014.pdf

²⁰² According to the Law on Local Government Budgets

²⁰³ Aizkraukles novada pašvaldības 2015.gada budžets (approved on 28.01.2015). Available here: http://www.aizkraukle.lv/upload/2015.gada_budzets_ar_pielikumiem.pdf

²⁰⁴ Aizkraukles novada pašvaldības 2016.gada budžets (approved on 27.01.2016) Available here: http://www.aizkraukle.lv/upload/27_01_2016_-9_pielikums_2_002_.pdf

Progress: The process was open allowing everyone to express their ideas about the content of the events on the basis of the experience of other municipalities and the previous year. A valuable proposal was made during the process to organise a population survey to determine expectations of the population.

Statements: In the planning process, the participants were lacking information about gender needs and expectations with regard to the Father's Day, as well as were lacking a structured and detailed evaluation of previous activities, which would allow to form the content of the event taking account of the needs of both genders more accurately. Participants were aware that they **lacked information about needs of the population**. At the same time, it was stated that it was necessary to inform administrative employees of the council (for example, the economist) about and explain them the use of a new and/or different approach in the planning process to avoid a non-formal impact on decision-making.

Interviews with responsible persons revealed that Aizkraukle Municipality does not collect and store data about the number and genders of attendants of their events²⁰⁵. Therefore, photos of events posted on the website of Aizkraukle Municipality, where attendants can be seen, were used to get an insight into the breakdown of attendants of cultural events by gender (see Table 13). It should be mentioned that data about genders of attendants of events are also not collected and stored in the area of sport, in the museum and in the library.

Table 13: Estimated gender proportions at randomly selected cultural events

Event	Estimated gender proportions (women vs. men), %
08.03.2014 Welcome party for the babies born in 2013 ²⁰⁶	About 70 to 30
22.03.2014 Intermunicipal Business Day in Aizkraukle ²⁰⁷	About 70 to 30
01.09.2014 Knowledge Day on the central square of the town ²⁰⁸	About 50 to 50
11.11.2014 Lāčplēsis Day commemoration event in Aizkraukle ²⁰⁹	About 45 to 55
05.12.2014 Lighting of the Christmas tree ²¹⁰	About 50 to 50
21.07.2015 Aizkraukle Municipality festival ²¹¹	About 60 to 40
02.10.2015 14 th Book Festival in Aizkraukle ²¹²	About 60 to 40

²⁰⁵ Interviews with A.Teivāne and L.Lidums on 14 August 2017.

²⁰⁶ Aizkraukle Municipality Local Government (2013). Welcome party for the babies born in 2013. Available here:

http://www.aizkraukle.lv/page/196?action=showpicture&p_id=1793&g_id=130

²⁰⁷ Aizkraukle Municipality Local Government (2014). Intermunicipal Business Day in Aizkraukle. Aizkraukle.lv. Available here:

http://www.aizkraukle.lv/page/196?action=showpicture&p_id=1959&g_id=133

²⁰⁸ Aizkraukle Municipality Local Government (2014). Knowledge Day on the central square of the town. Aizkraukle.lv. Available here:

http://www.aizkraukle.lv/page/196?action=showpicture&p_id=2372&g_id=145

²⁰⁹ Aizkraukle Municipality Local Government (2014). Lāčplēsis Day commemoration event in Aizkraukle. Aizkraukle.lv. Available here:

http://www.aizkraukle.lv/page/196?action=showpicture&p_id=2476&g_id=151

²¹⁰ Aizkraukle Municipality Local Government (2014). Lighting of the Christmas tree. Aizkraukle.lv. Available here:

http://www.aizkraukle.lv/page/196?action=showpicture&p_id=2500&g_id=153

²¹¹ Aizkraukle Municipality Local Government (2015). Aizkraukle Municipality festival. Aizkraukle.lv. Available here:

http://www.aizkraukle.lv/page/196?action=showpicture&p_id=3424&g_id=188

²¹² Aizkraukle Municipality Local Government (2015). 14th Municipal Book Festival in Aizkraukle. Aizkraukle.lv. Available here:

http://www.aizkraukle.lv/page/196?action=showpicture&p_id=3739&g_id=198

Event	Estimated gender proportions (women vs. men), %
14.09.2015 Father's Day in Aizkraukle 2015 ²¹³	About 60 to 40
11.01.2016 Annual Event 2015 ²¹⁴ .	About 70 to 30
27.03.2016 Easter at the Museum ²¹⁵	About 70 to 30
05.06.2016 Municipality festival ²¹⁶	About 70 to 30
26.09.2016 Festival of Singing Families 'Skani Daugava Skani' ²¹⁷	About 70 to 30
29.07.2017 Blacksmith Days ²¹⁸	About 70 to 30

Source: Website of Aizkraukle Municipality

The municipal budget in the sports area focused on the organisation of competitions and support to participation in competitions. Thus, very diverse sport events were supported in 2014 – of the 31 event included in the explanation of budget for 2014, only the Municipal Sport Festival focused on wide participation. Other events were different competitions with involvement of municipal sport²¹⁹. A similar situation can be observed in 2015 and 2016.

Having analysed the composition of members of Aizkraukle sport clubs, it was stated that there is a distinct trend to break their members down by age groups (children and adults) rather than gender.

Annex 4 to the annual municipal budget 'Explanation of planned expenses of the budget of the Aizkraukle Municipality for 2016 in the sport area' reflects funding for sport clubs, which act in sports like football, volleyball, handball, wrestling, cycling. According to the information provided by the Aizkraukle sport centre, currently (i.e. 1 October 2017) about 200 members act in sport clubs. Only 8 of these athletes are women. These data correspond to the information provided in interviews, where the Chairman of the Municipality Council L. Līdums indicated that *'the masculine dominates in sport'*, thus, confirming the fact that sport is primarily the area of men in Aizkraukle Municipality. Such an assessment of the situation is an indication of the deeply rooted stereotype that sport is an activity appropriate for men.

Overall, it was observed that the municipality is trying to involve more inhabitants in cultural life, while in the area of sports the municipality is trying to provide balanced support to all sport clubs²²⁰.

²¹³ Aizkraukle Municipality Local Government (2015). Father's Day in Aizkraukle 2015. Aizkraukle.lv. Available here: http://www.aizkraukle.lv/page/196?action=showpicture&p_id=3594&g_id=193

²¹⁴ Aizkraukle Municipality Local Government (2015). Annual Event 2015. Aizkraukle.lv. Available here: http://www.aizkraukle.lv/page/196?action=showpicture&p_id=4023&g_id=213

²¹⁵ Aizkraukle Municipality Local Government (2016). Easter at the Museum. Aizkraukle.lv. Available here: http://www.aizkraukle.lv/page/196?action=showpicture&p_id=4225&g_id=222

²¹⁶ Aizkraukle Municipality Local Government (2016). Municipality festival. Aizkraukle.lv. Available here: http://www.aizkraukle.lv/page/196?action=showpicture&p_id=4747&g_id=238

²¹⁷ Aizkraukle Municipality Local Government (2016). Festival of Singing Families 'Skani Daugava'. Aizkraukle.lv. Available here: http://www.aizkraukle.lv/page/196?action=showpicture&p_id=5025&g_id=245

²¹⁸ According to estimates of the Aizkraukle culture house.

²¹⁹ Aizkraukles novada pašvaldības 2014. gada budžets (approved on 24.01.2014). Available here: http://www.aizkraukle.lv/upload/oficiali_dokumenti/budzets/budzets_2014.pdf

²²⁰ Interview with A.Teivāne on 14 August 2017.

The 'Museum' budget section is important in the budget category under analysis²²¹. The activities conducted by the Aizkraukle Museum of History and Art can be broken down into several parts. The collecting work of the museum focusing on the creation of collections, selection, treatment and preparation of exhibits for exhibitions usually remains unseen by the society. At the same time, educational work of the museum focuses on the society and its education on different topics.

In 2014, relevant events at the museum were organised every month. For example, in January the museum organised an event devoted to the day of commemoration of barricade defenders of 1991 and a candle moulding event for Elementary School pupils. In December 2014, there was a Christmas Decorations Workshop, a Candle Moulding Workshop, a Mummer Masks Workshop, a Log Evening, a Winter Solstice event in the town and at the museum, as well as a Winter Solstice event for elementary school pupils – carolling²²². Along with permanent expositions, the museum also offers tours of open collections and thematic exhibitions.

In 2015, the work plan of the museum was structured similarly to 2014 distinguishing work on collections, research, educational work and exhibitions.

The events organised by the museum in 2015 and 2016 are related to cultural and historical processes aimed at educating the society. Therefore, the population has the possibility to demonstrate their initiative and to visit events according to their interests. The museum has social gatherings registration sheets, which indicatively state the total number of attendants of the event without a breakdown by gender or age.

Distribution of resources

The analysis of costs of the budget category by gender was conducted:

- 1) Differentiating costs according to their goal, i.e. direct and indirect costs;
- 2) Breaking down costs indicatively and attributing to each gender;
- 3) Extrapolating the obtained proportion to the general budget category.

The breakdown of costs by objective is following:

- Direct costs are those costs, which are directly oriented to the service recipient or the person or a group of persons (inhabitant, attendant, dance band, sport club, etc.), for example, participation of athletes in competitions, tools of sport clubs, transport to attend sport and cultural events, prizes, representation costs, allocations on general costs, etc.
- Indirect costs are costs related to maintenance, management of specific tangible and intangible assets included in the specific budget category, as well as maintenance of staff. They include the wage budget for employees of the institutions, costs for creation/maintenance of infrastructure, like, for instance, utility costs, administrative costs, tools, communications, transport, creation of the book collection, etc.

²²¹ The museum employs 5 women: the director, the main collection keeper, the chief specialist, the museum pedagogue and the artist: <http://www.aizkraukle.lv/page/627>

²²² Work Plan of the Aizkraukle Museum of History and Art for 2014 (approved on 27 December 2013)

It should be noted that it is hard to accurately distinguish direct costs, because one cost code may combine costs, which cannot be practically defined as direct costs.

The share of direct costs in the budget category from 2014 to 2016 varies within 3 to 7 % (see Table 14). A detailed analysis by budget category item leads to the conclusion that the most important share of direct costs is in the sport area, where they vary from 17 to 23 %. In the educational area (libraries, TV, Council news) the share of direct costs does not exceed 1 %. In its turn, in the area of culture the share of direct costs reaches 6 % from the costs included in the budget category. For a detailed analysis of the budget see Annex 7.

Table 14: Indicative evaluation of direct costs in 2014-2016

Cost category/ area	2014	% of total costs of the category	2015	% of total costs of the category	2016	% of total costs of the category
Sport events	18,603	63%	22,621	65%	25,595	58%
Sport centre	3,292	3%	10,363	9%	8,378	6%
Total	21,895	17%	32,984	23%	33,973	19%
Library	1,090	1%	1,245	1%	901	1%
Municipal library	1,991	13%	72	1%	184	1%
Television	0	0%	0	0%	0	0%
Council news	0	0%	0	0%	0	0%
Total	3,081	1%	1,317	1%	1,085	1%
Museum	3,886	3%	4,237	5%	3,189	3%
Culture house	20,804	7%	14,655	5%	19,703	5%
Cultural events	2,692	8%	2,046	5%	264	1%
Municipal cultural events	540	26%	0	0%	0	0%
Religion	1,607	100%	1,500	100%	4,553	100%
Total	29,529	6%	22,438	5%	27,709	5%
Total costs	54,505	3%	56,739	7%	62,767	7%

Source: Information of the Aizkraukle Municipality Council and calculation of researchers

On the basis of the conducted analysis, it may be concluded that indirect costs in the budget category under analysis amount to more than 90 % of costs of the budget category. Direct costs, as it was mentioned above, amount only to 2 to 7% or 60 thousand EUR, therefore, this is the share of costs, which may theoretically affect men and women.

However, to be able to divide direct, and proportionally also indirect costs between men and women, according to the established practices, it is necessary to identify beneficiaries of direct costs, i.e. it is necessary to identify the number and gender of beneficiaries.

When performing this task, as described in the above-mentioned analysis on attendance of events, it was stated that the Aizkraukle Municipality Council has only fragmented information about the number and gender of beneficiaries. The summary of necessary and available information is provided in Annex 5. The summary of information includes information about the period from 2014 to 2016 by activities and events by the number and gender of participants.

On the basis of statements of the analysis above and extrapolating the indicative division of direct costs by gender, the assessment of the impact on the balance of women and men within the scope of the study is based on approximate or very provisional indicators on the gender structure of beneficiaries of direct costs (see Table 15).

Table 15: Breakdown of direct budget costs between beneficiaries: women and men

Budget cost item	Women	Men
Sport (sport events, sport centre)	20%	80%
Education (libraries, TV, Council news)	50%	50%
Culture (Museum, Culture house/events, religion)	65%	35%

Source: Evaluation by the researchers

In practical terms, the use of the same proportions for indirect budget cost items would give an idea about the distribution of resources of the budget category between women and men.

It should be noted that this approach has a serious shortcoming, because there is a number of conditions, which can affect the general assessment, for example:

- the sport centre is used by the sport school and by pupils of the Aizkraukle Secondary School, which is not directly reflected in the budget category;
- there is a number of sport clubs (for example, women’s basketball team), with no funding provided within the scope of this budget category, but which use premises of the sports club.

To conclude: an objective evaluation of distribution of resources between men and women is practically impossible due to missing data. Guided by the need to replace missing specific data with approximate data, the researchers have modelled the share of women and men in the use of this budget category. The modelling provides the following general budget distribution (see Table 16):

Table 16: Distribution of budget among cultural, sport and educational events by genders in 2014-2016

Year	Area	Actual costs	Distribution of budget keeping the existing proportion		Existing gender proportion (approximate)	
			Women	Men	Women	Men
2014	Sport	130,997	26,199	104,798	20%	80%
	Education	163,354	81,677	81,677	50%	50%
	Culture	461,309	299,851	161,458	65%	35%
	Total	755,660	407,727	347,933	54%	46%
2015	Sport	146,476	29,295	117,181	20%	80%
	Education	169,635	84,818	84,818	50%	50%
	Culture	442,354	287,530	154,824	65%	35%
	Total	758,465	401,643	356,822	53%	47%
2016	Sport	180,705	36,141	144,564	20%	80%
	Education	178,506	89,253	89,253	50%	50%
	Culture	514,525	334,441	180,084	65%	35%
	Total	873,736	459,835	413,901	53%	47%

Source: Aizkraukle budget data and evaluation of researchers

Indicators of the modelled situation by gender evidence that the total share of costs in the budget category is slightly more beneficial for women than men, i.e. 53 % of this budget category are received by women and 47 % by men. Therefore, it can be concluded that the gender balance in the Aizkraukle Municipality is proportionate. An additional analysis of obtained results on the basis of the actual gender structure of the Aizkraukle Municipality (54.7% of women, 46.3% of men) (see Table 17) should provide a more detailed insight.

