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Gender Budget Pilot Project

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October 2004

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October 2004

Summary and recommendations

Summary

This Report presents the findings of the first Irish research project on gender budgeting. It explores recent international and Irish experiences of strategies towards greater gender equality and develops a template for applying a gender budget approach in selected local development organisations. The research was funded by the Gender Equality Unit of the Department of Justice, Equality and Law Reform who have responsibility for promoting and monitoring gender mainstreaming in the Irish National Development Plan 2000-2006 (NDP).

Gender mainstreaming was adopted as a horizontal principle of the NDP with the aim of ensuring that gender equality issues are addressed at the design, implementation and delivery stages of economic and social policy decision-making and practices. Gender budgeting is a strategy to ensure that such commitments to gender equality are reflected in the way in which resources are allocated within the policy process at either national or local level.

The concept and practice of applying a gender perspective to budgetary processes have been developed and initiated mainly in developing countries and emerging democracies. In most instances these have been applied to central government policy and individual government departments. A range of different methods and tools have been developed including :

- Disaggregated data and indicators
- Capacity building to develop expertise and awareness
- Methods for gender based assessments
- Methods for restructuring the budget
- Development of gender aware budget statements

Drawing on international experience contributed to the development of the gender budgeting template in this research which worked as a framework for carrying out a gender budget exercise with the selected pilot organisations

Gender Budgeting in practice

In practice gender budgeting requires a methodology for integrating gender analyses and impact analyses at all stages of the budgetary process, including project planning, definition, implementation, monitoring and evaluation. It focuses on both the income and expenditure side of budgets. The objective is to establish ways in which expenditure and resources can be used in different ways in order to have a positive impact on achieving greater gender equality.

It requires us to ask the following questions:

- Who will benefit from the expenditure and in what ways?
- How are revenue and expenditure broken down between women and men?
- What is the impact of budgetary policies?
- How does budgetary policy impact on specific groups and sectors?

- Are resources distributed in fair and transparent ways?
- Is gender considered in the different stages of budgetary planning, definition, implementation and review?
- Are there specific measures / positive action to address inequalities?

It goes beyond budget setting to:

- Assessing how expenditure and resources impact on women and men
- Evaluating the impact of budgetary policies and resources in terms of money, services and time, including unpaid work in social, family and care responsibilities,
- Analysing gender impact in all policies, including education, welfare and social services, health assistance, actions and measures for employment, transport, housing, etc.,
- A bottom-up budgetary process, promoting the involvement and participation of individuals and organisations.

Research with pilot organisations

The research was carried out in two stages. Stage one involved a review of international literature with a particular emphasis on identifying the tools and resources that have been developed internationally to support gender budgeting. Based on this work two tools, a gender budgeting template and a funding map, were developed for use in the gender budget pilots (see Chapter 4 for details). During Stage two the methodologies developed in stage one were applied with the selected pilot organisations: the PAUL Partnership in Limerick and the Roscommon County Development Board.

Applying the template involved carrying out a summary audit of each organisation, its policies and practices, as well as budgetary processes. The audits identified current budgetary processes, accounting and information gathering in the participating pilots sites, identifying data gaps as well as areas where data is disaggregated. The gender budgeting template and the funding map were used to guide the audit of the pilot organisations and to analyse their budgets from a gender perspective. The template was structured to allow for an examination of the structure, function, policy context, staffing and budget of each organisation. With the aim of analysing both the income and expenditure side of each organisation's budget, a funding map was developed.

Applying the template involves a series of steps:

Step 1: Gender analysis of organisation's role, structure and policies.

Step 2: Gender specific analysis of beneficiaries of organisational activities

Step 3: Gender specific analysis of participants in organisational activities

Step 4: Gender specific analysis of the allocation of resources within the organisation

Step 5: Identification of gaps in gender disaggregated data and systems and practices for its collection

Step 6: Identification of policies and practices to achieve greater gender equality in resource allocation within and by organisation

Step 7: Establishing processes for monitoring and review of resource allocation from a gender perspective

Implementation of the template through the carrying out of the seven steps would enable organisations to produce a Gender Budget Statement as part of its annual budgetary process. This would allow for a broad-based process of consultation and participation in the gender assessment of the organisations policies and practices.

The project also sought to develop and enhance capacity for gender budgeting in the pilot organisations. For this reason the process of undertaking the gender budget audits proved to be more important than the outcomes of the audits. This helped to establish organisational learning and an organisational commitment to gender budgeting.

What constraints exist?

There were a number of constraints faced by the organisations participating in the pilots. The organisations that we worked with faced a number of budgetary constraints, not least because of certain restrictions established by national funding requirements, targets and outcomes. In some cases this resulted in limited flexibility for the organisations concerned, who were also grappling with reductions in expenditure.

For this reason, a comprehensive gender budgeting process also needs to focus on the funding organisations and/or relevant government departments. This would help to gain a better insight into the extent to which gender considerations have been identified before the allocation of funding is made.

Other constraints exist because the processes that influence economic thinking and resource allocation are highly gendered. National budgets are largely developed with a focus on and are informed by an assumed 'neutrality' of economic theory, which in turn informs the policy process. In practice mainstream economic theory generally neglects the different ways in which policy impacts on women and men.

What are the advantages of gender budgeting?

From the pilot projects we were able to show that gender budgeting can result in a better understanding of the impact of policy and budgets on gender. Gender budgeting has been shown to have a number of advantages, notably:

Application to gender mainstreaming: by integrating gender equality issues to the setting and spending of budgets.

Transparent policy making and budgeting: by highlighting the specific needs of women, or other groups, who may be under-represented in policy making and in the budget.

Efficiency and effectiveness: by helping organisations to focus on their activities in more systematic and planned ways so that they are able to meet identified needs in more equitable ways.

Better knowledge of how the budget impacts on particular groups: this can also result in better systems for data collection and analysis and a better understanding of the impact of the budget on women and men.

During the course of the research on gender budgeting we were aware of the added value of gender budgeting for all functions of the organisation, including a better understanding of the budget, its impact and outcomes. This alone has helped to contribute to a better understanding of budgets, their impact on outcomes, and their relationship to policy making.

In order to ensure that gender budgeting operates as more than a data collection or paper process, it is essential that the gender audit be linked directly to a process of *reallocation of resources* aimed at achieving greater gender equality. In practice, organisations need to both *identify* the gender gaps and also to *prioritise* key areas of expenditure and resource allocation where gender equality can be addressed in both the short and middle term. Using definite targets and timescales and by establishing an effective monitoring and review process, progress towards enhanced gender equality can then be assessed.

Recommendations

Department of Justice Equality and Law Reform

- In order to progress work on gender budgeting, it is recommended that this be developed and integrated into the Gender Equality Unit's work on gender mainstreaming.
- The learning from the gender budget pilots could be disseminated widely in order to raise awareness and understanding of gender budgeting methods and outcomes. This could take place through seminars, training for organisations and the production of a gender budgeting guide / toolkit.
- Government departments could undertake gender budgeting exercises and a gender budget statement could be issued in tandem with the annual budget statement of central government.
- In the short-term it is recommended that a selected government department be approached, by the DJELR, to undertake a review on foot of this research and that this could be followed by a phased introduction of gender budgeting activities across government. This could also be accompanied by resources and training to support gender budgeting in practice. It is proposed that this exercise be carried out as a case study with the Department of Enterprise and Employment in the first instance.

- Specific training and resources could also be put in place to support capacity, knowledge and practice of gender budgeting amongst the social partners and in community and voluntary organisations.
- The Department could also help to fund the development of an Irish Gender Budget Group in Ireland within the NGO sector.

Social partners and NGOs

- The social partners and NGOs could undertake gender budgeting exercises in their own organisations and participate in disseminating knowledge and learning about gender budgeting.
- Voluntary and community organisations and the social partners could also engage in lobbying government departments, local development organisations, and funding bodies to undertake gender budget statements and gender budget exercises.
- The National Women's Council of Ireland could facilitate the development of a Gender Budget Group in Ireland, with the purpose of raising awareness about gender budgeting, highlighting gender impacts of budget statements and lobbying government departments and funding bodies for more transparent and gender relevant budgeting assessments of their activities.

EU and international

- Building on the work already carried out on gender mainstreaming, it is recommended that the EU develop and progress new tools and methods for gender budgeting. These could build on the existing gender mainstreaming framework and where possible gender budgeting could be linked into key EU funding streams such as European Structural and Social Funds.
- In looking ahead to 2005, and the review of the commitments made under the Beijing Women's conference (Beijing plus 10), this would be an appropriate time to argue for a stronger commitment to be made to gender mainstreaming by governments and the United Nations. This could take the form of establishing a commitment to gender budgeting at the national level and the issuing of an annual gender budget statement.

Pilot organisations

This gender budgeting exercise has identified a need for the following actions to take place in the pilot organisations (more detailed recommendations can be found in the chapters that discuss the outcomes of the pilot projects):

- A range of different models for beneficiary analysis could be explored and introduced in order to test out appropriate methods for collecting disaggregated data.

- The pilot organisations could also explore the gradual implementation of a range of identifiers in order to gain a better insight into the different identities and situations of women (to include age, family status, disability etc.).
- Pilot organisations could undertake wider consultation with women to monitor services provided and plan services in the future. This consultation process could be inclusive of all groups of women, including older women, disabled women, women from minority ethnic communities, including Traveller women.
- The pilot organisations could commit to undertaking a gender disaggregated incidence analysis, the results of which could form the basis of a gender budget statement, which in turn could be used as a benchmark for ongoing gender budgeting exercises.
- The Boards of the pilot organisations could carry out a regular gender budget statement to be presented as part of the financial reporting.
- The pilot organisations are also encouraged to disseminate learning about the gender budget exercises through their own Boards and other structures that exist nationally to coordinate their activities.
- The two pilot organisations could encourage the extension of the application of the gender budgeting exercise to their funding departments / lead funding agencies. In particular, funding agencies could be lobbied to make resource commitments that are gender sensitive.

The core objectives of gender budgeting exercises are to analyse from a gender perspective the way in which resources are allocated by organisations and agencies and to adopt policies and practices based on a reallocation of resources aimed at achieving greater gender equality. This requires organisations and agencies to prioritise key areas of expenditure and resource allocation that will contribute to gender equality in the short and medium term. Political commitment, effective data systems, changes in organisation systems, and in some instances additional resources and training, are necessary to make this happen.

It is evident that there is an increased understanding internationally of the fact that budgets are not gender neutral and that because they can carry inherent gender-biases, whether intentionally or not, budgets have an impact on gender equality. Exercises conducted within government departments, whether at local, regional or national level have demonstrated the differential impacts of budgetary policies on women and on men. In Ireland, Gender Budgeting has yet to be addressed within the policy-making system at national level. Pilot exercises at local and organisational levels have the potential to encourage further local initiatives as well as to create the circumstances for Gender Budgeting developments at regional and national level.

SECTION 1

GENDER BUDGETING: BACKGROUND, TOOLS AND METHODS

Chapter 1: Introduction and background

1.1 Background and context

This report documents the outcomes of the gender budgeting pilot project that was commissioned by the Gender Equality Unit of the Department of Equality, Justice and Law Reform in 2003. The project sought to develop and pilot a gender budgeting tool

In particular the research had a number of objectives:

- To give an overview of gender budgeting and the application of learning from other countries to the development of gender budgeting in Ireland;
- To explore a range of methodological issues concerning the practice of gender budgeting and summarises the main tools that were developed for use in working with the pilot organisations;
- To give an overview of the main findings of the gender budgeting exercises carried out with the pilot organisations;
- To make a number of recommendations for the future development of gender budgeting in Ireland.

In Ireland there is a developing knowledge base about gender mainstreaming under the National Development Plan. The establishment of the Gender Equality Unit in the Department of Justice, Equality and Law Reform has led to the development of gender mainstreaming expertise, training for government departments, and resources for developing gender mainstreaming. A further development is that of gender budgeting. In Ireland this is a relatively new concept but there is significant learning to be utilised from existing gender mainstreaming and impact assessment developments.

The concept and practice of applying a gender perspective to budgetary processes have been initiated and developed in developing countries and emerging democracies. In such situations, obligations to international donors have been one factor that has given impetus to the development of more equitable practices of governance. In addition, the increased role given to civil society organisations in these countries has meant a sharper focus on transparency and thus given the opportunity for the introduction of participatory processes advocated by NGOs.

This project represented the first time that gender budgeting has been engaged with in Ireland. It built on gender equality work already carried out in participating organisations. That the organisations had expressed an interest in gender budgeting was indicative of their commitment to gender equality. It was also important that engagement with the project would increase the organisations' knowledge and expertise in gender equality, expand their use of gender analytic tools and strengthen their commitment to gender equality.

1.2 Methods and approach taken

The research was carried out in two main stages:

Stage 1

Through a review of international literature documenting gender budgeting activities and tools, this stage was devoted to identifying the scope, methodology and data required to undertake gender budgeting as a systematic element of gender mainstreaming in Ireland. Two tools, a gender budgeting template and a funding map were developed for this purpose. During this stage we identified a number of tools and resources that have been developed internationally to support gender budgeting and these have been adapted for use in the gender budget pilots that have been carried out as part of the research in Ireland.

Stage 2

This stage used the methodologies developed in Stage 1 in two pilot organisations. Pilot projects were run with the PAUL Partnership and the Roscommon County Development Board. These included an audit of their organisation, policies and practices, as well as budgetary processes. The audits identified current budgetary processes, accounting and information gathering in the participating pilot sites, as well as identifying data gaps and areas where data is disaggregated. Budgets were analysed from a gender perspective and the outcomes of the audit resulted in a number of areas for further development in the participating organisations. The gender budgeting template and the funding map were used to guide the audit of the pilot organisations. Some minor modifications were made to these tools at the end of the pilot stage.

The project sought to enhance capacity for gender budgeting in the pilot organisations. For this reason the process of undertaking of the gender budget audits proved to be more important than the outcomes of the audits. This helped to establish organisational learning and an organisational commitment to gender budgeting.

The methods adopted drew on those that have largely focussed on government departments using a gender mainstreaming approach. This report has documented the main tools and methods that have been developed. This includes the need for

- Disaggregated data and indicators
- Capacity building to develop expertise and awareness
- Methods for gender based assessments
- Methods for restructuring the budget
- Development of gender aware budget statements

The tools and methods from international experiences were helpful for the development of the gender budgeting template, which worked as a framework for carrying out a gender budgeting exercise with the pilot organisations. The template was reviewed in the light of the experience of the pilots.

Using the template, the following process was put in place for the pilots:

- Consultation with the gender budgeting working group established in each organisation to support the development of the project
- Identification of current budgetary processes, accounting and information
Identification of data gaps and areas where data is disaggregated by gender
- Analysis of the budgets from a gender perspective
- Compilation of the outcomes of the audit and the processes involved
- Evaluation of the outcomes and processes
- Identification of areas for development
- Running of gender budgeting seminars in each organisation in order to progress organisational learning (to be carried out in the Autumn of 2004)
- Production of a final gender budgeting template for use in other gender budget initiatives in Ireland

Three issues stand out as being important as an organisation moves towards gender budgeting. These are: (i) enhanced awareness of the gender implications of the work of the organisation; (ii) increased capacity at organisational level to undertake gender analysis; and (iii) the need to open up the budget-setting process so as to explore its flexibility and to allow for a broader participation in that process.. On this basis our research suggests that the most effective way to introduce gender budgeting is to:

- Integrate gender budgeting into the overall framework of gender mainstreaming.
- Carry out a gender budget audit as a participatory exercise.
- Time and resources need to be committed to the audit.
- Use and build expertise around gender budgeting through staff training and/or consultancy.
- Identify alternative forms of data collection in situations where there is no disaggregated data.
- Identification of priority areas for redistribution/reallocation of resources based on principle of gender equality.
- Establishment of monitoring and review process, based on participative structures and processes.

A key issue is that the gender audit needs to result in a process of reallocation of resources aimed at achieving greater gender equality. This will require organisations to prioritise key areas of expenditure and resource allocation that will contribute to gender equality in the short and medium term. Similarly, the introduction of more effective data systems will involve changes in organisation systems, and in some instances additional resources and training will be required for this. In practice, this will enable there to be more effective and transparent assessment and evaluation processes.

1.3 What are the advantages of gender budgeting?

From the pilot projects we were able to show that gender budgeting can result in a better understanding of the impact of policy and budgets on gender equality. Gender budgeting has been shown to have a number of advantages, notably:

Application to gender mainstreaming: by integrating gender equality issues to the setting and spending of budgets.

Transparent policy making and budgeting: by highlighting the specific needs of women, or other groups, who may be under-represented in policy making and in the budget.

Efficiency and effectiveness: by helping organisations to focus on their activities in more systematic and planned ways so that they are able to meet identified needs in more equitable ways.

Better knowledge of how the budget impacts on particular groups: this can also result in better systems for data collection and analysis and a better understanding of the impact of the budget on women and men.

Demonstrating the link between policy making and budget making: often what is revealed is the gap between an articulated policy and the lack of or limited resource allocation to implement the policy.

Highlighting the incompatibility between economic policy and equality policy thus demonstrating the need to reconcile seemingly conflicting goals by re-examining funding criteria.

During the course of the research on gender budgeting we were aware of the added value of gender budgeting for all functions of the organisation, including a better understanding of the budget, its impact and outcomes. This alone has helped to contribute to a better understanding of budgets, their impact on outcomes, and their relationship to policy making.

1.4 What constraints exist?

There were a number of constraints faced by the organisations participating in the pilot. The organisations that we worked with faced a number of budgetary constraints, not least because of certain restrictions established by national funding requirements, targets and outcomes. In some cases this resulted in limited flexibility for the organisations concerned, who were also grappling with reductions in expenditure.

For this reason, it would be important to also conduct a gender budgeting exercise with the funding organisations and/or relevant government departments. This would help to gain a better insight into the extent to which gender considerations have been identified before the allocation of funding is made.

Other constraints exist because the processes that influence economic thinking and resource allocation are highly gendered. This is based on theoretical assumptions about the rational economic 'man' and do not assess the differential impact of these assumptions on women and men. This perspective is rooted in national policy priorities that are informed by a rationale of economics that in turn informs the evolution of national budgets. Whilst national budgets may appear at first sight to be neutral, they are often developed with a focus on and are informed by the neutrality of economic theory, which in turn informs the policy process. Economic theory often neglects the different ways in which policy impacts on women and men and assumes perfect markets that operate in rational ways.

In practice, the gender budgeting exercise has shown that this differential gender impact exists because of the gendered nature of economic theory and its link to policy making. Unpacking this can result in very different policy outcomes for women that address the assumptions that inform this thinking. For example, in a climate of fiscal squeeze, the issue of deadweight loss and displacement assumes the prevalence of mainstream economic theorising in the allocation of resources, which in turn disadvantages women.

In this context the difficulties facing the pilot organisations is that they are often constrained by national policies and national budgets which limit local flexibility, particularly in relation to developing actions that address women's under-representation or lack of visibility in programmes.

Significant data gaps also exist, particularly concerning beneficiaries and target groups made it difficult to come to firm conclusions about the impact of the budget on women and men. However, the exercise did highlight some important issues about how more qualitative and quantitative gender disaggregated data could be collected in the future to enhance future gender budgeting exercises. It is crucial, in the future, that this is linked to outcomes.

1.5 Gender budgeting pilots

The gender budgeting pilot undertaken with the PAUL Partnership and Roscommon County Development Board (Roscommon County Enterprise Board and Roscommon VEC) have highlighted opportunities for gender budgeting within a framework of gender mainstreaming. The pilots demonstrated a willingness to work towards gender equality and improve data and monitoring.

Although funding is externally determined there is scope to introduce gender budgeting in the pilot organisations. This could include the introduction of gender budget statements and gender impact assessments.

Gender budgeting can also be integrated into the decision-making structures of the pilot organisations so that decision-making structures focus on specific gender related activities and the analysis of the impact of activities on women. More integrated data collection would also allow for a better understanding of the multiple identities of women.

Chapter 2: Overview of Gender Budgeting Initiatives

2.1 Introduction

Gender budgeting includes range of initiatives¹ that seek to promote the incorporation of a gender analysis into budget-making processes. A primary objective of gender budget initiatives is to assess the impact of budgets and expenditure on women and men and thereby demonstrate the gendered nature of budgets.

This chapter presents an overview of developments in Gender Budgeting internationally, against a background of increasing interest in the practice reflected in over forty different gender budgeting projects worldwide. In practice, all gender budgeting schemes reported on in the international literature have been introduced by governments at the level of central, regional and local government budgets. The international literature does not report on any schemes that have been developed with agencies or public sector organisations outside of central, regional and local government. This chapter also highlights developments taking place in Ireland in gender mainstreaming as a basis for the further development of gender budgeting

2.2 Gender budgeting: definitions

A useful definition of Gender Budgeting is that adopted by the Council of Europe:

Gender Budgeting is an application of gender mainstreaming² in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality (Council of Europe, 2003:1).

