

final dissertation

**How can gender
responsive budgeting
and participatory
budgeting
complement each
other in order to
increase the impact
of gender
mainstreaming in the
European Union?**

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Executive summary

This dissertation is focussed on the effects of two innovative budgetary approaches to the budgetary process of the European Union, more specifically on the impact of these approaches on gender mainstreaming. The central question aimed to be answered by this research is: How can gender responsive budgeting and participatory budgeting complement each other in order to increase the impact of gender mainstreaming in the European Union? As gender mainstreaming has been recognised by the European Union as a way in which the concept of gender equality can be actively promoted, it provides great opportunities for further implementation of the concept. The opportunity for gender mainstreaming to be implemented in the budgetary process of the European Union, is examined in this research. By means of a quantitative approach and the gathering of secondary data, research has been conducted in order to answer the central question. This dissertation has explored the definitions of European institutions and academics on the concept and implications of gender mainstreaming. Thereafter, this research has found that a budgeting approach based on performance and effectiveness has the best potential for the integration of an equality perspective.

Furthermore, the literature review has elaborately reported on both concepts of gender responsive budgeting (GRB) and participatory budgeting (PB). Firstly, it has explained that gender responsive budgeting is a budgetary approach that aims to include a gender perspective and the promotion of gender equality in the budgetary processes. The research has shown that there are various tools available that can be used during multiple stages of the EU budgetary cycle. Secondly, the concept of participatory budgeting has been explained. This budgetary approach is designed to obtain higher levels of transparency and legitimacy of the governmental budgetary procedures and decisions. Moreover, this research has indicated that participatory tools can be used in multiple stages of the budgetary process and have the potential to enhance levels of representation by including and promoting the voice of the traditionally underrepresented gender.

The analysis has revealed that GRB and PB shows similarities in their approaches. Subsequently, the research examined three potential collaborations and their influence on gender mainstreaming in the European Union. Potential collaborations that allow for the enhancement of gender mainstreaming may be found in applying elements of both budgetary approaches in the drafting stage of the EU budgetary cycle, in order to ensure a gender sensitive outcome that is in line with the needs of the recipients of the budget. Finally, the joint integration on the European level may allow for an increase in the actors involved in the budgetary process and thereby, limit the power of the policy making elites. This research has recognised that this can have a positive effect on the integrationist approach of gender mainstreaming by the European Union. The conclusion of this

research recommends that further research is necessary in order to obtain a complete view of the possibilities to integrate GRB and PB into the EU budgetary processes.

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List of Abbreviations

ECI	European Citizens' Initiative
EG-S-MS	Group of Specialists on Mainstreaming
E-PB	E-participatory Budgeting
EU	European Union
CDEG	Steering Committee for Equality Between Women and Men
GNI	Gross National Income
GRB	Gender Responsive Budgeting
HLGOR	High Level Group on Own Resources
MMF	Multi-annual Financial Framework
NGO	Non-Governmental Organisation
OECD	Organisation for Economic Cooperation and Development
PB	Participatory Budgeting
PETI	Committee on Petitions
TEC	Treaty Establishing the European Community
TFEU	Treaty on the Functioning of the Union
VAT	Value Added Tax

1. Introduction

The European Union has been dedicated to ensuring gender equality amongst its citizens since the starting point. Though the legal basis for gender equality was limited at first, the Treaty of Amsterdam provided for a legal basis for the adaptation of measures that have the objective to actively promote gender equality (EG-S-MS, 1998). Gender mainstreaming has been recognised by the treaty as being a way in which the European Union (EU) is actively involved in the promotion of gender equality. Therefore, the European approach on gender equality may be greatly affected by the concept as it provides a way in which gender equality can be ensured across the EU. The inclusion of gender equality as a concept within the budgetary procedure has been a recent development. Where budgets were traditionally seen as gender neutral, it has proven to be questionable whether budgetary proposals and budgetary procedures indeed provide for an outcome that is equal.

In this dissertation, the concepts of gender responsive budgeting (GRB) and participatory budgeting (PB) and their influence on gender mainstreaming in the European Union (EU), will be researched. This research aims to provide clearer insight to how these budgetary approaches operate and how they could influence the gender mainstreaming approach of the EU. The literature review of this research will include the concept of gender mainstreaming in the context of the EU. The concept will be explained by the social movement theory as well as frame theory. These theories may provide a theoretical background for the definition of gender mainstreaming. Furthermore, the budgetary system of the EU will be explained, as it provides for relevant context in the scope of this research. The main focus will be put on the budgetary approaches of GRB and PB. Both concepts will be explained as well as the goals and objectives. Moreover, an outline will be given of the main stages and the tools used and the way in which they facilitate the overall goal. More specifically, the initiatives by the EU will be taken into account and the challenges will be reviewed.

The results of the literature review will be examined in the analysis. Subsequently, the analysis examines the results of the literature on both budgetary approaches. Accordingly, the analysis seeks to find ways in which the approaches might act collaboratively. Moreover, GRB and PB are put into perspective in relation to the EU budgetary procedure and gender mainstreaming objectives. Then, specific opportunities for collaborative action that might increase gender mainstreaming in the EU are discussed. Finally, in the conclusion section of this research, the main outcomes of this research aim to provide an answer to the research question.

2. Methodology

In this section, the methodology is reviewed regarding the approach of the research on the central question: How can gender responsive budgeting and participatory budgeting complement each other in order to increase the impact of gender mainstreaming in the European Union? This research will review observations made by scholars and academics that have performed extended research on gender responsive budgeting (GRB), participatory budgeting (PB) and gender mainstreaming in the European Union (EU). Therefore, this research will be characterised by a quantitative approach to the gathering of secondary data. With regards to the research ethics, the value of secondary data will be respected as the perspectives of those that have contributed to this research. More specifically, the purpose of this research is to provide an answer to the main question by including and enhancing the impact of previous research.

In the first chapter of this research, secondary data through academic articles is used to provide a theoretical framework to the concept of gender mainstreaming. By consulting previous research performed by academics and scholars, this research aims to review the movement that has lead to the creation of GM in the EU. Moreover, definitions and approaches of gender mainstreaming as expressed by scholars. More specifically, the definition and approach as reflected by the European institutions will be presented. This then defines the quantitative approach of this research because the documents on the concept of gender mainstreaming are reviewed in an objective manner and builds upon the prior section of theory.

In the second chapter of this research, the political dimension of budgeting will be analysed through the consultation of secondary data provided by scholars and academics in academic articles. In doing so, the perspectives on budgeting are examined and interconnections between various (political) elements of the budget are reviewed. Additionally, through means of data produced by the European institutions, insight will be given on the European budget, more specifically in the EU budgetary procedure. In doing so, it contributed to the establishment of a reliable basis for the analysis of the application of GRB and PB practices during EU budgetary procedure stages.

The third chapter will use secondary data in the form of previous research performed on gender responsive budgeting (GRB) by scholars and academics. Data will be retrieved from the related European institutions in order to provide an accurate view on their position and approach on GRB practices. The stages of GRB will be outlined by consulting the works of Quinn, an academic in the field of gender equality. By doing so, the research will be provided with the practical implications of GRB practices. In order to provide an answer to the main question, it is necessary to bare the

challenges in mind. Using secondary data by means of academic articles, the challenges for GRB, considering multiple aspects, will be examined. Thereafter, a good practice of GRB in the EU will be outlined by reviewing the academic articles available on the implications and effects of GRB in Austria.

The fourth chapter is dedicated to providing a review of PB, using definitions from documents established by the United Nations (UN). The stages that follow the performance of PB are explained by highlighting on the academic articles established by scholars, in order to contribute to the overall scope of PB. Moreover, using data composed by the European Parliament as well as the legal basis in the TFEU, this research has aimed to provide insight into the e-participation tool used by the EU. Using secondary data in the form of academic articles, the section on PB is expanded in the section on the challenges. The literature review on PB is completed by the inclusion of a 'good practice' regarding the usage of e-participation tools by the EU. This section uses documents by the European Parliament. Moreover, the 'good practice' by Portugal, as an EU member state, is reviewed. For this section, an analysis by Dias & Allegretti as well as the document by Apolitical on the implementations of PB in Portugal are examined.

The analysis section in this research forms a platform where the literature review is interpreted and areas of similarities will be indicated. By means of discussing the implications of both budgetary approaches, it is aimed to seek for elements in which GRB and PB may act collaboratively. Furthermore, the potential for collaborative action towards gender mainstreaming is presented. In order to generate an answer to the central question, the literature review as well as the ways in which GRB and PB might act collaboratively are subject to the gender mainstreaming approach of the EU. In the conclusion section, findings of this research are presented.

3. Literature review

3.1 Gender Mainstreaming (GM)

Since the Treaty establishing the European Community in 1957, much has changed with regards to the possibilities and implications of Gender Mainstreaming in the European Union. The foundation of the definition as well as its practices has been strengthened with the initiation of a special group of Commissioners on the theme of gender Issues in 1995. This group of Commissioners was appointed to show the commitment of the European Union to the issue (Woodward, 2003, p. 65). Moreover, a Commissioner's High-Level Group specifically on GM was initiated in the year 2001. This group has the purpose of providing the EU gender equality agenda with the specific and necessary information on Gender Equality and the furtherance of Gender Mainstreaming in all policy areas (European Commission, 2011, p.12). In this chapter, the definition of gender mainstreaming will be analysed and explained by the theory of social movement and frame-theory.

3.1.1 Theory of social movement and frame-theory

In this sub-chapter the theory behind the definitions will be reviewed. When analysing the underlying theory behind the definitions, it is critical to understand the different views as well as the definition of gender equality. More specifically, an explanation is required on the relation to the word 'mainstream' in light of this research. As the definition of GM builds on the concept of gender equality, the latter will form the basis of the theory review. Walby (2005) argues that there are roughly three distinguishable models on gender equality. There are two models that provide for visions, as well as strategy, on gender equality. On the contrary, it is argued by the third approach, that vision and strategy should be separated. Two approaches will be discussed because of their contribution and value to the greater scheme of this research. The first model is composed by Squires (1999) and follows the typology of inclusion, reversal and displacement. The second model, by Booth and Bennet (2002), is based on the idea of a separation between strategy and vision (Walby, 2005, p. 325).

Firstly, the model by Squires (1999) differentiates between three different strategies she recognises in gender approaches in political theory. The strategy of inclusion derives from the problem of the exclusion of women. This is profoundly the strategy of liberal feminists who aim at including women in a form of politics from which they are currently excluded (Squires, 1999, p. 3). According to Verloo (2005), this can be seen as a strategy that seeks gender-neutrality (Verloo, 2005, p. 346). Secondly, the strategy of reversal starts from the considerable more radical idea that there needs to be a shift in current politics in order to facilitate gender in specific areas (Squires, 1999, p.3). The followers of this strategy are often radical or cultural feminists who find men cultures to be

profoundly problematic and seek recognition for an identity that is specifically female gendered (Verloo, 2005, p. 346). The final strategy, the strategy of displacement, aims at moving beyond the disparity between the strategies of inclusion and reversal. It seeks to go beyond what is gendered and deconstruct regimes that engender their practices (Squires, 1999, p.3). The problem, according to those that follow the strategy of displacement, is not related to the exclusion of women or men as a norm, rather it is found in the gendered world (Verloo, 2005, p. 246). As a strategy, GM may be placed under the strategy of displacement as it aims at providing a transformative basis for redressing the genderedness of all stages and levels of policy-making (Verloo, 2005, p. 347).

Secondly, the model by Booth and Bennet (2002) focusses around the distinction between the following distinctive strategies: "the equal treatment perspective", the "women's perspective" and the "gender perspective". As a sign of the interconnectiveness between the three strategies, yet also embracing the support of each other, the model is often called the 'three-legged equality stool' (Booth and Bennett, 2002). By focussing on the interconnectiveness of the models, Booth and Bennett welcome the idea that the strategies could be complementary, rather than necessarily separate (Walby, 2005, p. 326).

The relation between gender and the mainstream has a central character throughout this research, and can be explained by analysing the social movements theory, as well as the influences of frame theory. It is argued by Pollack and Hafner-Burton (2000) that the concept of GM asks for a adaptation of a renewed gender perspective in all the main actors of policy processes, even so in the ones with little experience or interest in the field of gender equality. In their analysis on mainstreaming gender in the EU, it is explained that due to the inclusion of the components on *political opportunities, mobilising structures and strategic framing*, the social movement theory may explain the impact on policy by gender equality as a social movement. With the reference to political opportunities, it is pointed out that the availability of access points for women's advocates and allies within the policy process are highly valuable. This availability has increasingly become more favourable, mainly due to the Maastricht Treaty and the expansion of the Union by three states that were known to provide great contribution to gender equality (Pollack and Hafner-Burton, 2000, p. 434).

