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## External control of gender budget implementation: Experience of the Audit Office of Andalusia

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### IMPACT

This article provides guidance to public administrations that are implementing budgets with a gender perspective. The implementation of gender budgeting (GB) in the autonomous community of Andalusia would be more successful if a more extensive regulatory framework were to be established, supporting the obligations of the different agents involved. In addition, more monitoring is needed by control bodies—audits—both internal and external, to cover all phases of the budget cycle: preparation, implementation and evaluation.

### ABSTRACT

Since the passing of Law 18 in 2003, the autonomous community of Andalusia has been implementing budgeting with a gender perspective, with the aim of correcting inequalities affecting women. The Andalusian Audit Office (AOA) analysis of the gender budgeting (GB) model applied concluded that the degree of integration of a gender perspective is insufficient. The impact of the various programmes aimed at equality have not been assessed, the objectives were too generic and homogeneous indicators are needed.

### KEYWORDS

Auditing; Andalusia; gender; gender budgeting (GB); public policies

### Introduction

The international human rights framework requires that states consider the impact of inequalities on rights and, where necessary, take steps towards reducing inequalities and the impact of such on the realization of human rights (Elson, 2017). This involves integrating a gender perspective into the planning stages and analysis of public budgets. Planning for gender budgeting (GB) requires the adoption of a gender perspective in budgeting, while the analysis refers to the evaluation and audit of the impacts of the various budget lines applied to gender programmes (Balmori & Reeves, 2003; Sharp & Sanjuga, 2004). GB needs monitoring from the preparation and approval of the budget to the execution of the budget and, finally, to the preparation of reports and their external audit (Steccolini, 2019). This article focuses on such monitoring.

GB seeks to analyse whether general government spending, and the sources of financing it uses, contribute to diminishing, increasing or maintaining existing disparities in the living conditions of women and men, with special emphasis on consequences for women (Jubeto, 2017). For O'Hagan (2018), the aim of GB is to make visible the differences in the lives of women and men and to integrate that analysis into the political process and give expression to measures to eliminate inequality and promote equality. The aim is to overcome budgetary 'gender blindness' by building, in each area, department or ministry a clear awareness that public spending has an impact on women, which is often different from that on men, because of their

different status in the social organization (Sharp & Broomhill, 2002; Budlender & Hewitt, 2002; Budlender, 2004).

GB began in the 1980s (O'Hagan, 2018) with the objective of being an engine for change in the social reality of women (Steccolini, 2019). In this article, we analyse the impact of GB in one of the pioneering geographical areas of Spain by examining the external audits conducted on the implementation of GB. There is a growing institutional interest in GB worldwide. Although Australia was perhaps a forerunner in the implementation of GB (Sawer, 2002; Sharp & Broomhill, 2014), other states, such as Sweden, Finland, Norway, Austria, Belgium, France, Italy, Spain and the UK, followed shortly afterwards (Budlender & Hewitt, 2002; O'Hagan & Klatzer, 2018; Klatzer et al., 2018). The results to date are varied (Klatzer et al., 2018), with many European countries having only partly implemented GB (Quinn, 2016). Andalusia has been a pioneer in GB and therefore this article serves as a reference point for other countries where developments have been more limited or partial.

Previous work on GB in Andalusia has been carried out from within the regional government—providing an internal and very institutional perspective (Aguilera-Díaz et al., 2011; Aguilera-Díaz & Cirujano-Campano, 2011; Gualda-Romero et al., 2015). This article studies the external supervision of GB and presents the experience of the Audit Office of Andalusia (AOA), the regional external public finance audit institution, in the control and supervision of the implementation of GB. Importantly, the AOA is an independent authority—distinct from a budgetary authority—which examines whether the policies financed by the region's annual budget promote and contribute to achieving gender equality (OECD, 2017). Both the audit of the use of resources by public bodies and gender policies are current topics of interest. This article fills an important gap in the literature on the audit of GB.

The article describes the external auditing of compliance with the gender perspective in the Andalusian budget for 2018. The organizational structure created for monitoring and operation was analysed. In addition, the degree to which Andalusian GB-related programmes have been implemented, and the internal control and monitoring carried out on the different programmes by the Directorate General for Budgets, were examined. The objective was to discover weaknesses and propose ways to improve.