Gender budgeting applies a gender impact assessment of budgetary policies and procedures so that there can be a resulting reorganisation of revenue and expenditure in order to promote greater equality between women and men. The objective is to raise awareness and ensure that budgetary policies and processes promote gender equality. This starts from the basis that budgets that are assumed to be gender neutral are in fact often highly *gendered* and have historically neglected women's specific needs and interests. Public budgets tend not to make distinctions between the roles and responsibilities of women and men. They are not gender-neutral economic instruments, rather they are a reflection of inequalities between women and men and can have the effect of deepening or reproducing existing inequalities. By making budgets more transparent, fair and efficient it is possible to have positive outcomes for women, men and society at large.

¹ This includes Gender Responsive Budgeting, Gender Sensitive Budgeting, Women's Budget Groups, Women's Budget Statement, and Gender Budget Initiatives.

² *Gender mainstreaming* consists in reorganising, developing, implementing and evaluating political processes (and policy-making processes) with a view to ensuring that all those involved in decision-making processes incorporate the gender equality perspective into all phases and at all levels of public policies. (Council of Europe)

Similarly, ensuring that there is transparency in budgets means that there is awareness of how money is spent, resulting in improved policy decision-making and impacts. An important outcome of gender budgeting is to have stronger links between policy objectives and resource allocation. Gender budgeting is not about producing a separate budget for women, nor is it about leveraging additional monies for targeted, or positive action programmes for women. Such targeted programmes may, however, be an outcome of a gender budgeting exercise. Gender budgeting means applying the principles of gender impact assessment to all facets of budget making, including the processes by which budgets are made and the criteria by which resources are allocated through the budget.

The annual budget is one of the most important policy documents produced by government. It reflects the government's overall macroeconomic strategy and political commitments in achieving economic stability and efficiency in the allocation of resources and the extent to which social justice is promoted through its redistributive measures. There is a growing body of research that demonstrates that macroeconomic policies, of which the budget is a core instrument, can have significantly different impacts on women and men. Budgets can impact differently on women and men, and different groups of women and men, through the provision of public goods and services, transfers and taxation, public sector employment opportunities, as well as through their influence on the broader macroeconomic indicators such as output, employment, prices, investment and demand.

While disparities persist in women's and men's access to and control of human, economic, political and social resources, the analysis of budgets is increasingly regarded as part of the strategy to address this situation. It is also argued that gender-based inequality limits economic growth, both on an individual basis and on a national basis, and that where gender inequality has not been addressed, the effectiveness of poverty reduction efforts is diminished. In the promotion of gender equality, therefore, budgets are an important object for analysis.

2.3 Gender budgeting: background

Gender Budgeting comes from an understanding that economic and social development are inextricably linked. Gender Budgeting first emerged at an international level as a concept and tool for gender equality through the *Beijing Platform for Action*, drawn up at the 1995 United Nations Fourth World Conference on Women. The platform makes reference to gender sensitive budgets as an aspect of gender mainstreaming. Governments were called upon to restructure and redefine public expenditure in order for it to positively impact on equal opportunities for women as well as to integrate a gender perspective into budgetary procedures.

Following the adoption of gender mainstreaming at the 1995 Beijing Conference, Gender Budgeting initiatives were launched in a number of developing countries and Gender Budgeting became a requirement of many aid programmes. In these countries the work is supported by a range of players, including bilateral and multilateral organisations and donors, international NGOs and foundations, often in partnership with governments and local NGOs as well as community based organisations. International Organisations such as the IMF and World Bank began to stress gender

mainstreaming as key to economic development. Specific gender budgetary work has been undertaken by several international organisations, in particular through the Gender Responsive Budget Initiative and the Commonwealth Secretariat.

International agreements on gender equality include :

Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW, 1979)

Vienna Declaration on Human Rights (1993)

United Nations International Conference on Population and Development (Cairo, 1994)

Beijing Platform for Action and Regional Platform for Action (1995).

2.4 The Irish context of gender equality and the experience of gender mainstreaming

Gender budgeting is a new and untested concept in the Irish context although there have been some important developments in equality legislation and in gender equality policy over recent years. These form a basis from which to launch and implement gender budgeting in Ireland.

Gender equality legislation in Ireland originates with membership of the EU (then the European Economic Community) in 1973. Up until that time gender equality and equal opportunities had not been addressed within the Irish legal framework. While Ireland's written Constitution refers to the equal treatment of citizens before the law it makes no specific reference to gender equality. Employment equality legislation, and particularly the removal of the 'marriage bar', represented important changes and contributed to the strong increase in Irish women's involvement in paid employment over the following three decades.

In more recent years the legislative and institutional framework for equality in Ireland has undergone fundamental change. New equality legislation (Employment Equality Act 1998 and the Equal Status Act 2000) extended anti-discrimination law from employment to service provision and broadened the protection against discrimination to nine grounds from sex and marital status to include age, disability, race, sexual orientation, religion and membership of the Traveller community. These developments have been the result of national political initiatives rather than a response to the requirements of EU law. Together with this legislative change, a stronger and broader equality infrastructure has been put in place including a new Equality Authority, a dedicated Gender Equality Unit (in Dept of Justice Equality and Law Reform) with specific responsibility for gender mainstreaming, as well as equality units in other specific government departments.

2.5 Gender Mainstreaming - New Developments and Initiatives

Traditionally gender equality policy in Ireland has been implemented through the adoption of specific positive action initiatives aimed at addressing particular gender inequalities. While these have been significant, their impact has been limited to support for certain programmes and projects. Resources have also been limited and project support often short-term consequently having little impact on broader policies

and patterns of expenditure. More recently, due largely to developments within the EU, a new emphasis has been placed on 'gender mainstreaming'. The EU focus on gender mainstreaming is reflected in guidelines in relation to current Structural Fund expenditure, which plays an important role in both funding and in influencing the framework of Irish economic and social policy.

Over the last five years a number of significant developments have taken place in Ireland resulting in a greater emphasis on gender mainstreaming across the policy-making process. Up until 1999, gender equality statements were required in relation to policy initiatives and proposals coming before Cabinet. In the absence of any agreed framework for carrying out gender impact assessment or of common criteria or stages in the assessment process, it has tended to be highly uneven, ad hoc and inadequate. In addition, gender equality statements were covered by 'cabinet confidentiality' and consequently were not publicly available or subject to critical scrutiny.

A key development in gender mainstreaming in Ireland has been the adoption of Gender Impact Assessment (GIA) guidelines by the Cabinet in March 2000. These guidelines were adopted as part of a process of putting into practice a decision made in late 1999 that gender equality would be one of four horizontal principles in the Irish National Development Plan (NDP) 2000-2006. The NDP is a comprehensive statement of social and economic policy and resource allocation covering the period 2000-2006 (The NDP was the document submitted by the Irish government in relation to accessing EU Structural Funds). The implementation of the Plan is significantly funded by EU Structural Funds (40% of total expenditure) although the majority of resources are national. The Irish government has, however, gone beyond the strict requirements of EU Structural Funds and made a decision that gender equality is to be mainstreamed across the entire plan, including those aspects funded solely from national resources.

A range of different mechanisms for implementing this commitment to gender mainstreaming have been provided for within the NDP and these are reinforced by the adoption of GIA Guidelines. These Guidelines have been translated into forms, which had to be completed in respect of the overwhelming majority of measures funded under the NDP. **Appendix 1 gives an overview of the guidelines.**

Other mechanisms comprise the inclusion of gender equality as a criterion within project selection procedures and criteria, requirements to specify sex differentiated indicators and for equal opportunities interests to be represented on NDP monitoring committees.

Specific new structures were established to co-ordinate the implementation of gender mainstreaming within the NDP :

- A Gender Equality Unit has been established under the Department of Justice, Equality and Law Reform to monitor gender mainstreaming generally and to advise on the development of appropriate indicators in this regard. The Unit acts as a reference point for data sources and has compiled and published a summary of the main sources of gender disaggregated data, available through their website, for use by Departments and implementing agencies. This Unit has an advisory, information and training role as well as its monitoring function. The Unit has

published a series of factsheets identifying gender equality issues across a range of areas of policy, for example transportation, environment, sport and industrial development. It also funds certain pilot initiatives on gender equality including this research on Gender Budgeting.

- An Equal Opportunities and Social Inclusion Co-ordination Committee, chaired by the Dept of Justice, Equality and Law Reform was set up to co-ordinate the achievement of equality objectives in the different areas of the NDP.
- To aid departments and implementing bodies in incorporating equal opportunities into the policy framework of the NDP, the Gender Equality Unit has initiated a preliminary programme of training and awareness for policy makers on gender mainstreaming.
- Guidelines for the application of gender mainstreaming at local level, in disadvantaged areas through the activities of Area Based Partnerships, have been developed by Area Development Management (ADM - the management structure for the 38 Local Area Partnerships) and are being applied to the local development programme. Following regional and local training sessions a Gender Equality Proofing Manual has been produced by ADM (funded by the DJELR) to facilitate gender impact assessment at local and organisational levels.

The mid-term evaluations at both OP and NDP/CSF level (ERSI, 2003) highlighted considerable problems around the integration of the horizontal principles to the operational programmes. Amongst the main difficulties cited were the following:

- Lack of understanding of the overall goals of the principles and how they could be integrated into programme implementation
- Poor quality and unclear ex-ante analysis of the relevance of the principles to measures in the programme complement documents.
- Absence of indicators or other data to capture progress in terms of the principles.
- Poor quality, formulaic reporting, often amounting to little more than a repetition of programme complement statements.
- A lack of guidance or support to implementing bodies.

Following the mid-term review, the NDP/CSF Evaluation Unit proposed that a certain number of measures should be prioritised for more 'in-depth' treatment of the horizontal principles. The assessment of the relevance of each measure was carried out on the basis of the following five criteria:

- (i) Is the horizontal principle referred to in measure or sub-measure objectives?
- (ii) Are resources directed towards the horizontal principle in question within the measure?
- (iii) Are there distinct variables through which progress can be measured in relation to the principle (e.g., people; groups; place)?

- (iv) Can an anticipated outcome be clearly articulated and directly linked to the principle?
- (v) Is there an official government or EU policy statement (e.g., White Paper or equivalent) linking the principle to the measure in question?

The gender equality horizontal principle was applied to all education and training measures under the Employment and Human Resource (EHRD) Operational Programme, measures under three priorities of the Regional Operational Programmes, as well as the housing priority under the ESIOP. The objective of the exercise was to devise a more effective way of reporting on the impact of the principle within projects delivered under the measure. At a minimum, any horizontal principle selected could be “named” and its relevance recognised in the measure description. Ideally, the horizontal principle should be reflected in measure objectives. Where necessary, the programme complement should also be amended to incorporate the principle into project selection criteria (in cases where a project selection system exists). Finally, “subject to technical feasibility”, an indicator to capture the horizontal principle should be included. The question of setting targets for such indicators should be considered on a case-by-case basis.

In the context of this research project, it is worth noting that the Micro-enterprise Measure, which governs the operation of the County and City Enterprise Boards, was selected for review under the equal opportunities principle. As is discussed in some detail in Chapter 5, the revised programme complements show greatly strengthened gender performance indicators and targets. The Local Development and Social Inclusion Operational Programme, under which PAUL Partnership receives its main funding, was not selected for review under the equal opportunities principle but was selected under the social inclusion/poverty principle.

The stated commitment to gender equality in the NDP is reflected also in other areas of social and economic policy. In the Irish Employment Action Plan with its statement of Irish employment strategy for example this is clearly acknowledged:

The strategy for 2000 also re-affirms the commitment in national policy to the provision of equal opportunities for women and disadvantaged categories in education, training and employment...The achievement of equal opportunities between women and men is a horizontal principle of the national Development Plan. As an aid to the implementation of the commitments on gender equality set out in the NDP, the Government adopted Gender Impact Assessment Guidelines in March 2000 for application across NDP measures. Accordingly the completion of the Gender Impact Assessment Form will be required in relation to actions in the Employment Action Plan which are funded through the NDP. (Irish Employment Action Plan, 2000).

Anti-poverty policy also specifies a commitment to gender equality, as detailed in the National Anti-Poverty Strategy (NAPS). Another important development has been the establishment of a Gender Equality Coordinating Committee within the civil service with the stated aim of ensuring that gender equality in relation to staff and service delivery is built into the Strategic Management Initiative (SMI) process at departmental level.

New institutional arrangements and policy systems for mainstreaming gender equality are at a very early stage of implementation in Ireland and it will take some time to consider their impact. The decision to specify equal opportunities as a core horizontal principle in economic and social policy making is welcome. If this principle is to be applied in practice, specific resources need to be allocated (including dedicated budget lines within departments and agencies) to ensure that the process of gender impact assessment and gender mainstreaming is systematically and comprehensively carried out.

2.6 Gender budgeting: European and International initiatives

European developments

Gender Budgeting is at a very early stage of development within the European Union (EU). Some initial work has been carried out by the European Parliament and the Council of Europe, in particular an extensive literature review summarising and reporting on developments at national level as well as resources and tools being developed to support the Gender Budgeting process (Budlender, 2001; Budlender and Hewitt, 2002). Gender Budgeting has been the subject of a recent report of an expert working group in the Committee on Equality between Women and Men in the Council of Europe's Directorate-General for Human Rights (Bellamy, 2002). This report defines Gender Budgeting and methodologies, policy areas covered, the actors involved and gender budget initiatives in the Council of Europe countries. It lists some tools for gender budgetary analysis (see Chapter 2 below).

In the EU, the strategy on gender mainstreaming has its basis Articles 2 and 3(2) of the Treaty on European Union. In particular gender mainstreaming has had an impact on the European Employment Strategy, the European Strategy for Social Inclusion, in the European Structural Funds and in EU development policy. The Belgian Presidency marked a growing interest in Gender Budgeting. A recent report of the European Parliament (2003) on Gender Budgeting sets out the methodological and conceptual basis for an own-initiative report on Gender Budgeting in the Women's Rights Committee. The report identifies steps that need to be taken in developing Gender Budgeting measures.

The European Commission has established a working group of national experts on *Gender Budgeting* in the Consultative Committee on Equal Opportunities (2003). The working group has identified the need for implementing Gender Budgeting at European level and in the Member States. This initiative took place as a result of a gender mainstreaming seminar October 2001 and a conference on *Gender responsive budgeting: a global vision to strengthen economic and financial governance* held under the Belgian Presidency with the OECD, UNIFEM and the Nordic Council of Ministers. These developments have resulted in a greater understanding of Gender Budgeting in the EU and a link to the Lisbon objectives. As the European Parliament argues:

An economy cannot be competitive, dynamic and healthy in the long term unless the productive, commercial and financial processes are backed up by a stable, cohesive and fair society in which human rights, resources and capacities are properly developed. The strengthening, modernisation and

reorganisation of public intervention (and hence budgetary policies) with a view to social development are in fact an absolutely essential intangible investment - in capacities, empowerment, and new resources and opportunities - for economies wishing to be dynamic and competitive by being based on knowledge (in accordance with the objective set by the European Council in Lisbon) (2002:2).

The growing interest shown in Gender Budgeting by governments is reflected in a High Level Conference organised by the Belgium government when it held the European Union presidency in 2001. The conference brought together ministers of finance, employment, industry, gender, social affairs, transport, development co-operation and agriculture from the OECD, the Nordic Council of Ministers, United Nations Development Fund for Women, the Commonwealth Secretariat, Canada and Italy. The objective of the conference was to mobilise political and financial supports to strengthen the capacity of governments and civil society to carry out gender responsive budgeting and promote a global vision of gender budgeting in all countries by 2015. The Nordic Council of Ministers has also undertaken an initiative to promote inclusion of Gender Budgeting in the international co-operation programmes of its Member States as well to encourage its use internally. The 2003 budget of the Council included some advances in this respect.

The EU Commission is working to introduce gender budgeting as a tool in its efforts to promote gender mainstreaming. In the Community Framework Strategy on Gender Equality for 2001-2005, the commission encourages the development of gender mainstreaming strategies in all policies which have an impact on the place of women in the economy. In addition, the Annual Report on Gender Equality is being revised to include more information on the implementation of the framework strategy, including budgetary information on the allocation of expenditure.

Specific initiatives, research and Gender Budgeting pilots have been established in France, the UK, Belgium, Sweden, Norway, Denmark, Finland, Austria, Italy, Spain and Germany (European Commission, 2003). These have all concerned national Gender Budgeting initiatives and provide useful learning for the development of Gender Budgeting in Ireland.

Gender budgeting: examples from selected countries that have developed gender budgeting initiatives

Gender Budgeting as a tool of national government expenditure programmes goes back to 1984 in Australia and 1994 in South Africa. There have been Gender Budgeting initiatives at local and central government levels in developed countries such as Canada, the UK, France, Sweden, Italy and Switzerland as well as in developing countries such as Sri Lanka, the Philippines, and various African countries. In total there are currently over forty Gender Budgeting initiatives taking place worldwide (Elson, 2002).

The first Gender Budgeting initiative established in Australia in the mid-80s (shortly after the labour party came into power) was a government-led exercise, co-ordinated by the Department of Women's Affairs. Each government department was required to report on the impact of their expenditure on women and men. The outcome of this

analysis was produced as the Australian Women's Budget and was released on budget day as an official budget document. When first launched every level of government – federal, territorial and state – was required to produce a women's budget statement. Over time however, as political will diminished, this auditing exercise was abandoned by all but the Northern Territory.

To date most gender responsive budget initiatives have been largely auditing and monitoring exercises. It is difficult to discover from the literature, the degree to which feedback to government from these exercises has resulted in substantial and comprehensive change in the re-shaping of subsequent budgets. However, it is clear that the ideal of having a budget formulated from a gender sensitive perspective and based on comprehensive gender-disaggregated data is a long way off. The exercise conducted within the UK Treasury involved analysis of selected programmes within three government departments. In response to the UK Women's Budget Group's analysis of the gender disparities in certain New Deal programmes, the UK government adjusted the spread of funding to those programmes. The UK Women's Budget Group's work has focused primarily on tax credits and benefits, poverty, pensions, provision for care, equal pay and productivity.

Where analysis has been carried out on sectors or government departments, it has tended to be concentrated on the expenditure side and limited to health, education, social services and welfare benefits. In the Autonomous Community of the Basque Country six government departments took part in that region's Gender Budgeting exercise, and within these departments just one, and in some cases two programmes, were chosen for analysis. In contrast, the Australian initiative covered analysis of all spending, although that exercise was limited by the low level of participation by civil society. The Gender Budgeting exercise in San Francisco is also comprehensive in its scope in that the City Ordinance, which governs the exercise, mandated that all departments, and all programmes within departments, undertake to incorporate gender equality into their budgets. The literature documents only two initiatives that have looked at the impact of budget cuts – San Francisco and South Africa.

Gender Budgeting projects have been undertaken at a variety of levels of government i.e. national, regional and local. The type of political structures within different jurisdictions has had a bearing on the level of focus, so too has the degree of decentralisation and the geographical area covered by the budget. For example in Australia the relationship between the roles of the Federal and Provincial governments has had a bearing on how to analyse their respective budgets for their impact within a particular policy domain and the subsequent distribution of resources.

In Italy, initial analysis on the effects of regional government programmes and spending on labour market outcomes and on the use of different transportation options showed very unequal outcomes across 4 regions. These issues were chosen because of the different responsibilities of regional, provincial and local government responsible for different aspects of these issues in Italy. The City of San Francisco initiated their Gender Budgeting exercise in 1998 when it adopted the CEDAW. This is the only city-level initiative on Gender Budgeting.

Who participates in these initiatives varies widely across countries; some are initiated by governments, others by groups within civil society. The role of bilateral and

multilateral agencies is considerable depending on their role within systems of governance. Research by Budlender (2002) points to greater effectiveness when the government, parliamentarians and civil society groups are all involved together. In South Africa there are two on-going Gender Budgeting projects; one is promoted by government and the other by a coalition of NGOs and parliamentarians. This kind of arrangement can be seen to allow for the 'outside' initiative to hold the 'inside' initiative accountable.

A variation on this arrangement is that which pertains in the United Kingdom, where the Treasury Department now regularly consults the Women's Budget Group (WBG), which has worked independently since the 1980's to lobby the government on a range of policy issues with gender equality implications. The political will and commitment of the then new Labour government is one face of this ongoing working relationship, while the energy and perseverance of the WBG is the equally important other. The WBG considers it vital to maintain its independence from the state; it also recognises that their relationship with the Treasury allows for a mutually beneficial exchange of analysis and expertise. A similar arrangement exists in Scotland, where devolution of power provided a window of opportunity for the Scottish Women's Budget Group (SWBG) (then known as the Engender Women's Budget Group). The newly elected Scottish Assembly with its strong focus on equality legislation, looked to the SWBG to assist them in understanding the mechanisms whereby it can introduce equality proofing to its budget.

One of the most important examples of involvement by International Organisations and donor agencies is the Gender Budget Initiative of the Commonwealth Secretariat. Initially, this involved a partnership with ministries of finance and ministries of women's affairs in five countries, initially. Other examples include UNIFEM's sponsorship of a series of workshops and provision of technical support, and similar work by the United Nations Development Programme (UNDP). In September 2003, Oxfam UK in partnership with the UK Department of International Development, The World Bank, the International Monetary Fund, and the United Nations Development Fund launched a three-year programme in Yemen to build the capacity of government ministers and officials to apply gender analysis in the preparation of their budgets. This programme also involves the partnership of local and regional NGOs and community based organisations.