Table 17: Distribution of budget by attendance by genders. Balanced representation of genders and actual representation of genders

Year	Area	Actual costs	Distribution of budget in balanced representation of genders ²²³		Actual representation of genders, number		Actual deviation, %	
			Women	Men	Women	Men	Women	Men
2014	Sport	130,997	70,738	60,259	-44,539	44,539	-63%	74%
	Education	163,354	88,211	75,143	-6,534	6,534	-7%	9%
	Culture	461,309	249,107	212,202	50,744	-50,744	20%	-24%
	Total	755,660	408,056	347,604	-329	329	0%	0%
2015	Sport	146,476	79,097	67,379	-49,802	49,802	-63%	74%
	Education	169,635	91,603	78,032	-6,785	6,785	-7%	9%
	Culture	442,354	238,871	203,483	48,659	-48,659	20%	-24%
	Total	758,465	409,571	348,894	-7,928	7,928	-2%	2%
2016	Sport	180,705	97,581	83,124	-61,440	61,440	-63%	74%
	Education	178,506	96,393	82,113	-7,140	7,140	-7%	9%
	Culture	514,525	277,844	236,682	56,598	-56,598	20%	-24%
	Total	873,736	471,817	401,919	-11,982	11,982	-3%	3%

Source: Aizkraukle Municipality budget data and evaluation of researchers

On the basis of the situation modelled above, possible conclusions are:

- Having analysed this budget position in general, it can be seen that a preferable proportion of gender balance is observed, i.e. differences amounting only to 3 % from the preferable proportion are observed;
- The most serious deviation in the analysis of the budget category is in the Sport area, where the deviation from the preferable proportion reaches 63-74 % (i.e. by 63 % less is spent on women and by 74 % more is spent on men than it would be the case in case of gender balance);
- The smallest deviation is in the area of education, where the deviation varies from 7 to 9 %;
- In the culture programme, the deviation of the preferable situation is within 20 to 24 %.

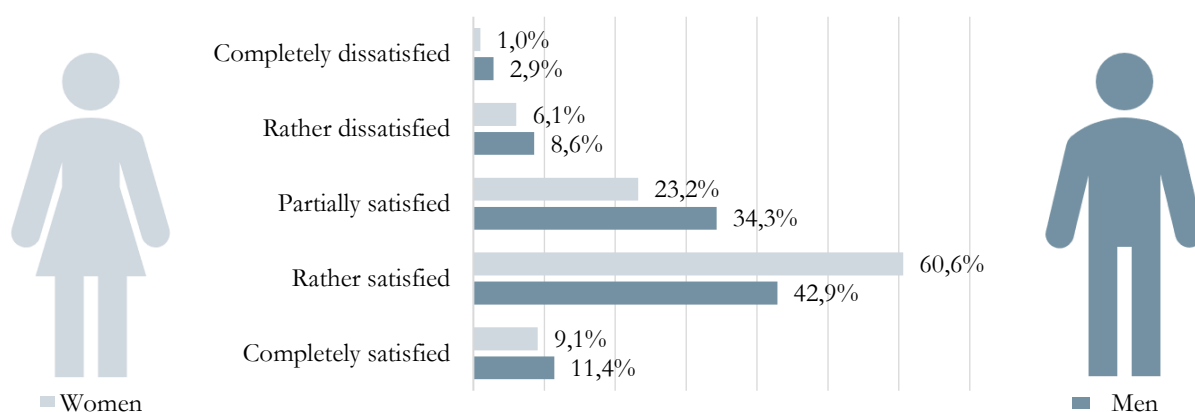
²²³ Balanced gender representation is based in the structure of the population of the municipality by gender. According to the UN, participation of men and women in the context of Gender equality is proportionate to the representation of genders in the population United Nations Statistics Division. Gender statistics manual. Integrating a gender perspective into statistics. Unstats.un.org. Available here: <https://unstats.un.org/unsd/genderstatmanual/Glossary.ashx>

The preferable proportion of gender balance in this case is used as an analytical category, which provides the possibility to make visible differences in the distribution of budget by gender.

Satisfaction

The satisfaction survey of the population of the Aizkraukle Municipality (see Figure 13) demonstrates a trend that women are generally more satisfied with the cultural and sport events and services organised by the Municipality Council than men. Thus, 60.9 % of women are rather satisfied, while only 42.9 % share the same level of satisfaction. To be noted, the picture with complete satisfaction is somewhat different – the share of completely satisfied men (11.4 %) is higher than the share of completely satisfied women (9.1 %).

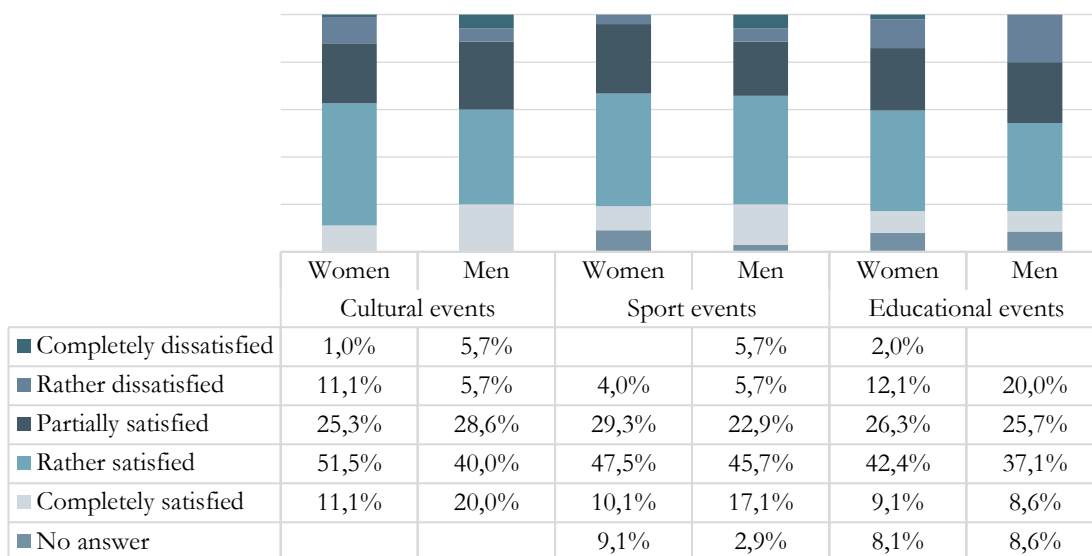
Figure 13: General satisfaction of the population with the events organised by the Aizkraukle Municipality Council



Source: Population survey about events organised by the Aizkraukle Municipality Council

A similar trend is also observed in satisfaction of the population with the topic and content of events (see Figure 14). To be noted, men (5.7 %) are much more than women (1 %) ready to admit that they are completely satisfied with cultural and sport events, while they are slightly more critical about educational activities. However, the general trend is clear: both genders are satisfied with the current supply of the Council in the area of culture and sport. Such data are considered a positive evaluation of the current activity in the area of culture, but these data are also an indication that lack of innovations in the supply of events may cause a drop in satisfaction.

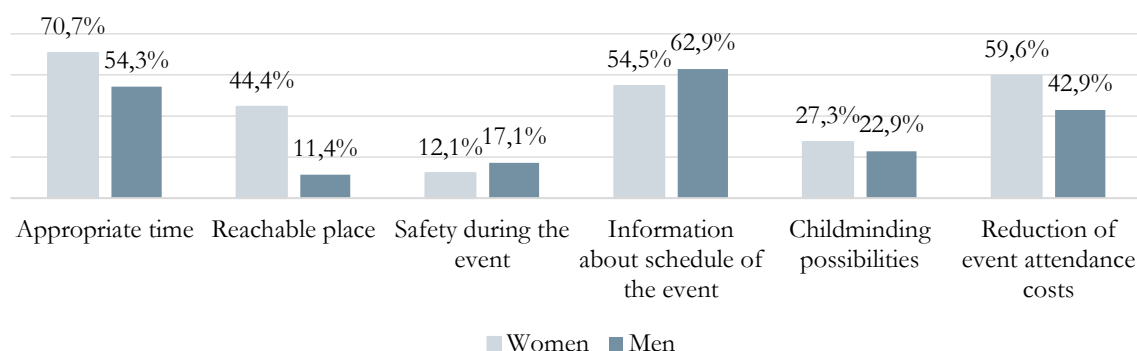
Figure 14: Satisfaction of the population with topics and content of the events offered by the Aizkraukle Municipality Council



Source: Population survey about events organised by the Aizkraukle Municipality Council

At the same time, views of the population on how to improve the quality of events reveal important details in terms of gender (see Figure 15). First, costs of attendance of the event and the time of the events are important for women (59.6 %), while information about the schedule of the event is important for men (62.9 %). Women (44.4 %) specifically emphasise the place, which can be reached, as a factor, which can influence their participation, which is an indirect indication that matching of public transport with events is an important factor. Both genders are consistent in their views on safety matters and childminding possibilities. Therefore, it can be concluded that the schedule of the event should be provided to encourage men to participate in events. At the same time, for women additional data should be collected to ascertain, which time they consider appropriate.

Figure 15: Proposals of the population about the improvement of events



Source: Population survey about events organised by the Aizkraukle Municipality Council

Impact of the category on gender equality and achievement of objectives of the category or contribution to gender equality

No gender equality aspect is integrated in the documents reviewed during this study. No specific objectives in the area of gender equality are set. Therefore, it is impossible to talk about the achievement of gender equality objectives and promotion of gender equality. The budget, events and development documents are planned incrementally and intuitively rather than consciously and analytically, without considering gender specific interests and needs.

Overall, on the basis of the study conducted by the authors, it can be concluded that there is no balance from the gender equality perspective in the area of culture (see section 'Step four'). Participation of women clearly dominates in events in the cultural area, which matches beliefs of the society about stereotypical gender roles and corresponding leisure activities. As most cultural events in Aizkraukle focus on families and involve more women, the stereotype of a women as the main caretaker of the family and children is reinforced. Men, on the contrary, participate more in different sport events and activities, which are traditional identified as a masculine sphere. The fact that only 0.04 % of women participate in the sport groups financed by the municipality is a clear indication of that. Although there are sports activities that target women (fitness classes), these, unlike sport groups, are a paid activity. Considering the fact that more women in Latvia have cardiovascular diseases²²⁴, a question about the promotion of public health rises – why part of the society can engage in physical activities for municipal budget funds, but the other part should finance themselves. This should be set as a specific activity and measure, the resolution of which would help the Aizkraukle Municipality Council to make a positive contribution to gender equality.

5.2.5. Step five: Conclusions and proposals on gender budgeting

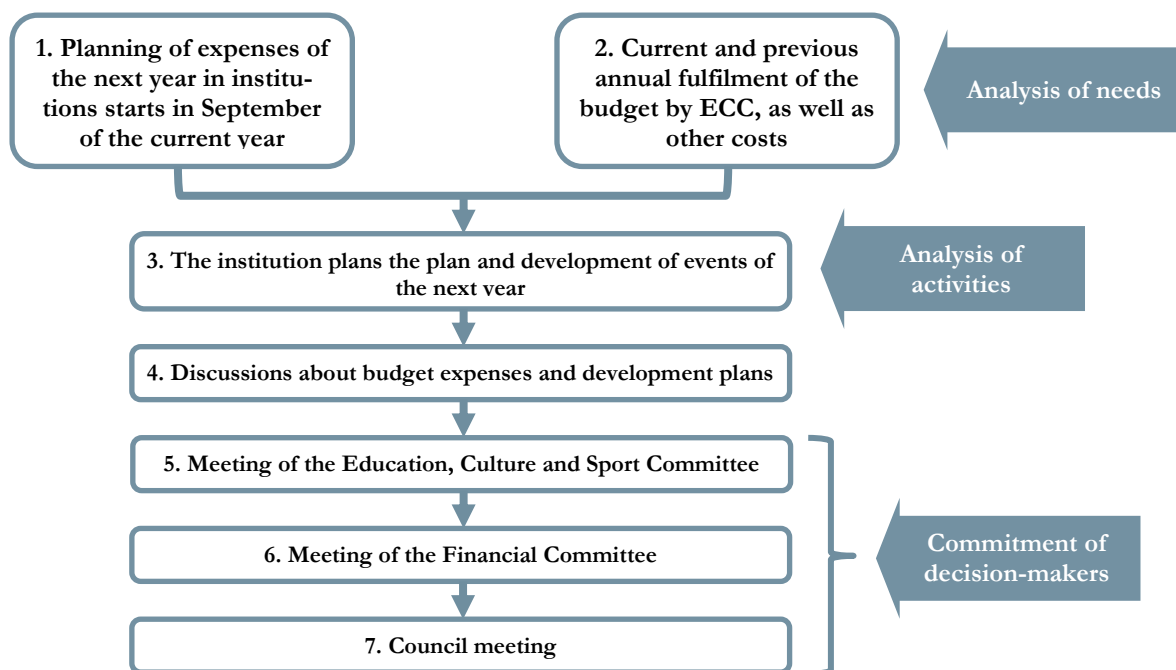
In this step, on the basis of the results of the study/ analysis of the budget category, recommendations were prepared on the necessary changes and improvements to be made in budget processes in order to promote equal approach to the needs of women and men in the specific area/sector.

Stage 1: Analysis of the budget from a gender perspective;

For the purposes of gender budgeting, the Aizkraukle Municipality should make the following improvements to its decision-making process (see Flowchart 2) and use additional activities in the composition of its budget:

²²⁴ Centrālā Statistikas pārvalde (2016). Sievietes un vīrieši Latvijā, p.56. Available here: http://www.csb.gov.lv/sites/default/files/nr_13_sievietes_un_viriesi_latvija_2016_16_00_lv_en.pdf

Flowchart 2: Improvement of decision making process in Aizkraukle Municipality



Source: Flowchart supplemented by the authors

In order to improve its activity, the Aizkraukle Municipality would have to change its practices in several decision-making stages.

The next year budget planning process starts in September of the current year. At this time, cultural institutions create plans of events and cost estimates, where the following sections of budget expenses are explained: wage, services, re-representation costs and materials. The most important improvement in the planning process in actions 1 and 2 would be a detailed analysis of gender-specific needs. No serious additional costs are necessary to obtain gender-specific data. An additional contribution of resources is related to an update to and improvement of questions of the population survey, namely, changing questions and shifting focus in the population survey would provide the possibility to obtain gender aspect based data (for recommendations on questions of the population survey see Annex 9).

In action 3 improvements would focus on a(n) (operational) detailed analysis of the content of events based on specific criteria (see this chapter above). In this step, capacity and knowledge of municipal institutions are important to collect data on the organisation of events and use these data in planning of events. Even if the scope of activities planned during a year does not change, it is important that institutions use data for operational planning of events. Respectively, the general planning strategy can remain unchanged, but changes affect operational planning. From the point of view of the municipal budget, changes may affect budget code '1000 remunerations', if the workload of employees changes when collecting necessary data on attendance of events. At the same time, the costs of collection of data and their organisation depend on management of each institution, and if internal processes are optimised, data collection, probably, will not increase costs in budget code '1000 remunerations'. Furthermore, as a result of operational analysis of

events expenses in code '2314 - expense on goods to ensure administrative activities of an institution and for the implementation of public relations' do not change, but the goods purchased for the needs of events change.

Finally, stages 5, 6 and 7 envisage the work of council deputies and heads of institutions, and here it is important that decision-makers are aware of the importance of ensuring gender balance.

In this way, by making these improvements, the Aizkraukle Municipality would fulfil the conditions necessary for gender budgeting, which are defined in the EIGE Manual²²⁵. These basic conditions are: (1) commitment of decision-makers, (2) institutional capacity, (3) collection of sex-disaggregated data and civil society involvement.

At the same time, it should be emphasised that gender mainstreaming, in fact, does not need serious additional municipal budget funds.

Stage 2: Restructuring the budget to take into account the gender aspect

The most important improvement in the planning process would be a **detailed analysis of gender-specific needs**. Most important tasks:

- To collect and analyse sex-disaggregated data;
- To identify gender-based needs of beneficiaries;
- Information on how the budget has satisfied needs of beneficiaries.

No significant additional costs are necessary to obtain sex-disaggregated data. It is necessary to restructure the current population surveys conducted by the council to obtain different data, namely, changing questions and shifting focus in the population survey would provide the possibility to obtain gender aspect based data. Capacity and knowledge of municipal institutions are important to collect data on the organisation of events and use these data in planning of events (the recommended scope of data to be collected is provided in Annex 6).