The second component, *mobilising structures*, is key in the ability of social movements to organise and influence policy-making. *Mobilising structures* entails the formal or informal movement, caused by individuals or collectives, through which collective action is engaged. For the EU, the platform that creates the basis of the collective action, consists of the main supranational actors including the Equal Opportunities Unit of the Commission and the Women's Rights Committee of the

European Parliament. Through these actors, a network of experts and activists elaborate on equality issues and place them on the (EU) agenda (Pollack & Hafner-Burton, 2000, p. 434).

The final component, *framing processes*, was first used by Snow and Benford to describe the process used by social movement organisations who adapted and framed issues intentionally, from a strategic viewpoint, in order to make the issues 'fit' into their dominant system. By doing so, these organisations found that those actors that were in charge of the dominant system, would be more likely to adopt a new 'frame' that was resonant and in line with the dominant, instead of a 'frame' that would be conflicting (Moss and Snow, 2016, p. 559). It is then argued by Pollack and Hafner-Burton that it is the component of *strategic framing* that holds the key to a successful acceptance and implementation of gender equality ideas. The acceptance of gender mainstreaming in the EU specifically, greatly depends on the resonance between the 'frame of policy' that is proposed and the dominant 'frame' of the EU itself (Pollack and Hafner-Burton, 2000, p. 435).

As mentioned previously, frame theory has been of great influence when explaining GM through social movements theory. It serves an active and processual 'reality construction' purpose, meaning that it entails an active movement by evolving the dynamic processes in a way that it interprets the social movement into the dominant frames (Benford and Snow, 2000, p. 614). Though there are multiple elements in the "frame alignment processes" as defined by Benford and Snow, the terms "frame bridging" and "frame extension" have been widely used in attempting to provide analysis on the way social movements change or link their 'frame' to that of the dominant (Walby, 2005, p. 324).

Firstly, the term "frame bridging" relates to the process of linking two or more frames, that ideologically differ from one another regarding a specific issue to realise adaptation. In light of gender mainstreaming, frame bridging might occur between the social movement and the attempts of integration within a policy domain (that might be unfamiliar with the social movement). Secondly, the term of "frame extension" embraces the process of modifying and extending the 'dominant frame' to include the issues of importance that adhere to the 'extending frame' (Benford and Snow, 2000, p. 624-625).

3.1.2 What is GM and what is the overall goal?

In this subsection of the research, the definition of gender mainstreaming will be explored. More specifically, the goals are defined as well as the main characteristics. Because the research is based on the effects of budgetary strategies on the potential enhancement of gender

mainstreaming in the European Union, it is important to clearly define the object as well as to provide a structure in which the potentials of the enhancement can be reviewed.

There are many scholars that have found the definitions of GM to be lacking depth when it comes to the underlying understanding of the concept as a whole, as well as the linkages with societal actors and change. Daly (2005), describes that the concept of Gender Mainstreaming has become a mere technical definition of what it should be. Moreover, it is found that the literature on GM is merely focussed on the political strategy aspect of the concept. Though the development of the concept as a model of forming policy has evolved simultaneously to the theoretical concept development. (Daly, 2005, p.433-50).

According to the European Commission, the initial definition of Gender Mainstreaming was best defined as:

“Mobilising all general policies and measures specifically for the purpose of achieving equality by actively and openly taking into account at the planning stage their possible effects on the respective situations of men and women (gender perspective).” (European Commission, 1996, p.2).

However, after a initial report on the progress, including input from the Equal Opportunities Unit as well as other expert women, the definition was altered into the following:

“The systematic integration of the respective situations, priorities and needs of women and men in all policies and with a view to promoting equality between women and men and mobilising all general policies and measures specifically for the purpose of achieving equality by actively and openly taking into account, at the planning stage, their effects on the respective situation of women and men in implementation, monitoring and evaluation.” (European Commission, 1998, p.2).

The initial definition given above was first published by the Commission in the *“Incorporating Equal Opportunities for women and men into all community policies and activities”* document. It is argued by Mazey (2005), that the indirect reason for the initiation of GM came from the upcoming challenge in ensuring full equality between men and women within the European Union. This was mainly caused by the accession of the Nordic states into the European Union in 1995. Not only did the long-standing commitment to the issue of gender equality strengthen the coalition on gender within the institutions of the EU, they also fulfilled a ‘role model’ position in the respect of gender mainstreaming initiatives (Mazey, 2002, p. 230).

The direct reason can be related to the United Nations Conference in Beijing of 1995. The goal of the new concept was to create a partnership between men and women that builded on the gender equality principle in all fields of policy, taking into account that the change was not limited by the field of legislation and policy but also required a cultural transformation (European Commission, 1996, p.3). Black (2008) argues that within the final definition by the commission, gender mainstreaming elaborates further on the previous ideas of gender (in)equality. GM requires gender issues to be considered in all policy areas. By widening the view on the contributions to gender equality, the responsibility of solving the issue is expanded (Black, 2008, p. 9). In this light, GM can be seen as a revolutionary approach to gender equality as it holds a commitment of examining gender in all policy areas as well as a focus on equality of gender impact, instead of equality of treatment (Black, 2008, p. 10).

The Council of Europe also has a working definition of GM. The definition given by this institution of the EU is the most widely used. The definition has been conceptualised by the Group of Specialists on Mainstreaming (EG-S-MS) under the Council of Europe, which was set up by the institution in 1995 (Verloo, 2005, p. 344). This Group consists of eight experts in the field, including members of the Steering Committee for Equality between Women and Men (CDEG). Based on a survey, the Committee carried out a research on the conceptual framework and methodology for the mainstreaming of gender equality. By doing this research, the Committee aimed at obtaining sufficient knowledge on the matter in order to correctly initiate measurements that could lead to direct actions (EG-S-MS, 1998, p. 5).

The definition that was decided upon by the Group of Specialists on Gender Mainstreaming is the following:

“Gender mainstreaming is the (re)organisation, improvement, development and evaluation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels and at all stages, by the actors normally involved in policy-making” (EG-S-MS, 1998, p. 15).

When composing the definition, the Group of Specialists took into account the many definitions made by various institutions and scholars. When reviewing the existing literature, the Group of Specialists found that nearly all definitions have a focus on the concept of gender equality, even though it is not mentioned in those exact words. Moreover, many definitions focus on strategy. The definition is often being used as a way to describe a tool more than the concept. By doing so, the goal has lost its distinction from the definition. Furthermore, in definitions composed by NGO's, it

can be found that the focus is put on the effects of the concept on the functioning and structure of society (EG-S-MS, 1998, p. 14).

The definition provided by the Group of Specialists then includes a clear description of what needs to be integrated into the mainstream, namely a gender equality perspective, as well as the overall goal, which then refers to gender equality. Additionally, it describes several types of implications of GM, namely the: “...*reorganisation, improvement, development and evaluation of policy processes*” (EG-S-MS, 1998, p. 15). Finally, it leaves room for further implications of tools and techniques. Because it does address the fact that a gender perspective should be incorporated “... *in all levels at all stages*”, it is valuable to allow for various actors and techniques, since these may vary at different levels or stages of policy-making (EG-S-MS, 1998, p. 14-15).

3.1.3 The legal basis for GM

It can be said that the legal basis of gender equality within the EU has evolved at a slow pace. At its starting point, the EU had a considerable limited legal basis for the development of equality legislation and policies between men and women in the EU. The basis consisted of Article 2 of the Treaty establishing the European Community (TEC):

“The Community shall have as its task, by establishing a common market and an economic and monetary union and by implementing the common policies or activities referred to in Articles 3 and 3a, to promote throughout the Community a harmonious and balanced development of economic activities, sustainable and non-inflationary growth respecting the environment, a high degree of convergence of economic performance, a high level of employment and of social protection, the raising of the standard of living and quality of life, and economic and social cohesion and solidarity among Member States” Art. 2 TEC.

With the addition of Article 119 of the Treaty establishing the European Community (TEC), reading: “Each Member State shall during the first stage ensure and subsequently maintain the application of the principle that men and women should receive equal pay for equal work...” Art. 119. TEC.

It was only in 1997, when the Treaty of Amsterdam entered into force, when the active promotion of gender equality was legally confined to be one of the fundamental tasks of the EU. One of the biggest achievements of the Treaty, in the field of gender equality, may be found in the addition of the introduction of eliminations of inequalities and the promotion of equality in all activities. The legal basis from which Gender Mainstreaming tools and initiatives might be derived from in the present day can be found in Art. 157 (3) (4) TFEU which state:

“The European Parliament and the Council, acting in accordance with the ordinary legislative procedure, and after consulting the Economic and Social Committee, shall adopt measures to ensure the application of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation, including the principle of equal pay for equal work or work of equal value” Art. 157 (3) TFEU.

“With a view to ensuring full equality in practice between men and women in working life, the principle of equal treatment shall not prevent any Member State from maintaining or adopting measures providing for specific advantages in order to make it easier for the underrepresented sex to pursue a vocational activity or to prevent or compensate for disadvantages in professional careers” Art. 157 (4) TFEU.

3.1.4 Approaches of GM

In this sub-chapter, the different approaches on GM, that provide the basis as well as the implementation of the concept in practice, will be reviewed. The different approaches define how people see the concept as well as how to implement it in the various stages and levels of policy-making. Although scholars differ in their view on approaches, the one that is mainly used to characterise the outcome of gender mainstreaming is by Jahan (1996). Several writers continue and further develop the view of Jahan, such as Squires (2005) and Lombardo (2005).

Jahan (1996) recognises the framing theory and further elaborates on the concepts of ‘frame extension’ and ‘frame bridging’. Concluding the research on mainstreaming women in development, Jahan links influences of framing theory with the historical development of GM. Moreover, Jahan has found that state policies and donor agencies, at the introduction stage of GM, were more in favour of the ‘frame bridging’ approach because it did not demand for structural changes. On the contrary, international organisations gave priority to institutional strategies in the hope to institutionalise gender concerns in order for them to be routinely checked and provided with a budget (Jahan, 1996, p. 827). This then, can be argued to be a form of ‘frame extension’, in which the dominant system is modified and extended. The linkages Jahan makes with both ‘frame bridging’ and ‘frame extension’ are part of the integrationist approach.

The integrationist approach as described by Jahan (1996) previously, thus focuses on the movement by experts and bureaucratic institutions to provide for evidence-based knowledge in order to realise a shift in policy-making. Walby (2005) states that with this approach, the gender perspective is acquainted without demanding the existing policy to change. More specifically, gender mainstreaming through the integrationist approach might be regarded as being ‘sold’ as a means of a more fruitful policy than the dominant one (Walby, 2005, p. 324). This approach,

argued by Squires (2005), can be successful in the way that it provides a great role for gender experts to collaborate in the policy formation process. By allowing gender experts into policy processes, one strengthens the policy by providing 'gendered' knowledge instead of solemnly using ideology and stereotypes. However in order to realise this, the actors in the policy field must be able to resonate their dominant frame with that of the project. Here, 'frame extension' and 'frame bridging' is required to align the views and approaches of both sides. It is argued that by engaging in the processes of 'frame bridging' and/or 'frame extension', it can become a technocratic tool. Then, the issue risks to be depoliticised from the goal of reaching gender equality itself (Squires, 2005, p. 14).

As a response to the downside of the integrationist approach, Jahan (1996) argues the alternative 'agenda setting' approach and therefore removes the focus from aiming to make gender issues fit into every sector 'frame' (Jahan, 1996, p. 828). The objective of the agenda setting approach is to give NGOs as well as social movements a pivotal role when forming new policies on gender issues. The discussion that emerges between these actors is the key strength of the approach, because it counters the top-down approach that can be found in the integrationist approach. Squires (2005) believes that it circumvents the policy-making elite and therefore removes the reliability on bureaucratic policy instruments. The circumvention of the policy-making elite in combination with the method of problem solving can be seen as the major strengths of the agenda-setting approach (Squires, 2005, p. 14).

The agenda-setting approach asks for changes in the decision-making structures and their processes, the preferences within strategies, the use of certain objective and therefore the position of gender issues as a whole (Jahan, 1996, p. 829). It is pointed out by Walby (2005) that with this approach, it is the mainstream that changes (Walby, 2005, p. 323). Women need to have a proactive and pivotal role and should get included in those positions within decision-making structures that are able to convert the policy agenda. Moreover, the position of gender concerns should be altered to allow women's movements to reach the political spheres and strengthen civil society. Then, women's movements need to seek popular support in order to better their chances of sustaining their financial position. Accordingly, the communication strategy should be altered to a 'win/win' scenario, which emphasises the gain for women as well as men, families and communities. Finally, the concept of gender mainstreaming and the tools used to reach the goal should be well developed and clear in all languages (Jahan, 1996, p. 830). Following the analysis of Squires, the agenda-setting approach also has its weaknesses. She argues that due to this approach, certain groups may become exclusionary to outsiders and coercive to insiders as the focus on the identity of certain organisations that represent women's views might become privileged over one another (Squires, 2005, p. 14).