Gender budgeting can be viewed as one dimension of a broader practice known as 'participatory budgeting.' Pioneered in Brazil in the 1990s, participatory budgeting allows for a greater participation on the part of civil society (where such participation was previously non-existent or very limited) in budgetary decisions that have a direct impact on their lives. Participatory budgeting involves a process of dialogue and negotiation, in particular with the poor, women and other social groups whose interests may be ignored in traditional approaches to the development of macroeconomic policy. This aspect of giving a voice to the citizens is part of the broader project of civil participation in countries where democracy is emerging or deepening. Gender budgeting, with its implicit commitment to the participation of women, can be seen as a way of increasing the role of women in decision making structures and of building the capacity of women to engage with government.

2.7 Reflections on Gender Budgeting experiences to date

Up until 2000 the practice of gender budgeting has mainly been promoted in developing countries and emerging democracies, or where ‘political’ shifts have taken place, e.g. devolution in Scotland and in Wales, or the ending of apartheid in South Africa. More recently, industrialised countries, including EU member states, have engaged with gender budgeting as an integral part of gender mainstreaming.

Despite commitments to gender mainstreaming made following the Beijing World Women’s Conference in 1995, most countries are a long way from attaining gender equality and from fully implementing and realising the transformative implications of gender mainstreaming. While intended to apply to every aspect of policy making in every government department, the introduction of gender analysis can be limited to a once-off exercise. Not all government departments consider their work relevant to gender analysis. While departments of education, social affairs, health and other so-called ‘soft’ areas of government will engage with some level of gender analysis, others such as industry, commerce, transport etc., will not. Finance departments are the most resistant to gender analysis (Sen, 1999). However, if the full transformative potential of gender mainstreaming is to be realised, then it must apply equally in the department of finance as in the department of social affairs.

Using an efficiency argument also means that if policy making is gender mainstreamed, then policy will be more efficient in that it will meet the gendered needs of people. Improved targeting through gender analysis of budgets can avoid ‘false economies’ (Elson, 2000). There is some debate, among gender budgeting advocates, about the wisdom of promoting the efficiency argument. Goetz, for example argues that the "productivist paradigm does not challenge the ideologies and practices of bureaucracies" (Goetz, 1994). Himmelweit, on the other hand suggests that in practice, the efficiency argument is a more radical approach, because it requires policy makers to challenge the boundaries between economic and social policy making by tracing the effects of economic policy outside, the traditional economic domain (Himmelweit, 2002).

National Budgets are a core instrument of policy through which governments define and/or reflect priorities. The priority given to a policy can only really be determined when a budgetary allocation has been attached. Budgets, then, allow us to measure the gap between policy-making and resource allocation. In some instances this gap can be read as a lack of commitment on the part government, while in others the gap reflects the reality of competing priorities for scarce resources. Applied budget analysis – whether it is anti-poverty, environment-sensitive or gender responsive – offers a new mechanism for ensuring government accountability to international and national commitments as well as to a more balanced distribution of public resources.

In summary, the rationale put forward by those who advocate for gender budgeting includes:

- A means to implement the strategy of Gender Mainstreaming
- To enhance civil participation in mechanisms of governance
- To facilitate the implementation of the human rights agenda
- To allow for greater accountability and transparency, and

- To achieve more efficient polices and more efficient budgets.

Chapter 3: Gender Budgeting: Tools and Methods

3.1 Context

There have been a variety of tools and methods established to highlight the different impacts that budgets have on women and men, using both qualitative and quantitative data and benchmarking. In particular, there have been some important frameworks that have helped to shape approaches to Gender Budgeting particularly by Rhonda Sharpe and Diane Elson. This chapter explores these frameworks as a basis for the development of a set of tools that are applicable and relevant to the case studies that were undertaken as part of the gender budgeting research. These tools developed are discussed in Chapter 3.

The approach in this research has been to develop a methodology for integrating gender analyses and impact analyses at all stages of the budgetary process, including project planning, definition, implementation, monitoring and evaluation. It also takes into account the relevant policies that impact on gender. The objective is to establish ways in which expenditure and resources can be used in different ways in order to have a positive impact on achieving greater gender equality.

Gender budgeting essentially means integrating a gender perspective into budgets. This goes beyond budget setting to:

- Assessing how expenditure and resources impact on women and men
- Evaluating the impact of budgetary policies and resources in terms of money, services and time, including unpaid work in social, family and care responsibilities,
- Analysing gender impact in all policies, including education, welfare and social services, health assistance, actions and measures for employment, transport, housing, etc.,
- A bottom-up budgetary process, promoting the involvement and participation of individuals and organisations.

It requires us to ask the following questions:

- Who will benefit from the expenditure and in what ways?
- How are revenue and expenditure broken down between women and men?
- What is the impact of budgetary policies?
- How does budgetary policy impact on specific groups and sectors?
- Are resources distributed in fair and transparent ways?
- Is gender considered in the different stages of budgetary planning, definition, implementation and review?
- Are there specific measures / positive action to address inequalities?

There are different elements of public budgets that can be made transparent. These include expenditure that is not defined in gender terms (representing the bulk of expenditure programmes), expenditure that is identified for women and men and expenditure identified for specific equal opportunities measures. There are also important issues concerning time use, social reproduction and unpaid work, which need to be taken into consideration in an analysis of the impact of public expenditure.

The early approach adopted by the Australian government in the 1980s in the preparation of their Women's Budget Statement acted as a kind of template for many subsequent Gender Budgeting exercises. The methodology they employed broke down government expenditure into three main areas:

- Funding for women's programmes
- Funding for the promotion of equal opportunities for government employees, and
- Mainstream funding

Reporting on the analysis of these three areas then became the format of the Women's Budget Statement, which was the primary output from the exercise. This framework resulted in a quantitative assessment of the proportion of government expenditures which were targeted at women, relative to non-targeted, indirect or general spending. An analysis of one of the early Australian State budgets shows that the category 'mainstream' or 'indirect expenditure' averaged 99 per cent of the total budget. The other two categories of spending, i.e. specifically targeted expenditures on women and girls and equal opportunities expenditure within the public service, accounted for less than 1 per cent. While this initial analysis was correlated with the analysis of the multitude of programmes and services covered under mainstream funding, from which women also benefit, it was illustrative of the relatively low level of funding given to redressing gender inequality through an equal opportunities approach.

3.2 Methods and Frameworks

As gender budgeting has become more widely applied a number of useful approaches and tools have been developed, for example, through the Gender Responsive Budget Initiatives and work undertaken by the UK Commonwealth Secretariat.

Gender Responsive Budget Initiatives (GRBI)

The Gender Responsive Budget Initiatives (GRBI) is a collaboration between the United Nations Development Fund for Women (UNIFEM), The Commonwealth Secretariat and Canada's International Development Research Centre (IDRC). Its task is to support government and civil society in analysing national and/or local budgets from a gender perspective and applying this analysis to the formulation of gender responsive budgets.

The programme has four objectives:

- To strengthen the capacity of governments to incorporate a gender analysis in planning and evaluating the impact of revenue raising and expenditure allocation at all levels in order to fulfil their commitments to promote women's rights and gender equality;
- To support strategies for women's participation in economic decision-making through their engagement in budgetary processes;

- To enable women to hold governments accountable for their commitments to women's rights, including the Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW) and the Beijing Platform for Action;
- To advocate for and support the incorporation of gender into economic governance and leadership in order to increase women's participation in decision-making processes that shape their lives and to respond to the challenges of a global world.

Some of the GRBI's activities include the formation of a network, further development of concepts, tools and training materials, and global training of trainers. They have developed a wide range of research and training materials and a lot of learning from individual countries.

Commonwealth Secretariat

The Commonwealth Secretariat has done a lot of work on gender budgeting with developing countries. They have several very useful publications, tools and resources. In particular "Gender Budgets Make More Cents" are two volumes covering good practice and conceptual framework.

They list the following as tools for Gender Budgeting (developed by Diane Elson):

1. *Gender-Aware Policy Appraisal*. This is an analytical approach that involves examining the policies of different ministries and programmes by paying attention to the implicit and explicit gender issues involved. It questions the assumption that policies are 'gender neutral' in their effects and asks instead: "In what ways are the policies and their associated resource allocations likely to reduce or increase gender inequalities?"
2. *Gender-Disaggregated Beneficiary Assessment of Public Service Delivery and Budget Priorities*. This is developed on the basis of opinion polls and attitude surveys asking actual or potential beneficiaries the extent to which government policies and programmes reflect their priorities and meet their needs.
3. *Gender-Disaggregated Public Expenditure Incidence Analysis*. This is based on statistical analysis, usually with data from household surveys, to examine the nature of expenditure from publicly provided services in order to determine the distribution of expenditure between men, women, girls and boys. This analysis can be done for any sector or programme.
4. *Gender-Disaggregated Public Revenue Incidence Analysis*. This examines both direct and indirect forms of taxation in order to calculate how much taxation is paid by different categories of individuals or households. User charges on government services will also be considered.
5. *Gender-Disaggregated Analysis of the Budget on Time Use*. This tool identifies the relationship between the national budget and the way time is used in households. This ensures that the time spent on unpaid work is accounted for in policy analysis.

6. *Gender-Aware Medium-Term Economic Policy Framework*. This is an approach to incorporate gender issues into macroeconomic models. This requires measuring the different gender impacts of states' and peoples' economic actions; introducing new measures to assess economic activity with a gender perspective; incorporating unpaid work; and changing underlying assumptions about the social and institutional set-up for economic planning.
7. *Gender-Aware Budget Statement*. This can be used to disaggregate projected expenditure into gender-relevant categories. This involves stating the expected gender implications of the total national budget (public expenditure and taxation) and also the gender implications of expenditure by sectoral ministries. This process can involve any of the above tools. It normally requires a high degree of co-ordination throughout the public sector as ministries and/or departments undertake an assessment of the gender impact of their line budgets.

In addition to these tools there is also the likelihood that the European Commission will be carrying out an assessment of tools for gender budgeting, in a similar way that has been developed for gender mainstreaming. This has been recommended by the European Parliament's Advisory Committee on Equal Opportunities between Women and Men (2003).

In addition, to the above tools, Budlender et al (2002) outline the steps on the process of what they name as 'Portfolio Work'. Describing this as an initial strategy, this is effectively applying the analysis to a selection of ministries, departments and sectors as a way of working up the competences to apply the analysis to the entire budget.

Carried out using a team approach the stages in portfolio work are:

- Study of the material on gender issues for the country
- Identification from the local material of three problems/concerns related to gender issues and present supporting data
- Discussion of the underlying causes and effects of the problems
- Identification of any programmes that address/relate to these problems
- Determination of the allocations to these programmes, and
- Discussion of the difficulties in answering these questions.

Portfolio work is further developed by looking at the three categories of public expenditure identified in the Australian model, i.e. targeted programmes for women, equal opportunity expenditure on public sector employees, and general or mainstream funding and drafting statements which covers the findings of the analytical steps as outlined above. From this an action plan is drawn up which will enable follow-through on the analysis, including mechanisms for evaluation.

The importance of data is emphasised in all of the approaches reviewed. In specifying the types of data needed for Gender Budgeting, Budlender et al (2002) cite three broad categories:

- Inputs: measure what is put into the process, which includes financial resources, staff allocations, premises, training, etc.

- Outputs: measure direct products of a programme, e.g., the number of beneficiaries.
- Outcomes: measure the results of the policy or programme, e.g., increased health, educational levels, availability of time.

These three types of data are at the centre of what is referred to as Performance Oriented Budgeting. This type of approach, which involves the incorporation of performance information into the budget process, is becoming more popular worldwide. A survey of member countries by the OECD in 1999 and 2000 revealed that 75% of respondents routinely include performance information in their budget documentation (OECD 2002:2). According to Sharp, this type of budgeting merits serious investigation for its capacity to further the goals of gender responsive budgets, although she argues that it should include an equity as an indicator of performance (Sharp, 2003). Performance orientated budgeting offers a potentially interesting framework for gender budgeting because of the way in which gender can become more visible through a focus on outcomes, outputs and performance reporting. By building on the greater transparency of this method of budgeting can also help to also build in more gender responsiveness and disaggregated data. Similarly, by integrating gender into outcome and output measures can also have significant gains for gender equality (Sharp, 2003).

3.3 Lessons for Gender Budgeting in Ireland

Most gender budget initiatives, tools and methodologies are focussed on government departments and follow a gender mainstreaming approach. They are often limited to conceptual issues, although they do point to some useful methodologies and practical strategies to get Gender Budgeting taken seriously at a political level. In particular, the following issues stand out for the development of Gender Budgeting notably the need to develop:

- Disaggregated data and indicators
- Capacity building and resources in order to develop expertise and awareness
- Methods for gender based assessments for incorporating a gender perspective in the whole budgetary process
- Methods for reallocating revenue and expenditure and restructuring the budget
- Developing gender aware budget statements

The literature shows that there are a variety of principles of budgetary policy that can help to make budgets open to gender scrutiny and outcome. These include participatory budgetary setting, performance orientated and outcome and results driven budgetary processes, and data disaggregation. There should be both qualitative and quantitative gender-based assessments of the budget.

Collection, collation and analysis of all relevant data are vital; data should be disaggregated by sex and other demographic and socio-economic characteristics where possible. Research, either as preliminary to and integral to specific gender budget work is generally a key part of most Gender Budgeting exercises. As Budlender points out the research could be more accurately described as finding out how systems work, in particular about policy decision making processes and budget formation. Research into how the budget formulation process works within the

structures of the Scottish Executive was seen as a vital preliminary step towards introducing gender proofing of the budget, in terms of "identifying the *access* points in the budgetary process" (McKay, 2002).

Training is another important element in most gender budgeting initiatives. For officials the training ranges from general gender awareness raising to how to incorporate a gender lens to their normal way of working. Mostly, the task is to convince officials of the efficacy of a gender approach. For civil society groups, training can encompass learning some of the technical language and processes involved in budget making, how to engage with officials, as well as how to translate budget documents so as to analyse and respond appropriately.

As a participatory process, the involvement of women in the decision-making process of a gender budgeting exercise is crucial. Such involvement should go beyond beneficiary assessments, that is were service beneficiaries are consulted about the efficacy of the services. Advisory and/or steering groups, whose role it is to oversee the GRB exercise, should be gender-balanced. In this context, it is worth noting that an EU Transnational exchange project on Mainstreaming Social Inclusion – of which the Combat Poverty Agency and the Office for Social Inclusion are the Irish partners - has just published its report on phase 1 of its research and points to the need to investigate the potential of participatory budgeting as a way of involving people who experience poverty in setting priorities at different level of governance.

Time Use Surveys allows for the examination of the gender division of paid and unpaid work among household members. Generally, the greater burden falls to women. A key step in integrating time use into macroeconomic policy is for governments to re-position the contribution of households within their economic models. Neo-classical models of the economy are based on the assumption that women's labour is for free. Time use studies from around the world show that the necessary inputs of time and effort needed to ensure the continuing supply of labour are provided by women in addition to paid work (Elson, 1995). The National Statistics Office is into its second year of collecting Time Use information from households in the UK. In Ireland the CSO conducted a limited, experimental Pilot Time Use Survey following a commitment under the Partnership 2000 National Agreement. There has been no decision to establish this survey on a comprehensive regular basis.

As has been stated earlier in this Report, gender budgeting exercises have been largely auditing and monitoring exercises. Compounding this limitation is the fact that there is often little follow-through. Where further work is undertaken, it is largely because of the efforts and energy of civil society groups. In examining the constraints and challenges to advancing the uptake of gender budgeting, it is evident that they are similar to those encountered in the implementation of gender mainstreaming. Lack of, or poor data remains an obstacle in all gender analytic exercises. Gender Budgeting exercises have in many instances galvanized the relevant authorities to put in place better data gathering mechanisms.

Another familiar challenge is the lack of skills among officials for undertaking gender analysis. In the case of officials in finance or budget departments this is exacerbated by a resistance to the involvement in the budget-making process of anyone outside of

the normal players. Indeed, this resistance is further manifest in the reluctance of the part of officials to share information, both about their processes as well as the data used to formulate budgets (Esim, 1999). The challenge represents a profound change in the way policy is usually formulated and executed and it shares this goal with the main goal of gender mainstreaming (Villagomez, 2004). There is of course the fundamental issue of governments' unwillingness to take on board in a meaningful way the notion that taking gender into account is a legitimate economic strategy. Sylvia Walby's recent report to the UK Department of Trade and Industry argues the 'business case' for taking account of gender and this argument is gaining some ground.

Gender budgeting is both a highly political as well as a highly technical exercise. While civil society advocates are well experienced at putting the political argument and demonstrating the gendered nature of macroeconomic outcomes, they are not familiar with the technical processes involved in drafting budgets. Lack of knowledge, which is often shared by parliamentarians, of how budgets are developed is just one aspect of this and is compounded by a sense of being overwhelmed by the complexity and out-of-my-reach nature of budget-making. On one hand the task is to demystify the budgetary processes, while on the other hand there is a real need for a sharing of information on the part of finance officials as well as on-hands training in the formulation of budgets. The onus on civil society groups to produce serious and rigorous analysis to demonstrate how any given policy is creating or sustaining inequality and to present a convincing case demands considerable commitment. Often such groups are poorly, if at all, resourced.

In terms of requisite players for the successful promotion and sustaining of Gender Budgeting work, Budlender (2002) refers to the 'triangle of players' as being the key stakeholders. That is:

- Reform-minded elected officials at the national and local levels;
- Functioning government institutions staffed with responsive and technically qualified individuals;
- Active, well-informed and resourced coalitions of NGOs and community organisations capable of articulating demands based on felt material needs and basic human rights.

Chapter 4: Tools for progressing Gender Budgeting in Ireland

4.1 Introduction

A key part of the work of this study has been the development of a template, including a funding map, for the purpose of carrying out a gender budgeting audit with the pilot organisations. By developing and reviewing this template, our aim has been to develop a useful mechanism for gender budgeting that can be applied to other organisations and used in future studies. In order to develop the template, we examined closely the tools and mechanisms, which have been developed and applied elsewhere.

The main aim behind the development of a template, which can be used for gender budgeting in an organisation, is to provide a mechanism that can be used to examine from a gender perspective the way in which resources are allocated within and by the organisation. This involves a gender analysis of both the:

- Allocation of resources across the different programmes and activities of the organisation, such as staff, premises, training etc., and
- Participants and beneficiaries of the programmes and activities of the organisation.

A key issue in both the development and the application of a template has been data availability. In the course of this study it became evident that gender disaggregated data is often not available or its availability is highly limited and uneven. In this context a central part of our work has been to identify both the kinds of data and the systems necessary to collect it in the selected organisations.

4.2 Template to Promote Gender Sensitive Budgeting

In developing a detailed template for gender budgeting our aim was to specify the various different aspects of the organisation and its allocation of resources, which need to be interrogated from a gender perspective. This detailed template is included in Appendix 2 of this Report.

The template which has been developed is structured under the four main headings outlined below:

a) Organisational Context

Under this heading the structure and function of the organisation is examined as well as the policy context within which it operates. The key policies are detailed, including gender equality policies. Decision-making systems and processes are also examined, including the position and role of women and women's organisations within them.

- structure and function of the organisation
- policy context (EU/national/local)
- core policies
- gender equality policies

- decision-making structures and systems
- role and position of women in decision making
- consultation with, and participation of, community and women's organisations

b) Staffing

Under this heading the staffing structure and the position of women at each level within the organisation is examined. Staffing policies in relation to equality, staff development and working arrangements are also analysed from a gender perspective.

- staffing structures
- position and role of women within the organisation
- staff policies, particularly in relation to recruitment, career development, promotion and flexible working hours
- staff budget by gender, including salary and wage costs as well as budget for training and staff development

c) Budget

This part of the template focuses on the main elements of the organisation's budget, including both its sources of income and its patterns of expenditure. Gender elements of the budget are examined as well as the capacity of the organisation to make budget's gender sensitive.

- EU, national and local sources of funding
- fixed, recurring and/or multi-annual funding
- revenue and capital funding
- details of tied funding as well as flexible funding
- expenditure breakdown by internal and external activities
- expenditure breakdown by programmes and service provision
- specific gender equality budget allocations
- financial management systems and procedures

The Funding Map

The Funding Map, which can be found in Appendix 5, was developed as a way to gain an initial gender-sensitive analysis of the budget. This is a key tool to help make the process of gender budgeting transparent. A primary consideration in its design is to introduce a new way for those involved in budgetary decisions (managers, financial administrators, board members etc.) to look at the budget. Generally the formats in which budgets and financial reports are presented relate to the requirements of funders and auditors. Financial administrators and managers are necessarily accustomed to viewing the budget largely as an exercise in balancing the books and adhering to the requirements of their funders. There is in effect a separation between the administration of the budget and the programme planning and delivery side of the organisation. The Funding Map allows for an examination of funding which “follows the funding” while at the same time details policy and other decision-making issues related to the funding. This will encourage a proactive link between financial administration and programme delivery and has the potential to benefit both aspects of organisational management.

The idea is to use a separate Map for each line of funding. Identifying the Source and Type of funding in column 2 will be a reminder of the level of security of continued funding there is. So, for example core funding is considered secure year on year, whereas multiannual funding means that it is subject to annual decisions. The remaining columns relate to how the money is distributed internally between programmes, salaries, overheads etc. There is space within the Map to list any portion of the particular stream of funding that goes to the promotion of equality/gender equality.