Stage 3: Incorporating gender as a category of analysis within the budgetary processes

It is important that decision-makers are aware of the importance of ensuring gender balance. These basic conditions are: (1) commitment of decision-makers, (2) institutional capacity, (3) collection of sex-disaggregated data and civil society involvement. In practical terms, if the local government is committed to collect and analyse data in one area (for example, in culture), ensuring continuity of the analysis of these data, it would be possible to achieve a focus of the budget on needs of the population and better management.

Awareness of the gender aspect and its incorporation in the budget enable a more accurate awareness about wishes and needs of people (they may differ depending on gender), as well as more efficient handling of the barriers preventing individuals from the full use of offered municipal services (the barriers are also gender-specific).

²²⁵ EIGE (2017). Gender Budgeting, Publications Office of the European Union, Luxembourg, p.5. Available here: <http://eige.europa.eu/rdc/eige-publications/gender-budgeting>

The three reflected budget planning stages should be carried out in the context with political will, legal framework, statistics, gender needs, knowledge of the administration and necessary funds for human resources, i.e.:

1. Political will and political leadership

Taking into account the documents analysed during the study, it can be concluded that there is a deficit of political will in gender budgeting in Aizkraukle Municipality. This is most clearly confirmed by the fact that the gender perspective is not integrated in planning documents. The Chairman of the Aizkraukle Municipality Council also admitted in his interview that gender perspective was not taken into account in budgeting. The director of the Aizkraukle Culture House also admitted that there were ideas and wishes with regard to gender equality in many areas, but those were not formalised in documents – policies, strategies and plans. She also indicated that ‘the gender aspect is intuitive’. The consent to participate in this study is, of course, evaluated positively. However, it still cannot be evaluated as a manifestation of political will in the area of promotion of gender equality. Generally, the readiness of the municipality to participate in the study confirms its readiness to innovations – integration of the gender dimension.

2. Commitment of public administrative institutions (incl. necessary funds and human resources)

The operation of the plan for the implementation of gender equality for 2012-2014 ended and no new document for the new period has replaced it.

Many laws of the Republic of Latvia include sections banning discrimination, for example, Section 3 of the Law on Scientific Activity, Section 10(2) of the Public Administration Structure Law and Section 7 of the Labour Law.²²⁶ Also EU documents emphasise the need to promote gender equality and prevent any kinds of discrimination. However, gender mainstreaming in the development of policy documents is not defined as a mandatory requirement. Therefore, a lot depends on political and administrative will and commitment of the specific local government, and its understanding of the importance of gender equality matters in the context of effective use of funds, as well as in the context of elimination of barriers for self-fulfilment of individuals. At the same time, the principle of autonomy of local governments enshrined in the European Charter of Local Self-Government and the Law On Local Governments protect local governments from excessive intervention of the central power and at the same time obliges to improve the activity of local governments in such a way to let the population receive the best services possible.

It would be good to find funding for gender mainstreaming activities in the existing budget, because it does not require significant financial resources. Therefore, it would be preferable to appoint one local government employee, whose additional duty would be to monitor gender mainstreaming in different activities of the local government. Of course, this employee would be able to perform these duties, when properly educated first.

3. Improved technical capacity of civil servants

²²⁶ Latvijas Cilvēktiesību centrs. Likumu panti, kas skar diskriminācijas aizliegumu. Cilvektiesibas.org.lv. Available here: <http://cilvektiesibas.org.lv/lv/database/category/likumu-panti-kas-skar-diskriminacijas-aizliegumu/>

Public administration employees need to be educated on the importance of gender equality matters and benefits provided by gender budgeting. The level of education and awareness could be raised in cooperation with experts and NGOs.

4. Civil society involvement

During the study it was stated that participation of the population of Aizkraukle in different events largely matches traditional sex-role stereotypes. In the area of culture there is predominant participation of women, but in sport events there is predominant participation of men. Observations of the researchers revealed that women dominated in the planning of the Father's Day, because despite the nature of the event, planning and organisation of cultural activities is considered to be a feminine area. In addition, during focus group discussions participants indicated that it was difficult to make the population to complete different survey forms, but they were unable to provide recommendations on how to improve the survey process.

Overall, it can be said that traditional sex-role stereotypes create barriers for participation of men and women in different activities and events. In order to resolve this problem, it would be recommended to organise repeated focus group discussions in a safe environment, for example, for men, women and youths separately. Participants of discussions may keep their opinion and thoughts to themselves being afraid to be misunderstood due to their non-compliance with the beliefs prevailing in the society. On the basis of the results of focus group discussions, it would then be possible to make necessary changes to increase participation of men and women in different activities and events, and their planning. In addition, it would be recommended to develop a marketing strategy based on different expectations and needs of women and men, for example, as shown by the results of the survey conducted during the study, the men's decision whether to participate or not in any specific event depends on his knowing of the schedule of the event. Participants of focus group discussions, in their turn, indicated that it was impossible to include all the information on posters. This problem could be resolved, for example, using QR codes, as well as inviting a professional marketing specialist and a layout maker.

5. Sex-disaggregated data

It was stated during the study that there are serious gaps in the context of available data. To make gender mainstreaming in the development of policy documents possible, it is necessary to collect extensive gender-specific statistical data. In the context of this study, gender-specific data would be necessary on attendance of different events and activities, use of municipal services, satisfaction, wishes and expectations of the population, as well as barriers, which prevent men and women from full use of the services offered in their municipality. Gender-specific data on performance indicators, as well as tracking of distribution of budget funds are also necessary, which would allow to monitor, how much municipal budget funds are absorbed by men and women. At the moment, the lack of respective data is mainly explained by the stereotypes prevailing in the society on gender roles, which create barriers for understanding of the practical importance and feasibility of the information concerned. For example, the study revealed that women more attend cultural events, while men – sports events. That is perceived by the society as part of the way it should be, as normal people understand this. If the situation is not considered as unacceptable and requiring improvement, then there are no respective actions taken to improve it.

5.3. Active employment activity implemented in the budget sub-programme 63.0700 of the Ministry of Welfare

From 2014 to 2016, an active employment activity 'Professional training, requalification and improvement of qualification' was implemented within the framework of the MoW budget sub-programme 63.0700 'Projects implemented by the European Social Fund (ESF) (2014-2020)', which was one of project activities in two, consecutive ESF projects 'Training for the unemployed and job seekers in Latvia – 2' No 1DP/1.3.1.1.3/09/IPIA/NVA/001 and 'Support to the education of the unemployed' No 7.1.1.0/15/I/001.

The purpose of both projects was to increase competitiveness of the unemployed and job seekers on the labour market providing support to professional training, requalification and improvement of qualification (hereinafter referred to as a training) The training especially aimed at persons with a low level of skills and qualification or level incompatible with the demand of the labour market.

The trainings were conducted in professional further training and professional development education programmes approved by the Training Commission individually or in groups, using a coupon method. This was ensured by the training providers selected by the SEA according to the laws and regulations. The unemployed participated in the trainings from 3 to 6 months, on average²²⁷.

According to the information provided by the SEA during the interviews, no data about the persons, who received the training in a flexible form were collected by gender, therefore, they are not viewed separately.

The analysis of SEA projects identified the following target groups: job seekers who applied to the SEA to receive support for the improvement of their qualification or requalification, men and women in all working-age groups. However, the analysis of budget processes showed that any working-age Latvian resident, who may face the need to receive any SEA services, may be considered part of the potential target group. Therefore, the analysis described below was conducted taking into account existing and potential target groups and the impact of budget processes on them.

5.3.1. Step one: Definition and analysis of the policy purpose

This step evaluates the objective defined by the budget sub-programme analysing the following criteria: (1) the function of the sub-program, social problems resolved by the budget sub-programme and their justification; (2) objective of the budget sub-programme; (3) contribution of the budget sub-programme to the equality of women and men or functional importance; (4) transformative capacity of the budget sub-programme and its importance with regard to gender equality.

²²⁷ Application for the ESF project 'Training for the unemployed and job seekers in Latvia – 2' (No 1DP/1.3.1.1.3/09/IPIA/NVA/001), 11.08.2009, and ESF project 'Support to the education of the unemployed' (No 7.1.1.0/15/I/001), 07.08.2015, of the State Employment Agency

Functions of and/or social problems resolved by the budget sub-programme and their justification

The Global economic crisis of 2008/2009 seriously affected the level of employment in Latvia. The total number of the unemployed almost doubled. Moreover, the negative trends were expected to continue until 2012 or 2013, which, in turn, would put additional burden on the social sector policy, reduce satisfaction of the population with life and policy in the country, promote departure of the population and reduce economic competitiveness of the state. In order to resolve this problem with the growing unemployment, the creation of possibilities for requalification and improving qualification for the unemployed and job seekers was set as the objective of the programme. It was envisaged that the implementation of this programme would help to prepare specialists, who, according to sector projections, would be necessary and demanded on the labour market²²⁸.

Objective of the budget sub-programme

The objective of the active employment activity was defined in a general way, and the gender aspect was not separately highlighted. Applications for projects (1) and (2) and a personal interview with the SEA Deputy Director Mrs. Kristīne Stašāne confirmed that the purpose was to promote competitiveness of the unemployed and job seekers on the labour market providing support to professional training, requalification and improvement of qualification. Especially to persons with a low level of skills and qualification or level incompatible with the demand of the labour market²²⁹. Project applications also confirm that gender-specific needs of the unemployed were not reviewed before the preparation of the project. This conclusion is also confirmed by the fact that the target groups identified in the project are defined by age groups or obtained education rather than by gender.

Contribution of the budget sub-programme to the equality of women and men or functional importance

The potential contribution of the budget sub-programme to the promotion of gender equality might be considerable. 'Women and Men in Latvia 2016', a study conducted by CSB, characterised the socioeconomic situation as unequal. It was indicated that 'in 2014 women had a higher poverty risk index (25.2 %) than men (18.6 %). Moreover, the status of activity and the level of education have more impact on women compared to men. The poverty risk index is not significantly different between women (9.9 %) and men (7.2 %) with higher (tertiary) education. Furthermore, the poverty risk index of women with the lowest level of education was considerably higher than that of men with the same level of education. The poverty risk index of employed women and men also did not significantly differ (9.5 % and 9 %, respectively), while the poverty risk index of unemployed women as considerably higher (40.2 %) than that of unemployed men

²²⁸ ESF project 'Training for the unemployed and job seekers in Latvia – 2' (No 1DP/1.3.1.1.3/09/IPIA/NVA/001) of the State Employment Agency. Available here: <http://www.nva.gov.lv/index.php?cid=2&mid=268&txt=1743>

²²⁹ Application for the ESF project 'Training for the unemployed and job seekers in Latvia – 2' (No 1DP/1.3.1.1.3/09/IPIA/NVA/001), 11.08.2009, and ESF project 'Support to the education of the unemployed' (No 7.1.1.0/15/1/001), 07.08.2015, of the State Employment Agency

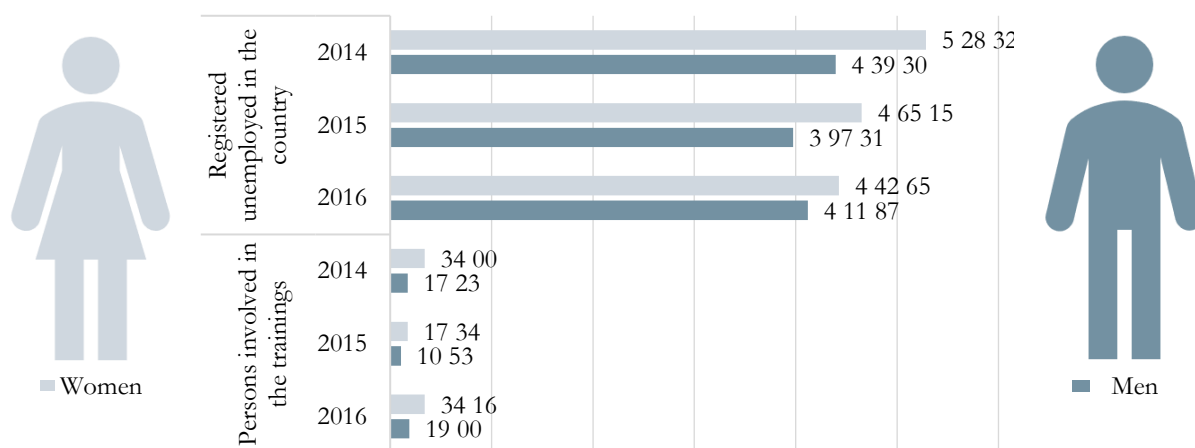
(33.9 %)²³⁰. The poverty risk of women with the lowest level of education and unemployed women is, indeed, the highest. Thus, mastering of new professional skills and promotion of employment may have a positive effect on the reduction of the risk of poverty among women.

Additional possibilities to master a profession, which is usually related to the masculine sphere, may serve as a tool for the reduction of stereotypes about gender roles. Provision of women and men with equal opportunities to obtain new knowledge, skills and abilities may create the possibilities for maximum self-fulfilment of individuals. This, in turn, may promote the development of innovations and the increase in competitiveness, as well as satisfaction with the increased level of life.

Transformative capacity of the budget sub-programme and its importance for gender equality

2,223 trainings were held within the scope of the active employment activity in 2014-2016, and they were attended by 13,226 unemployed and job seekers. Compared to the number of the unemployed registered in the country, 5.3 % were involved in the training in 2014, 3.2 % – in 2015 and 6.2 % – in 2016 (see Figure 16). 64.6 % or 8,550 of all the persons involved in the trainings were women, while the share of men was smaller. Therefore, when viewed by gender, the share of persons involved in the training among the unemployed is higher in the group of women. 6.4 % of the unemployed women registered in the country were involved in the training in 2014, 3.7 % – in 2015 and 7.7 % – in 2016. The share of unemployed men registered in the country among the persons involved in the trainings was by 2.5 %, 1.1 % and 3.1 % less than in the group of women.

Figure 16: Persons involved in the trainings and the unemployed registered in the state at the beginning of the year broken down by gender in 2014-2016



Source: SEA

²³⁰ Centrālā Statistikas pārvalde (2016). Sievietes un vīrieši Latvijā, p.40. Available here: http://www.csb.gov.lv/sites/default/files/nr_13_sievietes_un_viriesi_latvija_2016_16_00_lv_en.pdf

Based on the share of the persons involved in the trainings from the total number of the unemployed registered in the country, the transformative capacity of this activity is evaluated as low (see Table 18). Although the number of women involved in the trainings exceeds the number of men, the analysis of applications for projects (1) and (2) indicates that project activities do not intend to promote training of the unemployed of one or another gender and gender is not set as an intentional category. Therefore, objectives and/or tasks of the programme are not set to specifically reach needs of men and women and improve the situation for either of the groups.

Table 18: Transformative capacity of the action

Action/activity	Number of persons affected by the specific activity	Transformative capacity (high, medium, low)
Funding for trainings	3.2-6.2 % of the unemployed	Low

Source: Authors of the study

This conclusion is also confirmed by the analysis of SEA data on the persons involved in the trainings, employee surveys and interviews with organisers of the trainings. Those sources directly or indirectly confirmed the opinions to promote preservation of traditional gender stereotypes, for example, distinguishing specific occupations for ‘women’ and ‘men’ (see Annex 7, sub-section 3). The transformative capacity of the programme will be inevitably low, because authors and implementers of the programme themselves will be unaware of the gender equality issue.

5.3.2. Step two: Verification of compliance with gender equality

This step evaluates effects of the projects on gender equality.