3.1.5 Approach of GM by the EU

After providing for a general analysis on the approaches on gender mainstreaming, in this sub-chapter, the approach on gender mainstreaming taken by the EU will be looked at. As mentioned by Jahan (1996), there is a shared responsibility when it comes to gender equality policies in general. Shared responsibility is necessary in order for institutions, companies and civil society to move beyond the burdens of the policy-making sphere and recognise that by doing so, responsibilities are equally distributed between the governmental and non-governmental sector, to make sure that all the voices are being heard and not just those of a select few (Jahan, 1996, p. 831). In this sub-chapter the approach on gender mainstreaming by the EU is reviewed, including their stand on shared responsibility. Reflecting on an earlier part of this chapter, several articles in multiple treaties now form the legal basis of gender equality policies. Moreover, the definitions given for gender mainstreaming specifically, have provided for a basis in the political spheres of the EU. Accordingly, the approach of both the legal basis and the implementation in the various policy spheres will be explored.

Firstly, when referring to the definition provided for by the Council of Europe, integrationist intentions can be seen. It states that the equality perspective must be able to be *incorporated into all policies at all levels and at all stages* (EG-S-MS, 1998, p. 15). This suggests an integrationist approach since it involves the integration of the '*gender equality perspective*' into the 'dominant' pre-existing policy domains. Secondly, it states that this should be done *by the actors normally involved in policy-making* (EG-S-MS, 1998, p. 15). According to Squires, this leaves too little room for social movements and NGOs to influence the policy-making process. More specifically, this means that the policy process remains in the hands of the so called 'policy-making elites' (Squires, 2005, p. 14).

Secondly, the legal considerations will be taken into account. The foundational debate on gender mainstreaming in the European Union can be derived from its legal basis and will therefore be examined. It is said by several scholars that the EU has arguably acted out the gender mainstream program with an integrationist approach (Pollack Hefner-Burton, 2000, p. 437). Their arguments are profoundly based on EU legislation, as well as the policies that were builded upon this legal basis. The Treaty of Amsterdam has arguably made the greatest change in the opportunities for equal opportunity legislation.

It is ensured, in Art. 157 (3) TFEU, that The European Parliament and the Council, after consulting the Economic and Social Committee, will adopt measures on the equal treatment of men and women regarding matters of employment and occupation (Art. 157 (3) TFEU). It is interesting to

note that in the first instance, as can be seen in the provisions made in the initial Treaty articles, it was in the economic area that gender equality became an issue of concern for the EU (Black, 2008, p. 3).

Directives that further elaborated in this Treaty article were initiated by female members of the Commission who sought further gender equality in more areas (Black, 2008, p. 4). It is mentioned by Hoskyns (1996) however, that these directives were more likely to be adopted on strategic framing grounds whereby the equal treatment policies were required to 'fit' within the dominant economic frame of the European Union. (Hoskyns, 1996, p. 103). Since European integration and women's emancipation emerged in parallel paths, these Directives emerged from both economic and feminist pressure (Black, 2008, p.4).

Within these legal considerations, it can be argued that an integrationist approach may be found as equal treatment initiations were still to be matching the dominant policy field. Then, it is the revision of Art. 2 and 3 TEC in the now Art. 8 TFEU, that provides for the overall elimination of inequalities and the promotion of equality between men and women. Since this provision has become a central objective of the Union, it means that henceforth, the EU aims to incorporate this objective into all its policies (Pollack Hefner-Burton, 2000, p. 437).

Thirdly, the approach on gender mainstreaming regarding the European Union policies will be analysed. With the enforcement of the Treaty of Amsterdam in 1997, gender mainstreaming was officially adopted as a strategy by the Commission. According to Black (2008) this led to a wider view on the incorporation of GM into all policy fields, by means of a new strategy that focuses on the examination of gender rather than a measure that primarily focusses on women (Black, 2008, p. 10). The EU has however, as recognised by Mazey (2005), has chosen to use a combination between gender mainstreaming in all policy areas and a continuation of specific actions that are favourable to women (Mazey, 2002, p. 233). Erupted out of this combination, the European Commission has initiated several Action Programs on gender equality. These Action Programs have then generated several projects and best practices in multiple other fields. Moreover, it has led to the creation of many networks of experts and women's rights advocates (Pollack and Hafner-Burton, 2000, p. 433). The Commissioners' Group on Equal Opportunities, chaired by the Santer Commission, holds the responsibility of ensuring coherence in all EU equality policies, comprising of Commission officials from all Directorates-General. The Group shares the commitment with the underlying Inter-Service Groups on Gender Equality, consisting of a Group on Equal Opportunities in general and one on equal opportunities in Structural Funds. Together they ensure a universal strategy is implied across all policy sectors (Mazey, 2002, p. 234).

Furthermore, in order for a gender-related policy to be implemented at the EU-level it must pass through, what Pollack and Hafner-Burton (2000) call the 'needles eyes'. The concept of the 'needles eyes' is divided into three stages and concern different institutional levels. The first 'needles eye' through which gender-related policy must pass, according to Pollack & Hafner-Burton, is the supranational level of the Union. By this definition, the level of the Commission's bureaucracy is meant. It is argued that here, the majority of the Directorate-Generals have little understanding and/or experience in adopting gender-related perspectives (Pollack & Hafner-Burton, 2000, p. 437). The second 'needles eye' is the intergovernmental level of the Council. Through the means of a qualified majority voting system, a proposal must gather a majority of the votes from the EU member states in order to succeed. The final 'needles eye' through which a policy must pass, is the level of the member states itself. The implementation of the provisions is dependent on the acceptance of the member states (Pollack & Hafner-Burton, 2000, p. 437).

3.2. Budgetary processes.

In this chapter, the instrument of budgeting will be explored. This chapter will elaborate on the process of budgeting, more specifically on the purposes and associated features. Moreover, there will be looked at the opportunities within the budgetary process that might be seized in order to distribute the budget equally within society. In light of this research, the structure of the budgetary process as well as the possibilities within the cycle that would generate a more gender equally distribution of the budget, are interesting to take into consideration.

3.2.1 Perspectives on budgeting.

The distribution of a budget is more than just the allocation of resources. The way in which the budget is distributed is a part of a greater organisational policy. Osmani (2002) declares the budget to be one of the most important instruments of government policy (Osmani, 2002, p. 231). Though the beginning of the activity may be in the spheres of administration, budgeting has always comprised of a continuous process consisting of multiple interconnections. It is explained by Premchand (1983) that from the beginning of its existence, the concept of budgeting was characterised by a number of aspects. Firstly, the comprehension of all transactions by the government. Secondly, it contained the element of regularity by means of submitting budgets annually. Thirdly, the budgets should be composed in clarity in order for the community and representatives to comprehend its content. Fourthly, the budget should be made a public document that could be read by the public. Finally, its content should be accurate in its fulfilment as a tool of government administration (Premchard, 1983, p. 34).

It is argued by Premchand (1983), that one can distinguish three aspects of the budget that may indicate its purpose and associated features. In his description of the budget, stated from the viewpoint of budgeting as a form of political exercise, Premchand argues that the expectation of the budget as a whole is to clearly explain the purpose of expenditure and allow for a form that provides room for legislative action. Moreover, that the budget can be regarded as a tool of accountability, management and economic policy. Firstly, as a tool of accountability, the budget holds government agencies responsible for the just management of expenditures. Secondly, as a tool of management, the budget can be regarded as an operational document that calls for the distribution of resources available. Thereby, connecting the resources available to the expected results. Lastly, the tool of economic policy is more explorative in its nature. Not only does it indicate the direction of the economy, it also shows national growth and national goals. The budget has increasingly become a way of balancing out inequalities with regards to the social benefits of the expenditure (Premchand, 1983, p. 36).

For this research, the focus will be put on the political dimension of budget-making. The political dimension of the budgetary procedure has a mayor impact during the budgetary process and on the eventual distribution of the resources. The politics of budget-making can be recognised in the formulation of the budget and how the budgetary decisions are made. Additionally, the influential actors that may or may not express their voice can be seen as part of the political dimension of budget-making (Quinn, 2013, p. 165). Quinn (2013) argues, that though the budget is often seen as an instrument that controls and executes financial management, it is also a direct reflection of government policy. When seen from this perspective, the EU-budget is the mirror of the values and priorities held by the EU. By the distribution of the budget, the EU indicates what is regarded to be supported or not by public finances. More specifically, when a specific policy is directly linked to a certain allocation of the budget, it shows priority (Quinn, 2013, p. 13).

To be able to look at the two types of budgeting (GRB and PB) and their effect on gender mainstreaming, it is needed to highlight the underlying focus of budget-making. The underlying focus can also be seen as a part of the political dimension of the budgetary procedure, because it considers how decisions are made and who is allowed to perform influence on budgetary decisions. Traditionally, budgeting is done with a focus on input and output. The two types of budgeting (GRB and PB) that will be analysed in this research however, allow budgeting to be focussed around performance and effective based principles. According to Quinn (2013), this shift from a focus on input and output to performance and effectiveness has the potential to lead towards greater social outcomes (Quinn, 2013, p. 165).

3.2.2 The EU Budget

The budget of the European Union is comprised of three distinctive 'own resources'. Though the budget is not extensive, representing merely 1% of the EU gross national income (GNI), these three resources combined must cover the annual expenditures (Núñez Ferrer and Katarivas, 2014, p. 1). The first type, traditional own resources, is based on the customs on imports coming from outside of the EU. The second type consists of the value added tax (VAT). The final type of own resources, based on GNI, refers to the standard percentage of the GNI of each of the 28 member states. The own resources are managed by the high-level group on own resources (HLGOR) (European Commission, 2016).

Mentioned by Bromley (2001) budgetary decisions can be regarded as significant, both economically as politically. Not only does it require the allocation of the available resources, the way in which these are distributed must also reflect the choices made by the institution that serves the public. The European budget has several functions, like every form of public financing. One of the major functions is allocation. Though the existing market system provides for producing private goods, it is public financing that supports the social goods. The allocation of public budgets must then be complementary to the market system. Moreover, the function of distribution/redistribution indicates the transfer of money from one section of the society to another. Tax and the welfare system make up for the largest instruments of this function. Finally, the function of stabilisation indicates the aim of the EU to balance out inflation and stimulation of economic growth (Bromley, 2001, p. 192). Although these might be regarded as functions that comply with every form of public budgeting, the EU budgeting process is unique in its form as there is no comparative.

Additional to the functions described above, the EU budget is also essential for the implementation of the decisions commonly agreed on by the member states. Then, it can be regarded as an instrument of strategic planning across the EU member states (Núñez Ferrer and Katarivas, 2014, p. 1). Another significant feature of the EU budget is the ability to support socially and economically excluded people in the European society by means of structural funds. The EU budget also assists in the diffusion of policies between the member states and finds a way to collect a common social and culture ground through supported exchanges (of teachers, workers, students and projects). Finally, as a major player in the international community, the budget of the EU supports external (international) commitments (Bromley, 2001, p. 194).