Below the columns, there is space to detail the objectives and constraints attached to the funding. Importantly the template requires that some thought be given to the level of flexibility there is in the use of funds; generally the flexibility is regarded as the latitude between adhering to objectives and the constraints and at the same time accommodating the organisation's local programme of work. It is useful at this stage to identify who within the organisation is mandated to exercise that flexibility. Finally, there is space to outline any performance indicators that are attached to the funding. These may be specified by the funder or they may be specified internally by the financial administrator, the Board or the manager. It is important to distinguish between performance indicators related to spend and other performance indicators which may be attached at programme or project level.

While there is little reference to gender per se in the Funding Map, this level of analysis is important in determining how to proceed with a more focussed gender-sensitive analysis of the budget. In providing a different perspective on the budget, other than one of financial management, it helps to encourage the view that the budget is pliable.

One of the main objectives of a gender budget exercise is to make the link between policy and resource allocation. Very often what is demonstrated is the gap between policy and budget, that is where a policy is clearly articulated there is not always the corresponding resource allocation to implement the policy. The Funding Map helps to make that link between policy and funding.

The logical progression from the Funding Map to the next stage of analysis is to look in more detail at the projects funding by listing the beneficiaries, disaggregated by gender. At this stage of analysis other gender budget tools can be used, such as gender disaggregated beneficiary analysis and gender disaggregated incidence analysis.

d) Gender Policies and Practices

Under this section of the template, policies towards gender equality and equality generally are analysed. In addition, organisational commitment towards, and provision for gender equality is examined:

- Attitude and commitment of senior staff and board of management
- Gender equality policies and procedures
- Gender equality initiatives, programmes, codes of practice etc

- Dissemination and awareness of gender equality
- Mainstreaming of gender equality across policies and practices
- Responsibility for gender equality
- Resource allocations towards women and gender equality

4.3 Implementing the Template

In order to complete the template for each specific organisation it is critical that gender disaggregated data are available under each of the headings. Where data are not currently available it is essential that a strategy be put in place for the collection of data which would enable a comprehensive gender budgeting process to take place.

Data needs to be compiled and analysed in order to achieve a clear picture of the way in which resources are allocated in and by the organisation on a gender basis. This means that the activities of each organisation need to be analysed in order that the following steps of analyses can be carried out :

Step 1: Gender analysis of organisation's role, structure and policies.

Step 2: Gender specific analysis of beneficiaries of organisational activities

Step 3: Gender specific analysis of participants in organisational activities

Step 4: Gender specific analysis of the allocation of resources within the organisation

Step 5: Identification of gaps in gender disaggregated data and systems and practices for its collection

Step 6: Policies and practices to achieve greater gender equality in resource allocation within and by organisation

Step 7: Processes for monitoring and review of resource allocation from a gender perspective

The implementation of the template through the carrying out of the seven steps should enable organisations to produce a **Gender Budget Statement** as part of its annual budgetary process. This would allow for a broad-based process of consultation and participation in the gender assessment of the organisations policies and practices.

In implementing the template and moving towards a comprehensive system of gender budgeting, a number of specific questions need to be addressed at programme and project level in each organisation :

- What are the objectives of the programme/project?
- Are there gender specific programme/project objectives?
- What are its sources of funding?
- Are there any conditions attached to its funding?
- Are there constraints attached to the funding?
- What is the extent of the flexibility that can be exercised and who in the organisation can exercise that flexibility?

- What are the resources allocated to the programme/project?
- Who are the beneficiaries/participants of programme/project?
- What is the composition of the wider target group from which the beneficiaries are derived?
- Is there a discrepancy between the target group and the beneficiary group and is there a dimension to this?
- How are and who makes decisions made in relation to project/programme?
- What are the gaps in gender disaggregated data?
- How can greater gender equality be achieved in resource allocation in relation to the project/programme?

4.4 Issues arising in applying Template and Funding Map

The gender audit template is comprehensive in scope and may, therefore, appear daunting. The challenge to go through the processes as outlined will be heightened when faced with the lack of adequate data. The ultimate goal is obviously for an organisation to become gender sensitive in every aspect of its structure and operation. It is worth remembering, however, that there are incremental stages toward that goal. Two of the most important stages of learning is i) enhanced awareness of the gender implications of the work of the organisation, and ii) increased capacity at organisational level to undertake gender analysis.

In taking on to work through the template, we would make the following recommendations, based on our application of the template in this research project.

- It is best if the gender audit be undertaken as a participatory exercise. This will mean engaging staff at all levels of the organisation and facilitating an evaluative gender proofing process.
- Break down the work into manageable pieces. To uncover the gender implications project by project will help to build capacity in gender analysis.
- Resources should be committed for the work associated with the gender audit.
- Expertise in gender analysis is important for the success of the gender audit exercise. This can take the form of staff training or consultancy.
- While lack of adequate gender disaggregated data is a global problem, other forms of information can assist the process. Sometimes lack of data is used as an excuse. Reliable and useful gender analysis can be carried, even in the absence of good data.

In working with the Funding Map it useful to bear the following in mind:

- It is best to involve staff from all departments in completing the funding map. In this way the breadth of knowledge and experience brought to bear on the exercise will result in in-depth and productive analysis.

- Consideration should be given to adapting the Map as required, allowing for different organisational contexts and structures. A primary objective of the Map is to open up the thinking around budgets and that change of thinking can be reflected in the development of the Map.
- As analysis is developed and the linkages between budgetary constraints and programme delivery are revealed, it will be important to communicate these to the funders and to begin a process of exploring areas of flexibility.
- The Funding Map has the potential of illustrating the link between the range of policies that govern the operation of the organisation; government policies as well as internal organisational policies. It will be important, therefore, to use this opportunity to lay all the policies alongside each other and analyse any potential incompatibility.

4.5 Conclusion

In developing the template we have considered it to be of particular importance that the *implementation stage* incorporate three *key* aspects :

- Gender audit of organisation and its activities, including identifying and addressing data issues,
- Identification of priority areas for redistribution/reallocation of resources based on principle of gender equality, and
- Establishment of monitoring and review process, based on participative structures and processes.

In order to ensure that gender budgeting operates as more than a data collection or paper process, it is essential that the gender audit be linked directly to a process of *reallocation of resources* aimed at achieving greater gender equality. In practice, organisations need to both *identify* the gender gaps and also to *prioritise* key areas of expenditure and resource allocation where gender equality can be addressed in both the short and middle term. Using definite targets and timescales and by establishing an effective monitoring and review process, progress towards enhanced gender equality can then be assessed.

While it is evident that the establishment of the necessary data systems will involve changes in organisation systems, and in some instances additional resources and training, such improved data systems will feed into other aspects of the assessment and evaluation processes with which organisations are increasingly engaged. Where additional resources are required, it will generally be confined to the set-up stage, and can be offset against the benefits of an enhanced gender equality strategy.

SECTION II: PILOT PROJECTS

Chapter 5: Introduction to the pilot projects

5.1 Pilot projects

The Gender Budget Pilot Project identified a number of local and regional pilot projects to test and disseminate learning about gender budgeting techniques and practices. The pilots also tested the gender budgeting tools developed for the project. The pilot projects were selected through a process of consultation by the Gender Equality Unit of the DJELR.

The pilot projects were selected to reflect the different kinds of public sector or publicly funded organisations that were providing services to the public. The following pilot organisations, that had expressed a willingness to participate, were selected at the start of the project:

- PAUL Partnership, Limerick
- Roscommon County Development Board (with pilots of the County Enterprise Board and the VEC)

The pilots were geared to testing the concept and practice of applying a gender perspective to budgetary processes. Given that this project represents the first time that a gender budgeting initiative has taken place in Ireland, it was seen to be important to build on the gender equality work carried out in participating organisations. That the organisations had expressed an interest in gender budgeting is indicative of their commitment to gender equality. Establishing achievable goals was also considered to be important, not only for the organisations, but also for any further gender budget work, both within these organisations and any other organisations. It was also important that engagement with the project would help increase the organisations' knowledge and expertise in gender equality, expand their repertoire of gender analytic tools and strengthen their commitment. With this in mind, the project helped to maximise 'softer' outcomes as well as the more concrete output of a replicable template and methodology for gender budgeting.

The following process was put in place for the pilots:

- Production of a gender budget template as a framework for a gender budget audit
- Consultation with the gender budgeting working group established in each organisation to support the development of the project
- Identification of current budgetary processes, accounting and information gathering in the participating pilots sites
- Identification of data gaps and areas where data is disaggregated by gender
- Analysis of the budgets from a gender perspective
- Compilation of the outcomes of the audit and the processes involved
- Evaluation of the outcomes and processes
- Identification of areas for development
- Running of gender budgeting seminars in each organisation in order to progress organisational learning (to be carried out in the Autumn of 2004)
- Production of a final gender budgeting template for use in other gender budget initiatives in Ireland

The methods used were analysis of budgetary information, organisational plans and strategies, interviews with managers of programmes and consultations through the gender budget advisory groups.

The following two chapters (Chapters 6 and 7) present the findings of the pilot projects.

Chapter 6: PAUL Partnership Gender Budget Pilot Project

6.1 Introduction

The PAUL Partnership is a Local Area Partnership based in Limerick City with a focus on unemployment and disadvantaged communities. In recent years the Partnership has been assessing its work in the area of equality and diversity and has developed a number of mechanisms for integrating issues of race, disability, age and gender into its programmes and management. There are commitments to gender mainstreaming and equality proofing, although mechanisms to realise these in practice have not yet been fully implemented.

The PAUL Partnership is a gender aware organisation and has developed organisational learning and knowledge about gender equality, particularly in disadvantaged communities. Specific groups of women that are targeted in its activities include lone parents and low-income women. As it moves towards becoming an equality competent organisation the PAUL Partnership is aware of the need for more structured processes to ensure and guarantee equality outcomes, including the need for equality policies and procedures covering both the internal staffing of the organisation and the delivery of services.

Equality is also a strategic objective of the Limerick City Development Plan and the gender budgeting exercise took place as the Plan was beginning to be implemented. As the lead agency for implementing equality and social inclusion under the Plan, the PAUL Partnership is in an important strategic position to progress equality in Limerick City. The Limerick City Development Board has equality proofed their Plan, based on guidelines drawn up by the Equality Authority. These guidelines were important to giving the City Development Board the tools and capacity to address equality challenges in their ten-year plan and to ensure that the equality agenda runs through all strategy development and planning. This provides an important backdrop to the gender budgeting pilot in Limerick.

6.2 Organisational structure

The PAUL Partnership organises its work through the following programmes:

- Local Development and Social Inclusion Programme
- Community Outreach Team
- Money Advice and Budgeting Service
- Millennium Partnership Fund for Disadvantage
- Community Application of Information Technology
- SONAS Development Partnership
- Limerick Employment Pact
- Limerick Local Employment Service

These are organised through the following programme teams:

- Employment Team
- Enterprise / Social Economy Team
- Finance / Personnel Team
- Social Team

6.3 The representation of women: staffing and decision-making

Staffing

The staffing of the PAUL Partnership is made up of 47 staff, 33 female and 14 male. The Head of the PAUL Partnership is female and one of the heads of the four teams is female. However, women are clustered into the non-managerial positions and overall are the lower earners in the PAUL Partnership. As noted above the average female salary annual salary is €19,032 and the average male salary is €25,669. The inclusion of Community Enterprise staff and job sharing staff in this figure does have the effect of widening the gender wage gap between staff.

However, taking this into account, this discrepancy in salary levels equates with national data on the gender wage gap and relates to a broad range of factors including occupational segregation, discrimination and lower levels of education and skill levels held by women (ICTU, 2004, Pillinger, 2004, Barry, 2003). Rectifying the gender wage gap requires a number of tools to assess the value of women's work through job evaluation and gender pay auditing, as well as ensuring that the gender pay gap is systematically addressed through transparent pay structures and the mainstreaming of equal pay in salary negotiations and salary setting.

The gender breakdown of staffing in the PAUL Partnership Programmes is³:

- Local Development and Social Inclusion Programme (LDSIP): 2 men and 8 women
- Community Outreach Team: 4 men and 7 women
- MABS (2 women)
- Millennium Partnership Fund for Disadvantage (1 man)
- Community Application of Information Technology (1 man)
- SONAS Development Partnership (1 man)
- Limerick Employment Pact 1 man and 1 women
- Limerick Local Employment Service 6 men and 25 women

The PAUL Partnership is organised around team-based structures in the following areas:

- Employment Team (Coordinator for Local Employment Service Team, includes the LES Team, the Employment Pact Coordinator, and Research and Evaluation Officer)
- Enterprise / Social Economy Team (Coordinator of Economic Programmes, includes Enterprise Assistant, Enterprise Support Staff)
- Finance / Personnel Team (Financial Administrator, Information Officer, Financial Assistant, Receptionist)
- Social Team (Coordinator for Social Programmes, Education and Training Coordinator, Community Link Officer, Community Outreach Team Supervisor, and team members including MABS Outreach Worker, Community Outreach Team, SONAS Outreach Worker, Millennium Fund Administrator).

³ These figures include staff employed in the local communities and also includes job share positions.

The current breakdown of staff in different positions that are employed directly by the PAUL Partnership is as follows:

- Senior Management Team: 5 people, 2 female, 3 male
- Support Staff (including the LDSIP, LES, MABS, and Childcare Committee: 20 people: 13 female, 7 male)
- Administration: 8 female
- Cleaning: 2 female

Under the Community Enterprise Scheme the following breakdown of staff is:

- Support and Administration: 11 Staff, 8 female, 3 male
- Support Supervisor: 1 male

PAUL Partnership Board

There is generally good representation of women on the PAUL Partnership Board and Sub-Groups. However, in some areas, for example, the Economic Sub Group, women are poorly represented. The high representation of women on some Sub-Groups is representative of the focus of the PAUL Partnership's activities and target groups.

The Board of the PAUL Partnership is made up of 34 members. Owing to changes in membership of the Board, brought about by retirement during the last year, there were at any one time 24 men, 13 women. The annual report lists the Board members as follows:

- The Chair and two Vice-Chairs of the Board are male.
- Community Development, Action Centre and Environment Sub Group: 13 men and 14 women.
- Community Outreach Team Committee: 2 men and 4 women.
- Debt Forum: 24 men and 23 women.
- Economic Sub Group: 10 men and 2 women.
- Education and Training Sub Group: 3 men and 10 women
- Equality and Diversity Sub Group: 5 men and 14 women
- Family Support Sub Group: 5 men and 14 women
- Finance Sub Group: 5 men and 3 women
- LES Management Committee: 9 men and 5 women
- Research and Evaluation Sub Group: 9 men and 7 female
- LEP Steering Group: 14 men and 5 women

6.4 Budget

The total income of the PAUL Partnership is €3,300,675. Funding for the PAUL Partnership comes from several sources, the three most important of which are FÁS (41%), ADM (37%) and DFSA (12%). Table 1 identifies the breakdown of funding in 2003 by programme.

Table 1: Funding breakdown (2003) budget

Programme	Funding Source	Amount €
LDSIP	ADM	975,469
Local Employment Service	FÁS	1,270,188
Money Advice Budgeting Service	DSFA	387,144
Limerick Employment Pact	ADM	247,860
Community Employment	FÁS	149,628
Enterprise Support	ADM	96,462
Other	Small accounts	74,755

A more detailed breakdown of the 2003 budget can be found in **Appendix 3**.

The outgoings are broken down as follows:

- 1,050,423 is paid direct (31.82% of total income)
- 1,661,110 (50.32%) is paid as salaries and includes the LES and CE scheme as well as PAUL Partnership staff salaries which are €1,191,007 (36.08%)
- 589,142 is overheads and capital (18%)

Staff salaries are broken down as follows⁴:

- 1,191,007: total salary costs (31 December 2003)
- Total staff is 57, 41 female and 16 male
- Average female annual salary is €19,032
- Average male annual salary is €25,669

The majority of women work in administration and lower management, whereas the majority of men work in middle management. The head of the PAUL Partnership is a woman.

ADM Funding

The PAUL Partnership has an indicative budget for its activities from ADM for 2004-2006 of €3,491,990. This is based on a six year plan 2000-2006, for which funding was approved for 2000-2003.

A second budget for 2004-2006 was submitted in 2004. **Appendix 4** summarises the indicative budget from ADM for 2004-2006. However, recent cuts in funding have resulted in the Partnership operating on the basis of approval for annual funding only, making it impossible for the Partnership to roll over funding allocated for project activity into the following year. This has placed a number of constraints on the PAUL Partnership, including difficulties in carrying out longer term planning and a loss of funding.

Funding is provided for Local Area Partnerships and Community Groups through ADM's Local Development Social Inclusion Programme (LDSIP)⁵. The LDSIP covers three action areas:

⁴ It is worth noting that there is some distortion to these figures because they include female staff employed on CE Schemes who are paid a Community Enterprise allowance rather than a full salary, as well as staff who work on a job share basis.

- Measure A – Services to the Unemployed
- Measure B – Community Development
- Measure C – Community Based Youth Initiatives

Appendix 4 similarly gives a more detailed breakdown of how the ADM budget was allocated to under these three measures to PAUL Partnership activities.

ADM have specific guidelines which set out the distribution of the funding across the three measures. Measure A is to account for not less than 40% and not more than 65% of total budget; Measure B not less than 25% and not more than 40%; and Measure C not less than 15% and not more than 25%⁶. These guidelines set the objectives and target groups for each measure. Other specific budgetary requirements are set out for the LES, including a requirement to make a 10% contribution to the Partnership's annual allocation from FÁS which can be based on a contribution to overheads, capital costs, administrative costs, staff and/or actions.

The PAUL Partnership work is allocated across the three strands of the Local Development Programme. However, because the work of the Partnership predates the NDP and the LSSIP, and while all actions are agreed with ADAM as eligible under the LSDIP, the work does not always easily fit with in these three strands. The result is difficulty in reporting in a systematic way using the SCOPE database system.

The SCOPE database was developed to report on activities funded by ADM and in particular the target groups who are both targets and beneficiaries of programmes. It breaks down approved targets and achieved targets by gender and other target groups. However, the database is not seen to be helpful for the monitoring of services or activities or for organisational learning. One problem is that the method for data reporting that has been established by ADM is structured differently than the way in which PAUL's work is organised. Although the PAUL Partnership is aware of the need to work within the structure of the database, there is a need for a more relevant framework to assist the Partnership in its planning and evaluation work.

Budgetary planning

Budgetary planning is constrained by external budgetary factors, such as the requirements placed on programmes to deliver on particular targets or programmes and more recently in the context of budgetary cuts which have resulted in difficulties in developing new initiatives outside the core work of the Partnership. This has particularly been the case with ADM funding where recent cuts have meant that Partnerships must spend their annual allocation within the year, in contrast to previously being able to roll over into the next year. There is also the additional challenge of adapting a multi-annual funding plan to an annual re-application for funds, bringing the focus back to short-term planning.

⁵ Area Development Management Ltd. (ADM) works within the framework of the Social Inclusion Sub-programme of the National Development Plan (NDP),

⁶ Measure A is awarded the larger share of the budget and reflects the primary focus which Partnerships have had since their inception in Ireland in the late 80s, when unemployment was at its highest.

Budgetary planning takes place at a number of levels. The most important budgetary planning exercise was that of the 2000-2006 Plan for ADM funded activities. An annual programme of activities and budget, which is drawn up by section heads and based in the 2000-2006 Plan is submitted to ADM in January and approved by April. This delay in approving the budget for the current year, while the programme of work has already begun, creates an uncertainty which can result in a slow down of activity.

The various Sub-Groups of the Board are responsible for approving programme costs and programme activities, which are finally approved by the Board. There is flexibility to move resources between measures, but any substantial changes in the plan must be approved by ADM. The Finance Sub-Group of the Board has responsibility for monitoring and approving expenditure. Expenditure is monitored through monthly reports from the Finance Administrator to the Finance Sub-Group. These indicate expenditure to date and function to assist the efficient roll out of expenditure whilst drawing attention to any potential under or over spend.

6.5 Analysis of disaggregation of data by gender

SCOPE database

The SCOPE database includes fields for gender disaggregated data for ADM support activities. As this database measures activities rather than individuals, the same individuals may be recorded separately at different stages of their engagement with PAUL. More reliable data, that also enables there to be a profiling of a person's activities and progression, would require a unique identifier for each individual that could be broken down by gender. This would help to gain a more accurate picture of the amount of support given to women and men in the various activities that fall under the PAUL Partnership.

In addition, further difficulties arise because of the possible location of individuals in the various templates that exist in the SCOPE structure. The data produced by SCOPE is taken from the 'individual' template within the SCOPE structure and there are six other templates. This could also result in double counting across measures. None of the other templates generate gender driven data. Finally, the SCOPE statistics do not coordinate with the actions within the report to ADM on spending. Gender disaggregated data from the SCOPE database can be found in Table 2.