As transformative capacity of the policy is low, the direct and indirect effect of the trainings on gender equality can be characterised generally (see Table 19).

Table 19: Impact of action on gender equality

Purpose of financing	Impact on gender equality	
	Direct	Indirect
Funding for trainings	No direct impact on gender equality, because funding does not directly target changes in the situation of women/men.	There is indirect impact on gender equality. A higher amount of training course costs is intended for the trainings, which within the scope of traditional gender stereotypes are viewed as the area of employment of men, for example, machinery. Therefore, the situation occurs that more funding on average is devoted to training of men.

Source: Authors of the study

The policy does not have direct impact on gender equality, because it does not directly target representatives of any particular gender. However, the analysis of the results of the training programme reveals indirect impact – the choice of training topics in the majority of cases is based on stereotypes about ‘men’s’ and ‘women’s’ professions. Therefore, indirect impact of this policy is implemented by reducing these stereotypes by popularising occupations or positions, which are not gender-related.

5.3.3. Step three: Gender-sensitivity analysis

This step performs the gender-sensitive analysis of the projects, taking into account the following criteria: (1) impact of the budget sub-programme on living conditions of both genders; (2) distribution of resources of the budget sub-programme or access to the resources by gender; (3) representation (involvement); (4) inclusion of gender expectations and needs in the budget sub-programme; (5) contribution of the activities carried out within the budget sub-programme to one or another gender; (6) impact of the budget sub-programme on employment of men and women.

Impact of the budget sub-programme on living conditions of men and women

As it was already mentioned, the projects may mainly affect living conditions of men and women by reducing the number of women, who are subject to the risk of poverty. As a result of targeted activity and education of the society, it is possible to break stereotypes about occupations appropriate for one or another gender, which, in turn, promotes self-fulfilment, innovation and competitiveness of individuals *per se*. Thus, persons will look for a job according to their skills rather than gender ensuring more efficient resolution of the unemployment problem.

Distribution of resources of the budget sub-programme or access of genders to the resources

Planned total costs of the project (1) amounted to EUR 99,658,113, incl. over-commitment financing of EUR 7,446,965, and eligible costs – EUR 98,101,087. A project funding plan broken down by years is provided in the table below (see Table 20). Cost items of project (1) consist of direct and indirect costs, as well as costs of remuneration to project management. The absolutely highest share of costs is related specifically to the provision of the trainings – this cost item amounts to 70.7 % of total programme costs or 70.5 million EUR.

Table 20: Project (1) financing plan (EUR)

Source of financing	2009	2010	2011	2012	2013	2014	2015	Total
Total eligible costs	5,644,547	29,690,909	20,199,648	12,655,329	16,597,474	12,802,095	511,084	98,101,087
Public funding, incl.	5,644,547	29,690,909	20,199,648	12,655,329	16,597,474	12,802,095	511,084	98,101,087
ESF	5,044,532	27,090,703	19,131,294	12,518,803	15,423,301	11,948,294	477,018	91,633,945
State budget funding	600,015	26,002,006	1,068,354	136,526	1,174,173	853,801	34,066	6,467,142
Ineligible costs	46,940	221,815	252,002	292,686	289,076	298,621	155,886	1,557,027
Total costs	5,691,487	29,912,724	20,451,651	12,948,015	16,886,551	13,100,716	666,969	99,658,113

Source: Project (1) application form²³¹

Total costs of project (2) are not less than EUR 91,481,903, incl. ESF funding of EUR 77,759,610 state budget funding of EUR 11,560,668 and private funding of no less than EUR 2,161,626. A project funding plan broken down by years is provided in the table below (see Table 21). Like in

²³¹ Application for ESF project 'Training for the unemployed and job seekers in Latvia – 2' (No 1DP/1.3.1.1.3/09/IPIA/NVA/001) of the State Employment Agency, 11.08.2009

case of project (1), costs of this project are also broken down into direct and indirect and the costs, which are aimed directly at the implementation of the training programme make the most important part of project costs, i.e. 82.7 % or 75.6 million EUR.

Table 21: Project (2) financing plan (EUR)

Source of financing	2015	2016	2017	2018	2019	2020	2021	Total
Total eligible costs	9,544,793	15,397,939	14,828,125	14,730,236	13,964,103	12,992,372	10,024,335	91,481,903
Public eligible costs	9,447,583	15,101,655	14,509,425	14,211,330	13,650,403	12,678,672	9,721,209	89,320,277
ESF	8,030,445	13,147,501	12,631,905	12,564,381	11,884,041	11,038,052	8,463,285	77,759,610
State budget funding	1,417,139	1,954,154	1,877,520	1,646,949	1,766,362	1,640,620	1,257,924	11,560,668
Private eligible costs	97,210	296,284	318,700	518,906	313,700	313,700	303,126	2,161,626
Total costs	9,544,793	15,397,939	14,828,125	14,730,236	13,964,103	12,992,372	10,024,335	91,481,903

Source: Project (2) application form²³²

The distribution of resources in applications of both analysed projects is identified as follows:

- In the application of project (1), the description of the direct target group along with other parameters specifies that the share of women in the training programmes will be about 60 %. This would form the following distribution of training costs throughout the entire project period: 42.3 million EUR for women and 28.2 million EUR for men.
- The application form of project (2) identifies the result to be achieved 'Share of women among beneficiaries' and the value to be achieved 'equivalent to the share of women in the total number of registered unemployed', which can be verified and analysed only after actual results are achieved.

A detailed budget analysis of the projects is provided in Annex 8.

Representation (involvement)

The SEA has developed and approved a quality management system manual, which details actions of SEA employees for the implementation of the analysed budget sub-programme. The SEA uses the list of occupations approved by MoW to ascertain up-to-date offers of training institutions. The list of occupations approved by MoW by sectors, as indicated by SEA Deputy Director Kristīne Stašāne, is determined by the commission established by the Ministry of Welfare together with partners, incl. SEA with employees and employer organisations. These commissions create the list of training programmes. This condition indicates that gender of decision makers does not play an important role in the implementation of the programme.

Outcome indicators based on which SEA work results are evaluated are important in the development of budgets. Proposals for outcome indicators of SEA projects and spending of budget

²³² Application for ESF project 'Support to the education of the unemployed' (No 7.1.1.0/15/1/001) of the State Employment Agency, 07.08.2015

are submitted for review to the SEA's Finance Allocation Commission. The proposal is presented to this commission and substantiated. The Finance Allocation Commission takes a decision on further advancement of the budget to the MoW.²³³ Before the final approval the budget is reviewed and commented by MoW and MoF. The gender aspect is not taken into consideration in any of the above-mentioned budget development or approval stages.

According to the data of the SEA public report of 2016, 93.8 % or 899 of SEA employees were women, but 6.2 % or 59 were men²³⁴. Detailed statistical data by gender about SEA staff in decision-making and administrative area are not available. If we look at the contact information of branches available on the SEA website, it is clear that women prevail – heads of only three SEA branches (Gulbene, Ludza and Talsi) were men²³⁵. According to the gender structure of the SEA personnel, women dominated also in other groups of occupations, for example, employment organisers, coordinating expert and career advisers. This disproportion can mainly be explained by the beliefs prevailing in the society about traditional gender roles and corresponding occupations and areas of activity, where social policy and its implementation is feminised (see chapter 4.3, Figure 10 'Share of women and men in different employment sectors in 2016').

Inclusion of expectations and needs of men and women in the budget sub-programme

Projects do not take into account expectations and needs of men and women, because data about the respective matter are not collected and no gender-sensitivity analysis is conducted. This conclusion is confirmed by the analysis of documents conducted during the study, where the gender dimension was not integrated. This is also proved by the interview with the MoW representative.

Paragraph 2.5 of the project (1) 'Description of the identified problem' does not use gender-specific statistical data as a tool for the analysis of interests and needs of the target audience. Therefore, gender-specific expectations and needs are not identified, and existing differences are not analysed. As a result, the project uses the vision based on the stereotypes about gender roles – technician, car mechanic, carpenter's assistant, which might be perceived as potentially evidently men's occupations. Record-keeper, hospitality specialist or confectioner's assistant, in turn, could be perceived as evidently women's occupations (see chapter 4.3, Figure 10 'Share of women and men in different employment sectors in 2016').

The non-inclusion of the gender equality principles and lack of gender-sensitive analysis are also reflected in communication activities. They do not provide a justification for the selection of specific project activities, and they are not based on studies on the needs, use and consumption of target group media. Therefore, it is impossible to evaluate whether the selected communication strategy reaches the target audience or not.

Having analysed the indicators of project (1) to be achieved in Paragraph 2.10 'Achievable monitoring indicators of the project', is setting of objectives by gender not observed. Also it is not defined, what is expected from different gender groups. Therefore, it is impossible to monitor project achievements in order to evaluate, what impact on different genders was achieved and

²³³ In 2016, the Ministry of Welfare employed 141 woman and 33 men. LR Labklājības ministrija (2017). Publiskais gada pārskats par 2016. gadu, p.36. Available here: http://www.lm.gov.lv/upload/gada_parskats/pparskats_2016_finals.pdf

²³⁴ Nodarbinātības Valsts Aģentūra (2016). 2016.gada publiskais gada pārskats. Available here: http://www.nva.gov.lv/docs/31_5964dcdac30818.79843342.pdf

²³⁵ Nodarbinātības Valsts Aģentūra (2016). Kontaktinformācija. Nva.gov.lv. Available here: <http://www.nva.gov.lv/index.php?cid=27>

what additional measures or support would be necessary to educate the unemployed and integrate them in the labour market more successfully, taking account of gender-specific needs, interests and expectations.

According to the Deputy Director of the MoW Labour Market Policy Department Mrs. Ilze Zvīdriņa: 'The MoW commission determines training programmes. The main focus is on economic demand, according to labour market forecasts – the demand of the labour market, employers and sectors. Gender specifics is not viewed/used when creating programmes or policies. The employment situation is not viewed by gender, when determining the policy. The unemployed are informed about labour market forecasts. They should take the decision, there is no motivation/ disposition to one or another occupation, the stereotypic approach to the selection of occupations is not dissipated.'²³⁶

The stereotypic approach to gender roles in the selection of occupations also reflects the choices made by service recipients. Women choose more the professions related to beauty care and provision of services, but men choose more technical professions, for example, in the areas like information and communication technologies, metal working and engineering.

Contribution of the activities carried out within the budget sub-programme to men and women

As no gender-sensitive analysis on the wishes, needs, interests and expectations of the target groups by gender was conducted during the development of the programme, it is impossible to talk about targeted activities to contribute to one or another gender. The interviews also confirm that organisers of trainings mainly concentrate on latest labour market needs without considering gender equality principles and gender-specific needs and expectations. Overall, the activities contribute to the preservation and forwarding of the gender stereotypes prevailing in the society.

Impact of the budget sub-programme on employment of men and women

According to the data of the SEA public report of 2016, 93.8 % or 899 of SEA employees were women, but 6.2 % or 59 were men²³⁷. Detailed statistical data by gender about SEA staff in decision-making and administrative area are not available. If we look at the contact information of branches available on the SEA website, it is clear that women prevail – heads of only three SEA branches (Gulbene, Ludza and Talsi) were men.²³⁸

5.3.4. Step four: Weighing the gender impact or its results

This step evaluates actual results of implementation of the policy with the emphasis on the following criteria: (1) participation of women and men; (2) distribution of resources; (3) satisfaction; (4) impact of the programme on gender equality and achievement of objectives of the programme or contribution to gender equality.

²³⁶ Interview with the Deputy Director of the Ministry of Welfare Labour Market Policy Department Ilze Zvīdriņa

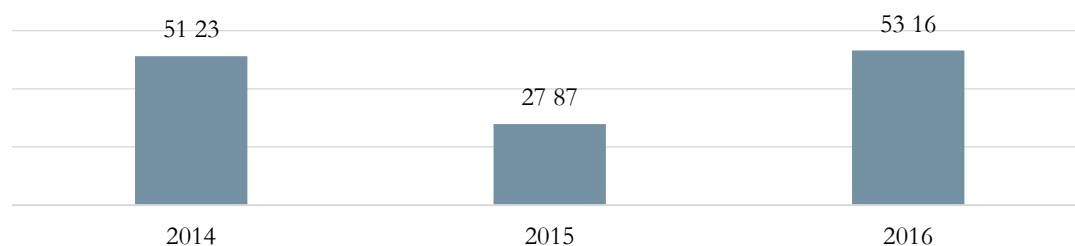
²³⁷ Nodarbinātības Valsts Aģentūra (2016). 2016.gada publiskais gada pārskats. Available here: http://www.nva.gov.lv/docs/31_5964dcdac30818.79843342.pdf

²³⁸ Nodarbinātības Valsts Aģentūra (2016). Kontaktinformācija. Nva.gov.lv. Available here: <http://www.nva.gov.lv/index.php?cid=27>

Participation of women and men

Overall, 2,223 trainings were held within the scope of both projects in 2014-2016 in cooperation of the SEA with training providers. They were attended by 13,226 unemployed and job seekers. Most persons were involved in the trainings in 2016, when 5,316 persons participated in them, and in 2014, when more trainings were conducted (see Figure 17). Detailed information on participation of women in the training programmes is provided in Annex 8, sub-paragraph 2.

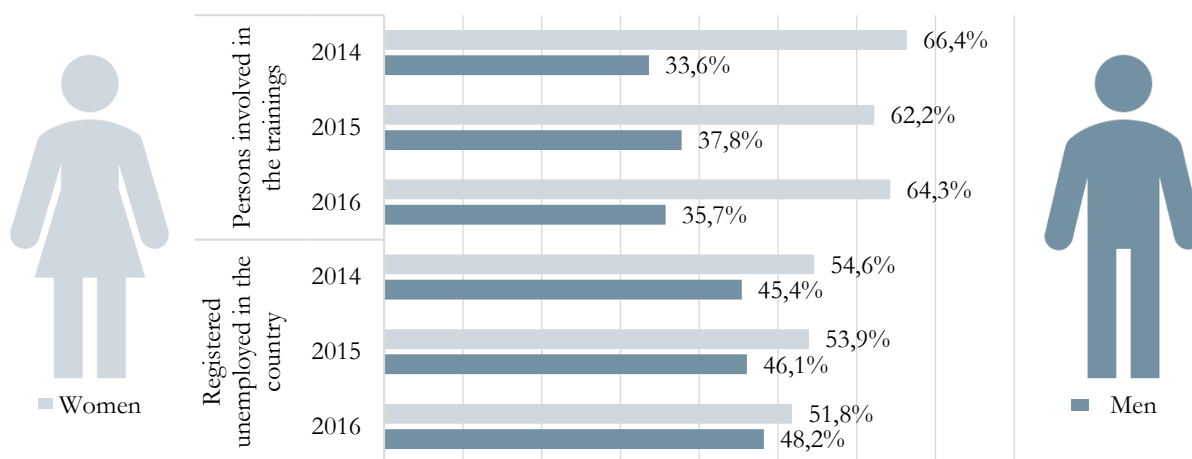
Figure 17: Persons involved in the trainings in 2014-2016



Source: SEA

Overall, 64.6 % or 8,550 of all the persons involved in the trainings were women, while the share of men was smaller. The share of women in the trainings slightly decreased from 66.4 % in 2014 to 64.3 % in 2016, but the share of men at the same time increased by 2.1 % (see Figure 18). The share of women in the total number of the unemployed registered is smaller. In 2016, those were 51.8 % of women and 48.2 % of men. The number of women in the total number of the unemployed tends to decrease.