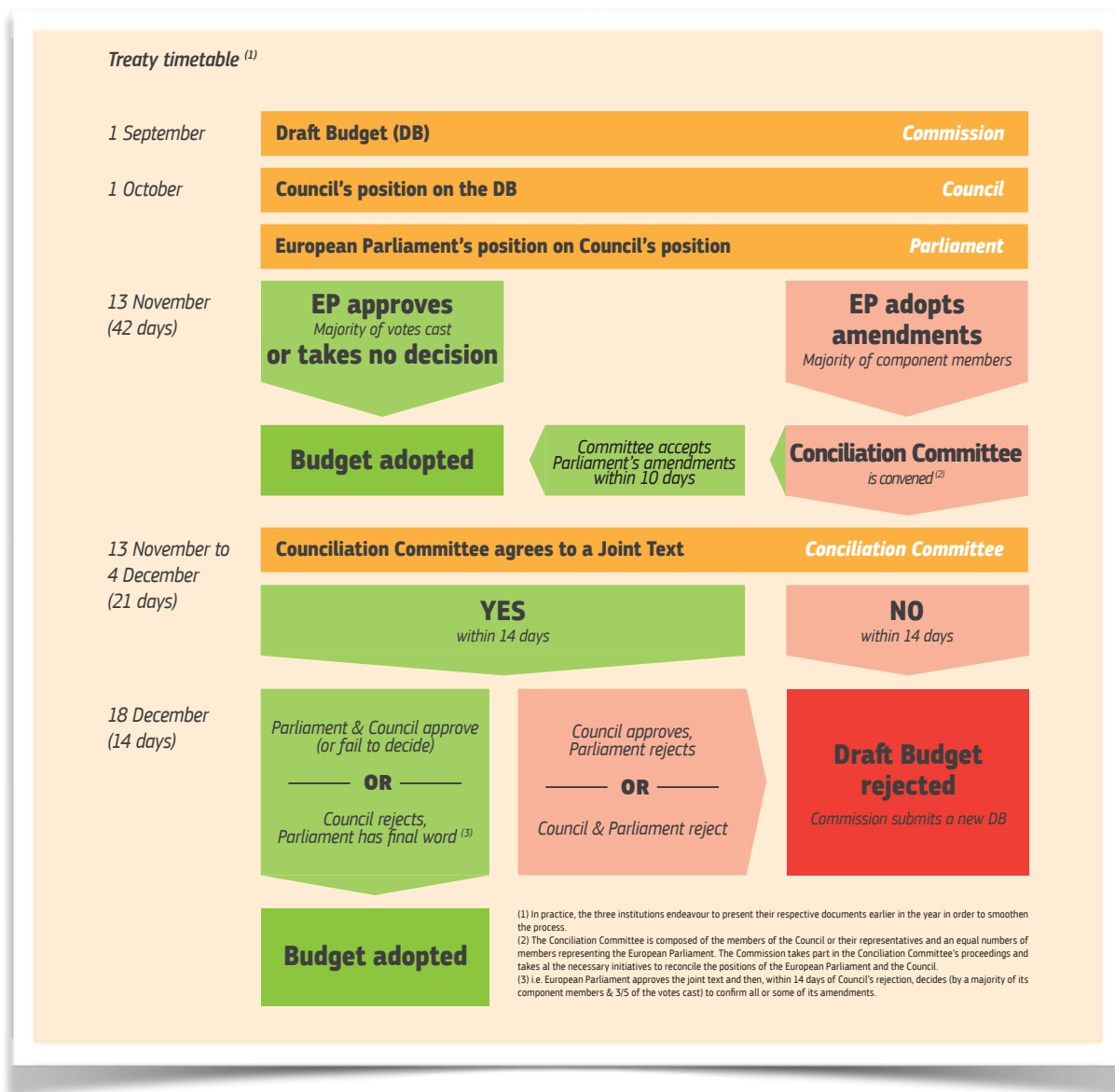


Figure 1: Treaty Timetable (European Commission, 2016)

3.2.3 The EU budgetary procedure

The process of deciding on the EU budget is an annual procedure that follows the relevant articles 313 to 316 TFEU. In these articles, a detailed description is provided on the compilation of the EU's annual budget. It describes the stages of the budgetary procedure as well as the actors involved. The timetable of the budgetary procedure/budgetary codecision as laid out in the TFEU, can be seen in **figure 1**.

Multiple European Institutions are engaged in the establishment of the annual European Budget. It is laid down by Calatozzolo (2016) that prior to the approval of the European Parliament and the Council, who hold the budgetary authority, an inter institutional agreement must be reached between the European Parliament, the Council and the European Commission considering the

cooperation in budgetary matters. After approval, a political agreement must be reached between the Presidents of the Parliament, the Council and the European Commission (Calatozzolo, 2016, p. 1).

According to Articles 313 to 316 TFEU, four stages of the budgetary procedure can be distinguished. During the first stage, as mentioned in **figure 1** the draft budget is established by the European Commission under Art. 314 (2) TFEU. In order for the Commission to do so, the European Parliament and the Council provide guidelines regarding priority issues within the annual budget as described in Art. 314 (1) TFEU. The Commission can provide changes or enhancements in case of new developments. During the second stage, the position of the Council on the draft budget is added to the document before it is forwarded to the European Parliament. As defined by Art. 314 (3) TFEU, the council must defend its reasoning as to why a certain position on the document is taken. In stage three, the Parliament must consider the position of the Council on the draft budget. Art. 314 (4) TFEU lists the various options for the Parliament. The Parliament may choose to approve the position of the Council, in which case the budget is adopted. On the contrary, the Parliament may opt to make amendments to the document by means of a majority voting of its members. Then, the document must be handed back to the Council and the Commission. In the final stage of the budgetary procedure, the so called Conciliation Committee (representatives of the Council members as well as the same amount of representatives of the European Parliament) must reach a decision, under Art. 314 (5) TFEU, through the qualified majority voting system (Calatozzolo, 2016, p.2).

3.3 Gender-Responsive Budgeting (GRB)

The concept of GRB, one of the main components of this research, will be explained in this chapter. A brief background will be given and a description of the ways in which GRB may be performed. Furthermore, the ways in which the European Union has integrated gender-responsive budgeting in relation to gender mainstreaming in the union as a whole. Additionally, there will be elaborated on the strengths, weaknesses and opportunities of GRB in relation to gender mainstreaming and the EU.

3.3.1 The concept of Gender- Responsive Budgeting

Sgueo (2015) has mentioned that the founding principles of GRB relate back to the 1995 Beijing Platform for Action, initiated by the UN women. In the Beijing Declaration on a Platform for Action, budgetary commitments were included on the initiations of gender-impact analysis and the action to suffice social needs (Sgueo, 2015, p. 5). However, it is argued by Quinn (2013) that the founding principles could also be traced back to the initiatives in Australia, in 1984. Following the main

objective of gender mainstreaming, in all levels of budgets, a Women's Budget Statement must be made and presented to the parliament for discussion (Quinn, 2013, p. 35).

The most frequently used definition of GRB is by the Council of Europe and states the following:

"Gender budgeting is an application of gender mainstreaming in the budgetary process. It means a gender based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality." (Quinn, 2009, p. 5).

In this definition, the linkage to gender mainstreaming is made explicitly clear. By this definition, the Council of Europe indicates that GRB is a way of pursuing gender mainstreaming in the field of the distribution of the financial resources of the EU. This definition also exposes the idea that budgets are not neutral. This implicates that the formulation as well as the distribution of the budget might have varied impacts on women and men. When the European Commission Advisory Committee on Equal Opportunities for Men and Women recognised this in 2002, they recommended the introduction of GRB as a part of gender mainstreaming in all stages of the EU budgetary procedure and in the distribution of resources for the European Social Fund (European Commission, n.d., p. 82). After achieving the political will to adapt the budgetary process in order to introduce a more gender responsive way of budgeting, a study by the European Commission's Directorate-General for Budget verified that the EU budget was qualified for the official introduction of GRB practices (Sgueo, 2015, p. 5). GRB however, is not about a 50-50 division. Budlender & Hewitt declare that though this division might seem equal, in practice it is often the very least. Because the needs of both women and men differ, GRB provides a gender perspective and analyses the needs of the recipients of the budget (Budlender & Hewitt, 2003, p. 5). GRB thus makes sure that the allocation of the resources align with the needs of the recipients.

3.3.2 Goals

The overall goals of the introduction of GRB are described by the European Parliament in a document on the strategy for gender equality post 2015. All authorities that are responsible for a/multiple stage(s) in the budgetary procedure must use GRB actively in order to ensure total involvement. Moreover, all officials that are involved in the budgetary process should be given gender budgeting training to raise awareness. Officials should also be provided with the accurate status of gender equality in all fields. By doing so, decisions in the fields of policies and budgets can be made more accurately. Furthermore, the role of civil society is highly valuable in the process of GRB and experts should provide transparency and assist with their expertise where necessary. Additionally, GRB should be included in all policies that have an effect in spending and

revenue-making as well as in audit and parliamentary discharge processes. Overall, GRB should be made known as a way of achieving better governance standards, where transparency and accountability are made prominent and the focus is laid on efficiency and accountability (European Parliament, 2014, p. 27).

3.3.3 Objectives

With the introduction of GRB practices as a part of gender mainstreaming, the EU aims to facilitate two specific and two overall objectives, as observed by Sgueo (2015). Firstly, the objective of 'gender analysis of budgets' indicates that the impact of the budget is being analysed and the possible effects on women and men will be discussed. Secondly, with the objective of doing 'gender-sensitive budgeting', the EU shows its dedication to the promotion of gender equality changes in budgets (Sgueo, 2015, p. 5). It is added by Quinn (2013) that the overall goal of promoting GRB practices is to provide a shift in the way budgeting is done. The introduction of GRB to budgetary procedures may lead to improved outcomes through ensuring higher levels of equality of opportunity. By doing GRB, the system is constantly assessed on the needs of the public as well as the linkage between equality and its impact on society. GRB also provides for the link between equality policy and public finance. This linkage may lead to increased levels of efficiency in the distribution of resources (Quinn, 2013, p. 3). Although it is not made an objective specifically, GRB does allow for checking whether the expenditures of the EU correspond to the (international) agreements and commitments made and whether the allocation of the resources lead to tangible outcomes (Budlender & Hewitt, 2003, p. 27).

3.3.4 Stages of GRB

When GRB is introduced in the budgetary process, three stages could be distinguished according to Quinn (2009 & 2013). In two the publications on the concept of GRB, a practical implications handbook on GRB and an expert paper for the Equality Commission for Northern Ireland, Quinn (2009) elaborates on the stages of GRB in all sections and levels of budgeting.

During the first stage: "Analysis of the budget from a gender perspective" (Quinn, 2009, p. 17), as can be seen in **figure 2**, a gender sensitive analysis will be performed on all activities considering the budget in order to indicate the impact on women and men. This first necessary step is needed to show that the impact of budgets often differ between the sexes. Moreover, it is important to indicate in this stage that though economists work with monetised variables, it are the people that they are targeting. The activity in this primary stage is thus to provide for a sex-disaggregated report that will be used by those involved in the stages of the budgetary procedure that will follow (Quinn, 2009, p. 17). The report is based on a sex-disaggregated benefit analysis. The analysis examines the distribution of the budget in certain fields, amongst various demographic groups. The

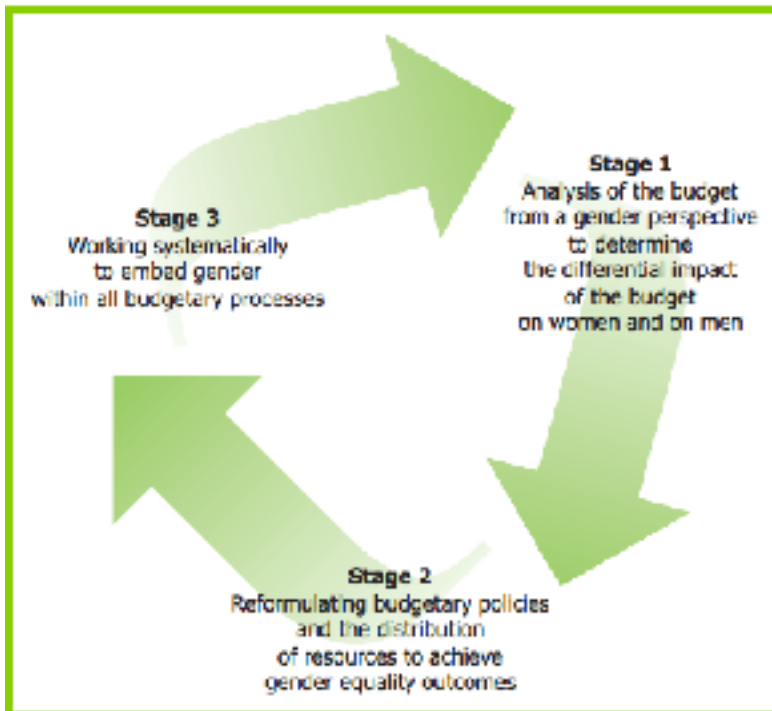


Figure 2: Three stages of GRB (Quinn, 2009)

The second stage then, as shown in **figure 2**, will consider the reformulation of budgetary policies with the aim of achieving more gender equal outcomes (Quinn, 2009, p. 17). Building upon the knowledge obtained from the sex-disaggregated analysis performed in stage 1, realignment might be needed when the results show that the resources are not distributed in an equal way. Unintentional gender biases can be revealed which then require a fundamental change in the mainstream funding line. Positive action measures might be initiated in order to target at a singular problem for a certain period. This stage specifically, puts the focus on bridging the gap between policies and resource allocation by aligning policy design with the level of resource distribution (Quinn, 2013, p. 43).