Table 2: Gender disaggregated data from SCOPE (final return 2003) ⁷

Services to Unemployed (SUE)	Male	Female
Case Load	133	71
Long term unemployed	61	21
Pre Start Enterprise Support	17	7
Support to new Entrants	29	17
Support for Established Entrants	16	7
Education Support	2	0
Training Support	12	15
Social Economy Jobs	31	31
Numbers rec. info.	1472	1472
Total	1773	1641
Youth		
Caseload	615	762
Adults supported	49	55
Total	700	817

2002 PAUL Annual Report

The PAUL Partnership Annual report provides statistics on beneficiaries for the other strands of funding which PAUL receives, e.g. LES, which is funded by FÁS, and is the largest strand of funding PAUL receives. For example, the 2002 annual report provides information about the numbers of new clients registered, total caseload, numbers of interventions, numbers placed in full time, part time and temporary posts and numbers in training programmes. This data is not gender disaggregated. Similarly MABS, which receives funds from the DFSA, provides incidences of activity in the 2002 annual report, e.g. one on one clients, and clients using the special accounts facility. These statistics appear to measure activity rather than individuals and the data may include the same person within different categories of activity.

Annual reports on spending to ADM

These are produced annually to give details of actual spend across various measures, and in certain instances give target groups for the project, together with beneficiaries. In these cases there are some references to gender. The figures in these reports represent only the direct project spend and do not include or give any breakdown of the 'administration' funding which ADM provides, nor the direct support or performance monitoring costs which ADM also fund. This report does not include details of any funds by action from other sources. For the 2003 ADM figures, of the total funding, direct funding to projects accounts for 48.42% of funds, whilst direct salaries supporting the project amount to 16.73% of funds, performance monitoring accounts for 4.51% of funds, indirect salaries account for 23.86% of funds and overhead accounts for 7.95% of funds. This 'overhead' figure includes payments to third parties for subcontracts, for example, for research.

⁷ These data measure activity and this means that the same individual may be recorded twice. Individuals are only recorded under the Services for Unemployed and Community Based Youth Initiatives.

An analysis of the 2002 report to ADM on spending within projects coming under the Measure 1 strand (Support for the Unemployed) gives details of 22 projects in total. Only six of these projects mention male or female beneficiaries/target groups. In examining those projects there is reference to beneficiaries by gender; this is exemplified in Table 3.

Table 3: Examples of beneficiary analysis in reports to ADM

Action	Spend	Beneficiary	
		Male	Female
3 rd level support	4440	0	1
Business mentoring	8460	11	6
Training for Enterprise	2483	21	3
Action Centre Cases	45609	350	720
Community Inits.	14026	10	40
Low income report	1194	Target group are disadvantaged women	

The total of these spends comes to €66412, which represents 17.39% of the total budget for this strand. The other ADM strands covering community and youth, make no references to gender.

A brief analysis of the summary outcome of actions in the 2003 report to ADM reveals that there is very little reference to gender. Again, activity forms the basis of any figures reported. For example:

Under the SUE strand:

- 9917 queries were received by Action Centres under the (spend of €44,698)
- Assistance to 186 clients (spend of €72,750)
- 9 enterprises supported (spend of €29,963)
- Equality proofing focused on race, age and disability specifically (spend of €10,272)

Under the Community Development strand, new family support initiatives resulted in:

- 60 contacts with separated men (spend of €13,360) and
- Support to St. Munchins women's group (spend of €7,300).

The detailed 'sample best practice statements' within the 2003 report based on a sample of the total numbers of projects supported include SUE Beneficiaries for the Enterprise Support Centre project of 127 male and 59 female (spend of €72,750). There is also a best practice statement referring to the LES. Here there is a breakdown of beneficiaries by gender, male 45%, female 55%. The spend overall on this action is €1.2m.

6.6 Examples of activities and programmes

The following programmes were reviewed as part of the gender budget initiative:

- a) Economic Programme
- b) Social Programme
- c) Local Employment Service

a) Economic Programme

Table 4 identifies the main budgets headings for the Economic Programme, which covers the following specific activities with indicative budgets listed for 2004-2006 and for 2004⁸. It is not possible to indicate the percentage of women beneficiaries or participants in the economic programme as this data is not collated.

Table 4: Activities and indicative budget in the Economic programme (2004-2006 Action Plan

Activity	2004-6	2004	Women in target groups
Community Enterprise Development Programme	€120,000	€39,000	Disadvantaged women; lone parents
Enterprise support fund	€78,000	€26,000	-
Training for Enterprise Employment	€30,750	€10,000	-
Social Economy	-	-	-
Labour Market Intervention	-	-	-
Enterprise Support Service	€136,500	€43,000	-
Business Mentoring	€21,000	€7,000	-
Traveller Support Enterprise Training (in development)	€12,200	€6,000	-
Financial Crisis Management for Micro Enterprise (in development with MABS)	-	-	-

Staffing

There are 2.5 staff. The bulk of the work is focussed on the Enterprise Support Service, which provides one-to-one support on a drop in basis for people considering establishing community enterprises. Fifty per cent of the staff is female and the programme head is male. One of the Enterprise Officers is a woman and this has had a direct impact on the increase in the numbers of women using the Enterprise Support Service.

Target group

The Economic programmes are targeted to disadvantaged and unemployed people, with a particular focus on the disadvantaged communities. Because services are targeted to disadvantaged communities (rather than specific individuals) through community development approaches, it has been difficult to directly target women or specific groups of women. However, ADM codes have been developed for ADM funded programmes and specific target groups including lone parents, women returning to the workforce and Travellers, although in practice all codes for target groups are included in funding applications.

Achieved targets

There is an approximate gender balance of 60% male / 40% female in the work of the Enterprise Support Service. However, this is based on anecdotal and observational evidence rather than systematic monitoring of the uptake of services. In practice, an exercise in gender monitoring may reveal a different balance since evidence does

⁸ Please note that this data is taken from the 2004-2006 Action Plan, which resulted in a 7% cut in funding. The budget is given here to show the overall balance of activities and targets.

suggest that there tends to be a higher counting of male beneficiaries than female beneficiaries where informal monitoring takes place.

There is a 60 male / 40 female gender balance in the uptake of Training for Enterprise Development. Gender is recorded on registration and in progression and the programme coordinator keeps a regular check on the gender balance. This has been an easier area in which to disaggregate data given that there is a process of registering for courses. A simple self-assessment process could be put in place to identify participant's backgrounds (gender, age, family status, disability etc.). There has been no specific targeting of women in training programmes, although the programme coordinator thought it would be feasible to run a specific training programme for women's enterprise development.

Although the programme does not proactively seek women the staff perceive that the presence of a female Enterprise Support Officer has made a difference to the take up of the service by women. In addition, the City Enterprise Board runs a 'women and enterprise' seminar on an annual basis. This has often led to referrals to the PAUL Partnership.

Beneficiary analysis

Although records are kept of the take up of services, these are not disaggregated by gender. There is no disaggregation of beneficiaries of the service other than through informal mechanisms. There are perceived difficulties in recording beneficiaries because of the nature of the programme. However, there is a recognition of the need for more disaggregated data, particularly for ADM returns.

b) Social Programme

The Social Programme draws on all three strands of ADM funding. The main beneficiaries of programmes are unemployed people, disadvantaged communities, low-income women and disadvantaged women. A gender breakdown is given in each programme regarding target beneficiaries, but this is not broken down according to different groups of women, e.g. by age, disability, ethnicity, family status etc. Specific initiatives include the Action Centres (funded from all three core areas of ADM funding) and Family Support and Welfare Rights (including initiatives for older people, community based approaches to suicide prevention and out of school children). Table 5 covers the main areas of activity and the budget for the Social Programme.

Table 5: Activities and indicative budget of the Social Programme (2004-2006 Action Plan)

Activity	2004-6	2004	Women in target groups
Action Centres			Disadvantaged women;
- Services to the Unemployed	180,000	60,000	lone parents; lone teenage
- Community Development	180,000	60,000	parents
- Community based youth	158,938	52,938	
Education and training quality framework	15,000	5,000	-
Refugee Integration Project	8,000	2,667	-
City Guidance Initiative	21,000	7,000	-
Welfare rights seminars	12,000	4,000	-
Action Centre training	5,000	1,000	-
Training and development for community structures	15,000	5,000	-
Research Community needs	9,000	9,000	-
Estate management support	40,000	10,000	-
Public awareness	6,000	2,000	-
Community based approaches to suicide prevention	12,000	6,000	-
Services for older people	23,000	10,000	-
Safety and security	9,000	3,000	-
Out of school children	4,000	2,000	-
Family support research	15,000	7,000	Families and men experiencing separation
Implementation of Life on Low Income Report	9,000	3,000	Low income women
Training on accessing and managing resources	10,000	6,000	
Community Education Network	6,500	3,250	Women in the home, victims of domestic violence
City of learning	9,500	9,500	-
Promotion of adult learning	7,500	1,000	-
Community based IT	40,000	10,000	-
Citizenship initiative	27,000	9,000	Lone teenage parents
Sports education	24,000	8,000	-
Early school leaving	29,000	8,000	-
Educational research	2,500	2,500	-
Bursaries	36,000	12,000	-
Family learning project	45,000	15,000	-

Staffing

There are 26 staff, with a gender representation of 9 male and 17 female. This is made up of the Local Development and Social Programme: 2 mal and 8 female; Community Outreach Team (employed under the Community Enterprise Scheme): 4 male and 7 female; MABS: 2 female; Millennium Partnership Fund for Disadvantage: 1 male; Community Application of Information Technology: 1 male; SONAS Development Partnership: 1 male (the latter is based in the PAUL Partnership but is not a PAUL employee).

Target groups

The target groups are similar to those of all PAUL Partnership programmes with a particular emphasis on people in disadvantaged communities, lone parents, and low-income women. The targets are largely determined by those set out in the LDSIP

reported on in the SCOPE database. One difficulty is that the programmes are often group activity and community, which poses particular problems when identifying targets with individual male/female beneficiaries.

Beneficiary analysis

A detailed analysis of beneficiaries has not taken place to date. One of the difficulties presented in the 2003 funding cuts, resulting from a freeze on the rolling over of funds, was that a planned in depth analysis of beneficiaries and evaluation of the programme was unable to proceed. However, an evaluation of the programme is planned in 2005 and it is anticipated that this will result in a better understanding of the beneficiaries of the programme and improved monitoring of the programme. Other examples of beneficiary analysis have taken place on an ad hoc basis, resulting from special projects or research that provide an added value to the organisation. The recently completed research on *Equality Proofing and Equality in Service Delivery* undertaken by the PAUL Partnership (Pillinger and Burke, 2004) and research on *Life of Women on Low Incomes* are examples of this.

Action Centre staff have recently been through a process of self-evaluation which has been a useful process for reflection about the services provided. The self-evaluation was a significant drain on staff resources and it is not considered to be feasible to expect Action Centre staff to undertake additional tasks associated with monitoring in the immediate future unless additional resources are put in place.

Staff at the PAUL Partnership are of the view that gender monitoring and data disaggregation would need to be introduced on a phased basis and supported by additional resources and training. This would also mean developing a system and process of data collection with which staff in the Action Centres are comfortable and which is adequately supported and resourced. An initial objective is to ensure that in the future Action Centre data returns to the PAUL Partnership are made in excel format. This is a step in moving towards a more systematic approach to data collection in the future.

There is considerable gender awareness in the Social Programme. In one programme, to target out-of-school children through sports activity, boys have been the main beneficiaries because of the nature of the project (i.e. targeting boys through local football clubs). The staff recognise that this programme has been successful in targeting boys, but that a different approach would need to be taken to target out-of-school girls. These types of informal assessments could be made more routine if there was a simple process of gender impact assessment given to all programmes. In some cases it is wholly appropriate to target boys, in others girls. The key issue revealed here is that there is a need for flexible approaches that allow local delivery of projects to reflect the identified needs. Gender proofing can be helpful to this. Another suggestion is that where grants are provided to external organisations that they are asked to carry out a simple gender impact assessment in order to identify who they anticipate the beneficiaries will be.

Other activities that are considered useful approaches to build on include a recently developed quality framework "Quality Learning in Limerick: We Can Do It". This was a bottom up approach to quality development, which has developed a toolkit to enable groups to work within a project cycle. This participative approach could be

further developed to integrate gender in order to put in place a process that is integrated and embedded into existing working practices.

c) Local Employment Service Programme

Established in 1995, the Local Employment Service (LES) in Limerick is delivered within the framework of the PAUL Partnership under contract with FÁS. The broad objective of the Service is to “Provide a client focused, integrated, personalised service to meet the needs of long-term unemployed people in accessing meaningful employment and employment related opportunities”.

Those within its target group include:

- Long term unemployed – 3 years plus
- Long term unemployed for 12 months or more with significant educational disadvantage
- Spouses of the long-term unemployed
- Early school leavers
- Persons with a disability
- Ex-offenders
- Homeless people
- Member of the Travelling Community
- Ethnic minorities
- Persons in treatment and rehabilitative programmes

Among the specific objectives specified in Limerick LES’s Strategic Plan, 2000-2006 is to “actively promote equality and in particular equality between women and men to achieve a more just and equal society”. In terms of operating within an equality ethos, Limerick LES places a strong emphasis on making their premises and services accessible, welcoming and professional and of providing a high standard of respect and service in the delivery of all its services. This ethos takes precedence over all other considerations.

Table 6: LES Expenditure, 2001 – 2003

Element	2001	2002	2003
Salaries	€826,389	€871,855	€843,458
Staff Training	€27,000	€35,176	€38,298
T&S	€34,000	€22,184	€13,478
Overheads	€300,230	€338,307	€289,532
Mediator Fund	28,850	€31,992	€32,297
SETF	52,902	€19,319	€13,000

SETF = Special Education and Training Fund

Budget

Table 6 shows the annual budget under the relevant headings for the years 2001-2003. What is most notable from the table is the decrease in funding for the Special

Education and Training Fund, with 2003 funding down by 75% on 2001 figures. Since this Fund goes toward the provision of training for LES clients, its reduction will have a significant impact on those clients. Also down is funding for staff training and support.

Most of the annual budget is taken up in salaries and overheads. In addition to the core funding, there are two other streams of funding which go to the provision of training and support programmes. These are:

- The Mediator fund, which amounts to €2,200 per mediator, and is used as match funding for individualised training programmes for clients.
- The Special Education and Training Fund which is allocated to training courses the LES considers appropriate for the identified needs of its clients during the course of the year.

Staffing

There are a total of 31 posts in the Limerick LES (6 men and 25 women). The head of the LES is female. Of the total, 17 are employed directly by LES, 2 are seconded from FAS and 1 person funded by the VEC, and the remaining employed by the community groups who are in receipt of a grant from Limerick LES. The staff complement is distributed between the following posts:

- Co-ordinator
- Administrator
- Reception Staff x 13 (2 in Central Office; 11 are based in the 7 Contact Points. This figure includes a number of job share posts)
- Information officer
- Career Guidance Counsellors x 2
- Mediators x 12
- Employer Support Liaison

The Mediators play the key role with the clients, providing them with a complete service of support, counselling, profiling, referrals, and remaining with the client until and beyond re-employment. Equality proofing of the total LES caseload is an ongoing process to establish what the mix of clients is, what their needs are and what to do and how to change in order to respond to those needs. This is achieved through the following mechanisms:

- Full analysis twice a year
- Weekly meeting, mainly for information and communication
- Quarterly meeting to review progress in relation to annual Action Plan

In addition to carrying a client case load, there is a good deal of work in terms of walk-in inquiries, some of whom return for more information. These are recorded manually in some offices and it is anticipated that the new data management system will record this activity in all LES offices in the future. The LES programme is monitored on a regular basis, the most recent of which was for 2003/4.

Targets and beneficiaries

The LES has the most disaggregated data within the PAUL Partnership, by virtue of external requirements for data and also because the activity is easier to monitor by gender.

Table 7: Client Activity Report Local Employment Service 2001 - 2003

	2001			2002			2003		
Activity	Male	Female	Total	Male	Female	Total	Male	Female	Total
Placements									
Full time Job	55	24	79	102	53	155	110	68	178
Temporary Job	5	0	5	48	36	84	0	0	0
Assist Placement	104	70	174	32	23	55	32	26	58
Total	164	94	258	182	112	294	142	94	236
Labour Market Programmes									
Jobstart	10	3	13	8	15	23	10	3	13
CE	340	464	804	385	465	850	236	3066	542
TC Training	60	20	80	32	16	48	42	14	56
Total	410	487	897	425	496	921	358	253	611
Training Programmes									
Contracted Training	100	156	256	72	85	157	65	55	120
Community Training	25	57	82	125	100	225	26	30	56
Total	125	213	338	197	185	382	91	85	176
Registration	158	196	354	145	190	335	225	175	400
Active Clients	410	475	885	387	508	895	400	495	895

TC = training centre (FÁS)

The key figures to note in Table 7 are under Registration and Active Clients, which shows that Limerick LES registers (the process of signing on clients for the full programme of LES interventions) more women than men and at any point in time has more active female clients than male clients. It is worth noting, however, that in terms of job placements, there is a higher rate for men than for women. This is explained in terms of the availability of jobs and the availability of suitable jobs. Because of domestic and care responsibilities, women are often seeking part-time employment and jobs that are closer to home.

That there are more female clients than males is explained in terms of women being more willing to seek and accept help and participate on programmes. In an attempt to redress the gender imbalance and to attract more men to the service, the Limerick LES have piloted the Lift Off programme, which accounts for the higher male

participation in training in 2003. This male-only programme focussed on training in skill and trades, with personal development incorporated in such a way so as to minimise the normal resistance that men have to this aspect of training. Having a male-only programme overcomes the reluctance on the part of men to come on a course where they are out-numbered. An application to mainstream the Lift Off has been made under the Back To Work Initiative. LES cooperated with another project was run in Southill for young men in which a programme of communication, life skills and group skills with a curriculum relevant to their employment-seeking needs.

A further initiative to attempt to determine the needs of the wider target group is currently being completed. This is research commissioned by Limerick LES and carried out by PDZ Píeda. Also the Limerick Employment Pact, housed within PAUL and co-funded by ADM and LES, has commissioned a report into current barriers to accessing employment by the unemployment in Limerick.

A specifically targeted piece of research relates to a niche market within the cleaning industry. Employment in the cleaning industry is often the only option for those with no specific skills. However, it is perceived to be a dead end. Limerick LES is keen to open up career opportunities within the industry. Co-funded by LES and Limerick Employment Pact, the research identified niche opportunities as well as the training needs of those who might want to avail of those opportunities. As result of this, a three-month training programme, funded by the Special Education and Training Fund, has been set up covering all of the skills needed to become self-employed within the context of setting up a co-operative to fill the niche market in the cleaning industry.

Limerick LES is currently in the early stages of employing a new data management system, developed in Finglas/Cabra LES and which is deemed to be more efficient and manageable than the current FÁS system.

d) Case Study: Moyross Action Centre

Moyross Action Centre was one of four (there are now five) Action Centres set up by PAUL Partnership in 1989. The objective was to promote the work of the Partnership at community level and to support the emerging structures at local level. Moyross Partners was established in 1987 as a vehicle to bring together all local community initiatives. The Action Centres receive a grant for operating costs from the PAUL Partnership and they determine the nature and level of activities that are delivered.

The primary function of the Action Centre is to support community development in the area and to provide locally based information, advice and referral services. In addition, the centre offers independent advice services, CV assistance, mock interviews and a referrals service. The Action Centre has the same target groups as PAUL, as delineated under the three Measures. At Moyross, there is a particular focus on the youth, given that of the population of 4,500, over 2000 are under 18 years of age. Moyross has an unemployment rate of 28%, with a high population of lone parents, most of whom are women. The provision of child care is an ongoing and critical concern.

The majority of referrals are to the LES and with Moyross Action Centre's office adjacent to the local LES office, there is a close and strategic working relationship, to the benefit of the local community. Both are located within the Community Enterprise

Centre, which is the umbrella group of other community initiatives⁹. The Action Centre and the LES Contact Point employ three staff with financial support from PAUL Partnership LDSIP and LES budgets.

The statistical records kept by the Action Centre on behalf of PAUL underestimate the level activity. There is no record kept of the number of people involved in the programme of activities, such as information days, which are held four times a year. The Action Centres are currently under a particular pressure owing to shrinking funds.

Gender is not seen to be an issue in terms of the operation of the centre. However, there is an acknowledgment that there is a very large lone parent population, most of whom are women. These women, in the main are early school leavers, with low skills and low expectations of employment. For those who do access employment, this is mainly factory work or work in the cleaning industry. There is a huge need for very significant crèche facilities in order to remove the barriers to employment for these women. In the view of the Manager, it is not about more money being allocated to childcare, but it is about spending this money differently and a large part of the solution would be to remove the cap currently in place for childcare funding. The current childcare services from CEC has an income of €254,000, with €109,000 coming in fees from the parents and €101,000 from DJELR via ADM.

More women than men are beneficiaries of the Action Centre and this relates to the fact that there are more women than men in the target group that is being prioritised for support.

6.7 Conclusions and recommendations: PAUL Partnership

a) Conclusions

The gender budgeting pilot undertaken with the PAUL Partnership has highlighted specific opportunities for the development of gender budgeting within an overall framework of gender mainstreaming. The pilot has shown that although there is no gender budgeting taking place, there is considerable gender awareness in the organisation and a commitment to working towards gender equality.

There are significant issues related to data and monitoring. Although ADM requires information about target groups in applications for funding there are no real mechanisms in place to record and monitor the uptake of services by the different target groups identified. Although there is some gender disaggregated data there appears to be limited assessment of the data in terms of service delivery. In particular, there is a need to assess whether services need reorientating to reflect the needs of the target group.