Figure 18: Persons involved in the trainings and the unemployed registered in the state at the beginning of the year broken down by gender in 2014-2016 (%)



Source: SEA

The share of women and men in different training sectors differs (see Table 22). There is a very high share of women in training in areas like beauty care (100.0 %), manufacture of textiles, apparel, leather and leather articles (96.6 %), human health care and social work activities (96.1 %), tourism (91.2 %), business, finances, accounting, administration (wholesale, retail and marketing) (79.4 %), as well as in the group of occupations warehouse manager (transportation and logistics, wholesale, retail and marketing) (85.1 %). On the contrary, the share of men is higher in the energy sector (99.0 %), metal working, machinery, engineering (cars) sector (98.4 %), the construction sector (93.7 %), the timber industry (92.3 %), manufacture of electrical and optical equipment, the ICT sector (85.4 %).

Table 22: Share of persons involved in the trainings broken down by genders by training sectors in 2014-2016

Sector	Share of women, %				Share of men, %			
	2014	2015	2016	Average	2014	2015	2016	Average
Construction	3.5	↑ 4.1	↑ 9.9	6.3	96.5	↓ 95.9	↓ 90.1	93.7
Manufacture of electronic and optical products, ICT	12.1	↓ 11.4	↑ 19.7	14.6	87.9	↑ 88.6	↓ 80.3	85.4
Energy	0.6	↑ 1.1	↑ 1.2	1.0	99.4	↓ 98.9	↓ 98.8	99.0
Timber sector	9.1	↑ 11.8	↓ 4.6	7.7	90.9	↓ 88.2	↑ 95.4	92.3
Agriculture	40.0	↑ 75.0	↓ 64.7	60.0	60.0	↓ 25.0	↑ 35.3	40.0
Metal working, machinery, engineering (cars)	2.2	↓ 1.6	↓ 1.2	1.6	97.8	↑ 98.4	↑ 98.8	98.4
Food industry	66.7	↓ 50.0	↓ 28.6	56.3	33.3	↑ 50.0	↑ 71.4	43.8
Beauty care	100.0	↔ 100.0	↔ 100.0	100.0	-	-	-	-
Manufacture of textile, apparel, leather and leather articles	95.2	↑ 97.7	↓ 96.8	96.6	4.8	↓ 2.3	↑ 3.2	3.4
Transportation and logistics	36.4	↓ 19.0	↑ 30.1	30.5	63.6	↑ 81.0	↓ 69.9	69.5
Tourism	90.1	↑ 92.9	↓ 91.9	91.2	9.9	↓ 7.1	↑ 8.1	8.8
Business, finances, accounting, administration (wholesale, retail and marketing)	79.5	↑ 80.8	↓ 78.7	79.4	20.5	↓ 19.2	↑ 21.3	20.6
Warehouse manager (transportation and logistics, wholesale, retail and marketing)	84.0	↑ 86.0	↓ 85.7	85.1	16.0	↓ 14.0	↑ 14.3	14.9
Health care and social work activities	97.5	↓ 95.8	↓ 94.8	96.1	2.5	↑ 4.2	↑ 5.2	3.9

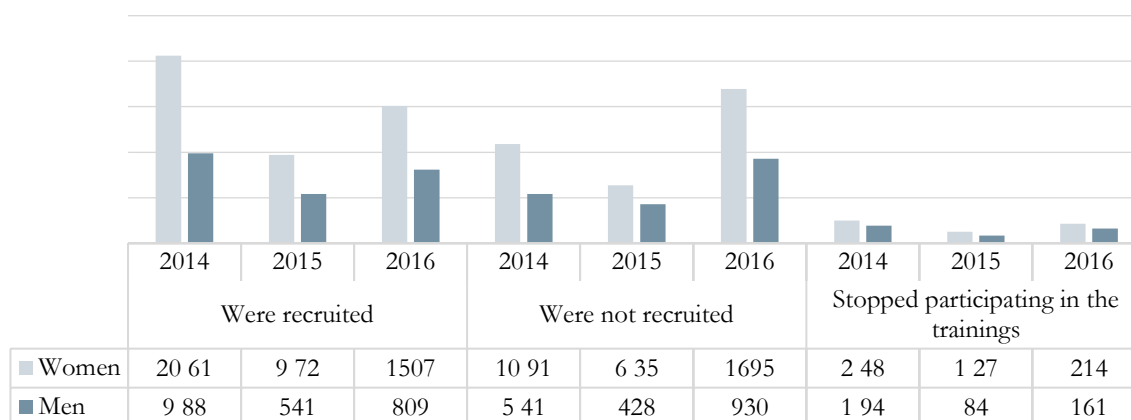
Source: SEA

The analysis of the share of women and men in training sectors by year reveals a trend that increasingly more women attend trainings in the construction sector, and men in human health care and social work activities as well as in food industry. At the same time, the share of women in metal working, machinery, engineering (cars) sector has decreased. Almost all women, who have

chosen training in the construction sector (95.6 %), mainly worked in other sectors, and obtained basic or lower education (39.1 %) or professional education in other sector (34.8 %). The duration of unemployment was not a decisive factor in the choice of the sector – 56.6 % were women, whose duration of unemployment was up to 1 year, while 43.5 % were long-term unemployed. It is possible that the choice of these women was predetermined by the ‘Labour market forecasts’ service offered by the SEA, which was recommended for use to all the unemployed²³⁹. The top of occupations included in it showed growing demand for specialists in the construction sector.

The analysis by the recruitment status shows that women exceed men almost twice in the groups ‘Were recruited’ and ‘Were not recruited’ (see Figure 19). At the same time, the differences in the group ‘Stopped participating in the trainings’ are not so important.

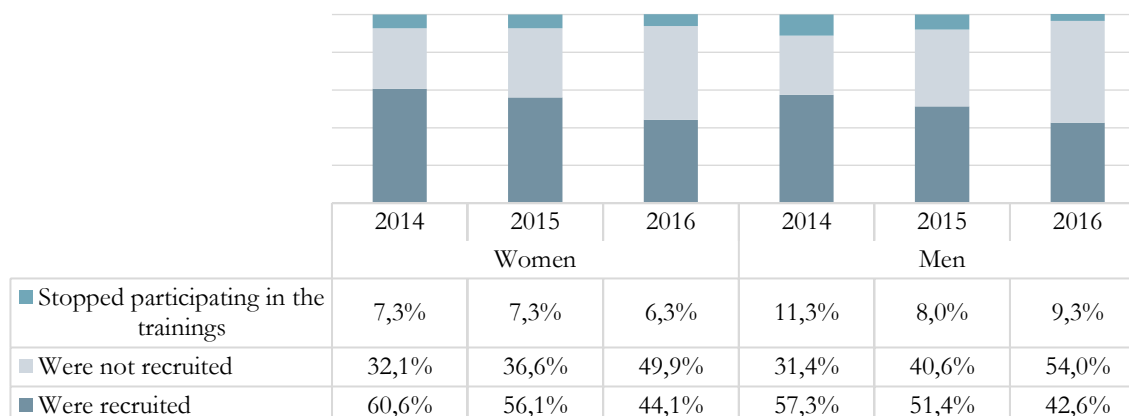
Figure 19: Persons involved in the trainings by recruitment status in 2014-2016 (number)



Source: SEA

The analysis of gender groups shows that in the three years 53.1 % of all the women involved in the trainings, who had completed a training, were recruited within 6 month of completion of the trainings. At the same time, the share of women, who had not been recruited within 6 months of the completion of the trainings, has grown from 32.1 % in 2014 to 49.9 % in 2016 (see Figure 20). A similar trend is also observed in the men’s group, where there is a smaller share of persons, who have been recruited, compared to women. 7.8 % of all the persons involved in the trainings stopped their training. Men decided to stop trainings more compared to women.

²³⁹ Interview with the Deputy Director of the MoW Labour Market Policy Department Ilze Zvīdriņa.

Figure 20: Persons involved in the trainings by recruitment status in 2014-2016 (%)


Source: SEA

The analysis conducted in addition broken down by gender and depending on the number of training participants recruited within six months of completion of the trainings, to a known extent break the stereotypes that were previously accepted. Men were more successful than women in job searches in sectors like construction, energy and food industry, while women in the manufacturing of electronic and optical products, ICT, forestry, metal working, machinery, engineering (cars), manufacture of textile, apparel, leather and leather articles, as well as human health and social work activities (see Table 23).

Table 23: Share of recruited persons broken down by genders and by sectors in 2014-2016 (%)

Sector	Were recruited	
	Women	Men
Construction	26%	40%
Manufacture of electronic and optical products, ICT	44%	38%
Energy	25%	50%
Timber sector	35%	28%
Agriculture	29%	29%
Metal working, machinery, engineering (cars)	54%	49%
Food industry	59%	71%
Beauty	67%	-
Manufacture of textile, apparel, leather and leather articles	41%	28%
Transportation and logistics	58%	62%
Tourism	40%	41%
Business, finances, accounting, administration (wholesale, retail and marketing)	62%	60%
Warehouse manager (transportation and logistics, wholesale, retail and marketing)	51%	46%
Human health and social work activities	46%	32%

Source: SEA data and calculation of researchers

It was concluded during the study that the specific programme does not take into account gender needs and interests, because data about the respective matter are not collected and no gender-sensitive analysis is conducted. This conclusion is confirmed by the analysis of, where the gender dimension was not integrated, and the interview with the Deputy Director of the Ministry of Welfare Labour Market Policy Department Mrs. Ilze Zvīdriņa: ‘The MoW commission determines training programmes. The main focus is on demand side: according to labour market forecasts – estimated demand of the labour market, employers and sectors. Gender specifics are not viewed/used when creating programmes or policies. The employment situation is not analysed by gender, when determining the policy. The unemployed are informed about labour market forecasts. They should take the decision on their own and there is no motivation/ disposition to one or another occupation and the stereotypic approach to the selection of occupations is not dissipated’²⁴⁰.

The stereotypic approach to gender roles in the selection of occupations also reflects the choices made by service recipients – women choose more the occupations related to beauty and provision of services, but men choose more technical occupations, for example, in the areas like information and communication technologies, metal working and engineering.

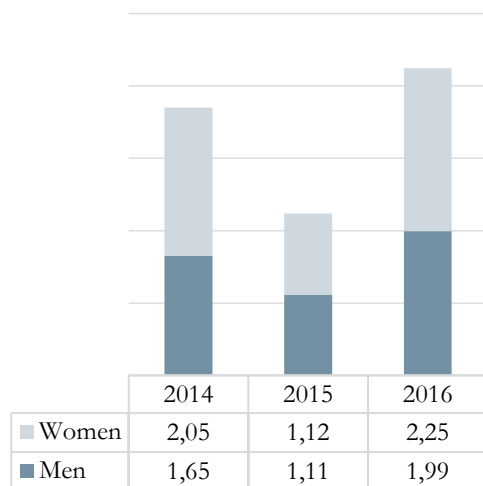
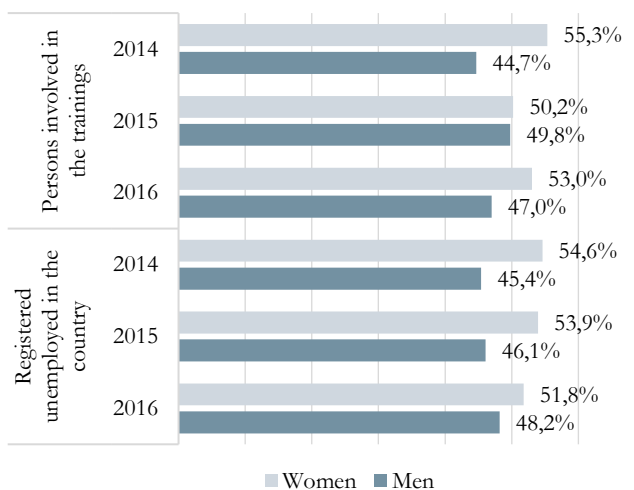
As no gender-sensitive analysis on the wishes, needs, interests and expectations of the target groups by gender was conducted during the development of the programme, it is impossible to talk about targeted activities to contribute to one or another gender. The interviews also confirm that organisers of trainings mainly concentrate on latest labour market needs without considering gender equality principles and gender-specific needs and expectations. Overall, the activities contribute to the preservation and forwarding of the gender stereotypes prevailing in the society.

Distribution of resources

Considering that the aspects important for gender mainstreaming are not taken into account in the creation of the programme, it is impossible to talk about a conscious contribution to the facilitation of gender equality. However, in order to get an insight in the unconscious and accidental contribution of the programme to gender equality, available data on participation of women and men, distribution of budget resources were organised, and surveys of organisers and recipients of the trainings were conducted.

The training funding spent in 2014 by gender and the gender structure of total and trained unemployed in the gender structure is practically similar (see Figures 21 and 22), i.e. the difference is less than 1 %. In 2015, this difference was almost 4 % in favour of women, i.e. with regard to the share of women in the structure of the unemployed, by 4 % higher funding was allocated for their trainings, while men received by 4 % smaller funding. In its turn, the balance almost restored in 2016 – the deviation was slightly above 1 %.

²⁴⁰ Interview with the Deputy Director of the Ministry of Welfare Labour Market Policy Department Ilze Zvīdriņa

Figure 21: Funding spent on trainings broken down by genders in 2014-2016 (million EUR)

Figure 22: Funding spent on trainings and the unemployed registered in the state at the beginning of the year broken down by gender in 2014-2016 (%)


Source: Calculations of the authors based on SEA data and maximum values of training coupons issued for each year

If the previous analysis has not revealed significant differences or deviations in the funding absorbed in the training by genders by training years, then the funding absorbed in the trainings by gender and by sectors reveals significant differences (see Table 24). The absorbed funding by gender reflects a distinct trend – there is a clear division into women’s and men’s occupations in Latvia.

Table 24: Funding absorbed in trainings broken down by genders and training sectors in 2014-2016 (EUR)

Sector	Women				Men			
	2014	2015	2016	Total	2014	2015	2016	Total
Construction	3,388	4,066	13,716	21,170	113,619	63,925	122,072	299,616
Manufacture of electronic and optical products, ICT	16,391	6,830	21,120	44,341	118,838	53,272	85,888	257,998
Energy	1,291	1,291	2,662	5,245	155,407	111,048	211,294	477,748
Timber sector	5,087	9,156	6,178	20,421	47,816	68,163	137,995	253,974
Agriculture	1,892	2,839	5,267	9,998	2,839	946	2,873	6,658
Metal working, machinery, engineering (cars)	19,529	10,618	12,447	42,594	882,166	651,820	1,054,107	2,588,093
Food industry	15,239	5,926	1,714	22,879	7,619	5,926	4,284	17,830
Beauty	33,438	5,692	10,800	49,929	-	-	-	-
Manufacture of textile, apparel, leather and leather articles	159,739	159,818	326,477	646,034	8,722	3,699	10,670	23,092

Sector	Women				Men			
	2014	2015	2016	Total	2014	2015	2016	Total
Transportation and logistics	73,605	23,164	95,745	192,514	72,410	39,712	111,064	223,186
Tourism	231,972	95,244	186,092	513,307	25,822	8,254	18,207	52,283
Business, finances, accounting, administration (wholesale, retail and marketing)	870,560	551,728	860,248	2,282,536	179,412	90,624	172,695	442,731
Warehouse manager (wholesale, retail and marketing, transportation and logistics)	134,461	45,887	211,200	391,548	25,612	7,470	35,200	68,282
Human health care and social work activities	480,704	201,320	497,513	1,179,537	12,326	8,804	27,342	48,472

Source: Calculations of the authors based on SEA data and maximum values of training coupons defined for each year

Most of funding for women was absorbed in business, finances, accounting, administration (wholesale, retail and marketing) (2.28 million EUR) and in human health and social work activities – 1.18 million EUR. Smaller, yet considerable funding was absorbed by women in manufacture of textile, apparel, leather and leather articles (646.0 thousand EUR), tourism (513.1 thousand EUR), in the occupations group Warehouse manager (391.6 thousand EUR) and in transportation and logistics (192.5 thousand EUR). At the same time, women absorbed the least funding in the energy sector (5.24 thousand EUR) and in agriculture (~10 thousand EUR). Metal working, machinery, engineering (cars) was the most popular among men, where they absorbed 2.6 million EUR, which considerably exceeds indicators of other sectors among men. Considerable funding absorption indicators were also achieved in sectors like energy – 477.8 thousand EUR, business, finances, accounting and administration (wholesale, retail and marketing) – 442.7 thousand EUR, construction – 299.6 thousand EUR, manufacture of electronic and optical products, ICT – 258.0 thousand EUR, timber industry – 254.0 thousand EUR, transportation and logistics – 223.2 thousand EUR. At the same time, men were least interested in agriculture (6.67 thousand EUR absorbed) and manufacture of textile, apparel, leather and leather articles (23.1 thousand EUR absorbed). Beauty was the sector, where there were trainings only for women – a typical example of the stereotypes prevailing in the society about occupations appropriate for men and women. In addition, this sex-role stereotype is also confirmed by the opinion prevailing in the society that companies like a beauty parlour, a kindergarten and a tailor business would work more successfully, if led by a woman²⁴¹.