### **Institutional and normative context of GB**

From 1975, the International Women's Conferences promoted by the United Nations (UN), and especially the fourth conference held in Beijing in 1995 (United Nations, 1995), highlighted the need to integrate the goal of gender equality into all public policies; this was called 'gender mainstreaming' (Lombardo, 2006). The main reason for analysing public policies from a gender equity perspective has been the confirmation of existing inequalities in living conditions between women and men in all societies of the world, although with great differences among countries (World Bank, 2011; EIGE, 2016; Stotsky, 2016).

In 2016, the International Monetary Fund (IMF) published a global survey on GB, which considers a gender budget to be a good one if it improves the government's budget (Stotsky, 2016). In addition, at a meeting of the G7 finance ministers in May 2017, an IMF paper on GB was presented following a request by Italy (IMF, 2017). This paper provided a conceptual framework for public finance institutions for implementing gender-sensitive fiscal policies, including gender budget statements, gender impact assessments, performance-related budget frameworks and gender audits. The IMF stressed that ministries of finance could play a stronger leadership role in institutionalizing gender within public financial management frameworks and it continues to work on these issues.

In parallel, the Organisation for Economic Co-operation and Development (OECD) is increasing its interest in and commitment to GB. Thus, it has recommended that, on the one hand, states incorporate gender equality into the design, development, implementation and evaluation of relevant public policies and budgets and, on the other, they consider establishing or strengthening the capacity of independent institutions (such as supreme audit institutions) to monitor the implementation of gender equality strategies, integrate gender issues into policy-making and facilitate regular reporting, auditing and measurement (OECD, 2016). In 2016, it published a survey on GB in OECD countries (Downes et al., 2016).

At the European Union (EU) level, as a result of the International Conference on 'Strengthening economic and financial governance through gender responsive budgeting', which was promoted by the Belgian EU

presidency in 2001, both the European Commission and the European Parliament want member states incorporate gender analysis into the budgeting process, and the European Council commissioned some analyses to better understand GB as a tool for mainstreaming gender in public policy (Council of Europe, 2005a, 2005b). Our focus here is on Andalusia where GB was referred to in a law passed in 2003. Article 139 of Act 18/2003 on fiscal and administrative measures referred, among other things, to a report on the gender impact assessment of the preliminary draft budget and the creation of a gender impact committee responsible for issuing such a report and drawing up internal gender audits. In addition, the committee would monitor the degree of compliance with the recommendations made in these gender audit reports (Decree 20/2010; see BOJA, 2010).

Subsequently, there have been numerous regulations integrating a gender perspective into the budget, such as Article 114 of the Autonomy Statute of Andalusia, Articles 5 and 8 of Law 12/2007 of 26 November 2007 for the promotion of gender equality in Andalusia (BOJA, 2007), including the formulation and approval of a strategic plan for the equality of women and men in Andalusia, the creation of a regional ministry responsible for equality. In addition, the AOA must incorporate in the report on the general account of the autonomous community their audit of compliance with the gender perspective in the budget of the Andalusian government, as well as an audit on measures for the prevention of and protection against gender violence. Every year, regulations are issued for the preparation of the budget. Our focus was on the Order of 26 May 2017 (BOJA, 2017), which established the framework for year 2018. Currently, the competences in the field of budget and gender relate to different management bodies (Decree 101/2019 of 12 February) (BOJA, 2019).

### **Methodologies for the implementation of GB**

Most GB initiatives that have been launched in different geographical contexts share a common initial objective: to overcome budgetary ‘gender blindness’ (Jubeto, 2017). The starting point must be the implementation by governments of a gender mainstreaming strategy, which requires integrating a gender perspective into all public policies and the design of public budgets. The aim is to make visible the differentiated impacts that budgets can have on women and men.

For Sharp and Broomhill (2002), GB experiments around the world are divided into two general models: ‘within government’, focusing on an internal analysis of GB; and ‘community-based’, looking at the orientation of GB towards users. Each model has different strengths and weaknesses. While the first model has the advantage of being able to access a variety of information and data on government budgets and policies, which is essential for an informed assessment of the gender impact on the budget, the community-based model is more conducive to a democratic debate on the budget and to more substantive criticism of gender bias of government economic and social policies (Sharp, 2001).