Budgetary constraints, including progressive cuts, the struggle to maintain a level of service in particularly vulnerable communities and working to a funder-specified

⁹ The CEC employs in the region of 100 people, approximately 70 of whom are on labour market intervention schemes, such as CE and BWI and JI. The Centre exists to provide an 'holistic' service to the Community of Moyross, with a population of 4,500, and puts great emphasis on the co-ordination of activities. It also houses the Community Development Support Programme, funded by the Department of Social & Family Affairs.

work programme present a challenge to the introduction of alternative approaches to the organisation of budget planning, which gender budgeting would require. It will be important, therefore, to adopt a step-by-step approach to the introduction of gender budget planning.

It would be inappropriate at this stage for the Action Centres to engage in more detailed data collection given the recent evaluation and self-assessment exercise with which they have been involved. However, some pilot monitoring could be put in place to identify specific areas for future data collection.

There has been no breakdown of beneficiaries by different groups of women (specifically lone parents, Traveller women, disabled women, older women etc). However, the development of a targeted programme for Travellers has raised some issues about whether to target Traveller women and to develop a specific service that is relevant to their needs.

Other issues raised in the pilot concern:

- Limited information about progression using PAUL Partnership services.
- The difficulties of collecting data on individuals when the programmes are focussed on community and group focussed activities.
- Consolidation of funding has meant that the Partnership has been forced to be more targeted in helping the target communities.
- Access to enterprise training and support by women who are carers and the provision of childcare are issues that need considering in improving access to women in local communities.

b) Recommendations

- Although funding is externally provided and within particular parameters, a phased process and programme of gender budgeting should be introduced into the organisation.
- There is sufficient capacity and willingness in the organisation to explore the development of gender budget statements and gender impact assessments. These should be developed based on the tools that have emerged from this study (these are explained in Section 4).
- Gender budgeting should also be brought into decision-making structures in the PAUL Partnership, through the Board and the Sub-Groups. This could help to focus the decision-making structures on specific gender related activities and the impact of activities on women.
- There remain some difficulties about monitoring beneficiaries from the target groups. However, there is scope to develop more integrated data collection and this should be developed in order to allow for a better understanding of the multiple identities of women.

The gender budgeting exercise has identified a need for:

- A range of different models for beneficiary analysis s to be introduced in order to test out appropriate methods. This should include the use of a pilot for a 10% sample monitoring programme (i.e. to test out a simple mechanism for 1 in 10 of all people seeking Enterprise Support or using the Action Centres), or a pilot in one Action Centre to test out a voluntary gender identifier.
- A gradual implementation of a range of other identifiers in order to gain a better insight into the different identities of women (to include age, family status, disability etc.). These should be built into the learning from the exploration of different models of beneficiary analysis recommended above.
- The new database currently being considered for LES should be examined for its appropriateness and learning for other programmes. This could identify client caseload and client details through various target groups enabling a report of multiple identities to be provided.
- There should be a process for integrating gender awareness into the core work of the Action Centres through gender proofing and consultation exercises. This should result in a focus on qualitative forms of gender disaggregated data through focus groups, small group reviews etc.
- PAUL Partnership programmes could also undertake an annual consultation with women to monitor services provided and plan services in the future. This could be a very valuable exercise to identify where there are gaps in service provision or other specific targeted needs identified. It will be important to ensure that staff receive training and support on gender awareness as part of this and that the consultations are inclusive of all groups of women, including older women, disabled women, women from minority ethnic communities, including Traveller women.
- A gender mainstreaming methodology should be developed on the foot of the equality proofing framework already adopted by the PAUL Partnership (covering Race, disability and age). This will be particularly helpful in assessing gender impact in the areas of Race, disability and age.
- Finally it will be important to allow for a variety of different gender budget initiatives that target women and women's participation.

Chapter 7: Roscommon County Development Board Gender Budget Pilot

Two pilots took place in the County Development Board:

- Roscommon County Enterprise Board
- Roscommon VEC (this second pilot has not yet taken place)

Roscommon County Enterprise Board

7.1 Introduction

Roscommon County Development Board (CDB) is one of 35 Boards around the country set up in 1999 to oversee the implementation of the County Strategy for Economic, Social and Cultural Development. The Board is representative of local government, local development bodies, the state agencies and social partners operating locally, including the community and voluntary sector. The executive and administrative functioning of the Board are located within the Community and Enterprise Section of Roscommon County Council. With an emphasis on counteracting social exclusion, the CDB co-ordinating structure is intended to maximise the opportunities for an integrated approach to service delivery at both county and local level.

In 2002, Roscommon County Development Board (RCDB) submitted its first 10-year strategy to the Department of Environment and Local Government. The strategy was guided by a number of national policy initiatives, most particularly in the area of social inclusion and equality. CDBs were required to proof their strategies in line with the four horizontal principles which underpin the National Development Plan and also engaged in an equality proofing exercise using a template developed by the Equality Authority.

Two member organisations of the Roscommon CDB participated in the Gender Budget pilot project: Roscommon County Enterprise Board from the local development sector, and Roscommon Vocational Education Committee from the statutory sector.

Roscommon CDB has taken a proactive lead in undertaking initiatives to promote gender equality. A proofing sub group was formed early in the development of the strategic plan to ensure that the plan's priorities and its component actions were proofed according to the horizontal principles, which includes gender equality, of the National Development Plan. Another early initiative of Roscommon CDB was to put forward a proposal to the NDP Gender Equality Unit for gender awareness training. This resulted in a programme of training with six County Development Boards – Donegal, Galway, Offaly, Roscommon, Sligo and Westmeath – undertaken over a 6-month period in 2001. The purpose of the training initiative was to design and deliver Gender Proofing Training to Board members of the participating CDB's to enable them to gender proof their ten year strategies. A Gender Proofing Handbook was developed as an outcome of the training initiative.

The learning from the gender budget research with the two member organisations of the CDB will be examined by the Board as a whole to assess what learning can be

carried forward by other member organizations. This will be of particular importance to the annual review and planning process as well as to the 3-year evaluation.

7.2 Background to Roscommon County Enterprise Board

Roscommon, located in the Border Midlands West (BMW) region, is a mainly rural county with characteristics more associated with the west of Ireland. With just 20% of the total population of 54,000 living in towns of 1,500 or more, the economy of the county is primarily based on agriculture. While there has been some growth in population in the larger towns in the county, Roscommon, like other rural counties in Ireland, has experienced an overall population decline.

Established in 1993 with a remit to promote micro-enterprises (10 employees or less) at local level, Roscommon County Enterprise Board (CEB) is one of four local development agencies on the CDB. Its membership includes representatives of FÁS, Roscommon County Council, Enterprise Ireland, IBEC, Tourism Authorities, Unions and the private sector. A specific objective of the CEB is to cultivate and expand an ethos of local entrepreneurship. Under the National Development Plan, 2000-2006, Roscommon CEB is part of the Local Enterprise Development Sub-programme of the BMW Regional Operational Programme.

There are close links with the CDB. The CEO of the CEB is a member of the Social Economy Working Group and the Social Inclusion Measures Working Group, and a Chair of the Economic Working Group. Co-operation with other development agencies in the county is demonstrated by the CEO's membership of the evaluation committees of the two LEADER agencies, a director of the Roscommon Partnership.

7.3 The Budget

Roscommon CEB's main source of funding is from the Irish exchequer, under the National Development Plan, 2000-2006¹⁰, specifically the Micro-enterprise Measure of the BMW Regional Operational Programme. The Measures to which expenditure is applied are:

- Measure 1 – Selective Financial Intervention
- Measure 2 – Entrepreneurial and Capability Development

Measure 1 is the mechanism by which the CEB awards cash grants. Measure 2 funding goes towards a varied programme of soft supports. A funding line for administration is the third component of its budget, which the CEB receives from the Department of Enterprise Trade and Employment (DETE).

Table 8 shows the total annual funding, broken down by funding line, during the period 2000-2004. Funding for 2001 was down by almost 14% on the previous year, increasing in 2002 by 27% on the 2001 figure, and by 9.5% of the 2000 figure. The 2004 allocation of €687,347 represents the most severe cut in funding since the Board was set up in 1993.

¹⁰ The NDP involves investment of over €52 billion of public, private and EU funds over the period 2000-2006. Unlike previous plans, most of the public funding for this plan (about 90%) is provided from domestic sources, mainly the Irish Exchequer. The EU contributes about €6 billion.

Roscommon CEB's approval capacity has been greatly restricted for 2004. The cash allocation of €236,527 under Measure 1 to cover commitments made in 2003 but not falling due until 2004 and new projects in 2004. In addition Roscommon CEB is permitted to approve up to 50% of this amount for 2005, providing the funds are not needed until '05. This has meant that up to August 2004, Roscommon CEB had only approved 9 projects in 2004, compared to 22 projects in 2003.

In 2004, Measure 1 funding was 31.25% below that of the 2003 allocation; Measure 2 was 24.43% below. The administration budget is now 43.3% of the total annual funding, and is up by almost 20% on the administration budget in 2002. The increase in Administration is to cover benchmarking and a pay and pension claim for two of the staff. There remains an outstanding claim for pension for the clerical officer.

The drop in the percentage of total CEB funding going to Measure 1 and a corresponding increase in the administration budget is in line with the shift in policy in the role of the CEBs in the micro-enterprise sector. This shift was initiated in 2000 and was articulated by the DETE in the context of the changed economic environment to that which existed when the CEBs were set up in 1993. The shift in policy was to be progressively away from direct financial assistance to softer forms of support, i.e. advice, mentoring and management development and to refundable forms of aid, i.e. repayable grants and equity.

These changes are intended to encourage self-reliance on the part of start-up businesses. Related to these changes in the distribution of monies between Measures is to be a greater reliance on the expertise of CEB staff. The refundable aid will enable CEBs to build up a local fund.

Table 8: Roscommon CEB Expenditure by Programme, 2000-2004

	2000		2001		2002		2003		2004	
	Amt €	% Total								
Total	739,322	100	636,971	100	809,116	100	801,888	100	687,347	100
Measure 1	368,055	49.7	262,794	41.25	373,285	46.13	343,969	42.89	236,527	34.41
Measure 2 ¹¹	183,375	24.8	181,616	28.5	237,188	34.25	202,561	25.2	153,062	22.26
Admin	185,233	25.5	213,977	33.5	249,192	30.7	293,485	36.59	297,758	43.31

Setting the Budget

At the start of the period covering the NDP, the DETE required Roscommon CEB to draft an Enterprise Plan for the County. The Plan was an analysis and audit of the enterprise activity in the county, which identified gaps as well as opportunities. The Plan was put together in consultation with the full range of players so as to avoid duplication of effort and ensure integration of plans. At this time, the Roscommon CDB was being set up and plans were underway for its first 10-year strategic plan. The concepts of strategic co-operation and integrated services were much to the fore.

¹¹ Amounts include revenue raised from course fees

A projected budget for the period 2000-2006 was set out in the Enterprise Plan. This projected budget does not, however, reflect a multi-annual budget arrangement. Rather, the CEB operates within an annual budget, as is the case for all exchequer-funded agencies.

Every year, therefore, Roscommon CEB puts forward its projected funding needs for the following year. The projected budget is based on its commitments in relation to grants approved in the current year which will fall due in the next year, as well as the level of activity it anticipates under both Measures. In projecting the level of activity, the CEB takes account of applications received, the volume of enquiries to staff, supplemented by their expert assessment of what is happening in the sector. This exercise of bidding for a budget is a requirement of the DETE but the criteria, by which the DETE decides on the actual allocation, are not clear. The reality is that there is a global budget for the 35 County and City Enterprise Boards which falls far short of the total projected funding needs. Decisions, therefore, as to how the pot is divided are likely to be based less on the merit of the bids from individual CEBs and more on the imperative of a pragmatic share of limited resources.

Objectives attached to the Budget

The objectives attached to Roscommon's budget are clearly articulated in the National Development Plan, specifically the sub-measures which make up its two programme-related streams of funding.

Sub-measure 1 – Selective Financial Intervention – is to provide “financial assistance toward the establishment and development of micro-enterprises participating in appropriate capability development programmes, and especially in remote and peripheral areas”.

Sub-measure 2 – Entrepreneurial and Capability Development – is to provide funding for “increasing entrepreneurial managerial capability of individuals and firms through training and development initiatives targeted at students in second-level schools and colleges, mentoring programmes for entrepreneurs, and development and delivery of dedicated training modules in core management skills for managers/promoters of micro-enterprises.”

The specific objectives, which are the same for both sub-measures, are set out in the more detailed programme complements. These are to:

- Provide employment opportunities in less developed and remoter areas so as to achieve more enduring and value-added balanced regional development
- Support greater participation of the unemployed and women in the promotion and development of enterprises;
- Broaden and strengthen the base of micro-enterprises across the Region;
- Reduce dependence on traditional or declining economic sectors;
- Maximise the employment and value added potential of micro-enterprises
- Contribute to national competitiveness

Beyond these objectives there is a range of regulations that guide expenditure. Following a review of the County and City enterprise boards in 2003 the DETE drew up a new operating agreement that formalises the arrangement between the DETE and

the CEBs within the context of the NDP. It details a range of provisions and protocols, by which the CEBs are expected to conduct their business, including Measure 1 financial instruments and types of activity appropriate to Measure 2.

Measure 1 Financial Instruments

Under Measure 1, the CEB is authorised to provide financial assistance by way of the following financial instruments:

- Capital grants
- Employment grants
- Feasibility study grants
- Redeemable Preference Share Scheme
- Refundable grant scheme

Table 9: Measure 1 Expenditure by Type of Grant

	2000		2001		2002		2003	
	Amt €	% Total						
Total	368.131	100	262,794	100	373.285	100	343.969	100
Capital	297,201	80.5	164.010	79	244.303	65.4	185.591	54
Employment	64,262	17.45	30.250	14.05	95.250	25.5		
Feasibility Study	6,667	1.81	12,706	6	33,732	9	303	0.08

Over the period of the NDP, the DETE has introduced changes to these instruments. Whether these changes are made by way of strategic response to changing circumstances in the micro-enterprise sector in the County, or because of cuts in the overall funding available is difficult to determine. These changes include:

- The refundable grant scheme, whereby all or part of an awarded grant is repaid to the CEB at 0% interest. This was introduced in 2000, with a minimum of 25% of Measure 1 funding to be earmarked as refundable.
- In 2004, the CEB was granted the flexibility to move 20% of funds between Measures 1 and 2. While it was possible to move funds either way, in effect the flexibility was to allow CEBs to meet its commitments in terms of grants approved, in the context a funding cut from the exchequer.
- As mentioned earlier, and as Table 9 illustrates, there has been a decrease in the level of funding available under Measure 1 and this is likely to continue into the future. The anticipation is that the decrease will be mitigated somewhat by the growing pot of local funds acquired through the refundable scheme.
- The most recent change in the financial instruments was introduced in July 2004 and relates to an increase in the amount available for both capital and employment grants.

Eligible Expenditure Under Measure 2

The programme complement and the CEB Operating Agreement with the Minister of DETE detail an indicative list of activities on which Measure 2 funds are to be spent. Programme of Activities under Measure 2:

- Development of County Enterprise Plan, including audit and analysis of enterprise supports at County level
- Promotional activities, including information dissemination, seminars, links with education facilities
- Business Information/Advice and Counselling
- Mentoring
- Management Development

In Roscommon the programme of activity with schools includes the Student Entrepreneurs Awards Scheme and the Enterprise Link Programme. The latter is a programme aimed at LCVA and LCP students and it affords a mentoring and role model experience for students. The YES scheme is a competition for second level students at county level and the aim for 2006 is to have 7 schools involved in the competition. There are nine second level schools in the county and Roscommon CEB plans to increase its training programme on enterprise skills to students, parents and teachers. There is also work with 3rd level students from Roscommon to attract them back to set up business in their home County, providing work experience opportunities through the enterprise platform programmes at the Athlone, Galway and Sligo Institutes of Technology

Measure 2 funding is also used to fund the County Enterprise Award Scheme.

Budgetary Constraints

In addition to a clear articulation of the objectives of the funding to the CEB, there are also specific parameters within which funds are to be disbursed. These are particularly prescribed for Measure 1 funds, and include:

- A maximum of 50% of the cost of capital and other investment or €75,000, whichever is the lesser, in investments not exceeding €150,000;
- A limit of €7,500 for employment grants for each new full-time job created, subject to a limit of 10 jobs;
- A maximum of 60 per cent in the BMW region, or 50 per cent in the S&E region, of the cost of preparing a feasibility study and business plan subject to an overall limit of €6,350 in the BMW region or €5,100 in the S&E region.
- 25% of the financial assistance in the BMW Region and 35% in the S&E region shall be in repayable form, i.e. refundable grants or equity.
- The Redeemable Preference Share Scheme allows the CEB to buy shares in a company that is raising equity for the first time. As a holder of Preference Shares, the CEB has no voting rights in the company.

There are also guidelines from the DETE as to the priorities for project selection. Priority must be give to

- Manufacturing and internationally traded services, which over time can develop into strong export entities and graduate to the Enterprise Ireland portfolio;
- Tourism projects, aimed predominantly at overseas visitors;

- Locally provided services promoted by the unemployed, those recently made redundant, or women re-entering the workforce; such project must avoid deadweight and displacement and cannot represent more than 25% of the Board's annual Measure 1 approval capacity.

Project selection criteria have to take into account the need to avoid deadweight and displacement. These are generally regarded as going hand in hand but as the 2003 For FÁS review¹² of the CEBs points out, they refer to quite separate and distinct situations. Deadweight funding is described as public funding to a private sector project that is unnecessary, in that the project could proceed as planned without the state aid. Displacement is defined as the loss in output/employment/revenue experienced by an existing company following and due to the establishment of a new project or the expansion of another existing company. If the project is funded by a state body, then the net impact of the new project is less than its gross impact and so the benefit to the economy is overstated. The shared feature of deadweight and displacement is that they can reduce the impact of public interventions in favour of the private, commercial sector.

It has been noted at local level and documented at a national level that the emphasis on deadweight and on services with the potential to trade internationally results in a bias against the types of enterprises associated with those taken up by women. In discussing deadweight reference is routinely made to small retail businesses and hairdressing, with the understanding that these are to be avoided at all costs.

Clearly the objective of promoting gender equality, which is discussed later in this section, is at odds with the priorities mandated for the CEBs by the DETE. While the NDP mid-term review has called for a greater focus on the promotion of gender equality, there has been no consideration of how funding priorities have the potential to result in a bias against women-led projects. It is also disappointing that the ForFÁS review failed to explore this issue, particularly in the context of its quite detailed discussion of deadweight and displacement.

Budget Flexibility

It is clear that the operation of Roscommon CEB, and in particular its power to spend, is controlled by its managing authority, the DETE. Where the role of the Board comes into to play is the exercise of its mandate to provide a locally determined service which takes account of the other local service providers in the sector.

There is a particular link with the LEADER companies and with Enterprise Ireland at County level because of their roles in the promotion of Enterprise. Roscommon CEB's priorities are set out in its Enterprise Plan, 2000-2006 and its more recent Business Plan 2004 and include:

- In the manufacturing areas, local priorities are food processing and medical and pharmaceutical enterprises with the potential for export capacity
- In the area of service, the priority is to identify current gaps in services and innovation, with priority to internationally tradeable services
- Tourism is not included in the plan because of the local agreement with LEADER

¹² Review of the Role of County and City Enterprise Boards in the Development of Micro-Enterprises published by ForFÁS, November 2002

- In the field of agriculture – specialist added value food projects and organic food.

In addition to determining local priorities, Roscommon CEB can exercise flexibility around the budget by responding to particular situations, which require an immediate response.

Another dimension of locally determined budgetary decisions relates to how Roscommon CEB interprets the DETE's requirement for 25% of Measure 1 funding to be in refundable form. This flexibility could be further extended by going beyond the minimum 25% laid down by the Department.

Internal Budget Decisions

Measure 1 – Staff Assist applicants

- Applications to Evaluation Committee
- Applications to Board for approval

All applications are assessed initially by the evaluation committee, which is external to the CEB and whose membership is specified in the articles of association. The evaluation committee meets in advance of the Board meetings to assess all applications and to prepare its recommendations to the Board. All applications must go to the Board regardless of the recommendations of the Evaluation Committee. In the final determination, however, the Board may only depart from the recommendations of the Evaluation Committee to overrule an approval, to approve a lower level of grant or to attach more onerous conditions. The Board cannot approve a higher grant level, nor attach less onerous conditions.

Financial Controls and Management

The Operating Agreement, referred to earlier, also details procedures for the full gamut of accounting, banking, tax, reporting and monitoring, insurance and publicity processes. A more recent and more comprehensive document is the County and City Enterprise Boards Procedures Manual, February 2004. The Manual was compiled to ensure that CEB activities are in compliance with all applicable obligations and responsibilities placed on it by the relevant legislation, procedures and regulations.

The Roscommon CEB is a highly organised entity with very considerable systems and procedures to guide, monitor and report on its overall operation. Its own internal documents, including the Internal Control Procedures Document, Profile, Roles/Responsibilities of Staff Document, derive from its Operating Agreement with the DETE and from the O'Reilly Manual of Accounting Procedures for CEBs, 1994. The CEB is subject to an annual audit by the Comptroller and Auditor General and by the EU auditing systems.

