

4.5 Gender budgeting research pilot project, Ireland – by Sheila Quinn

This paper presents a brief overview of the gender budgeting research pilot project commissioned by the NDP Gender Equality Unit of the Department of Justice, Equality and Law Reform in Ireland in 2003. The project represents the first, and to date, only funded gender budget exercise in Ireland. While the research involved three regionally-based state issues, this paper will concentrate on the findings and recommendations related to just one of those agencies, the Roscommon County Enterprise Board (CEB)²⁵. The remit of the CEB is to promote micro-enterprises through the provision of cash grants and programmes to support entrepreneurial and capability development.

As background, the paper discusses the development of gender equality policy and infrastructure in Ireland, to place gender budgeting as the most current tool of those available within the overall strategy of gender mainstreaming.

Gender Equality in Ireland

Gender equality legislation in Ireland originated with membership of the EU in 1973. Up until that time gender equality and equal opportunities had not been addressed within the Irish legal framework. In more recent years the legislative and institutional framework for equality in Ireland has undergone fundamental change. New equality legislation (Employment Equality Act, 1998; Equal Status Act, 2000) extended anti-discrimination law from employment to service provision and broadened the protection against discrimination to nine grounds, from gender 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, and have been recently updated and extended by the Equality Act 2004, which broadens the scope of claims based on unequal treatment in the workplace and elsewhere across the nine grounds. Together with these legislative changes, a stronger and broader equality infrastructure has been put in place including a new Equality Authority and NDP Gender Equality Units in the Department of Justice Equality and Law Reform and the Department of Education and Science.

Gender Mainstreaming

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 both in 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.

A key development in gender mainstreaming in Ireland was the adoption of Gender Impact Assessment (GIA) guidelines in March 2000. These guidelines were adopted as part of a process of

²⁵ There are 38 Enterprise Boards in Ireland, all governed by the Department of Enterprise Trade and Employment.

operationalising gender equality as one of four horizontal principles in the Irish National Development Plan 2000-2006 (NDP). The NDP is a comprehensive statement of social and economic policy and resource allocation covering the period 2000-2006. The implementation of the Plan is significantly funded by EU Structural Funds 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.

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. 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.

Gender Mainstreaming Expertise

Since 2000, there has been a developing knowledge base about gender mainstreaming under the National Development Plan (NDP). The establishment of the NDP 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. By way of expanding its repertoire of gender mainstreaming tools, the Unit took a keen interest in gender budgeting following its attendance in a conference in the Basque Country in 2002. This was followed by attendance at meetings of the Pan-Island Gender Budgeting Seminars, initiated by the Women's Budget Group in London. The Unit organised a seminar on the subject in Dublin in 2004 and shortly thereafter commissioned a pilot research project to explore the potential use of gender budgeting exercise in the Irish context.

Objectives of the Gender Budgeting Pilot

The project sought to develop and pilot a gender budgeting tool, which could be used within the pilot organisations. Three regionally-based state agencies volunteered for participation in the research. During the course of the research, the work with the Roscommon County Enterprise Board emerged to be a primary focus. The research was structured so as to explore the transferability, not only of specific gender budgeting tools developed in the course of the pilot, but also of the broader learning. 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 summarise the main tools that were developed for use in working with the pilot organisations;
- To explore the potential use of gender budgeting as a tool for expediting gender mainstreaming;
- To make a number of recommendations for the future development of gender budgeting in Ireland.

The research was carried out in two main stages: Stage One involved a review of international literature to identify the scope, methodology and data required to undertake gender budgeting as a systematic element of gender mainstreaming in Ireland. In Stage 2 the methodologies were used with the pilot organisation.

The Gender Audit Template

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 of the pilot organisations. The aim was to develop a useful mechanism for gender budgeting that can be applied to other organisations and used in future studies. In the process, we examined closely the tools and mechanisms developed and applied elsewhere.