From 2014 to 2016, the share of funding for men in the agricultural sector considerably decreased (from 60 % to 25-30 %) (see Table 25). A drop in funding is also observed for training of men in the textile sector (from 5 % to 2-3 %). In its turn, there was an increase in funding for men in human health care and social work activities (from 2 % to 5 %) and in food industry (from 33 % to 71 %).

²⁴¹ Latvijas Fakti (2014). Attieksme pret dzimumu līdztiesības jautājumiem sabiedrībā, p.175. Available here: http://www.sif.gov.lv/images/files/SIF/progress-lidzt/Dzimumu_lidztiesiba_Rezultatu_atskaite_09.2014.pdf

Table 25: Funding absorbed in trainings by men by training sectors in 2014-2016 (%)

Sector	2014	2015	2016
Agriculture	60.0	25.0	35.3
Food industry	33.3	50.0	71.4
Manufacture of textile, apparel, leather and leather articles	5.2	2.3	3.2
Human health and social work activities	2.5	4.2	5.2

Source: Calculations of the authors based on SEA data and maximum values of training coupons defined for each year

The funding spent on trainings by the recruitment status (see Figure 23) leads to a conclusion that about half (49.7 %) of funding of the trainings is considered successfully absorbed funding, which resulted in recruitment of the unemployed (both women and men). 41.4 % of the funding were devoted to the trainings, which did not result in recruitment of the unemployed. In its turn, 8.9 % of the funding were spent on trainings, which were interrupted by the unemployed. When viewed by gender, it is evident that the total funding devoted to women by the recruitment status 'Were recruited' corresponds to the unemployment structure by gender. A similar situation is observed with the status "Were not recruited". At the same time, in the status 'Stopped participating in the trainings', the funding absorbed or spent by men exceeds the funding absorbed by women, which is contrary to the unemployment structure by gender.

Figure 23: Funding spent on trainings broken down by genders and recruitment status in 2014-2016 (EUR)

Source: Calculations of the authors based on SEA data and maximum values of training coupons defined for each year

In its turn, the analysis of funding spent on training by genders per person provides different information (see Figure 24), i.e. regardless of the recruitment status training of one men costs by 49-64 % more than training of one women. This trend is explained by the fact that men are more trained in professions, where training is more expensive than training, where the share of women is higher than the share of men.

Figure 24: Funding spent on trainings per person involved in the trainings broken down by genders and recruitment status in 2014-2016 (EUR)



Source: Calculations of the authors based on SEA data and maximum values of training coupons defined for each year

It should be emphasised that the information analysed, as well as other data obtained during the study about the distribution of finances in SEA projects, is the result of analysis rather than monitoring of results. The most important considerations obtained during the analysis of the results:

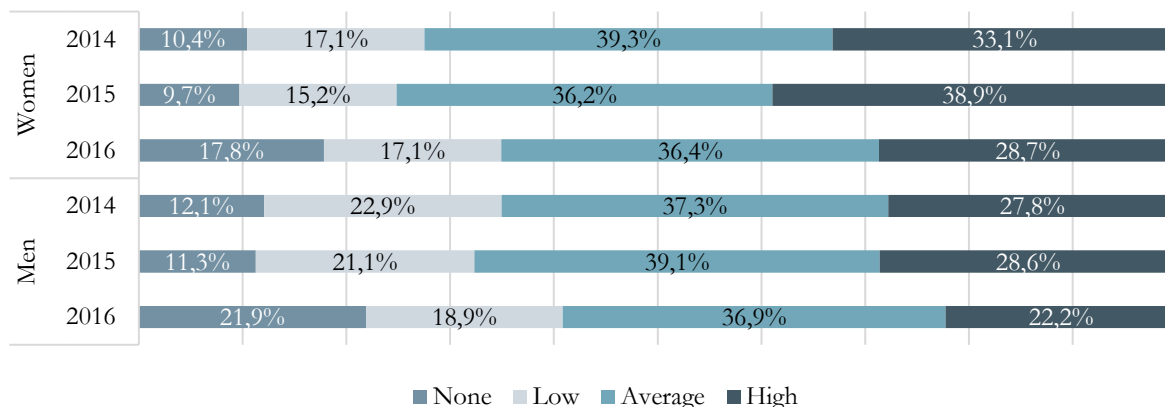
- SEA training programmes are determined based on the economic needs of Latvia for labour force and they are not divided by gender;
- The training programmes are freely available to any inhabitant having the status of the unemployed regardless of gender;
- The scope of funding of training programmes depends on the training topic, the more complicated the topic, the higher is the funding;
- The analysis evidences that generally most attendants are women, however, the share of men is higher in ‘more expensive’ training topics, which therefore balances the budget spent on trainings in terms of genders.

It is impossible to make conclusions about the achievement of objectives and tasks of spending of funding by gender within the scope of this study. This is due to the fact that these objectives and tasks were simply not defined during the development of the programme. To eliminate such a problem in the future, a gender-sensitive analysis and an *ex-ante* evaluation of the programme concerned and its potential contribution is necessary, as well as measurable objectives and deadlines for their achievement should be set.

Satisfaction

According to the data of the customer satisfaction survey organised by SEA (2014-2016), generally, women much more frequently than men believed that participation in the trainings had helped them in their search for a job. At the same time, the number of those respondents increased, which did not believe that participation in the trainings was helpful in their search for a job (see Figure 25).

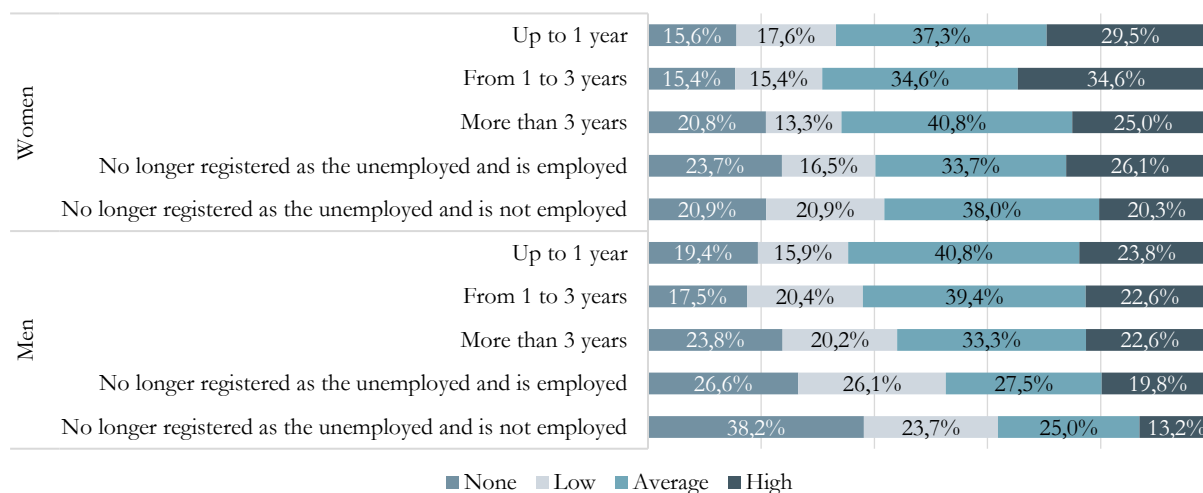
Figure 25: Evaluation by the persons involved in the trainings of usefulness of the trainings in their search for a job broken down by gender in 2014-2016



Source: SEA customer satisfaction survey

Having analysed evaluation of the persons involved in the trainings by the duration of unemployment of the respondents, it can be concluded that the longer the unemployment, the more negative the evaluation, especially among men (see Figure 26).

Figure 26: Evaluation of usefulness of the trainings in the search for a job broken down by gender and duration of unemployment in 2016



Source: SEA customer satisfaction survey

Those men, who have been longer time without a job, are dissatisfied with the usefulness of the trainings much more than women. Moreover, such an assessment of men was more negative also in the cases, when the respondent was no longer registered as the unemployed e.g. became employed.

Women more frequently than men use and prefer to choose to receive the SEA service remotely, i.e. electronically (see Figures 27 and 28). 58.8 % of the surveyed women, who were involved in the trainings, use the opportunities to receive the services offered by SEA remotely, while 54.3 % prefer remote SEA services.

Figure 27: Use of remote services offered by SEA among the persons involved in the trainings in 2016

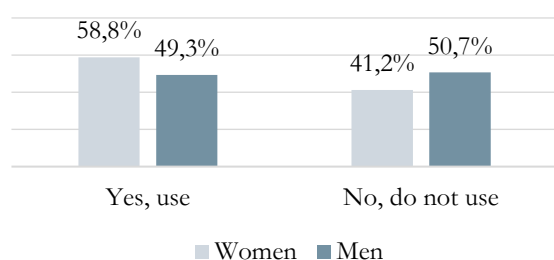
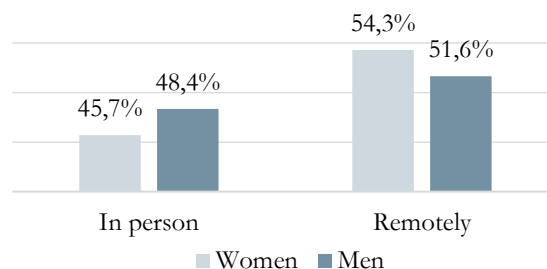


Figure 28: Choice of the persons involved in the trainings preferring to receive the SEA service in person or remotely in 2016

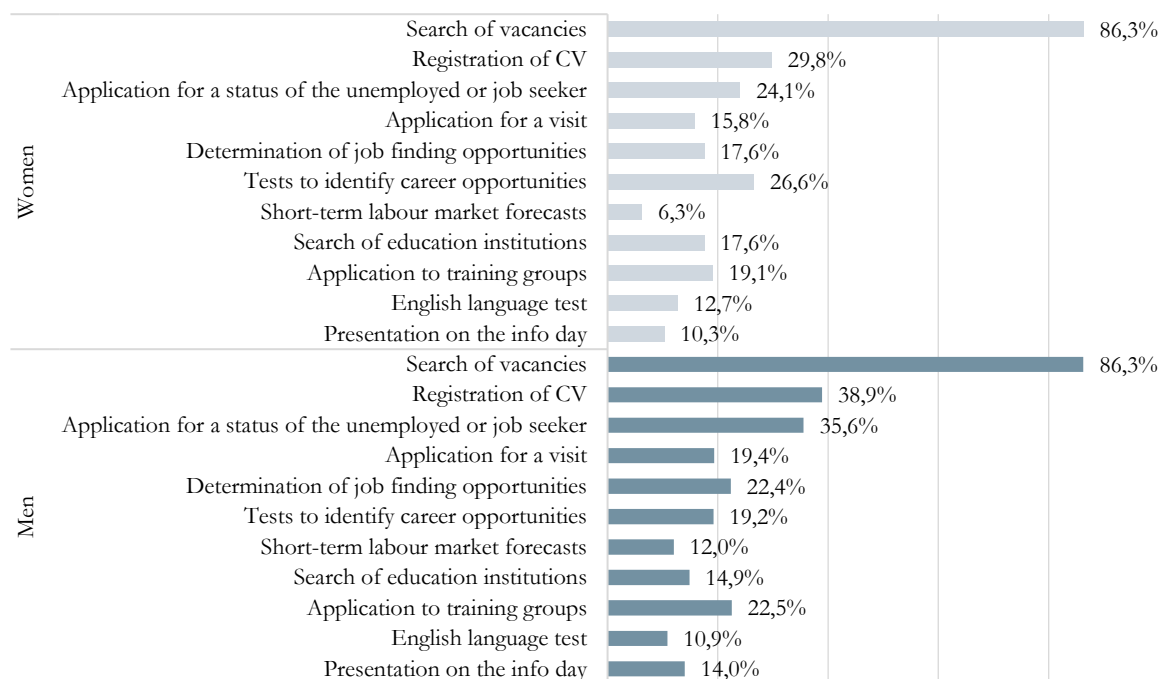


Source: SEA customer satisfaction survey

The share of these respondents among men is lower, because they primarily choose to obtain information in person. This fact may probably be explained by traditional sex-role stereotypes – women use the possibility to obtain information remotely, because there is no need to get out of home to do that. Thus, for example, there is no need to solve problems related to child care. Also the fact that men more than women use the opportunity to attend training in other regions of residence is an indication that the mobility of men is generally higher. It should be noted that 170 of all the trained unemployed and job-seekers attended trainings in the region differing from the region, where they obtained the status of the unemployed. Men visited trainings in other regions more than women. In the group of men, the share of these persons in trainings among the total number of men involved was 1.8 %, and 1.0 % in the group of women. Moreover, the number of these persons in the group of men in 2014-2016 has grown from 21 to 42. The manifestation of mobility deserves a more profound study within the scope of other research projects. It should be emphasised that the wish of women to receive SEA services remotely is a significant aspect, which shows gender-based differences. A precise identification of these needs would help to provide the service, which would satisfy wishes of consumers and would allow to combine them with household duties.

Although both men and women use the service to search for vacancies remotely the most, men use individual e-services more actively than women and otherwise (see Figure 29). The breakdown of the services used by gender allows making a conclusion that men generally use some e-services more actively. Women use more process-oriented services and services to learn their abilities, while men use more the services, which are oriented to practical aspects and achievements of results. These data may probably evidence that the women, who are unemployed, are more afraid and probably also lack skills of using different e-services compared to men.

Figure 29: SEA e-services used by the persons involved in the trainings, users of e-services in 2016



Source: SEA customer satisfaction survey

We can conclude that these results come in conflict with the facts emphasised above, i.e. that women are more willing to choose remote trainings.

A survey of training providers for the unemployed was organised within the scope of the study. General results of this survey are reflected in Annex 7, sub-paragraph 3. Main conclusions are:

- The choice of the unemployed and job seekers in favour of one or another training company/ organisation is determined by several factors, where the most important aspect is information about trainings obtained in a timely manner and available.
- The possibility to attend trainings with children, incl. the possibility of childminding during trainings, is more important for women.
- The opinion of organisers of the trainings about the potential breakdown of the trainings by gender is not homogeneous.