Australia’s pioneering experience of GB, which was developed at different levels of the government under the ‘internal governance’ model, had three interrelated objectives (Sharp & Broomhill, 2002):

- To raise awareness of the impacts of gender on the budget and policies being funded.
- To hold governments accountable for their commitments to gender equality.
- To bring about changes in policies and budgets that would raise the social and economic status of women and promote gender equality.

The Australian model was characterized by analysing all programmes and expenditures by categorizing them into three parts: women-specific spending (for example health or women’s employment programmes); spending on equality programmes in the public service (for example mentoring programmes); and general or current spending. The third category includes over 99% of Australia’s total budget. The model designed also provides the structure of annual reports on gender budgeting analysis (Klatzer & Stiegler, 2011).

South Africa’s GB initiative—an example of co-operation between civil society and the government—was the result of a broad coalition of women parliamentarians and researchers, as well as NGOs (Budlender, 2003). The Women’s Budget Initiative, which began in 1995, analysed the budgets of all ministries and intermediate institutions and published the results annually (Rubin & Bartle, 2005). Its approach started with a diagnosis of the situation of women, men, girls and boys, and moved on to analyse the gender

sensitivity of public policies. It then analysed spending allocations, monitoring the target groups of the public services financed with the money and, finally, examined the results (Jubeto, 2017).

The two previous methodological proposals are complemented by the analysis of the aggregate macroeconomic strategy proposed by Elson (2002), which includes an analysis of the level of public deficit and the medium-term economic policy framework, its future prospects and sustainability, taking into account its effects on the distribution of the uses of time of women and men. This proposal, for Jubeto (2017), underlines the need to contextualize the budget within the design of the priorities established in the national macroeconomic strategy, a key element so that the analysis is not limited to a microeconomic analysis of specific budget items without a link to the macroeconomic context in which they are inserted.

Finally, we refer to the method initially called 3R (representation, resources, reality), which was developed in Sweden for local administrations (ASAL, 2002), and which has been one of the conceptual bases used by the Junta de Andalucía in its GB analyses. It consists of an analysis of the social, economic and political representation structures of the territory, together with an analysis of the economic resources used in public policies, as well as an analysis of existing cultural norms and values, which contribute to the maintenance of inequalities between women and men (Aguilera-Díaz et al., 2011; Jubeto, 2017). Subsequently, a fourth R (achievement/results) was added to incorporate improvements in gender equality. The 3R method is composed of three different parts, in which each of the 'Rs' consists of one phase of the analysis. The first two provide the statistical basis for analysing the reality corresponding to the area subject to analysis (Jubeto, 2008).

### **The Andalusian GB model**

The Spanish public sector is composed of three main areas of government: the general state administration (national government), the autonomous community administration (regional government) and the local administration. Regional governments manage around 33% of public expenditure, with a particular emphasis on education and health. Andalusia is the Spanish autonomous community with the largest population: over 8.4 million inhabitants. The budget executed by the Andalusian government, as a regional government, amounted to 40,401 million euros in 2022—the largest of the Spanish autonomous communities (Ministry of Finance, 2022).

In Andalusia, GB is an integrated strategy that covers the different phases of the budget cycle: elaboration–execution–evaluation. It is mainly based on three fundamental axes: a driving body, a reference report and an implementation and evaluation strategy for the integration of gender equality in the budget. In Andalusia, this strategy is based on a methodology called the G + programme (see Figure 1).

In relation to the body responsible for drawing up the budget, competences are divided into different management bodies. On the one hand, the General Secretariat of Finance is responsible for defining, monitoring and evaluating the inclusion of a gender perspective in the budget of the autonomous community; and to the Directorate General for Budgets, the development and implementation of the gender dimension in the budget within the framework of its competencies. This Directorate General includes a gender impact committee, discussed below.