The template allows for the identification of the various aspects of the organisation, and its allocation of resources, that need to be interrogated from a gender perspective. The Template is organised along four areas of focus: i) the organisational structure, ii) staff, iii) gender policies and practice and iv) the budget.

The Funding Map

The Funding Map was developed as a way to gain an initial gender-sensitive analysis of the budget. This became a key tool in progressing toward a budgeting-setting process that was transparent and inclusive. A primary consideration in its design was to introduce a new way for those involved in budgetary decisions (managers, financial administrators, board members etc.) to look at the budget, and to seek the involvement of other staff within the organisation that have a stake in the process. 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 financiers. 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 makes a link to policy and other decision-making issues related to the funding.

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. Furthermore it serves to highlight the disparity between developed policies and budgetary allocations so as to point to the need for a reform of the processes.

The logical progression from the Funding Map to the next stage of analysis is to look in more detail at the project’s 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.

Observations on the Tools

The gender audit template is comprehensive in scope and may, therefore, appear daunting. The challenge in going 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 towards that goal. Two of the most important stages of learning are i) enhanced awareness of the gender implications of the work of the organisation, and ii) increased capacity at organisational level to undertake gender analysis.

The learning from the gender budget pilot project points to a number of key recommendations in relation to the use of the Template. These are

- It is best if the gender audit is undertaken as a participatory exercise. This will mean engaging staff at all levels of the organisation and facilitating an evaluative gender proofing process.
- The work needs to be broken down into manageable pieces. Uncovering 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 out even in the absence of good data.

In working with the Funding Map the learning from the pilot points to the following guidelines:

- 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.

Key Findings from Roscommon CEB

Perhaps the most revealing and useful outcome from the research exercise as a whole relates to the final observation with regard to using the Funding Map, i.e. uncovering the tension between the range of policies that form the basis of the operation of the organisation. Revealing the gender disparity in the allocation of resources in Roscommon CEB was a relatively straightforward exercise. The level of funds allocated is modest, they are distributed within two programmes, the organisation keeps good records, and the organisation had been aware for some time that it was not reaching enough women. The broader enquiry focused on uncovering the constraints on the organisation that stood in the way of its doing what it appeared to have the desire to do in relation to funding more women. To do this a close examination of the guiding policies became critical.

In brief, what was revealed was a tension between enterprise policy and equal opportunities policy, set at national level and passed down to the CEB by its sponsoring department, the Department of Enterprise, Trade and Employment. At an operational level, it was noted that national enterprise policy had been translated into the minutiae of protocols and procedures which determine the day to day operation of the CEB. The CEB's requirement 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. Despite this, there was no internal translation of the national equal opportunities policy. The CEB did not have an equal opportunities policy and there were no guidelines on how to operationalise gender mainstreaming.

Furthermore, beyond the absence of any work to translate gender mainstreaming into policies and practices, the examination of organisational policies revealed a clear tension between enterprise policy and gender mainstreaming, in that in selecting projects for funding the CEB has to avoid deadweight and displacement. The shared feature of deadweight and displacement is that they can reduce the impact of public interventions in favour of the private commercial sector. In addition, the CEB is clearly prohibited from funding enterprises that do not have the potential to trade internationally. Here then is why the CEB supports so few women. Research has shown that women in-

volved in small enterprises, of the size funded by the CEB, on the whole do not choose enterprises that have the potential for international trading, and that they often do in fact choose enterprises that are considered as deadweight and/or displacement.

Additional Findings

Subject to a resolution of the tension between the two policy domains government the CEB, 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 strong gender awareness among staff and an eagerness on the part of the Board to do more to promote women in 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 final stage of the project.

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.

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.

Key Recommendations

It was 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 was disappointing to note that a major review of the 38 CEBs around the country did not look more closely at the degree to which CEBs are promoting women in enterprise. It was recommended 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.

It was recommended that Roscommon CEB undertake a gender disaggregated incidence analysis. All of the data necessary for this exercise are 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, it was recommended 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 were encouraged to 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.

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 initiated with a programme of equality in the work place training.