Impact of the sub-programme on gender equality and achievement of objectives of the sub-programme or contribution to gender equality

As it was noted in the analysis of the objective of the policy – the objective of this training programmes is to train the unemployed and to return them to the labour market as soon as possible. No direct impact of this policy on gender equality was identified. Furthermore, indirect impact reflects that this policy provides equal opportunities to any unemployed and job seeker regardless of gender, type of disability, age and other factors.

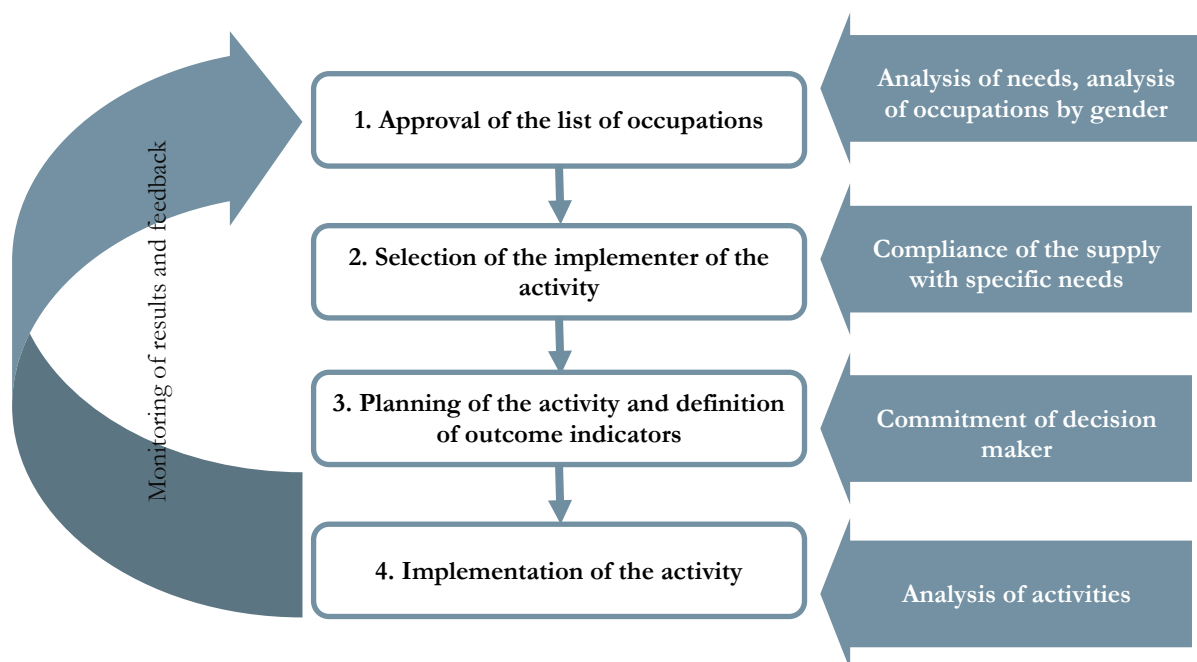
5.3.5. Step five: Conclusions and proposals on gender budgeting

In this step, on the basis of the results of the study/analysis of the budget sub-programme, recommendations were prepared on the necessary changes and improvements to be made in budget processes in order to eliminate the unequal situation of women and men in the specific area/sector.

Stage 1: Analysis of the budget from a gender perspective

To get close to gender equality and gender budgeting, SEA should make improvements to the decision-making process and additional activities should be used in budgeting (see Flowchart 3).

Flowchart 3: Decision-making flowchart about the active employment activity ‘Professional further training and professional development education programmes for the unemployed’



Source: SEA Quality management system manual²⁴²

The SEA has developed and approved a quality management system manual, which details actions of SEA employees for the implementation of the budget programme being evaluated. According to the Quality management system manual of the State Employment Agency ‘4.2.13 Active employment measure ‘Professional further training and professional development education programmes for the unemployed’ and support activity ‘Professional further training and professional development education programmes for the unemployed’ (hereinafter referred to as the SEA QM), gender-based criteria are not included in planning of the activity, although using gender-

²⁴² Quality management system manual of the State Employment Agency ‘4.2.13 Active employment measure ‘Professional further training and professional development education programmes for the unemployed’ and support activity ‘Professional further training and professional development education programmes for the unemployed’, version 2

based criteria at this stage, it can be achieved that the activities satisfy the needs of attendants, incl. gender-based needs.

Stage 2: Restructuring the budget to take into account the gender

The most important improvement in the planning process would be a **detailed analysis of gender-specific needs**. Most important tasks:

- To collect and analyse sex-disaggregated data;
- To identify gender-based needs of beneficiaries;
- Information on how the budget has satisfied needs of beneficiaries.

No additional costs are necessary to obtain sex-disaggregated data. It is necessary to restructure the current surveys to obtain different data, namely, changing questions and shifting focus in the survey of service recipients would provide the possibility to obtain gender aspect based data (recommendations with examples of questions of the questionnaire are included in Annex 10). The SEA has an extensive set of data available on service recipients, including by gender, which was not previously processed by setting a gender dimension. The analysis of potentially obtained data on gender-based criteria might provide information on the necessary improvements to the distribution of budget and gender-specific needs of the trainees.

Stage 3: Incorporating gender as a category of analysis within the budgetary processes

It is important that decision-makers are aware of the importance of ensuring gender balance. These basic conditions are: (1) commitment of decision-makers, (2) institutional capacity, (3) collection of sex-disaggregated data and civil society involvement. Moreover, SEA as the implementer of the respective policy should analyse needs and activities on a regular basis to ensure that the quality of policies and programmes grows and the principle of good administration is introduced.

Awareness of the gender aspect and its incorporation in the budget enables a more accurate assessment of wishes and needs of people (they may differ depending on gender), as well as more efficient handling of the barriers preventing individuals from the full use of offered municipal services (the barriers are also gender-specific).

The three reflected budget planning stages should be carried out in the context with political will, legal framework, statistics, gender needs, knowledge of the administration and necessary funds for human resources, i.e.:

1. Political will and political leadership

Similarly to Aizkraukle, the lack of political will to mainstream gender in the creation of programmes is also observed in the case of SEA. This mainly arises from the beliefs about gender roles prevailing in the society and that changes in the area concerned are impossible, as well as insufficient knowledge of the establishers of policies and programmes about the practical aspect and expected benefits of gender mainstreaming. As the Senior Expert of the Ministry of Welfare Social Policy Planning and Development Department Agnese Gaile highlighted: ‘Nordic coun-

tries are a perfect example, but this is still clearly unreachable in Latvia. First, we need to understand that gender budgeting is a valuable tool that helps to compose budgets in an efficient way and it is a tool for reasonable use of existing resources that helps to make the limited resources that are available more effective. Setting of gender budgeting as mandatory tool to do/use would not bring any results due to the lack of understanding²⁴³.

2. Commitment of public administrative institutions (incl. necessary funds and human resources)

If we look from the perspective of national level planning documents, there is some stagnation in the area of gender equality, because there is no up-to-date document, which would set national level objectives for gender mainstreaming. Laws in this area include a ban of discrimination and there is pressure from international organisations to promote gender equality. However, the objectives and indicators set in the implementing regulations for specific objective 7.1.1 'Raising qualification and skills of the unemployed to match the labour market demand' of the Operational Programme 'Growth and Employment', for instance, do not include the gender prism²⁴⁴. In fact, even if there is no special regulation, which would force to implement gender budgeting, the introduction of new initiatives that would improve administration is included in Section 10 of the State Administration Structure Law, which obliges state administration institutions to improve their activity in such a way to enable receiving of the best services possible by the population.

It would be preferable to find funding for gender mainstreaming activities in the existing budget. Therefore, it would be preferable to appoint SEA employees, whose additional duty would be to monitor gender mainstreaming in different SEA activities. If it is impossible and unreasonable to appoint and educate an employee in each SEA branch, it would be desirable to appoint a small team at national level for the performance of respective tasks, which would monitor the activity in all SEA branches in promotion of gender equality, help to educate other employees on gender equality matters, etc. Of course, such (an) employee(s) needs to be educated first to be able to fulfil these duties.

3. Improved technical capacity of civil servants

SEA employees need to be educated on the importance of gender equality matters and benefits provided by gender budgeting. The level of education and awareness could be raised in cooperation with experts and NGOs. In addition, it would be necessary to identify views of SEA employees on gender equality and to develop a strategy to overcome any identified biases.

4. Civil society involvement

It was concluded during the study that different statistical data are collected by gender, but the possibilities provided by them are not used to full extent. SEA data are collected by gender, for example, on attendance of trainings, ways of obtaining information and satisfaction with the content of training, however, gender is not distinguished and analysed in evaluations. For example, no gender-sensitive analysis on the wishes, needs, interests and expectations of the target group

²⁴³ Interview with the Senior Expert of the Ministry of Welfare Social Policy Planning and Development Department Agnese Gaile

²⁴⁴ 2015.gada 11.augusta Ministru kabineta noteikumi Nr. 467 "Darbības programmas "Izaugsme un nodarbinātība" 9.1.1. specifiskā atbalsta mērķa "Palielināt nelabvēlīgākā situācijā esošu bezdarbnieku iekļaušanos darba tirgū" 9.1.1.3. pasākuma "Atbalsts sociālajai uzņēmējdarbībai" īstenošanas noteikumi". Available here: <https://likumi.lv/ta/id/275959-darbibas-programmas-izaugsmes-un-nodarbinatiba-9-1-1-specifiska-atbalsta-merka-palielinat-nelabveligaka-situacija-esosu>

by gender was conducted during the development of the training programmes, and it is therefore impossible to talk about how targeted activities to contribute to one or another gender. Another example is the lack of analysis of the use of media by men and women in the development of communication activities – no justification for the selection of specific project activities is provided. Therefore, it is unclear whether the selected communication strategy reaches the target audience or not.

SEA needs to make another step and use the possibilities provided by the collected data looking at them through the gender perspective. Regular SEA customer satisfaction surveys should include questions about gender needs in the training process, thus ensuring the collection of sex-disaggregated data for further analysis (evaluation of training time, evaluation of training place, evaluation of information distribution channels, etc.).

Awareness of the gender aspect and its incorporation in the budget enable a more accurate awareness of wishes and needs of people (they may differ depending on gender), as well as more efficient handling of the barriers preventing individuals from the full use of offered municipal services (the barriers are also gender-specific).

5. Sex-disaggregated data

It was concluded during the study that different statistical data are collected by gender, but the possibilities provided by them are not used to full extent. For example, the CSB study ‘Women and Men in Latvia 2016’ provides information on many aspects of public life by gender, for example, employment, education, wages and health condition. SEA data are also collected by gender, for example, on attendance of trainings, ways of obtaining information and satisfaction with the content of training, but gender is not identified, distinguished and analysed. Therefore, it is necessary to make another step and use the possibilities and insights provided by the collected data looking at them through the gender prism. Lack of practical knowledge and political will, which generally arise from the sex-role stereotypes prevailing in the society and distrust in the possibility of change can be identified as the main barriers for this step.

6. Conclusions about integration of the gender aspect in budget programmes

Detailed analysis of the Aizkraukle Municipality budget category 08.000 'Recreation, culture, religion' and the active employment activity of MoW budget sub-programme 63.0700 revealed the following trends at the level of public administration and municipality.

Aizkraukle Municipality budget category 08.000 'Recreation, culture, religion'

1. The Aizkraukle Municipality works in a targeted way to improve the quality of life and satisfaction of the population. This is done using the designed development strategy and the programme aiming to develop an educated and active society. Therefore, considerable attention is also devoted to the activities in the area of sport, culture, recreation and religion.
2. Currently, the Aizkraukle Municipality has no approved cultural development strategy, although its draft has been prepared.
3. The process of development of the municipal budget is based on the analysis of the previous years' budget, which is adjusted according to the latest and expected progress. Therefore, fluctuations of the budget category under analysis in the three analysed years (from 2014 to 2016) are minimal. Such an approach ensures certain stability, succession and predictability in the work of the municipality, but at the same time also uniformity of the range of offered services and activities.
4. The budget development process takes place according to provisions of Section 16 of the Law on Local Government Budgets, however the municipality is free in the development of the form of budget notes and degree of detail.
5. Decisions in the Aizkraukle Municipality about activities and funding are adopted in a consecutive and structured way, i.e. budget proposals are prepared by a responsible authority and they are then forwarded, discussed and coordinated at commissions and council committees. The final version of the budget is approved at a council meeting.
6. The gender aspect is not highlighted in the preparation and analysis of fulfilment of the municipal budget, i.e. funds planning and absorption data are not viewed by gender:
 - a. the municipality does not collect data on the numbers and genders of final recipients of its services. Such information is episodic. The gender aspect is not used in the budget planning and development process, or implementation and evaluation of activities. The impact of the activities on men and women is also not analysed. Therefore, these aspects are not taken into account when planning activities in the next years.
 - b. the local government collects data and information about general satisfaction of the population with the services provided by the local government, however, population satisfaction data are not collected by gender on a regular basis.
 - c. during the development of the study, no confirmation was obtained that the local government would conduct a systematic study of the needs of the population, incl. by gender.
7. A detailed analysis of the budget category, incl. the evaluation of the impact on balanced representation of women and men, revealed:

- a. The share of direct costs of the budget category under analysis (or eligible costs per specific person or group of persons) is below 10 % of total costs of this category. Other costs are considered indirect, because they are related to maintenance and service of infrastructure related to culture, sport and education.
- b. Women in the municipality are generally more satisfied with the cultural and sport events and services organised by the Municipality Council than men. 54.3 % of men and 69.7 % of women are completely satisfied or satisfied, which vividly shows that the local government should analyse causes of low satisfaction of men more in detail to achieve its strategic objectives.
- c. The lack of statistical data complicates the possibility to identify in an accurate manner the group of the population, which is directly affected by the specific budget category. Nevertheless, the analysis enables tracing of the following facts and trends:
 - i. The study revealed that the participation of men is higher in different sport events. The participation of women in the sport clubs financed by the municipality is only 0.04 %. At the same time, the sport activities, which are more interesting to women, for example, fitness classes, unlike other sport groups, are a paid activity.
 - ii. Part of the society is provided with the possibility to engage in physical activity receiving partial co-financing of the municipality budget, while other part should finance these activities with personal funds. It is possible that the situation can be changed by creating a respective association (for example, a fitness club), which might apply for municipal funding, because otherwise the municipality cannot support individual sport activities of persons.
 - iii. According to observations and analysis of the researchers, women are involved more in cultural and educational events and activities.