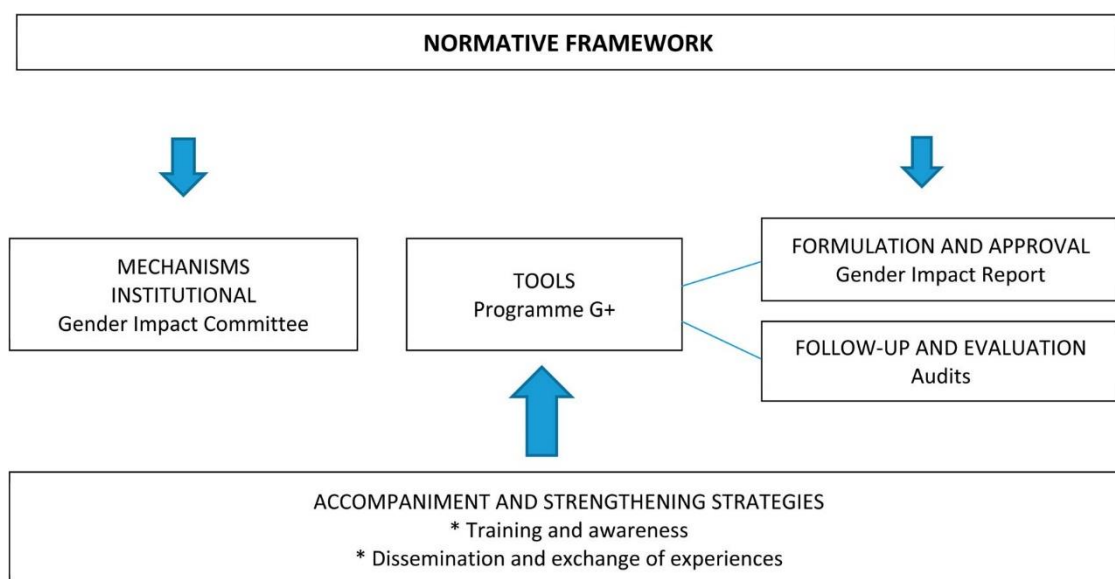
### **Elements in the Andalusian model**

**Strategic plan for equality:** The strategic plan includes the lines of intervention and guidelines that will guide the activities of public authorities in Andalusia in the area of equality between women and men. Each ministry of the Andalusian regional government draws up and approves its own equality plans, including measures and a budget for equality between women and men within the scope of its competencies. These plans are evaluated annually to make sure they include the appropriate corrective measures. The body responsible for the co-ordination and elaboration of these plans is the Andalusian Women's Institute, with the participation of all ministries. This government agency prepares a base document for the strategic plan in accordance with the analysis of the initial situation and a diagnosis that identifies the problems, challenges and needs.

**Gender impact committee:** This committee is the driving force behind Andalusia's gender perspective strategy. Its purpose is to issue the gender impact assessment report on the Andalusian budget each year,

promoting the objective of gender equality in the public policies of income and expenditure of the government of Andalusia and promoting gender audits in the departments and instrumental entities of the administration of the government.

Gender impact assessment report: The gender budget impact assessment report is the second key element of the Andalusian gender budget strategy. It aims to analyse the impact that the investment of public resources will have on Andalusian men and women in the coming year. It is an ex ante evaluation of expenditure on policy measures designed to correct the inequalities that persist in reality. This document is consolidated as part of the budget documentation. The information is structured around the 3- R/3 T model mentioned above, which serves as a general analytical framework for applying mainstreaming to the annual budget. The report is organized around three main elements: reality representation, resources–results–budget programmes and indicators in retrospect (year N-2). In this way, the three main elements are analysed in parallel with three time dimensions (the 3Ts): past, present and future.



**Figure 1. G + programme.**

**Source:** Own elaboration, based on the Junta de Andalucía (2019).

The G + programme: The G + programme is the third essential axis of the gender strategy. The goal is to promote an organizational culture that is not gender-blind, but capable of seeing whether the public policies that are developed have a positive impact on reducing inequalities between men and women. The phases of this project are the identification and classification of the programmes according to the G + scale, the improvement of the monitoring and assessment of the expected results. In this late stage of assessment and monitoring budget and gender audits are particularly relevant.