Monitoring and Reporting

Roscommon CEB reports on a regular basis to the DETE, which in turns reports to the monitoring committee of the BMW regional assembly. Progress reports are submitted twice a year and there is a quarterly report on expenditure. There is also an annual employment and capability survey. This survey gives a breakdown of those employed within the micro-enterprise sector in the County.

In Roscommon CEB's Enterprise Plan there is a list of performance indicators which go beyond those indicated in the PC. They are:

Measure 1

- Number of new enterprises established
- Jobs created and cost per job
- Growth rate of supported enterprises
- Percentage draw-down of grant approvals
- Participation of clients in training and management programmes

Measure 2

- Level of participation in the various programmes
- Development of entrepreneurial, management and marketing skills of the participants
- Implementation of quality systems in business
- Growth rate of supported enterprises
- Creation of enterprise awareness and development
- Dissemination of information and the provision of advice, counselling and mentoring support.

Policy Framework

While most of the documents mentioned above deal with issues of financial management, ethics, good governance etc., some refer to the policy framework within which the CEBs operate. The horizontal principles underpinning the NDP, for example, are referred to in paragraph 33 of the Operating Agreement:

The Company shall ensure that all measures supported by public funds comply with, and where appropriate help to promote, Government and European Union policy objectives and legislation on equal opportunities for men and for women, social exclusion, environment protection and rural development. In particular, consideration should be given to the development of a targeted strategy to increase the number of women entrepreneurs and to encourage the provision of childcare services as community-based enterprises.

This requirement for the CEB to promote gender equality is given expression within three contexts: i) as one of the four horizontal principles which underpin the NDP; ii) as a proactive strategy toward facilitating the emergence of more women entrepreneurs; and iii) to contribute to more childcare provision in the county. The other main documents which relates to the way in which the CEB is required to fulfil its remit are the programme complements for the sub-measures of the Regional Operational Programmes of the NDP. These documents are drawn up by DETE officials and describe in brief aspects of operation such as ex-ante evaluation, project selection criteria, performance indicators, financial management and publicity.

The role of the budget and gender equality

The work of Roscommon CEB, in terms of objectives, outcomes and targets is very clearly defined and articulated by the DETE. The guidelines regulating the programme of activities have evolved at Departmental level, with any shift in policy

or focus coming down from the DETE to the CEBs. The CEBs have a role in the government's national policy on enterprise development, and so, while providing a local response, their function is shaped according to the functions of the other enterprise agencies. Thus, the types of enterprises they are mandated to support, the levels of funding applicable to the range of activities, the restrictions imposed on funding services which cannot be traded internationally are determined, not by local needs but by national enterprise policy. In relation to the introduction of gender budgeting, these parameters act as significant restraints, allowing for little flexibility.

The most significant shift that has taken place is the move away from grant-giving to the increased provision of soft supports and the consequent reliance on the expertise of staff. In budgetary terms this means:

- A progressive decrease in Measure 1 (grant-giving) funding
- An increase in Measure 2 funding
- Larger percentage of overall funding going to staffing and administration
- Progressive increase in refundable grants with the consequent accumulation of a local fund

The operation of the CEB is also influenced by other national policy frameworks, specifically within the context of the National Development Plan. Most importantly, in the context of gender budgeting is the equal opportunities horizontal principle. The review of the NDP has resulted in a stronger focus on promoting equal opportunities, with revised and strengthened gender-related performance indicators.

There appears, however, to be a conflict between enterprise policy and equal opportunities policy. Policies around internationally tradable services and deadweight appear to mitigate against funding women because of the types of enterprises women usually start. This is an area which merits further research, both locally and nationally, to measure the degree to which selection criteria are not compatible with equality opportunity policies and the resultant impact on the promotion of women in enterprise.

7.4 Gender Analysis of Expenditure

The gender analysis undertaken of expenditure in the course of our research falls into four categories:

- Grants approvals
- Grants paid out
- Soft supports
- Jobs created

Grant Approvals

Table 10 provides a gender breakdown of promoter under Measure 1 over a four-year period. The number in the Decmtd column refers to the percentage of the approvals that were subsequently decommitted, that is not taken up.

Table 10: Gender breakdown of promoters

	2001		2002		2003	
Promoter	Approved	Decmtd	Approved	Decmtd	Approved	Decmtd

Female	4.4%	100%	2.97%		3%	87%
Male	37.2%	24%	41.6		63%	0.0004%
Joint	36.25%		52.8%		32%	
Other	22.12%	23%	2.62%		2%	

The percentage of monies paid out in grants to women has not risen above 4.4% in the four years under analysis. There is also a very high rate of decommitment of grants approved to women, with fully 100% of grants approved to women in 2001 being decommitted and 87% in 2003. In 2001, the 4.4% of total approvals going to women promoters represents one grant. This was a capital grant of €12,697 and could not be taken up because the woman was unable to get planning permission to build the building in which she planned to operate her business.

There are a range of reasons why grants are decommitted. The above is one example and is not exclusive to women only promoters. Staff at Roscommon CEB do not believe that there is a gender dimension to the factors involved in decommitments.

The percentage of grant funding going to jointly-run businesses has stayed above one third of the total, with over one half being approved to joint-run businesses in 2002. However, women may not always be given equal recognition in how the business is promoted due to a range of cultural and historical factors that contribute to inequalities between women and men. Addressing this issue is important to improving the visibility of women in enterprise. This could be carried out through an awareness campaign and/or through general guidelines on good practice to CEB grantees and other clients.

Soft Supports

An analysis of expenditure under Measure 2 for 2002 shows that 301 men and 196 women availed of training provided by Roscommon CEB. However, these figures are skewed by the fact that on one course there were 143 males, i.e. Safepass X 8 programmes. Men are the majority of beneficiaries on 'advice to promoter' course (75 male, 33 female), the Mentor programme (5 male, 0 female) and the County Enterprise Awards (10 male, 4 female). In contrast, there are more female than male participants attending bookkeeping courses, ECDL, MIS and seminars.

In 2002, the number of 'walk in' queries dealt with by RCEB was 66% male and 34% female. In 2003 the number of male walk-in queries rose to 73% male, compared to 27% female. The biggest sectoral interest was in the services sector, where 65% of enquiries were in this area.

Jobs Created

The annual employment survey for 2003 carried out by Roscommon CEB in the micro-enterprise sector covers employment figures for the sector as well as those jobs created through Measure 1 grants. Looking at the total picture of employment, the ratio of men to women in full time jobs is 88% to 12%. In part-time jobs, the gender gap narrows, with men holding 56% of part-time jobs and women 44%. The gender gap in full-time employment widens as the size of the company increases. For example, in companies employing 5-10 employees the ratio of men to women in full-

time employment is 2.25 to 1; for companies with 20+ employees the ratio is almost 4 to 1. The widest gender gap in relation to part-time employment is also in companies employing more than 20+ employees where there is a ratio of 3.6 men to every woman.

The Jobs Analysis does not give a gender breakdown of jobs created by the CEB in 2003. An examination of businesses grant-aided by Roscommon CEB by gender of promoter shows that over the four-year period the percentage of Measure 1 funding to women has never been higher than 11.6 percent.¹³

¹³ This percentage improved somewhat when 5 employment grants were awarded through a once-off allocation from DJELR in 2001 for childcare provision

7.5 Representation of Women in Decision Making

Staff

Three of the four staff members who make up the executive of Roscommon CEB are women, including the CEO; the Assistant CEO is a man. The functions of each member of staff are clearly delineated in an internal procedures manual. While all staff members contribute to all aspects of the CEB's total programme of activity, the CEO and Assistant CEO are the ones who carry most responsibility for assisting projects in the preparation of their applications to the Board for grant aid. The application process requires the preparation of a business plan the Assistant CEO helps applicants with this task.

As noted earlier the administration budget, which includes salary costs, is now 43.3% of the total annual funding, and is up by almost 20% on that of 2002. This increase is to cover benchmarking and a pay and pension claim for two of the staff. The increase also represents the greater reliance placed on the expertise of the staff as the CEBs attempt to shift away from be primarily perceived as a grant-making agency to one which provides a broader range of soft supports.

Board

As of December 31st, 2003, there are 13 members on the board of Roscommon CEB. Of the 13, only one is a woman, who also serves as Secretary of the company. Of the six member Evaluation Committee, one is a woman, who is also the Manager of the Arigna LEADER Company.

It is worth noting that the Government's policy on achieving a gender balance on the boards of state-funded bodies is not referred to in any of the documents cited above. The only mention of the composition of the Board of the CEB is in the Programme Complement, where it mentions the sectors from which Board members are to be selected.

7.6 A Stronger Gender Focus following the NDP Mid Term Review

The mid-term evaluations at both OP and NDP/CSF level carried out in 2003 highlighted considerable problems around the integration of the horizontal principles to the operational programmes. Following on this the CSF Evaluation Unit initiated an exercise to prioritise certain Measures for on-going horizontal principle monitoring.¹⁴ Subsequent to this the Programme Complements (PCs) for the Micro enterprise Measure were revised in August 2004. The changes made are worth analysing in the context of this gender budget audit. From a gender perspective there are a number issues raised by these changes. Overall the focus on promoting gender equality has been significantly strengthened in the new Programme Complements. This is evidenced in the requirement to gather disaggregated data as well as in the sex disaggregated targets set out.

Some changes are common to both Measures 1 and 2, while others concern just one or the other. There are some changes that are common to both measures:

¹⁴ For a more detailed discussion of this initiative, see section 2.3

- a) The primary objective of the Measures is to strengthen the base of micro-enterprise and entrepreneurship in County Roscommon, whereas before this objective was listed as just one of many, without weight being given to any.
- b) In the old PCs, there were separate paragraphs dealing with each the four horizontal principles applicable to the NDP, i.e. impact on gender, poverty, rural development and environment.
- c) In the new PC, the reference to impact on environment is removed. The references to the impact on rural development and poverty are combined in the title of the paragraph while there is no mention of poverty within the body of the paragraph.
- d) Where previously there was reference to supporting ‘viable on-farm enterprise, the text now reads ‘micro-enterprise in rural locations’.
- e) There are a number of changes to what is required by way of performance indicators:
 - disaggregation of data by sex is now required when reporting on the number of enterprises supported or created;
 - there is a new indicator on the number of feasibility studies supported and sex disaggregation of data is required here also;
 - whereas before there was one result indicator which referred to the private investment generated through the work of the CEB, there are two new result indicators: one refers to the gross number of jobs created (throughout in the micro-enterprise sector in the County and not just CEB supported companies), disaggregated by full-time and part-time; the other refers to the percentage of feasibility studies which result in a new enterprise and here disaggregation by sex is required.
 - there are now 2 impact indicators, whereas previously there was one which looked at the number of new jobs created. Now CEBs are to report on the number of businesses which have been supported and have survived and here the number is to be broken down by the sex of the promoter.
 - the second impact indicator is a strengthened version of the existing one, i.e. number of jobs in the business supported (total jobs, not just those created through CEB grants) and disaggregated by sex and full-time or part-time.
- f) Under Project Selection criteria, there is now only the requirement to consider the potential impact of the applicant project on gender equality and not as previously on poverty, rural development or the environment.

Table 10: Revised Sex Disaggregated Targets for Micro enterprise Measure

MEASURE	INDICATOR	TARGET	
		% Female	% Male
1	No. enterprises supported	23.3	68.5
	No. feasibility studies	50	50
	% FS lead into Projects	50	50
1 & 2	No. jobs in supported businesses – PT	42.3	57.7
	No. jobs in supported businesses – FT	46	53
2	No. receiving training	50	50

Table 10 is a summary of the revised performance indicators and targets which have been incorporated into the programme complements for the micro enterprise measure following the evaluation of the relevance of the horizontal principles. A full analysis

of the indicators and targets is not within the scope of this research project. There are, however, a number of observations which are pertinent to this study. The targets anticipate that the CEB will grant aid to almost three times the number of enterprises promoted by men than enterprises promoted by women. While this represents a wide gender gap, it has to be acknowledged that it may be a realistic in terms of the baseline both in terms of the support for women in enterprise and the numbers of women already in enterprises. Given that the average % of women supported by Roscommon CEB over the past four years is very low, the target of 23.3% would represent considerable progress.

It is interesting to note that not only are there similar targets for men and women in terms of grant aid for feasibility studies, but that there is an anticipation that an equal percentage of projects supported to carry out feasibility study will go on to set up a business. This surely indicates a level of confidence on the part of the DETE in the ability of women, with equal support, to progress business ideas into start-up companies.

In the area of training, the targets do not indicate any plan to train more women than men. Such a positive action strategy might seem appropriate if the target of 23.3% is to be reached by 2006.

These new and strengthened indicators and targets serve to bolster the focus on the gender equality impact of the work of the CEBs. The text on equality in the old PC is supplemented in the revised PC with the injunction to gather sex disaggregated data.

An additional observation is to be drawn from a comparison between the equality paragraph in the Measure 1 PC and the Measure 2 PC. The paragraph in the M1 PC reads:

The selection of projects for financial assistance will not be done on the basis of gender. However, in so far as the selection of projects will have regard to gender impact, and having regard generally to the scope for women to engage in the Micro-enterprise sector, this Sub-measure can assist in enhancing the level of female participation in the labour force, in conjunction with the Women in Business initiative under the Micro-Enterprise Sub-measure. Gender-disaggregated data on projects supported under the Sub-measure will be collected.

The paragraph in the Measure 2 PC reads:

The Sub-measure aims to support greater female participation in enterprise generally. In particular the Women in Business initiative will be extended nation-wide to further national equality aims. It will address in a comprehensive way the development and establishment of women's networks, the design of strategies to unblock the particular impediments affecting would-be women entrepreneurs and the formulation and implementation of appropriate management development programmes.

The impact on gender equality has been added to the selection criteria under Measure 2 but not under Measure 1.

7.7 Conclusions and Recommendations

a) Conclusions

There is a good deal of scope within the structure and systems of the Roscommon CEB for the development and implementation of gender budgeting. Data gathering systems are in place, the nature of the target group is well known and there is a strong gender awareness among staff and an eagerness on the part of the Board to do more to promote women into enterprise.

The next logical step to follow this current research is a gender disaggregated incidence analysis, an exercise which might be accomplished during the gender budget seminar proposed for the autumn.

The local refundable grant-aid fund represents a good opportunity for Roscommon CEB to introduce gender budgeting. A positive action approach would be to ring fence a portion of the fund for projects initiated by women.

There is also an opportunity to progress gender budgeting in the context of the increased reliance on CEB staff. Analysis of the use of staff time could be applied to a proactive strategy of engaging potential women entrepreneurs and of establishing a long-term strategy to implement this aspect of the CEB's remit.

It is clear that by far the greater number of Roscommon CEB clients are businesses that are run by men. This is the case not only in the proportion of grants going to male-run business but also in the number of men availing of the soft supports, i.e. training and mentoring.

There appears to be a conflict between national enterprise policy and equal opportunities policy. Specifically, selection criteria in relation to internationally tradable services and deadweight and displacement seem incompatible with equal opportunity for women. This is something which has originates in national policy and therefore has implications across the country and not just in Roscommon.

While the operation of Roscommon CEB is very much mandated by legislation and policy directives from the DETE, which includes the requirements to promote gender equality, there is no formal translation of the horizontal principle to promote gender equality in the CEB's internal policy documents.

The revision of the targets and performance indicators as detailed in the new programme complements are welcome and should strengthen the focus on the promotion of gender equality. It will be important that Roscommon CEB, and the other CEBs, incorporate these into their 2005 Business Plan.

b) Recommendations

- It is recommended that Roscommon CEB undertake a gender disaggregated incidence analysis. All of the data necessary for this exercise is available within the CEB's records. The results of this analysis could form the basis of a gender budget statement, which in turn could be used as a benchmark for ongoing gender budgeting exercises.

- As a way of taking a positive action approach to the promotion of women in enterprise, we recommend that Roscommon CEB ring fence a percentage of its refundable fund. Similarly, consideration could be given to a strategy that would determine that a percentage of staff time should be dedicated to expanding a women-focused programme of activities
- Based on an initial gender disaggregated incidence analysis, the Board of Roscommon CEB could initiate a regular gender budget statement to be presented as part of the financial reporting. The gender budget statement will be comprised of a number of facets, which could be built on incrementally.
- Critical to gender budget exercises is a clear understanding of the potential target group. In this context Roscommon CEB could carry out an audit of the number of women interested in starting up a business in the county. The audit should include the barriers and challenges women experience
- A gender analysis of the CEB's programme of activities in schools could be used as a way of helping to determine how girls can be better supported to think of enterprise related careers.
- It is recommended that the DETE set up a monitoring committee to ensure that the NDP's horizontal principle to promote gender equality is being acted upon within the work programme of the CEBs. In particular the committee should ensure that the CEBs are supported and resourced to incorporate the new gender-related targets and performance indicators into their future business plans.
- It is disappointing that the 2003 ForFÁS Review of the CEBs did not look more closely at the degree to which CEBs are promoting women in enterprise. We recommend that research be undertaken at a national level to identify the level of support for women-led enterprises from the CEBs. A crucial aspect of this research would be to explore the impact of constraints within the current mandated priorities toward positively supporting and encouraging women-led enterprises.
- We are mindful of the role of other agencies at the local level in promoting micro-enterprises, including the LEADER companies, the VEC, Enterprise Ireland, Teagasc, Ireland West Tourism, Western Development Commission, ForFÁS, IDA Ireland and FÁS. We recommend that research be initiated to measure their contribution to encouraging women in enterprise.
- In order to adequately address the support needs of women into enterprise, it will be important to conduct an audit of the status of potential women entrepreneurs. The audit should include the challenges and barriers faced by women, the range of entry points, the range of supports provided by all relevant agencies and should point to models of good practice. In view of the apparent conflict between national enterprise policy and equal opportunities policy, it would be important that the audit be extended to include an analysis of the extent to which the selection criteria of the CEBs are incompatible with the promotion of equal opportunities for women.

- The Women in Business Initiative is referred to in the programme complement for Measure 2 and appears to be an initiative that the DETE want to encourage. However, only a couple of CEBs are running a women in business programme, while the DETE was unable to give any information about the initiative when contacted by this research team. We recommend that the DETE formally explore the potential for running this initiative nationwide and give stronger guidance to CEBs regarding its uptake.
- Micro credit has been proven internationally to be a very effective and successful method of enabling women to gain a foothold in business. We recommend that a portion of the refundable grant scheme be ring fenced for women-led projects. A decision in this regard was taken by Roscommon CEB for 2004 but has not been acted up because of subsequent cuts in funding.
- Given the confidence on the part of the DETE in the equal ability of women to move from a feasibility study to a start-up business, we recommend that a positive action programme be established by the CEBs to reach more women with feasibility grants.
- Consideration should be given to how CEB-supported businesses can be encouraged and facilitated to implement a pro-active policy of promoting equal opportunities. This could be imitated with programme of equality in the work place training.

Roscommon VEC

7.8 INTRODUCTION

Roscommon VEC is a member of the Roscommon County Development Board. The Adult Education Service of the VEC was selected for the gender budgeting pilot project because of its relevance to women. A range of education courses are provided by the County Roscommon VEC Adult Education Service through the VEC's five centres (Roscommon Town, Castlerea, Boyle, Ballaghaderreen and Elphin) and in local communities.

7.9 Description of programmes

The following are the main programmes run by the VEC:

Adult Basic Education

This includes one to one education for adults with literacy/numeracy problems; small group tuition for adults whose language is not English; family Learning (for parents to support their children in school); Return to Education (for CE participants) and Return to Learning (for County Council manual workers). Childcare expenses available for participants.

Community Education

Courses are provided in response to community needs and are delivered in the community. A moderate fee is charged for most of the courses but disadvantaged and marginalised groups do not pay for courses. A wide range of courses are provided, which include Art, Leisure, Crafts, Languages, First Aid, Computers, Childcare, Cookery, Music, Singing and Creative Writing. Courses were delivered in over 30 locations around the county in 2004. Childcare expenses available for participants.

Back to Education Initiative

Courses leading to certification are provided to meet the needs of young people and adults, with priority given to those with less than upper secondary education. People in receipt of social welfare or holders of medical cards and their dependents do not pay fees. The content and the timing of the course provision are agreed in consultation with the participants. Courses provided include Computers, Art, Personal development, Communications, Food and Nutrition, First Aid, Safe Pass, English for Speakers of other Languages. Over 25 groups will be participating in 2004, which includes early school leavers, people with disabilities, travellers, non nationals, lone parents, older people, people living in isolated rural areas. Childcare expenses available for participants. Sixty-six per cent of those taking part are women taking part. In 2003 there were 125 participants.

Vocational Training Opportunities Scheme (VTOS)

This is a full time two-year course for adults who are unemployed for at least six months and in receipts of social welfare or signing for credits. There are VTOS centres in Roscommon, Boyle and Castlerea and Co. Roscommon VEC has an allocation of 90 places. Over the two years, most participants achieve a full FETAC Award. Courses include communications, work experience, enterprise awareness, Business Studies, Furniture Restoration, Art/Crafts, IT, Horticulture. Childcare expenses available for participants.