The final stage of GRB as described by Quinn (2013), is the stage in which the mainstreaming of gender as an ongoing commitment is emphasised. Stage three aims at making a practice out of the cycle and asks for long-term plans on mainstreaming gender in budgetary processes, as can be seen in **figure 2**. In order for the prior stages to be effective, stage three is needed. By mainstreaming gender into the budgetary processes, continuous analysis must be provided for in order for the budgetary decisions to be equal in outcome and effective for all sexes (Quinn, 2013, p. 44).

data used for this analysis is obtained from the use of public services (Quinn, 2013, p. 39). The results may provide better insight in the challenges and barriers faced by the recipients and their level of satisfaction with the distribution of the budget and the role of their gender. Moreover, data may show the intensity of gender inequality and the linkage between a policy and budgetary decisions (Quinn, 2009, p. 18).

3.3.5 GRB Tools

In order to perform GRB on EU budgets, there are several tools that can be used. Although many are used in combination with others, six tools can be distinguished. Furthermore, extensive literature exists on the topic of GRB tools, for this research the tools designed by the Commonwealth Secretariat (2002) will be explained. These tools are profoundly used and cover the totality of tools available. Moreover, literature on these tools is used by and in the documents provided for by the EU. Quinn (2013) additionally enlightens the tools by the Commonwealth Secretariat from a European level. Bound by the limits of this research, a brief description of the tools of GRB, by the Commonwealth Secretariat, will be given.

The first tool is described as: “ *Gender-Disaggregated Beneficiary Assessment of Public Service Delivery and Budget Priorities*” (Quinn, 2013, p. 53). Via means of qualitative information, mainstream researchers try to obtain the expectations and ideas on public expenditure of the recipients (Quinn, 2013, p. 55). The perceptions and the needs of the recipients of the budget, with regard to public service, are obtained and a focus will be put on the ideas of the improvement of effectiveness. This tool is a part of the overall vision of integrating a gendered view on the effectiveness of the service delivery (Budlender et.al., 2002, p. 32).

The second tool: “ *Gender-Disaggregated Public Expenditure Incidence Analysis*” also concerns a quantitative tool that studies the distribution of public expenditure in relation to the take up and benefit for women and men (Quinn, 2013, p. 56). The gender-inclusiveness of policies can be assessed. Moreover, it may provide a realistic view on the take up of the policy by the different sexes. This tool is the first of the following two tools that, according to the Commonwealth Secretariat, aim to integrate gender in the overall design of public expenditure (Budlender et.al., 2002, p. 35).

The third tool: “ *Gender-Aware Policy Appraisal*” is profoundly used in areas where the use of gender-disaggregated analysis is inapplicable. Here, the underlying policies are directly questioned on their ability to reduce gender inequality. Results indicate an increase or decrease of gender equality (Budlender et. al., 2002, p. 35).

The fourth tool: “ *The Budget Statement*” provides a framework that shows how public expenditure is used to address gender inequality (Quinn, 2013, p. 57). Overall, this tool might bring a clear informative view on all of the implications. The statement does not require to be solemnly focused on women, rather it shows the impact on them. The expected targets, goals and the trajectory of the diffusion of gender inequality must be included in the statement (Budlender et. al., 2002, p. 37).

The fifth tool, together with the final tool, concerns the introduction of a gendered view on the macroeconomic strategy as well as the medium term economic policy framework. The tool of “*Gender Aware Medium Term Economic Policy Framework*” aims at the incorporation of a gender view into the current variety of economy-wide models (Quinn, 2013, p. 58). Often together with this tool it is advised to take into account the institutional orientation or social system in which the budget strategy is located. The views of women and men might differ on certain issues and steps in the system, this might lead to a differentiated outcome. Those that perform influence during the budget process, partially make up for the direction of the outcome. This indicates that the budgetary process is not just a mechanical economic process, but one that also includes social and political factors (Budlender et.al., 2002, p. 41).

The final tool concerns the: “*Gender-Disaggregated Analysis of the Budget on Time Use*” (Budlender et al., 2002, p 41). This tool aims at providing a bridge between paid and unpaid labour. Because women are often required to make up for the largest share of unpaid labour, they are limited in the use of their time to pursue opportunities in the labour market can be analysed. By using this tool, there can be looked at a way of quantifying unpaid labour. Moreover, an accurate view of the distribution of unpaid labour between women and men can be given (Quinn, 2013, p. 58). The question raised when performing thus is: “*Is the deficit in women’s time budget between the demands of unpaid work, and the time left available for it, sustainable or are the human resources of women or girls being depleted?*” (Budlender et.al. 2002, p. 40).

3.3.6 GRB initiatives by the EU

In the EU, gender budgeting initiatives have taken on various types and methods. On a European level, it can be said that the focus on the integration of GRB practices has been put mainly on the expenditure side of the budget. In this sub-chapter then, the initiatives on the level of the EU, are analysed. By setting out this analysis it is important to take into account that initiatives taken on EU level differ to those initiatives by member states by standard. This is due to the fact that the EU is not a welfare state and therefor does not operate with distributive and redistributive policies. Moreover, the budget of the EU, as mentioned in the previous chapter, cannot compare to that of an individual member state. It is therefore of highly importance that the EU member states are actively involved in the process of allowing for GRB practices (European Parliament, 2014, p.28). The overall approach taken by the EU is, as observed by Quinn (2013), focussed on the existing programmes and the aim to make visible the differential impact of policies on women and men. Furthermore, to decide whether an adjustment must be made in order for the impacts to be balanced and to promote gender equality in general (Quinn 2013, p. 45).

On the European level, several initiatives on GRB have taken place. Bearing in mind that the concept of GRB has not been introduced for an extended period of time, progress has been made. As briefly introduced in the previous section, on a European level, the progress has been made in the field of the expenditure side of the EU budget. After a study done by the European's Commission's Directorate-General for Budget, the European Commission acknowledged the necessity of the introduction and recommended therefor that GRB practices would firstly be initiated in the Multi-annual Financial Framework (MMF). Thereafter it would make an introduction in the strategic programming and planning cycle.

The study on the MMF, done by Brodolini (2012) in anticipation of the official introduction of GRB, provides a gender perspective on the multi-annual budgeting plan by the EU by taking on the "Gender-aware policy appraisal" approach. As the first analysis of GRB on European budgeting, the study is very relevant when looking at the introduction of GRB in the overall EU budgeting process. The study by Brodolini (2012) performs an analysis on Economic Independence, Fundamental Rights, External Relations, Health/Well-being/Environment, Education and Training by means of three research questions:

" WHO will benefit from the policy intervention?

HOW MUCH will be allocated for the policy intervention? HOW will it be allocated among the different financial instruments of the European Union?

WHAT is the potential gender impact of the policy intervention?"

(Brodolini, 2012, p. 23).

Brodolini (2012) has, by performing the study on the MMF, provided for a better insight in how GRB practices can be used in the different fields of European Policy. Regarding its official implementation, it is concluded that the budget, and all of its budgetary stages, are indeed suitable for the implementation of GRB practices. However, research from a gender perspective by all Directorate General of the European Commission must be intensified in order to officially introduce gender budgeting (Brodolini, 2012, p. 10).

3.3.7 Challenges for GRB

Before the research will continue with the analysis, comparing GRB and PB in light of GM, the challenges of GRB will be highlighted on in this section. Taking into account the chapter on GRB, including its stages and tools, the challenges that may occur during the process of GRB will be analysed. Though the concept of GRB has not been present for an extended period of time, challenges can be described and may provide better insight in the areas of improvement. This section will first elaborate on the challenges regarding the level of implementation. Then the issue

of technocratization will be explained. This section will continue with the issue of acquiring the data necessary to execute GRB. Moreover, the differentiation of budgetary systems across the EU is mentioned as well as transparency during budgetary procedures.

The first challenge of GRB, according to Villagomez (2004) is the location of the implementation. From the starting of GRB practices, implementations have occurred on a variety of levels. Different types of budgets have become subject to GRB practices. Especially when looking at the European level it is valuable to take into account the principle of proportionality. In order to make a difference, it is important to evaluate on the adequate level of government in order to have the right impact (Villagomez, 2004, p. 5). Many initiatives have been undertaken at a national level and have been delegated to the sub-national level as a recognised movement of decentralisation. Decentralisation of budgetary functions may allow for a higher level of interaction with citizens. However, as noted by Rubin & Bartle (2005) the level of (technical) capacity to be able to perform practises of GRB are often limited and make implementation challenging. Moreover, it is often seen that priorities (or absence of) and financial situation of (sub-) national governments will determine the implication and monitoring of GRB practices (Rubin & Bartle, 2005, p. 263).

The second challenge can be found in the tendency of GRB to become subject to 'technocratization' of gender mainstreaming. Daly (2005) describes this upcoming trend as providing tools for governments from which they can apply what is most suitable for them, yet often lacking an overall framework (Daly, 2005, p. 436). Accordingly, the application of technical instruments as GRB, remain an element or a practice rather than a part of an overall reform and a means of achieving better governance standards. As a result, generating gender equality has lost its strength as being the overall goal.

The third challenge that has been recognised in multiple GRB initiatives across various countries is the lack of (a monitoring system for) sex-disaggregated data. The majority of the tools that were discussed in this research were based on sex-disaggregated data or other types of resources. Withholding data or the lack of publishing may result in a limitation of methodologies and tools of GRB that can be used and will eventually limit the development of effective budgeting. It is remarked by Villagomez (2004) that relevant data in order to perform GRB thus must be made available, not only to allow for better governance but also in light of transparency (Villagomez, 2004, p. 6).

The fourth challenge includes the types of budgeting that are used by different countries. The EU member states are all using a variation of a budgeting system that is determined at a national level. As mentioned previously by Quinn (2013), a performance-oriented budgeting system has the ability

to allow for greater social outcomes (Quinn, 2013, p. 165). This is due to the fact that this system requires performance analysis and therefore may take into account the assessment of equality treatment, as a part of the overall performance and adequacy of the budget (Villagomez, 2004, p. 8).

The final challenge that will be discussed, targets the level of transparency of the budget, including all budgeting stages. A research performed by the Organisation for Economic Co-operation and Development (OECD) regarding gender budgeting, recommended that all information regarding the budget should be made public, systematically and periodically. This report on budgeting may provide more room for GRB practices as well as a higher level of participation by civil society as they can analyse and reflect on the budget during various stages. The participation of civil society may increase levels of confidence in the EU institutions (Villagomez, 2004, p. 9).

3.3.8 Good practice of GRB in the EU

Since the implementation of GRB practices, the tracking of good practices amongst the EU member states has been highly recommended by multiple institutions of the EU, in addition to many scholars. Although it is not in the scope of this research to analyse the effect of GRB practices amongst all member states, a 'good practice' will be provided for. In this sub-chapter then, the effects of GRB practices in Austria will be examined in order to indicate the effects of GRB on gender mainstreaming.

Schwarzendorfer (2010) describes that concurrent with the overall budget reform in Austria in 2007, performance- and gender responsive budgeting was introduced by 2013. Due to the constitutional amendment, gender budgeting is embedded as a part of an improved budgeting system, focussed on performance and quality of outcome (Schwarzendorfer, 2010, p. 2). This transition in the way budgeting is executed, leaves room for the budget as an strategic instrument of policy making. Gender budgeting is thus the financial instrument of gender mainstreaming in Austria. Moreover, the regulatory impact assessment has been altered and the dimension of gender equality has been added. It is noted by Quinn (2016) that due to this alteration, all new laws regulations and directives besides grand scale government projects, are to be assessed on their impact on gender equality (Quinn, 2016, p. 8).

Frey & Köhnen (2012) explain that due to the new legislation accepted on the budgetary reform, Austrian legislators are obliged by law to promote gender equality through designated norms. De-facto gender equality has been realised through the Federal Constitutional Law Art. 13 paragraph 3, stating that: "*Federation, Laender and municipalities have to aim at the equal status of women and men in the budgeting*" (Frey & Köhnen, 2012, p. 8). This entails that during the entirety of the

budgeting process, at all levels of government present in Austria, a gender objective should be taken into account. By performing GRB in Austria, a variety of analytical tools that collect data on the outcome and impact of budgetary plans, as well as the ways in which it might stimulate and promote overall gender equality, has been used. It must be added that on a federal level, a focus has been put on the 'project oriented' approach. This entails that certain budget tasks have been subject to the new gender budgeting. **Figure 4** shows how gender budgeting is integrated into the budgeting stages in Austria (Frey & Köhnen, 2012, p. 9).