**Table 1. The G+ scale, criteria weighting.**

<b>PERTINENCE</b>		
Those with an impact on people and those who do not		
<b>RELEVANCE</b>	Transforming power	The program has powers to act and is relevant to gender equality.
Criteria	Impact capacity	Number of people affected by the actions of the program (qualitative/quantitative importance).
	Functional relevance	The area in which the program operates is recognized as a 'lever for change' in gender equality.
	Personnel Management	The program has effects on the management of the personnel of the work centres of the Junta de Andalusia.

<b>RELEVANCE PERTINENCE</b>		
	<b>YES</b>	<b>NOT</b>
	g1	g0
Low	Programs with an impact on people, mainly of an internal or instrumental nature.	Programs with no direct impact on people and no or low indirect impact.
	G	
Mean	Programs with no direct impact on people and no or low indirect impact.	
	G+	
High	Programs with an impact on people, with a great transformative capacity from a gender perspective.	

**Source:** Junta de Andalucía (2019).

The G + scale classifies programmes according to their gender relevance for individuals. Subsequently, the programmes with an impact on people are grouped according to four objective criteria: their transforming power, depending on whether the programme has competencies to act and is relevant in relation to gender equality; their capacity for impact, according to the number of people affected by the programme's actions; their functional relevance, if the area in which the programme acts is recognized as a 'lever for change' in terms of gender equality; and, finally, if it has effects on the management of personnel in the work centres of the Andalusian regional government.

The application of these criteria makes it possible to draw up a scale that places budgetary programmes in four categories (g0, g1, G and G+), where g0 groups are those that are not gender sensitive and G + groups are those that assume maximum responsibility in the design and application of actions aimed at achieving real equality between men and women.

This classification is dynamic, subject to annual revisions due to administrative and competence reorganizations and to the progress produced by the budgetary programmes (the criteria used for this classification are set out in Table 1). Budget and gender audits: These audits are integrated within the current regulatory framework and are carried out with a focus on monitoring and evaluating public policies and are open and public to users. The Junta de Andalucía has designed and implemented its own methodological and procedural model, based on a combination of accounting audit principles and public policy evaluations with a gender perspective. This is an internal audit model, carried out by the Andalusian regional government's own bodies.

These budget and gender audits aim to assess the degree of gender integration in the planning and execution of the budget of the budgetary programmes and instrumental entities of the Andalusian regional government. This review concludes with the publication of an audit report. In accordance with the audit objectives, a given budget year is examined looking at programmes and entities that are selected if they are rated G + or G; where the budget amount is relevant; where they belong to a strategic area for gender equality; where their competences might be improved by audit recommendations; or if they are in an area that has never been audited.

### **External control of compliance with a gender perspective in the budget of the Andalusian regional government**

Finally, the regulations require external control of compliance with the gender perspective in the budget of the autonomous community of Andalusia in the report on the general account of the autonomous community. This audit is carried out by the AOA. The AOA is a technical body reporting to the parliament of Andalusia, which is responsible for the external review and analysis of the economic and financial management of public funds in Andalusia. Its control function is carried out through the performance of different types of audits. The AOA has staff specialized in matters related to the audit and control of public funds and consults experts in specific areas, such as health, energy, environment or equality and gender.

This article looks at the audits carried out in 2018 focusing on the projects included in the G + scale, because their relevance and impact on society is greater.

The AOA focuses on three audit questions:

- Is the budgeting oriented towards the objective of reducing gender inequalities in its field of competence? (Representation.)
- Have the appropriations been implemented with a gender perspective? (Resources.)
- Has the gender budgeting methodology been applied in the elaboration, implementation and monitoring of the budget? (Reality.)

### Results and discussion of the audit work carried out by the AOA

About the strategic plan for equality: The first (2010–2013) strategic plan for equality between women and men in Andalusia was approved in 2010. In 2018, the formulation of a second plan was approved, but this mandate was not fulfilled. Thus, in 2018, there was no strategic plan for the equality of women and men in force, nor were equality plans published by the majority of local councils. Only one council and one administrative agency had such a plan, out of a total of 13 councils and 15 administrative agencies. In 2019, this initiative was taken up again, with the approval of the formulation of the new strategic plan for equality between women and men in Andalusia for 2020–2026 (Agreement of the Governing Council of 26 June 2019).