Youthreach

The Youthreach Centre in Ballaghaderreen caters for 54 early school leavers from 15 to 20 years old. A wide range of courses with an emphasis on practical skills such as woodwork, metalwork, hairdressing, building construction and vocational preparation are provided. The priority is to raise self-esteem and confidence of participants, to develop their social and interpersonal skills and enable them to gain national qualifications. Childcare expenses available for participants.

Senior Traveller Training

The Roscommon Education and Development Centre is based in Lisnamult, Roscommon and has 24 places for Travellers. Courses include basic literacy and a wide range of subjects leading to FETAC Certification at Foundation and Level One. A number of participants are studying for the Junior Certificate exam in June and 11 are doing the Leaving Certificate Applied.

7.10 Budget

Roscommon VEC's total budget (2003) was €9,933,510 of which approximately one third was spent on Adult Education Programmes. The remainder went on the payment of salaries and other non-pay expenses associated with Schools.

The element of the VEC's budget spent on Adult Education can be seen in Table 1.

Table 1: VEC Adult Education Expenditure: Breakdown of Pay and Non-Pay Expenditure for 2003

Vocational Training Opportunities Scheme (VTOS)	
Trainee Allowances	€428582
Pay	€204153
Non-Pay	€73890
Total	€706625
Youthreach	
Trainee Allowances	€278281
Co-Ordinator	€49970
Pay	€358153
Non-Pay	€107425
Total	€793829
Senior Traveller Training Centre	
Trainee Allowances	€75150
Co-Ordinator	€58874
Pay	€132519
Non-Pay	€84399
Total	€350942
Back to Education Initiative (BTEI)	
Administration	€7203
Pay	€49455
Non-Pay	€52120
Total	€108778
Community Education (ALCES & SPIDAS)	

Community Education Facilitator	€33671
Pay	€81226
Non-Pay	€70301
Total	€185198
Adult Literacy Development Fund (ALDF)	
Adult Literacy Organisers	€120949
Pay	€67962
Non-Pay	€113587
Total	€302498

7.11 Gender analysis of expenditure

All VEC Adult Education Programmes are broken down by male and female beneficiaries. The expenditure on Adult Education Programmes in 2003 shows that there is a high take up of programme by women. This is not surprising given that women are more likely to take up Adult Education programmes than other education and training programmes. One of the issues for the VEC is how to improve the representation of men on programmes. The programme to target male manual workers in the County Council with return to learning programmes has been successful in this context. The VEC is aware of the need to target programmes to men in the future and to improve the representation of men as tutors and volunteers on programmes. This issue has also been raised about developing targeted programmes to involve male Travellers in adult education programmes. Just as the case study of the Roscommon County Enterprise Board found that there were ways by which more women could be targeted for training programmes in enterprise development, it appears that a similar issue has been raised for the targeting of men into adult education programmes.

Nevertheless, from a gender budgeting perspective it would be assumed that more resources would be given to women in adult education programmes precisely because these are areas where the under-representation of women in society can be addressed to enable women, if this is chosen, to progress into work and roles that enhance their status and decision-making capacities.

Table 2: Disaggregated data of participants attending VEC programmes (2003)

Programme	Male	Female	Total
Community Education	417	1333	1750
Literacy	255	257	512
Prison	300	0	300
Self-Financing	59	159	218
Senior Traveller Training Centre	18	6	24
Youthreach	26	29	55
VTOS	32	56	88
BTEI	41	79	120
Return to Education	20	30	50
Other	11	36	47

TOTAL	1179	1985	3164
3rd Level Outreach Centre: Boyle¹⁵	Male	Female	Total
Certificate in Community Development	2	14	16
Lionra/Equal Ireland Access Course	5	8	13
Sligo IT Business Counselling	4	11	15
	1	8	9
Total	12	41	53

There have been some specific activities that have been developed to encourage women's participation in adult education courses. In most courses there has been the provision of a small allocation of funding to pay towards childcare costs for participants, although these do not meet the full costs of childcare.

For example, a crèche was planned in the Senior Traveller Training Centre following a successful capital grant from the Department of Justice, Equality and Law Reform. This initiative had to be dropped because an application to ADM to cover the costs of staffing of the crèche was not successful. From a gender budgeting perspective this is an example of the problem of a lack of coordination of government agencies in the allocation of budgets for expenditure such as childcare. It also demonstrates that, where there was a willingness on the ground to tackle the barrier to women's participation because of a lack of childcare, that this can be thwarted by inappropriate administrative demarcations and a lack of budgetary coordination from funding agencies.

7.12 The representation of women in decision-making and in staffing structure

Equal opportunities in employment in the VEC is covered in the *Policy Statement on Equality and Diversity for Staff*. This states that the VEC is committed to "equality of opportunity in all its employment practices, policies and services". It covers gender as one of the nine equality grounds. The statement covers selection and recruitment of staff, pay and conditions of work, training and work experiences and opportunities for career progression. Principals and Heads of Centres are responsible for ensuring that the policy is adhered to and the policy is kept under review.

There is an unequal representation of women in the senior management positions of the VEC Head Office, where women exclusively occupy administrative positions. The Chief Executive Officer and the Assistant Chief Executive Officer are both male and all eleven administration staff are female. An examination of staffing salaries in the organisation shows that on average women earn 70 per cent of men's earnings in the VEC Adult Education Programmes. This is in line generally with the gender wage gap

¹⁵ A €200,000 ERDF grant received for this centre; €70,00 allocated to Phase 1 and €130,000 for Phase 2. A female Project Development manager appointed on 1 year contract who conducted research on suitable courses and then negotiated with 3 level institutions. The centre is located in Boyle due to availability of a building suitably refurbished at reasonable rent, plus a free suite of computers. The Centre opened in September 2003, one full time course, National Certificate in Business Studies, with IT Sligo, and two part-time courses, NUI cert in Community Development and Leadership (Maynooth) and Access to Third Level Programme provided by Lionra/Equal Ireland.

nationally in the public services and highlights the fact that women are under-represented in senior positions in the organisation, although at the next level in the organisation women are over-represented as Heads of Centres.

There is a higher representation of women as heads the Adult Education Centres, with two male heads of centres and five women heads of centres in 2003. There is an even higher proportion of women as coordinators, paid tutors and volunteers in the Centres. Table 2 shows that of 278 coordinators, paid tutors and volunteers, 74 were men and 204 were women in 2003. The only area where there is a balanced proportion of women and men is in the VEC's prison programme.

The total staffing budget of the VEC is as follows:

Head Office Administration Pay: €448,689.00

Head Office Non-Pay: €254,833

Instruction Pay for VTOS teachers: €185,992

Although the pilot project did not cover schools, it is worth noting that the representation of women in the two schools is of principals, deputies or assistant principals, 11 are male and 7 are female.

Table 2: Gender Data in relation to Coordinators/Paid Tutors/Volunteers

Programme	Male	Female	Total
Community Education			
Paid Tutors	14	39	53
Literacy			
Adult Literacy Organiser	-	2	2
Paid Tutors	4	19	23
Volunteers	7	53	60
Prison			
Supervising Tutor	-	1	1
Paid Tutors	23	21	44
Self-Financing			
Paid Tutors	5	8	13
Senior Traveller Training Centre			
Director	-	1	1
Paid Tutors	5	6	11
Youthreach			
Co-Ordinator	1	-	1
Resource Person	1	-	1
Paid Tutors	4	7	11
VTOS			
Co-Ordinators	1	2	3
Paid Tutors	4	13	17
BTEI			
Co-Ordinator	-	1	1
Paid Tutors	4	23	27
Return to Education			
Co-Ordinators	-	3	3

Paid Tutors	-	3	3
Other Paid Tutors	1	3	4
TOTAL	74	204	278

VEC Board

Until recently there has been an under-representation of women on the VEC Board. However new arrangements for the appointment and election of VEC members have been put in place under the 2001 VE (Amendment) Act. From October 2004 the composition of the Board will change. Of the 17 members in total, 12 of are required to be 50/50 Male and female and other five appointed by local authorities, following a consultation process with relevant interests. This is a very positive development for the VEC and is an attempt by the Department of Education and Science to improve the representation of women on VEC Boards by requiring the establishment of separate male and female panels of candidates. The VEC also has a separate Adult Education Board. In 2003 this was made up of five female and six male members.

7.13 Conclusions and recommendations

A) CONCLUSIONS

The gender budget analysis of Roscommon VEC has been relatively straightforward to undertake given the existing breakdown of the budget within programmes and of the gender disaggregation of beneficiaries.

An analysis of the expenditure of the VEC Adult Education programme showed that women beneficiaries received a larger share of the budget than men. The VEC is mindful of the need to improve the representation of women in its decision-making structures and is aware of the importance of the new procedures in place to have a more balanced representation of women on the VEC Board.

The pilot project itself helped to make gender more visible in the development of VEC programmes and courses. This was also important in making the link between gender analysis of the programmes and policy making in the VEC, and also in relation to the various funding lines impacting on programmes. These concern funding from the Department of Education and Science, and in the case of the objective to provide childcare facilities of the Department of Justice, Equality and Law Reform and ADM.

b) Recommendations

- The VEC can continue to develop the concept and practice of gender budgeting within the organisation. An annual gender budget statement identifying how the budget will be spent on women and men is one example of an activity that could be undertaken.
- The VEC may also wish to extend the learning about gender budgeting to other education and training providers by building on the training map already produced of training organisations and providers. This would help to give a more

comprehensive picture of the extent to which women are under- or over-represented in different education and training fora and the role that the VEC Adult Education programmes can help to redress any imbalances.

- An additional role could be given to providing more targeted programmes for men, who are under-represented in adult education programmes. One way to do this would be to have specific courses for men, as well as male tutors and outreach workers who can help to shift the image of adult education as ‘soft’ and for women.
- The VEC may wish to put in place a system of monitoring feedback on programmes and consultations with women to identify if the courses being run are meeting the needs of different target groups of women.
- A further development for gender budgeting would be to ask the Department of Education and Science to provide a gender budget statement and a gender analysis of expenditure. This would help to identify the links between the budgets allocated and policy making.

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Appendix 1

Irish Gender Impact Assessment (GIA) Guidelines

Gender Impact Assessment Guidelines adopted by the Irish Cabinet in March 2000 comprise a series of steps to be carried out in relation to different areas of policy expenditure. The following steps/questions are to be completed with respect to almost every area of expenditure under the NDP:

Step One: Outline the current position of men and women in the area which this expenditure activity will address.

- a) Who are the current beneficiaries of this area of expenditure activity? (Beneficiaries include users of the facility, or participants) ?
- b) How many are women? How many are men ?
- c) What data source did you use to determine these figures?

Step Two: What factors lead to women and men being affected differentially in the area being addressed by this expenditure activity?

- a) Identify the factors which lead to the differential impact on women and men.

Step Three : How can the factors which lead to women or men being affected differentially be addressed and changed?

- a) How can the policy proposal/measure respond to the factors identified in Step 2 above?
- b) Where considered appropriate, what actions do you propose in this regard ?

Appendix 2: Gender Budgeting: Template of Actions to Promote Gender Sensitive Budgeting

1. Organisational context	
a) Role and purpose of the organisation	<ul style="list-style-type: none"> • Function and mission • Organisational structures
b) European / national / local policy context	<ul style="list-style-type: none"> • Extent of gender provisions in macroeconomic policy • Gender equality policies • Other policies impacting positively or negatively on gender
c) Women in decision making	<ul style="list-style-type: none"> • Women employed in decision-making positions in the organization • Women on the board or other strategic decision-making bodies
d) Participation and consultation of women in the community	<ul style="list-style-type: none"> • Consultation processes with women in the community / women's organizations • Involvement of women in planning and monitoring of programmes
e) Data and indicators	<ul style="list-style-type: none"> • National and organisational data disaggregated by gender • National and organisational indicators on gender equality
f) Women social position	<ul style="list-style-type: none"> • Women's social position regarding access to paid work, experiences of poverty, care work and time use.
2. The budget	
a) Budgetary sources and spending	<ul style="list-style-type: none"> • European, national and local public funding sources • Other sources of funding / resources • Fixed, recurring and/or multi-annual funding • Commitments and activities tied to funding sources and specific policies • Revenue and capital funding • Assets / income generating activities / liabilities / debts
b) Breakdown of the budget	<ul style="list-style-type: none"> • Expenditure break down and description • Revenue and capital funding • Staffing budget • Fixed budget commitments and elements of budget that are flexible / discretionary (overheads, revenue and capital) • Cost centres and budget holders • Areas of the budget that are relevant to gender equality • Resources in kind or in partnership with others • Impact on budget/activities of coordination with other agencies
c) Gender elements of budgets	<ul style="list-style-type: none"> • Gender budget statement • Earmarked funding for gender issues • Gender considerations in general budgets

	<ul style="list-style-type: none"> Capacity of the organization to make budgets gender sensitive
d) Financial management procedures	<ul style="list-style-type: none"> Budgetary management procedures Budgetary reporting
3. Staffing	
a) Staffing policies impacting on gender	<ul style="list-style-type: none"> Gender equality policies or initiatives impacting on mainstreaming and employment of women
b) Staff structure broken down by gender	<ul style="list-style-type: none"> Breakdown of staffing in the organisation and location of women
c) Staffing budget	<ul style="list-style-type: none"> Staffing budget spent on specific posts of women / positive action Staffing budget spent on women and men
4. Gender policies and practices	
a) Management of gender equality	<ul style="list-style-type: none"> Senior commitment to equality shown in leadership and equality champions in the organisation. Equality as a part of the corporate and strategic development of the organisation. Equality policy-making structures and procedures: planning, implementation and monitoring of actions Training on equal opportunities and gender equality.
b) Equality / gender mainstreaming policies	<ul style="list-style-type: none"> Gender equality / gender mainstreaming policies and their implementation and impact Gender equality initiatives, programmes, equality statements, codes of practice etc. Dissemination of equality policies and awareness of them by staff Dissemination and awareness of equality policies / rights in local communities etc
c) Budget and resources allocated for equality / incorporation of gender in mainstream budget actions	<ul style="list-style-type: none"> Gender or women's equality officer and/or staff whose role it is to promote gender equality outcomes Gender equality considerations in budgetary planning Mainstream and specific (ie positive action) budget allocations/resource commitments for gender equality Reporting mechanisms on gender equality in the budget Processes in drawing up budget / activities of the organisation Relationship between strategic development of the organisation and budget development / allocations
5. Implementation / activity	
a) Activities/service provision	<ul style="list-style-type: none"> Activities and implementation of policies Special initiatives / pilot projects to promote gender equality – beneficiaries Mainstream provision – beneficiaries
b) Data, monitoring and evaluation of gender equality	<ul style="list-style-type: none"> Data on the outcomes of activities impacting on gender Disaggregated data data gaps Gender equality integrated into the monitoring and evaluation of outcomes Dissemination of findings and outcomes Beneficiaries of activities

	<ul style="list-style-type: none"> • Qualitative and quantitative evaluation of outcomes • Impact on older women, disabled women, lesbians, minority ethnic women, Traveller women, lone parents, disadvantaged and poor women
c) Participation	<ul style="list-style-type: none"> • Participation of women (users) in planning, delivery, monitoring and feedback • Participation of women staff in planning, delivery, monitoring and feedback • Perceptions of women in the community and of women staff regarding the budget and its impact on women
d) Accessibility	<ul style="list-style-type: none"> • Accessibility for all women (physical, information, communications, cultural etc) • Information and communications inclusive of gender considerations

Appendix 3: PAUL Partnership: Analysis of Income and Expenditure by programme, funding source and project

<u>Programme Name</u>	<u>Funding Source</u>	<u>Income</u>	<u>Subsection</u>	<u>Project</u>	<u>Direct Project Costs</u>	<u>Target Groups</u>	<u>Beneficiaries</u>
Social Inclusion	ADM	975469S. for UE		Action Cs	44698		
				Equality P	10272		
				Sp. Grants	29963		
				Situat. Analy			
				Comm. Ent. P	39000		
				Bus. Mentoring	7001		
				Ent. S. Centre	72750		
				Training for E&Emp.	722		
				Educ. & T. Framework	27478		
					231884	23.77%	
			Comm. Dev	Action Cs	87753		
				A. C. Eval	11324		
				Comm. Forum	5000		
				Envir. Train.g	10317		
				Est. Mgt. Netwkg	2183		
				Equality P.	13723		
				Eval. Skills	2473		
				Comm. Bsd. Inits.	20660		
				Imp. Of W on Low I R	706		
				R. Aware of F. Supp.ls	3800		
				Dip. In Com. Dev.	3593		
				Policy Formulation	2152		
					163684	16.75%	
			Youth	Action Centres	23171		
				Promot. Citiz	7990		
				Early S. Ls. Supp	11604		
				Early Intervention	5200		
				Transition from J to L Cert	20500		
				ESL Sport	1896		
				L. City Youth Audit	6667		

	<u>Funding Source</u>	<u>Income</u>	<u>SubS</u>	<u>Project</u>	<u>Direct Costs</u>	
				Equality Proofing	4	
					77032	7.90%
LES FDS	N/A	0			0	
MABS	Social Welfare	384471		Money Advice	173158	
	Sundry	2152				44.72%
	Bank Int	521				
		387144				
LES	FÁS	1270188		LES	255557	
						20.12%
Jobs Club	FÁS	68694		Jobs Club	0	
	Sundry	30475				
		99169				0%
CE	FÁS	149628		CE	0	0%
Small	Small Accounts	74755		?	0	0%
TEP	ADM FDS	235163			149108	
	Sundry	12697				64.19%
Ent. Support	Sundry	85109			0	
	Rental Inc.	11353				0%

Appendix 4: Indicative budget 2004-2006 (ADM funding)

Actions	Services to the Unemployed	Community Development	Community Based Youth Initiatives	Total
<i>Community Development & Environement</i>				
Action Centres	180,000	180,000	158,938	518,938
Equality Proofing	15,000	15,000	15,000	45,000
Pilot initiative promoting citizenship in young people			27,000	27,000
Training & Development for building Community Structures		15,000		15,000
Research in Community Needs outside PAUL Partnership		9,000		9,000
Estate Management Support		15,000		15,000
Promote Public Awareness of Estate Management process		6,000		6,000
Diploma Review		25,000		25,000
	195,000	265,000	200,938	660,938
<i>Enterprise</i>				
Community Enterprise Programme	120,000			120,000
Enterprise Support Fund	78,000			78,000
Existing Business Mentoring	21,000			21,000
Enterprise Support Service	136,500			136,500
Enterprise Employment Training	30,750			30,750
Traveller Enterprise Training	12,200			12,200
	398,450	0	0	398,450
<i>Local Employment Service</i>				
	72,408			72,408
	72,408	0	0	72,408
<i>Education & Training</i>				
Co-ordinated City wide Guidance Initiative	21,000			21,000
Refugee Integration Project	8,001			8,001

Implementation of Education & Training				
Quality Framework	15,000			15,000
Co-ordinated Drugs response through Sport Education			24,000	24,000
Early School Leaving Support Project			29,000	29,000
Educational Research Project			2,500	2,500
Student Bursaries			36,000	36,000
IT Family Learning Project			45,000	45,000
Community Education Network		6,500		6,500
Community Development Diploma Impact Evaluation		9,500		9,500
Promotion of Adult Learning		7,500		7,500
Community-Based IT Project		40,000		40,000
City of Learning Steering Group		1,000		1,000
	44,001	64,500	136,500	245,001
Family Support				
Develop Community Based Approaches to Suicide Prevention		12,000		12,000
Development of Services for Older People		23,000		23,000
Follow up Safety & Security Recommendation of Quality of Life Report		9,000		9,000
Out of School Children		4,000		4,000
Implement Life on Low Income Report		9,000		9,000
Family Support Research		15,000		15,000
Commission training on accessing and managing resources		10,000		10,000
	0	82,000	0	82,000
Income Support				
Action Centre Training	5,000			5,000
Welfare Rights Seminars	12,000			12,000
	17,000	0	0	17,000
Research				
Review & Analysis of PAUL Partnership's implementation of the LDSI Programme	10,833	10,833	10,833	32,499
Baseline Analysis of needs of Disadvantaged				

Communities not currently targeted by PAUL	5,833	5,833	5,833	17,499
PAUL/Mary Immaculate College Foundation Course in Community				
Research & Evaluation Skills		2,603		2,603
PAUL/Mary Immaculate College Advanced Course in Community				
Research & Evaluation Skills		2,500		2,500
	16,666	21,769	16,666	55,101
	743,525	433,269	354,104	1,530,898
Support Costs	269,936	219,816	92,460	582,212
Total Actions & Support Costs	1,013,461	653,085	446,564	2,113,110
Percentages	48	31	21	
Limits:	Min	40	25	15
	Max	65	40	25
Administration:	431,802	458,600	488,478	1,378,880
Salaries				
Overheads				
Total Budget - 2004-2006				3,491,990

¹ Type refers to whether it is core funding, multiannual, one-of grant, etc

¹ This applies to a specific cash amount allocated to some aspect of the organisation's overall equality programme

¹ This applies to specific objectives attached to the funding which directly impacts on its use

¹ Please note any direct or indirect constraints on the funding, e.g.,

¹ Describe the degree of flexibility which the Partnership has in determining how to allocate the funding

¹ Describe how decisions are made within the Partnership where allocation of funding is concerned