Active employment activity implemented in the budget sub-programme 63.0700 of the MoW

1. A list of occupations by sectors is developed within the active employment activity implemented by SEA, where the unemployed and job seekers are provided support in the form of financed trainings. Lines of training programmes are determined based on the economic needs of Latvia and forecasts on demand of labour force;
2. In the SEA budget planning the leading role belongs to the Finance Allocation Commission, which prepares a draft budget, coordinates it with supervisory institutions (MoW and MoF). The latter can recommend changes to budget items, which would be necessary to achieve one or another objective. Thus, both SEA, MoW and MoF can make justified changes to the budget according to gender mainstreaming principles.
3. The training programmes are freely available to any person having the status of the unemployed or a job seeker regardless of gender, age or previous education;
4. The costs of the training financed by SEA are differentiated depending on the professional qualification being obtained – the more complicated the topic, the higher the funding;

5. The gender aspect is not highlighted in the active employment activity, however, it is taken into consideration, when registering attendants of activities, as well as when completing a satisfaction questionnaire after the activity.
6. A statistical database has been created, which provides full information and insight in the progress and results achieved by the activity, incl. in terms of gender. However, the analysis of obtained data by gender is not conducted at the SEA.
7. The analysis of activities by gender leads to the conclusions:
 - a. If we look at attendance of the trainings by gender, men (share above 85 %) dominate in areas like energy, metal working, machinery, engineering (cars), construction, timber industry and manufacture of electronic and optical products, information and communication technologies.
 - b. Women have the highest amount of funding spent in areas like beauty care, manufacture of textiles, apparel, leather and leather articles, human health care and social work activities, tourism, business, finances, accounting, administration (wholesale, retail and marketing), and in the group of occupations Warehouse Manager, which refers to wholesale, retail and marketing, transportation and logistics.
 - c. Having analysed the total funding spent on the trainings, it can be concluded that the total funding spent in 2014 by genders with reference to the gender structure of the unemployed is almost similar, i.e. differences are less than 1 %. In 2015, this difference was almost 4 % in favour of women, i.e. with regard to the share of women in the structure of the unemployed, by 4 % higher funding was allocated for their trainings, while men received by 4 % smaller funding. In its turn, the balance almost restored in 2016 – the deviation was slightly above 1 %.
 - d. Most attendants of the SEA trainings are women, however the share of men is higher in those training topics, which require more funding, for example, training programmes for welders or electricians. The share of women is larger in programmes with smaller funding, for example, social care, accounting, etc. In this way the budget spent by genders is balanced.
 - e. The differences in costs in training areas, in the context with actual attendance of trainings and the choice of topics of trainings by gender show that the SEA spent by 49-64 % more funding on average to train one man than on training of one women.
 - f. The analysis of gender groups evidences that in the three years 53.1 % of all the women involved in the trainings, who had completed a training, were recruited within 6 month of completion of the trainings. A similar trend is also observed in the men's group, where there is a smaller share of persons, who have been recruited, compared to women – 50 %. Part or 7.8 % of all the persons involved in the trainings stopped their training. Men decided to stop trainings by 1-3 % more frequently compared to women.
 - g. After the training information on employment is monitored for 6 month. This information is limited and does not contain some important data like received salary. A wider and more extensive accumulation of information about the employment would

give an opportunity for more accurate assessment of program efficiency and necessary improvements.

8. A survey of satisfaction of training attendants was conducted within the scope of the activity and the study:
 - a. Women much more frequently than men believed that participation in the trainings had helped them in their search for a job. This evidences that gender needs were indirectly satisfied in the training process. However, this outcome is accidental rather than conscious, if gender-based goals were set.
 - b. Women more frequently than men use and prefer to choose to receive the SEA service remotely, i.e. electronically, however, men use e-services within the scope of the SEA programme more willingly. The interest of men in remote trainings is smaller, because they primarily choose to obtain information in person.
 - c. Men use the possibility to attend trainings outside their region of residence more than women. This is an indication that mobility of men is generally higher. This is a specific example, which reflects gender-based differences in the use of the service. The reasons of such choice deserve a more profound study. It is possible that keeping a household running and/or childcare affect the abilities of women to receive the service, as well as their general mobility. In view of this fact, the creation of more appropriate SEA services can be promoted, where the needs of trainees are taken into a consideration and existing barriers have been removed.
 - d. Providers of training programmes and services indicate that the interest of the unemployed in the trainings and their attendance shows rather distinct division of training topic into women's and men's occupations, supporting the traditional gender roles framework.

7. Recommendations on gender budgeting

On the basis of the conclusions and taking account of the trends in gender equality matters, for example, differences in income of men and women, as well as the neutral attitude of the society towards gender inequality manifestations in the country, practical recommendations corresponding to the Latvian context have been developed.

Aizkraukle Municipality budget category 08.000 'Recreation, culture, religion'

1. The developed draft for cultural development strategy may be the first practical step towards the implementation of gender budgeting in the municipality, thus ensuring integration of the gender dimension in lines of municipal development.
2. The cultural development strategy should state gender-specific needs of the population, when defining specific objectives. It is also necessary to identify existing barriers preventing the population from fully using the services provided by the council.
3. Setting gender-specific objectives will allow to develop a more accurate marketing strategy, for example, setting specific information distribution channels, the scope of information to be provided and the degree of detail.

4. Accurately defined marketing tools to address both genders would enable a more accurate satisfaction of the needs of the population. The use of sex-disaggregated data in the creation of the cultural strategy may foster the creation of such activities, which are focused on the needs and interests of women and men, thus fostering more equivalent access of both genders to economic resources (infrastructure, municipal financial resources, etc.).
5. For the purposes of more successful budget planning, it is recommended to collect sex-disaggregated data by sectors and areas rather than by budget programmes or categories, thus covering the entire cultural area, rather than just a single budget category.
6. Furthermore, it is recommended to the Aizkraukle Municipality to conduct a detailed analysis of those activities, where the gender balance is reached, paying special attention to the following aspects:
 - a. The content of the activity (topic, new or traditional activities, new trends in organisation, etc.);
 - b. Marketing activities performed (their number, scope, target audience);
 - c. Information distribution channels (primary and secondary distribution channels, information distribution time, etc.);
 - d. Place and time of the activity (choice of time and day, 'overlapping' with other activities in the municipality, etc.);
 - e. Cooperation partners involved in the organisation of the activity (if applicable);
 - f. Additional activities available during the event (for example, creative workshops for children, possibilities to buy something, possibilities to master new skills, etc.).
7. It is recommended to evaluate the sport activities funded by the local government and, having conducted population surveys, to identify types of sport, which meet interests of women, as well as to search for solutions for the local government to support these activities.
8. The role of the local government in reaching the gender balance in the cultural area might manifest as direct addressing of men and development of an offer meeting the interests of men the most.
9. It would be recommended to the local government to establish and/or identify information exchange with NGOs in the municipality for the purposes of learning the effect of one or another event, for example, on some social risk groups.
10. In order to obtain the most comprehensive information, it is recommended to analyse sectors rather than the budget category.

Active employment activity implemented in the budget sub-programme 63.0700 of the MoW

1. Using information campaigns, the SEA should stimulate the unemployed and job seekers in a targeted way to learn occupations going beyond the common and traditional standards about occupations fit for genders. To develop specific criteria for trainees and for the evaluation of training programmes, which focus on the reduction of gender-based stereotypes. Moreover, SEA advisers should encourage the unemployed and job seekers to choose the service without

basing on assumptions about compliance/non-compliance of trainings with the occupation of a 'woman' or a 'man'.

2. To improve the process descriptions in the SEA quality manual to obtain data by gender, which can be used in planning and further analysis of trainings. The most important stage to be included in the process:
 - a. To analyse objectives by gender (to determine needs and to identify barriers to the achievement of objectives);
 - b. To evaluate the compliance of the offer with the identified needs and barriers depending on gender;
 - c. To conduct an evaluation and monitoring, using the identified targets by gender;
 - d. To integrate the results received in further activities ensuring feedback and continuity in the satisfaction of needs of men and women and elimination of barriers.
3. To analyse efficiency of trainings a more intensive co-operation with State Revenue Service would be beneficial. The information about the time needed to find the job, salary, position should be analysed for a period longer than current 6 month. The analysis should include gender aspect as well as specific industry.
4. Regular SEA customer satisfaction surveys should include questions about needs of men and women in the training process, thus ensuring the collection of sex-disaggregated data for further analysis (evaluation of training time, evaluation of training place, evaluation of information distribution channels, etc.).

7. Recommendations for the improvement of national policies

Recommendations for gender budgeting consist of several action lines and underlying tasks²⁴⁵, and they have been developed taking account of the Latvian context and policy making practices.

Gender budgeting as activity oriented process

Action line 1. Education and training of the public administration.

Purpose: to educate employees of the state administration and local government on the importance, usefulness and methodology of gender budgeting.

Tasks	Institutions involved	Target audience to be reached/ result
Organisation of educational seminars for public administration employees on gender budgeting	MoW, SIF, VK, VAS	Public administration employees gain understanding about gender budgeting principles and advantages
Organisation of educational activities for state and municipal politicians	MoW, SIF, VK, VAS, LPS	Representatives of political parties gain understanding about advantages and benefits of gender mainstreaming. This, in turn, would enable the inclusion of these aspects in laws and regulations of state and municipal level.
Regular organisation of consultations with NGOs on gender equality matters	Ministries, institutions, NGOs	Public administration employees, NGOs. Communication, exchange of information between organisations is ensured.

Action line 2. Creation, collection of sex-disaggregated statistics.

Purpose: to obtain accurate information on costs of collecting, storing and analysing sex-disaggregated information.

Tasks	Institutions involved	Result to be achieved
To agree on an approach to collect sex-disaggregated statistics: a) approach of individual pilot projects, when data about areas are collected as pilot projects (the so-called decentralised approach); b) a decision is made on collection of sex-disaggregated data in all ministries (the so-called centralised approach).	MoW, MoF, supervisory council, CSB	Identification of life situations, living conditions, needs and weaknesses of men and women.

²⁴⁵ The recommendations take into account: O'Hagan, A. (2008). Gender Budgeting in Europe: A sustainable route to policy change? PSA Northern Postgraduate Conference June 6 2008. Available here: http://www.pol.ed.ac.uk/__data/assets/word_doc/0016/15640/o_hagan_paper.doc un Neimanis, A. (2003). Dzimumu līdztiesības principa integrēšana praksē. ANO Attīstības programmas pārstāvniecība Latvijā. Available here: http://www.lm.gov.lv/upload/dzimumu_lidztiesiba/neimanis_integresana_prakse.pdf

Tasks	Institutions involved	Result to be achieved
Decentralised approach		
To select 2-3 pilot projects for gender budgeting. Potential areas: cultural area in a republican city and health care.	MoW, MoF, MoC, MoH,	Creation of first success stories. Development of budgeting processes.
The selected pilot project institutions start collecting sex-disaggregated data from early 2018.	MoW, Council	Supervisory Public administration and municipal institutions obtain data, which can be used for the evaluation of situation with gender equality.
After the collection of data, the selected pilot project institutions introduce changes in their budget planning process in 2019.	MoW, Council	Supervisory Public administration and municipal institutions obtain fully fledged tools for the creation of budget for 2019, taking into account gender aspects.
Analysis of improved budget and budget making processes in 2020.	MoW, Council	Supervisory Public administration and municipal institutions obtain an improved budget making tool.
Centralised approach		
It is necessary to define, which sex-disaggregated data public administration and municipal administrations will collect. The data to be collected should be reviewed and, if necessary, supplemented on an annual basis.	MoW, Council, CSB, pilot project institutions	Supervisory Public administration and municipal institutions have all the necessary data for the evaluation of development of gender equality matters.
Creation of a network of 'gender budgeting' coordinators in line ministries and their training.	MoW, SIF, Council	Supervisory In each line ministry there is at least one knowing employee, who can provide methodological aid to others in the collection, storage and analysis of sex-disaggregated data.

Action line 3. Development and use of a unified methodology for gender budgeting.

Purpose: to promote the use of a unified and situation-based methodology in the process of gender maintenance at state and municipal level.

Tasks	Institutions involved	Result to be achieved
To create or, on the basis of foreign practices, to take over and appropriate a methodology for gender budgeting in Latvia	MoW, Gender Equality Committee, line ministries	Use of a unified methodology for gender budgeting at state and municipal level

Action line 4. Campaigns raising general public awareness.

Purpose: to increase public awareness of gender budgeting to obtain support for this novelty and to promote community participation in gender mainstreaming.

Tasks	Institutions involved	Target audience to be reached
Conducting a study on gender equality as a central topic in national planning documents	Individual researchers, research institutes	Policy makers, politicians and broader public

Creation of a broad public awareness-raising campaign in social networks, involving opinion leaders – ‘Gender mainstreaming and gender budgeting’, nomination of goodwill ambassadors	MoW, SIF	Entire society
Popularising and explaining good practice examples (studies), using experience of Latvia and other countries.	Latvian higher education institutions in cooperation with local and international organisations	Entire society
To prepare a media agenda in such a way that gender equality matters, as well as organised activities and campaigns are regularly and widely reflected in mass media emphasising their meaning and benefits for the society.	Media	Entire society

This action line envisages considerable involvement of media in popularisation of the topic and targeted reflection of campaigns and studies in mass media.

Action line 5. Monitoring.

Purpose: to regularly analyse sex-disaggregated data and, based on these data, to set outcome indicators to be achieved for the improvement of policies

Tasks	Institutions involved	Target audience to be reached/ result
To prepare first reports on the impact of sex-disaggregated data on services in 2019, including this information in public annual reports of institutions (centralised approach)	Ministries, institutions	All the society obtains information about improvements in services related to gender budgeting
To prepare a report on the results of pilot projects in 2019 (decentralised approach)	MoW, SIF, Supervisory Council	All the society obtains information about improvements in services related to gender budgeting

Gender budgeting as a consecutive process

Furthermore, if gender budgeting is created as a consecutive process, then it is recommended to observe the following methodology²⁴⁶:

Action	Potential timeframe
Stage 1: Evaluating the initial situation	
Decision on collection, storage, analysis of sex-disaggregated data.	2018
Collection of sex-disaggregated data in institutions (regardless of whether of the chosen approach: centralised or decentralised).	2018

²⁴⁶ The methodology was adapted to the Latvian context based on Ivanina T., Ievchenko S., Karpets N., Mykytas O., Ostapchuk O., Riabushenko N., Zhukova O., Yarosh O. (2016). Gender responsive budgeting in Ukraine: theory and practice, Kyiv, p.57-58; Quinn, S. (2016). Europe: A Survey of Gender Budgeting Efforts. IMF Working paper, International Monetary Fund, Washington. Available here: <https://www.imf.org/external/pubs/ft/wp/2016/wp16155.pdf>

Action	Potential timeframe
Preparation of reports on collected data.	2019
Development of the 'gender profile' (analysis of statistical data) with analysis of the structure of services provided, gender-based analysis of users and service providers	2019-2020
Stage 2: Gender-based analysis of the budget (by programme and measures)	
Estimation of the service cost per capita; assessment of budget allocations for services in the context of their distribution between men and women; as well as total expenditures on the implementation of programme/measures, the purpose of which is to ensure gender equality.	2020
Comparative analysis of financing of the sector/programme by year, where a comparison of needs and actual volume of financial resources; assessment of the impact on gender groups depending on the level of funding is conducted.	2021
Stage 3: Determination of gender-related problems, identification of expected results and targets of a gender equal budget	
Conducting studies to identify gender inequality facts, as well as analyse political decisions, which promote inequality	2021
Formulation of specific goals and objectives aimed at addressing gender-specific issues in the budget policy	2021
Stage 4: Formulation of activities contributing to gender balance and estimation of the cost of their implementation	
Planning of one to three activities within each area, the purpose of which is to reduce or eliminate inequality, or also achieve gender balance.	2021
Stage 5: Assessment of the gender impact of the planned budgetary measures	
In selected areas of activities, <i>ex-ante</i> analysis to determine the socio-economic impact on gender groups	2021
Stage 6: Midterm evaluation of gender mainstreaming	
	2022

In addition, steering of gender mainstreaming and gender budgeting requires the involvement of the following stakeholders:

- a) NGOs: provide support to the leading institutions of the Latvian institutional mechanism in order to reach specific target groups within the scope of strategically targeted activities and campaigns. Ensure distribution of information to specific target groups, as well as broader public.
- b) Mass media: creation of positive publicity and regular reflection of activities and campaigns in media. Support to the MoW and Gender Equality Committee in advancement of gender equality matters in the society, using mass media.
- c) EIGE: can provide and secure expert assistance in gender equality matters, as well as provide support in making of optimal decision about the Latvian policy. The institute also collects good practices and can provide its expertise in gender budgeting;
- d) Scientists and experts: provide expertise in gender equality matters.

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9. Annexes