During the first stage of drafting the budget, the degree to which the expenditure is applicable to gender equality, is analysed. Expenditures can then be subordinated into three categories. Firstly,

budgets that are related to equality and therefore do not need an analysis. Secondly, budgets that might be applicable to gender equality. This category requires an in-depth analysis. Thirdly, budgets that are not (directly) applicable to gender equality. This final category requires a definite interpretation because the effects might not show immediately, therefore the possible hidden gender impacts must be analysed (Frey & Köhnen, 2012, p.12).

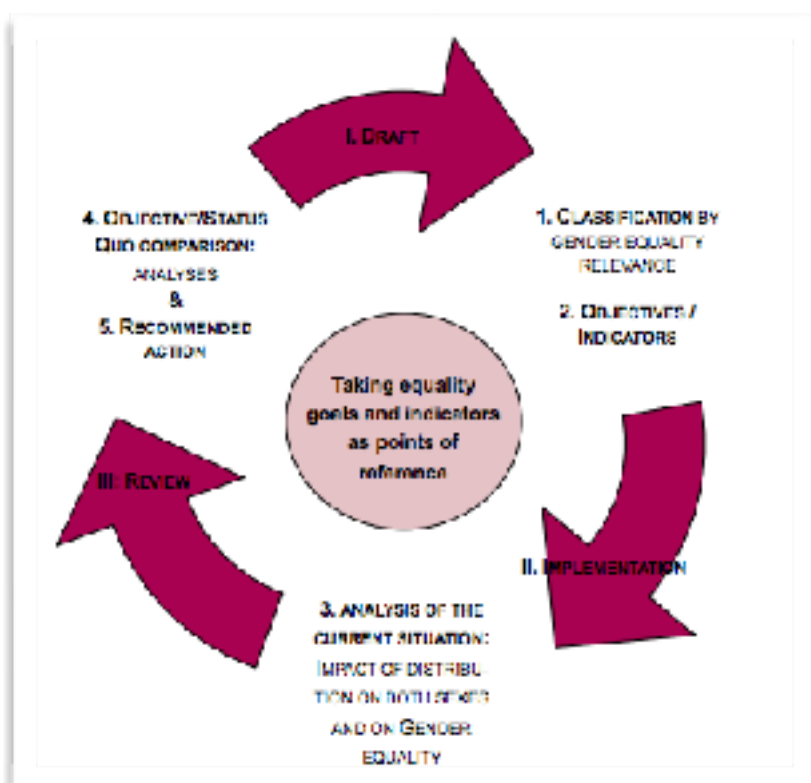


Figure 4: Gender budgeting in the budget (Frey & Köhnen, 2012)

Data revealed on the City of Vienna, that has integrated GRB practices in the total extend of all budgetary processes, shows that up to 30% of the budgets that were analysed has an impact on gender equality. In reaction, distinct measures were designed and applied where necessary. This has resulted in an overall increase of transparency of public management (Frey & Köhnen, 2012, p.12).

During the second stage, objects and indicators for gender equality are defined. It is asked in which way gender equality issues are being encountered and in which way gender has an influence regarding the benefits of the distribution. A study on 'Upper Austria', performed by the

Austrian Institute of Economic Research, described the progress of setting up area-specific objectives, set forth by International standards and general goals on gender equality. Due to the creation of these objectives, indicators were established that allowed for equality-specific tracking and proved to result in efficient budgeting in the areas of policy that were researched (Frey & Köhnen, 2012, p. 14).

In the third stage, different categories of expenditure are distinguished. Accordingly, every category of expenditure requires divergent questions raised in order to research in what way the current distribution of resources may have a different effect on women and men. One of these categories that are distinguished in the budgetary system of Munich is 'benefits and transfer payments'. It is within this category that a gender-disaggregated incidence analysis was performed on the direct expenses of start-up promotion. This promotion is a part of the distribution programme of The Munich Fund, concerning start-ups. The objective defined during the second stage of the budgetary process was to provide even access to capital for both genders. Through gender-disaggregated analysis, a major gap in the distribution of capital allocated to men compared to women was indicated. Additionally, it was shown that start-ups by women revealed higher levels of sustainability compared to those by men. Accordingly, a reform was proposed and the category of sustainability was added to the analysis in order to ensure effective distribution of public funds (Frey & Köhnen, 2012, p.18).

During the fourth stage, the outcomes regarding gender equality are assessed. Here, the gender equality outcomes are compared to the overall gender equality objects that were set out. The outcome can reveal to be positive, non-existent or negative for gender equality. An analysis performed on the city of Basel questioned the equity of benefit of public spending between women and men. The objective set, was to increase transparency on the impact of public spending. Results indicated that the allocation of public resources were distributed in an uneven manner and men enjoyed greater beneficial results. Finally, suggestions may be made on the basis of the analysis in light of re-prioritisation and budget negotiations (Frey & Köhnen, 2012, p. 26).

3.4 Participatory Budgeting (PB)

The concept of participatory budgeting (PB), as the second main component of this research, will be explained in this chapter. The background of the concept will be given as well as a description of the ways in which PB might be performed. There will be elaborated on the objectives and goals of PB as the tools that are available for the implementation. Specific attention will be given to the ways in which the European Union has integrated PB practices.

3.4.1 The concept of PB

As gender responsive budgeting, PB is a relatively new concept. Sgueo (2016) points out that it has made its first formal introduction in Porto Alegre, Brazil, in 1989. Thereafter it was introduced onwards in different regions in Brazil as well as parts of Europe (Sgueo, 2016, p. 2). The initiation of PB in Brazil is due to the fact that the country had to deal with one of the greatest income gaps the world. Though democratic, the institutions and administration did not act accordingly, thus leaving room for corruption. Sintomer et. al. (2008) acknowledged that PB provided for a new and more democratic way of budgeting and greater opportunities for civil society (Sintomer et.al., 2008, p. 166). This new way of budgeting concerns a way in which representative democracy is supported by direct democracy (UN-HABITAT, 2014, p. 20).

It can be argued that a definition of PB cannot be made since many forms exist and implementation differ greatly between the various initiations. Referring to de Souza in a document made by UN-HABITAT, PB at its initiation in Porto Alegre can be defined as:

“...a process of direct, voluntary and universal democracy, where the people can debate and decide on public budgets and policy. The citizen’s participation is not limited to the act of voting to elect the executive or the legislators, but also decides on spending priorities and controls the management of the government. He ceases to be an enabler of traditional politics and becomes a permanent protagonist of public administration” (UN-HABITAT, 2014, p. 20).

In the definition provided by UN-HABITAT (2014) it can be read that the initiative in Porto Alegre is based on increasing social justice and is mostly targeted at individual citizens. However, Sgueo (2016) finds that in Europe, PB has been focused on the strengthening of civil society, regenerate democratic participation and the modernisation of public services (Sgueo, 2016, p. 3). Sintomer et.al. (2013) states that although there are many definitions, all allow for: “...*participation of non-elected citizens in the conception and/or allocation of public finances*”(Sintomer et.al., 2013, p. 10). Five criteria that indicate PB practices have been set up accordingly.

The first criteria that must be added to the definition provided above is the aspect of the discussion of budgetary processes. Participatory initiatives must be involved in financial questions and on how limited budgets must be spend, in order for the most effective result (Sintomer et.al. 2013,p. 10).

The second criteria concerns the engagement of a decentralised body that has been elected, with power over administration and resources. This is to ensure that the public has influence on the broader scale of budgetary issues, similar to the level of the elected bodies, instead of the solemn

allowance to the participation in the distribution of a specific amount of the public resources (Sgueo, 2016, p. 5).

Third, the process must be repeated and become a process that is executed over years. The authorities must allow the public to participate in several budgetary areas on a variety of matters and for them to provide their opinion. Unique events that allow for a single initiative are not a part of PB (Sintomer et. al., 2013, p. 11).

Second to last, public debate of some sort must be taken into account when setting up the framework for certain issues. The public must be allowed to provide for discussion during the budgetary process. Though PB does not need to be followed up by decision-making, public administrations must consult the public before making a final decision (Sintomer et. al., 2013, p. 11).

Finally, feedback must be given to the public through publications where explanation must be provided on proposed projects and the adoption or rejection (Sgueo, 2016, p. 5). This final addition to the concept of PB allows for a sense of accountability and for a performance based approach where the output must reflect the will of the recipients.

3.4.2 Goals

The overall goals that have been connected with PB from its starting point in Porto Alegre are distinguished by Sintomer et. al. (2013). First of all, through PB practices, it is desired to “democratize democracy”. By including those who had been excluded from the Brazilian political system, participation and mobilisation was aimed to be realised. The second goal was to give priority to those that were traditionally disadvantaged and realise a reversal in the priorities by the institutions that were responsible. The final goal, traditionally linked to PB, is the establishment of good governance. More specifically, more efficient public policies whereby the needs of the recipients would be satisfied and the corruption by the institutions involved in the distribution of resources would be eliminated (Sintomer et. al., 2013, p. 25).

3.4.3 Objectives

The goals of PB as described previously are supported by certain objectives explained by Tânase (2013). Bearing in mind that the main objective of budgeting in total is the allocation of resources, negotiation plays a mayor role in the process. Moreover, the resources are limited which asks for an efficient way of distribution. Realising one of the overall goals of PB, “democratise democracy”, participatory allowance during the budgeting process lowers the risk of inefficient distribution of the budget. Additionally, transparency and communication are key objectives in light of the

establishment of good governance as they ensure a fair distribution and a level of accountability (Tânase, 2013, p. 4).

3.4.4 Stages of PB

While there are multiple ways in which PB can be performed, the stages as described in this section may be considered to be similar to the PB programs in general. Even though the stages defined by Wampler (2007) in **figure 3** are based on the implementation of PB on a municipal level, they are intended to lead towards social justice and an engaged society. They can be adjusted to other levels of governance. In **figure 3**, the stages are described as 'rule' and the result of this stage is described as 'desired outcome'.

The first stage then, described in **figure 3** as: "establish district boundaries", means the division of regions inside the municipality in order to arrange meetings as well as setting a region specific amount of resources available. The second stage, indicated in **figure 3** as: "Conduct year-long series of meetings" introduces the concept of setting up regulatory meetings that are sponsored by the government in order to evaluate on all aspects of the budgeting process and initiate debates on policy proposals (Wampler, 2007, p. 26).

Figure 3: Desired Outcomes and Unintended Consequences of Participatory Budgeting (Wampler, 2007)

Rule	Desired outcome
Establish district boundaries.	Improved efficiency, accountability, and decentralization; intradistrict competition over resources
Conduct year-long series of meetings.	Higher level of participation, which produces greater deliberation and potential for empowering citizens
Create Quality of Life Index.	Increased allocation of resources to low-income districts; increased participation as citizens compete within each region
Conduct "bus caravan of priorities"	Increased solidarity and knowledge about proposed projects
Elect municipalwide council.	Direct negotiation between small body of citizens and government officials/legislators, to reduce inefficiencies, enhance quality of debate, and make difficult decisions
Have government provide participants with detailed financial information.	Education of public on financial information
Form neighborhood committees to monitor participatory budgeting.	Transparency, accountability

The: "Create Quality of Life Index" (**figure 3**), in the third stage, is provided by the government and forms the document from which the distribution of resources is decided upon. In this document, an index of the region is given, to ensure that the resources are equitably distributed amongst the recipients. Followed by, as can be seen in **figure 3**, a "bus caravan of priorities". During this stage, representatives will visit the projects before their final vote will be casted (Wampler, 2007, p. 26).

In the fifth stage: "have elected representatives vote on final projects" (**figure 3**), the final vote will be casted and published in public records in order to stimulate transparency and accountability.

Thereafter, as shown in **figure 3**, a municipal wide council is elected. In this council, two representatives from each region will be monitoring PB and might add a recommendation to the documents. The council will meet on a regular basis in order to discuss decisions on projects on larger scales or those of greater impact (Wampler, 2007, p. 26).

The final stages described in **figure 3** consider the setting up and publishing of an annual report on financial information by the government. This document must provide the participants and recipients with information on the works and programs considered and/or decided on and included forms of PB. The final stage in **figure 3** calls for the establishment of a monitoring committee that should monitor the implementation of projects on which a decision has been made and ensure the continuation of PB practices (Wampler, 2007, p. 26).

3.4.5 PB Tool

The tool that has been linked to PB often and has been seen as the next step for PB is E-Participatory Budgeting (E-PB). According to Peixoto (2008) this form of technology, often referred to as “e-democracy”, delivers an enhancement of political participation by means of a form of communication technology (Peixoto, 2008, p.6). These new forms of communication technology facilitate participation on different levels of government and in a variety of stages, for example through means of on-line voting. Forms of E-PB, stated by Kersten (2003), consider the profile of the user, a variety of procedures on decision making and informative material on these procedures and policy making for educational purposes (Kersten, 2003, p. 129). The European Parliament finds that the introduction of the tool, as a way to introduce PB, appears to be an innovative way to let European citizens engage in the (budgeting) policies and decision-making processes (European Parliament, 2016, p. 10).

Peixoto (2008) acknowledges that the overall goals of PB can be greatly supported by the use of e-participation. The participation in political debates and policy making might increase by providing for a platform where the time period of voting would be extended by means of time (allowing a voting to be online for multiple days instead of requiring to be at a certain place at a certain time). Moreover, e-participation has the tendency to reach a wider variety of participants from different backgrounds and ages. In result, this would make the results of a voting more accurate. The field of participation would also be extended. Users of e-participation formats have the ability to participate in multiple ‘districts’ and projects (Peixoto, 2008, p. 11).

E-participatory budgeting knows several stages by which its functioning aims to support the overall goals of PB. Following the paper by Peixoto (2008), the starting point of E-PB is the allocation of a certain amount of public projects per district made available for voting. These public projects are

provided for by the elected representatives, as described in stage six of the process of PB in **figure 3**. After this publication, all citizens above the age of sixteen will be allowed to cast a digital vote on the so called “e-voting platform”. This platform refers to the website that resembles E-PB. On this website, information on the initiative is made public and shows the user all of the proposals in the geographical area. Moreover, interactivity is promoted through chats and a voting platform including participation of representatives and officials. Finally, concerning the function that resembles PB most clearly, the actual “e-voting system”. This system allows for participants to cast their vote on the public projects that are made available, allowing for their direct participation in the policy-making process (Peixoto, 2008, p. 13) .

3.4.6 PB initiative at the EU level

At the time of writing, no specific resolution has been adopted by the European Parliament as noted by Sgueo (2016), while there are political groups who have raised attention to the introduction of PB practices as a tool of supporting democratisation (Sgueo, 2016, p. 5). The European Union however has been engaged with the use of the e-participation tool in order to make up for the lack of trust in the Union by European citizens. Moreover, the EU aims to increase the level of transparency, responsiveness and participation in order to stimulate democratic decision-making (European Parliament, 2016, p. 10).

3.4.6.1 The legal basis for e-participation in the EU

The legal basis for the initiation of e-participation in the European Union can be found in its founding principles laid out in the Treaties. The most relevant article when relating to the e-participation tool, is Art. 10 (3) TEU. The article states the following: *“Every citizen shall have the right to participate in the democratic life of the Union. Decisions shall be taken as openly and as closely as possible to the citizen”* (Art. 10 (3) TEU).

Although the article has not provided for new rights, the enhancement of this article supports a political dimension of European citizenship. Moreover, innovative technologies should allow the engagement of the European citizens in traditional ways of political participation, in a direct way. This might result in an overall increase of legitimacy of the European Union as a whole (European Parliament, 2016, p. 31). In addition, Art. 11 (1) & (2) TEU state that: *“The institutions shall, by appropriate means, give citizens and representative associations the opportunity to make known and publicly exchange their views in all areas of Union action”* (Art. 11 (1) TEU). *“The institutions shall maintain an open, transparent and regular dialogue with representative associations and civil society.”* (Art. 11 (2) TEU).

These articles thus provide for an extra dimension of the participatory idea as well as the enhancement of the role and functions of civil society within the European Union (European Parliament, 2016, p. 33).

3.4.6.2 E-participation tools at the EU level

The first supranational answer by the EU on the initiation of participatory instruments was launched in 2012 and gives citizens of the Union the same right as the EP in the way that they may call for legislative proposals. European Citizen's Initiative (ECI) can be realised by the organisation of a 'citizen's committee' with a minimum of seven citizens of the EU. The initiative must lay within the scope of European legislative competences and must have a legal basis in a Treaty provision. When this committee is registered on the website of ECI, it must obtain one million supportive statements from EU citizens, from at least seven MS. These statements must be collected over a period of twelve months and are required to be submitted through the Online Collection System, by the European Commission. The European Commission will evaluate the initiative when it has passed all the necessary requirements and may decide to pursue the initiative and subject it to the ordinary procedure. At the time of writing, the European Commission has responded to three initiatives which has met the requirement criteria (European Parliament, 2016, p. 34).

The second tool that has been used at the supranational level of the EU is the hosting of "Online EU Public Consultations". As described in the previous section of this chapter, the EU has the duty to make public the documents on proposed legislation and where applicable, ask for consultation. These consultation sessions are regulatory, set up by the European Commission and allow consultation for a certain amount of weeks. The initiatives may comprise of green papers (documents on policy discussions), evaluations and impact assessments (European Parliament, 2016, p. 35).

The final way in which the EU is involved in e-participation, is through petitions to the European Parliament. As one of the fundamental rights, individuals are allowed to submit a petition to the European Parliament within the boundaries of the regulatory reach of the EU whereby the petitioner is directly affected. Submissions may include, but is not limited by: a violation of a European fundamental right, a concern regarding the four freedoms or an issue regarding EU law. The petition, after its submission is analysed by the Committee on Petitions (PETI). This Commission will reach a decision on necessary action. The difference between this tool and that of ECI, is that there is no need for a certain amount of signatures in order for the petition to be submitted. Moreover, a petition is the expression by a citizen on existing policies, while a ECI is subject to European agenda-setting (European Parliament, 2016, p. 36)

3.4.7 Challenges for PB in the EU

This section analyses the challenges for PB practices in the EU. Since the starting point of the usage of PB practices in the EU, several issues have been detected that might indicate or form a challenge for future usage. These challenges may also provide insight in how to improve current PB practices in the EU as they highlight those aspects that might allow for a variation of the approach. Accordingly, there will be elaborated on five distinct challenges evolving PB practices in general. Thereafter, there will be highlighted on the possible challenges of the usage of the e-participation tool in the EU.

The first challenge, according to Jelizaveta & Ringa (2013), can be described involves the location of implementation. As described previously, there are multiple formats in which PB might be performed. All member states of the EU might have various implications. Therefore, it makes it difficult to monitor and make the improvements visible. Moreover, the level of implementation remains a challenge. When imposed at a regional or local level, more direct forms of participation might be realised. Additionally, because the budget at a lower level of governance is often limited, the projects effect the citizens in a more direct manner. However, the level in which the local governments are financial autonomous might differ, resulting in the fact that these local (or national governments) might still be greatly dependent on a (sub-)national government (Jelizaveta & Ringa, 2013, p. 35).

The second challenge, noted by Sgueo (2016) relates to the challenge described above and concerns the risk of losing the aspect of direct involvement of citizens and creating a platform where proposals and amendments are collected and reviewed (Sgueo, 2016, p. 6). Because the final opinion of any form of budget proposal nearly always is formed by a government official, the influence of citizenry participation can be discharged. The public therefor is always reliant on the voice of the governmental authorities (Shah, 2007, p. 4). The political will must then be upheld in order for PB to succeed.

The third challenge concerns the representation of society amongst the participants. Sgueo (2016) states the risk that the participants of PB do not represent the voice of society as a whole. Regarding the overall goals of PB, it is questioned whether participation in budgetary activities might then increase inequalities (Sgueo, 2016, p. 6). In order for PB to have the effect on society that it intends, Sintomer et.al. (2008) urges that the participation of a wide range of different groups and citizens from different backgrounds must be stimulated and included in the budgetary procedure (Sintomer et.al., 2008, p. 174).

A fourth challenge that can be encountered is making sure that participation of citizens is continued after certain projects or policies have been decided on. Described by Wampler (2000) is the situation in which participators have issued their opinion on a budgetary proposal and lose their participatory will to engage in further proposals. Wampler (2000) argues that sometimes, citizens are more interested in pursuing a certain goal or the succession of a project than engaging in the budgetary responsibilities of the government (Wampler, 2000, p. 23).

A fifth challenge occurs when a level of government takes on PB practices in long-term plans. Citizens may have an interest in particular programs that are short-term because the level of complexity is limited and the totality and possible impact is clear. When PB is considered during long-term plans however, the level of complexity increases. In order for citizens to grasp the totality and complexity of long-term planning, analytical and technical skills must be obtained. PB has the possibility of providing for these skills over an extended period of time and practice (Wampler, 2007, p. 46).

The final challenge concerns the e-participation tool. A SWOT¹ analysis, performed by the European Parliament (2016), showed that participators often found the system uninviting due to the requirements for identification in order to participate online. Moreover, the different requirements for participation set out by the member states make it complex for European institutions to analyse the outcomes. Furthermore, the overall disinterest by European citizens may limit the effect of the participatory tools. This distrust may evolve around overall feelings of distrust in the EU or the feeling that the EU won't actively act on the opinions of citizens. Finally, a challenge can be found in the level of awareness of the availability regarding participatory possibilities (European Parliament, 2016, p. 48-49).

3.4.8 Good practice of PB in the EU

In this chapter, the concept of PB has been explained together with its goals and objectives. Moreover, the stages of PB programs in general have been provided for. Also, the tool used by the EU to introduce PB practices in the budgetary process, has been explained. Though the review of all good practices by EU member states is beyond the scope of this research, the 'good practice' of Portugal will be mentioned in this sub-chapter. The focus will be put on the activities by local authorities in Portugal as described by Allegretti & Antunes (2012).

The document on the lessons learnt from the Portuguese PB models, shows that most of the local authorities that have implemented PB practices into their budgetary processes, are consultative. This entails that citizens may issue statements concerning certain aspects of a project proposal.

¹ A SWOT analysis is a tool to assess Strengths, Weaknesses, Opportunities and Treats

Alterations can be made by the executive bodies accordingly. This illustrates that the initial proposal as well as the final say on proposals, are the responsibility of the executive bodies and government officials (Allegretti & Antunes, 2012).

Furthermore, PB has made it possible for individuals to participate in the budgetary decision making process. More specifically, Portuguese PB practices are in favour of individual -, in stead of collective participation. By contrast, in other forms of budgeting, some kind of participatory role is given to stakeholders and collectives. This result of Portuguese experience shows that the needs of the individual is the voice included in budgetary processes, instead of the visions that are negotiated on and set up in a way that should resemble the common (Allegretti & Antunes, 2012).

PB practices in Portugal have, in general, aimed at reducing the democratic-deficit present in the country. The overall goal was to increase levels of dialogue between the citizens and the representatives in order to ensure political legitimacy. Though, after the first period of using PB, a shift has gradually been made towards the integration of the promotion of justice and social cohesion. This was partially due to the exchange of good practices amongst European cities (Allegretti & Antunes, 2012).

Regarding the evolution of PB in Portugal, Apolitical (2016) states the initiative of PB practices on a national level. Not only does Portugal aspire to become the first country to introduce PB nationally, PB has also been introduced via means of ATM machines. Through the availability of ATM machines, it is aimed to close the gap between citizens and government. Moreover, the idea is specifically targeted at those citizens who in general may experience challenges in the process of obtaining a place on the policy- and budgetary agenda. Finally, it is found that while citizens might feel disconnected to national or regional elections, they may feel more connected to cast a vote on a particular issue that impacts them in a more direct manner (Apolitical, 2016).

4. Analysis

This research concerns the question how GRB and PB may complement each other to increase the impact of gender mainstreaming in the European Union. This section will put in perspective the findings described in the literature review. This will be done by pointing out the areas in which both GRB and PB show similarities in their approach. The analysis will continue by seeking to find out potentials for collaboration regarding the effects of both budgetary systems on gender mainstreaming in the EU.

4.1 What do GRB and PB have in common?

In this section, those aspects that are shared by GRB and PB practices are analysed. This is a central aspect to the main question of this research, as it provides a link between the two types of budgeting and finds similarities amongst them. It can be said that although PB and GRB have been introduced in different contexts, aiming at different goals, some similarities can be found regarding their implications and overall effect.

It can be recognised in both budgetary approaches that there is a need for the creation of a transparent way in which public expenditures are decided upon and distributed. As has been mentioned in the chapter on budgetary process in this research, the budget entails more than just the allocation of resources. As one of the most important instruments of governmental policy, the budget and its distribution has a great effect in society and should be legitimate (Osmani, 2002). It is recognised in the goals of GRB by the European Parliament (2014) that GRB must be made known as a means of providing higher levels of transparency and accountability (European Parliament, 2014). When transparency is ensured, gender inequalities that were unknown to the public as well as the government, can be recognised and the budgetary process may be adjusted accordingly. The demand for a higher level of transparency may also be recognised in PB. Initially, PB was introduced as a means of good governance whereby the needs of the recipients would be better reflected in budgetary decisions (Sintomer, 2013). It can be argued that transparency is one of the key objectives (Tânase, 2013).

Moreover, the literature review on both budgetary approaches has proved that there is a common aim in increasing the level of accountability of the government. Firstly, GRB allows the budgetary system to be checked on the reflection of the needs of the recipients, next to the impact on society and gender issues (Quinn, 2013). Moreover, agreements (on gender equality) that have been made on an international level can be analysed on their implications and outcomes (Budlender & Hewitt, 2003). My means of this constant assessment during the stages of GRB, there is a

continuous reflection on gender equality. When these results show a negative impact on the implications of gender equality statements and legislation, the EU may be held accountable. Secondly, PB initiatives allow citizens to participate in the budgetary procedure and to cast their vote on budgetary projects and proposals. The participation of citizens must be recorded and be provided for in a document by the government (Sgueo, 2016, p. 5). This indicates a way in which accountability is ensured.

Furthermore, a common goal can be found in the literature review regarding the improvement of accuracy in representation levels of governments. Firstly, via a variation of tools, GRB aims to collect data on the expectations of the budget by citizens as well as the effects of budgetary proposals on women and men. Moreover, the gender-inclusiveness of policies and proposals is assessed in order to improve the view on the distribution of resources. By doing so, GRB allows governments to change their policies and areas of expenditure where needed in order to ensure that the way in which resources are distributed is in line with the needs of the recipients. Because in a democracy, where the government should act in accordance to the general will of the citizens, the needs of the citizens should be reflected in governmental policies. As described earlier, the budget is one of the most important tools in which governments can show their values and priorities. Secondly, by means of providing possibilities of (semi-) direct democracy, PB has aimed at supporting a representative democracy (UN-HABITAT, 2014, p. 20). In general, the goals of PB practices include inclusiveness of those traditionally disadvantaged in order to provide for an accurate view of the needs of society and thus for the government to act as a representative of society. This goal is strengthened by Art. 10 (3) TEU that lays down the right for EU citizens to: “... *participate in the democratic life of the Union.*” (Art. 10 (3) TEU).

Above all, as is supported by Frey (2016), both budgetary approaches are targeted towards changing budgetary procedures into ways to promote and include the voice of those that were traditionally limitedly represented (Frey, 2016, p 19-32). It can be argued that the budgetary approach of GRB is targeted towards the promotion of the gender that is underrepresented most often. This is reflected in the definition provided by the Council of Europe and in the overall goal of achieving better government standards that lead towards a more legitimate way of budgeting. The goal of the PB approach also states to give priority to those that are traditionally disadvantaged. Moreover, online participation tools used by the EU especially highlights the process of providing participatory opportunities to those that were traditionally limited in their possibilities to make their voices heard.

4.2 What are the potentials of acting collaboratively?

In this section, the potentials of GRB and PB acting collaboratively are analysed. This is a vital part of this research as it brings together both forms of budgeting and analyses the strengths and challenges in order to look for potential in the differences. By doing so, the implementations of both budgetary approaches are being put into perspective. Moreover, the relations to gender mainstreaming in the EU and the potentials of strengthening the effect, will be elaborated.

The first potential that may be recognised when analysing GRB and PB approaches, is the possibility in the collaboration on ensuring accurate representation. As has been mentioned in the previous section of this analysis, both GRB and PB share the goal of providing for an accurate representation of society in government decisions. However, as stated in the third challenge for PB, the representation of the needs of the whole society is often proven to be difficult. Frey remarks on the possibility for PB to become “gender naïve” (Frey, 2016, 5). Because the focus of PB traditionally has been put on reaching the widest range of people, it has a weaker focus on the design of the budget proposal itself. This entails that elements of GRB may support the practices of PB by including a focus on the gender equality of the resources itself. This may be done by means of a “*Gender- Disaggregated Public Expenditure Incidence Analysis*”, stated by Quinn (2013) as established by the Commonwealth Secretariat. By including the gender-disaggregated analysis on public expenditure, gender equality can be taken into account when establishing the budgetary proposals that allow for citizens participation. Referring to the definition of gender mainstreaming by the Group of Specialists on Gender Mainstreaming (1998), the inclusion of the gender perspectives on both elements of the participatory approach has the potential to contribute to the further improvement and (re) organisation of the incorporation of the gender equality perspective at all levels and stages.

The second potential, building upon the prior, may be found in the possibility for the realisation of a GRB cycle and the inclusion of participation opportunities for citizens. Klatzer (2016) acknowledges the potential of integrating gender sensitivity in the budgetary processes, while allowing for participatory elements (Klatzer, 2016, p. 99-122). Regarding the European budgetary timetable (**Figure 1**), a potential may be recognised in the drafting stage of the budget by the European Commission. During the drafting of the budget, the first stage of the GRB cycle (**Figure 2**) as stated by Quinn (2009), can be put into practice. During this stage, a gender sensitive analysis is performed on the activities concerned with the budget in order to indicate the impact on the different sexes. Thereafter participatory tools may be used in order to allow the needs and of the recipients to be expressed through the draft budget. This may be done by the usage of the e-participation tool used by the EU: “Online EU Public Consultations”. After having consulted the

public on the draft budget, the budget may be reformulated accordingly. This then follows the second stage described by Quinn (**Figure 2**). During this stage, unintentional biases that may have been detected, can result in a change in the distribution of the resources. This second potential reflects on the statement by Jahan (1996) on the aspect of shared responsibility regarding gender mainstreaming. Moreover, this potential may support the impact of gender mainstreaming in the EU by means of ensuring that the gender perspective is openly communicated about and actively taken into account. This has initially been one of the main goals of gender mainstreaming in the EU, described by the European Commission (1996) in the first chapter of this research.

The final potential that will be mentioned in this research concerns the differentiation in level of integration of both budgetary approaches. PB has often been linked to budgetary systems on local levels. Therefore, the implications and results have been fragmented. It is observed by Allegretti & Falanga (2016) that often, a change on a higher level of government must be made in order for a change to be made with the sufficient reach (Allegretti & Falanga, 2016, p. 33-54). This has also been described in this research, as a challenge for PB. GRB on the other side, knows various successful national implementations. A good practice can be found in the experiences in Austria, amongst many across the EU member states. The potentials for a collaborative approach on budgeting that enhances gender equality and provides for participatory opportunities at the European level, would allow for change to be made at a sub-national level that could have a significant impact. This is due to the fact that the European budget indicates its support to external (international) commitments as well as those shared by the EU member states, as mentioned by Bromley (2001). Regarding the critique by Squires (2005) on the integrationist approach on gender mainstreaming by the EU, the potential of the integration of a combined practice of GRB and PB approaches into the EU budgetary process, may limit the effect of leaving the policy process solemnly in the hands of the policy making elites.

5. Conclusion

The question addressed in this research considers the effect of GRB and PB on the impact of gender mainstreaming in the EU. The literature review has revealed how the theory of social movement and frame-theory may be underlying and supporting the concept of gender mainstreaming. Moreover, the approach taken by the EU on the implementation of gender mainstreaming has been pointed out.

It is expressed in the literature review that the EU budget can be considered to be a tool of accountability, management and an indication of the direction of the economy as well as national growth by EU member states. Moreover, this research has shown that the politics of budgeting is involved when reviewing the possibilities and entry points for the integration of GRB and PB practices. Regarding the underlying principles of budgeting, it is found that a performance and effectiveness based budgeting procedure allows for the best platform to introduce GRB and PB practices as the outcome may support gender mainstreaming as a part of the overall potential of leading towards better social outcomes.

Concerning the concept of GRB, this research has noted that the approach can be seen as a budgetary approach to include a gender perspective and the promotion of gender equality in all levels of the budgetary cycle and process stages. Furthermore, it has shown that GRB recognises that budgets are not gender neutral by standard. Accordingly, GRB anticipates the needs of both sexes and ensures equality with respect to the allocation of the resources. Moreover, this research has found that GRB may be seen as an instrument to increase levels of transparency of governmental budgets. Additionally, as a way of ensuring accountability of governments. Finally, as a way of increasing levels of legitimacy with regards to budgetary decisions. Though the practices of GRB have allowed for great success in Austria, the literature review has proved that challenges might arise. It is pointed out that a challenge can be recognised in the lack of sex-disaggregated data, used for many GRB tools. Furthermore, the risk for GRB to become subject to technocratisation. GRB may also be challenged by finding the accurate level of implementation. Finally, it is argued that transparency of the budget must be ensured in order for GRB practices to have the desired effect.

Highlighting on the concept of PB, this research has explained that the approach is designed to increase the level of participation of citizens and thereby aiming to reach higher levels of legitimacy of governmental budgetary decisions. Moreover, to increase levels of transparency and accountability of the government concerning the budget. This research has found that various stages of the budgetary process allow for citizenry participation. Furthermore, it is acknowledged that the use of e-participation tools by the EU has the potential to allow a wider range of citizens to

engage and participate during multiple stages of the budgetary process. Literature review on PB has pointed out some challenges to the implications of the approach. The level of implementation has proven to be an area of difficulty as the results may become fragmented when PB is implemented at a local level, as has been recognised. Also, the level of interest by citizens after certain proposals have been considered, may be seen as a challenge. Then, the accuracy of the representation of society during the participatory opportunities. A final challenge, detected in this research, is that of including citizens instead of consulting.

Concerning the collaboration of the two budgetary approaches and the possible effects on gender mainstreaming in the EU, the analysis has shown that both budgetary approaches aim to provide for a more transparent way of designing and distributing public expenditure. Both GRB as PB include elements for the realisation of a budgetary system in which transparency is ensured and recipients of the budget are accurately represented in budgetary decisions. Moreover, the analysis of this research has recognised similarities in the approaches on the aspect of increasing the level of accountability of the government. It has been found that the GRB approach requires checks on gender issues during the budgetary process, which allow governments to check whether the proposal at hand is representing the needs of the recipients and if changes must be made accordingly. The literature review on PB has indicated that through means of making public the documents in which citizens participation is recorded, accountability is ensured. Common ground has also been recognised in the joint aim of improving the accuracy of representation levels of governments. Both budgetary approaches have been found to include tools that actively aim to acquire an accurate representation of society. Finally, this research has shown that GRB and PB practices are both targeted at including and promoting the voice of those that were traditionally underrepresented. The literature review has shown that PB practices have partly been initiated in order to give a voice to underrepresented citizens in general. GRB practices have shown to provide for opportunities for the underrepresented gender.

Regarding the attempt to seek for a linkage between GRB and PB to enhance the gender mainstreaming approach by the EU, this research has found three potentials. The first potential that is found in the analysis is recognised in the collaboration on ensuring accurate representation. As PB practices have often been found to lack gender sensitivity, as well as challenging in representing the society as a whole because of the focus on the reach of people instead of the design of the proposal concerned. It is explained in the analysis that a gender sensitive analysis on these projects may allow to ensure that the budgetary proposals include a gender perspective. This potential has proven to be in line with the definition of gender mainstreaming by the Group of Specialists on Gender Mainstreaming. The second potential that has been recognised in the analysis of this research, builds upon the prior. The potential concerns the realisation of a

budgetary cycle to include both elements of GRB and PB. Drawing upon the treaty timetable, the analysis has mentioned the possibilities of including the first and second stages of the GRB cycle, as designed by Quinn (2009), in the drafting stage of the EU budget. During these stages, gender sensitive analysis may be performed on the impact of the budget on both genders. Followed by an opportunity for participation by the citizens, through means of an e-participation tool designed and used by the EU that allows for public consultation. Then, consulting the second stage of the GRB cycle, unintentional biases may be discovered and the voice of the citizens has been taken into account, the budget might be adjusted accordingly. By actively taking gender sensitively into account as well as providing room for communication, this potential has been found to acknowledge the initial goal of the European Commission, concerning gender mainstreaming in the EU. The final potential that the analysis points out is the integration of a collaborative approach on the European level. It is acknowledged that the European level allows for a significant impact my means of its reach as well as through the commitments shared internationally and amongst its member states. This potential has been found to have the possibility to limit the effect of the solemn inclusion of policy making elites in the budgetary process. It is recognised by this research that the possibility to limit this effect, can have a positive effect on the integrationist approach of gender mainstreaming by the EU.

As the conclusions of this research are bound by its limits, further research is necessary in order to obtain an inclusive and complete view of the possibilities of integrating GRB and PB practices into the EU budgetary process to increase the impact of gender mainstreaming. This research knows two important limitations. Firstly, both approaches on budgeting processes are innovative and have not been present long enough to provide an accurate review of its possibilities. Secondly, an analysis of all implementation efforts of both GRB and PB by all EU member states and the effect on gender mainstreaming, is beyond the scope of this research.

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