About the gender impact committee: Although it was established in 2018, rules regulating the committee's operations or its powers of sanction have not been adopted. In 2018, the committee met three times. According to the minutes of these meetings, significant absences of 30%, 38% and 42%, respectively, of its members were noted. About the gender impact assessment report: All the chapters of the report (except the penultimate resource–result–budgetary programme) include a number of indicators referring to the two previous years (2016 and/or 2017), but these are not connected or related to the budgetary programmes included in the 2018 budget. So the analysis is based on many indicators, but it is not clear what the trend of the possible gender gap might be.

On the other hand, the penultimate section of the resources–results–budget programmes does not evaluate or draw any conclusions about the impact of the different programmes of the budget on equality. However, it does describe the programmes; these descriptions are similar to the ones included in the reports of the programmes that accompany the budget. In short, the gender impact assessment report that accompanies the budget is extensive, but it does not indicate compliance with the ultimate purpose of the regulations, which is to evaluate the impact that the resources provided for in the annual budget will have on the evolution of equality between women and men in the autonomous community.

### On the classification of the budgetary programmes of the G + programme

Of the total programmes classified in the 2018 budget of the autonomous community of Andalusia, 44 were 'G+', 46 are 'G', 25 are 'g1' and 7 are 'g0' (Table 2).

**Table 2. Classification G+ budget programmes 2018.**

G+ rating	Number of programs	Initial credit	%
G+	44	18.895.97	73.81%
G	46	5.324.32	20.80%
g1	25	1.178.29	4.60%
g0	7	203.66	0.80%
<b>TOTAL</b>	<b>122</b>	<b>25.602.24</b>	<b>100.00%</b>

Source: Junta de Andalucía (2018a).

Of the 44 G + programmes—the ones with the greatest impact and transformative capacity from a gender perspective—the low degree of implementation of some of them is striking, even when all their budgetary objectives are gender-based, as is the case of programmes 32G and 31 T (see Table 3).

**Table 3. Degree of execution of certain G+ programmes.**

<b>Programme G+</b>	<b>Section</b>	<b>Grade implementing</b>
43A- Housing, rehabilitation and land	Ministry of Development and Housing	67.08%
72A- Energy and technological infrastructure and services	Ministry of Employment, Business and Trade	33.44%
32D- Vocational training for employment	Ministry of Employment, Business and Trade	27.34%
32E- Social inclusion	Department of Equality and Social Policies	34.63%
32G- Actions for equality and promotion of women	Andalusian Women's Institute	72.64%
31T- Protection against gender-based violence	Ministry of Justice and Home Affairs	29.34%
63A- Regulation and co-operation with financial institutions	Ministry of Finance and Public Administrations	5.96%

**Source:** Own elaboration, based on the Junta de Andalucía (2018b).

The order establishing the rules for the preparation of the Andalusian government's budget for 2018 required a gender perspective in the definition of programmes and budget documentation. The budget sections relating to councils and administrative agencies and special regime agencies had to incorporate at least one specific gender equality objective and its associated indicators, as well as the actions that were going to be implemented to that objective. An analysis of the objective fulfilment sheets of the programmes included in the general account shows that 20.45% (nine) of the G + programmes (44 total) did not have a clearly defined objective related to a gender perspective (see Table 4).

In general, the definition of objectives for the promotion of gender equality in the different programmes does not match up to the regulations. In 54% of the budget programmes, these objectives were generic and, in 46% of cases, they did not have associated activities leading to the achievement of these objectives. Similarly, while most programmes had some measurement indicator associated with them, in 60% of cases the indicators were neither consistent nor precise and did not relate directly to the achievement of the gender objective.

Additionally, most of the indicators defined as gender measures were sex-disaggregated indicators which, because they related to people, indicated the number of both women and men being measured, without necessarily allowing for the observation of gender inequalities.

Disaggregation of indicators by sex is necessary, but not sufficient, to obtain information and analyse it from a gender perspective. With regard to the degree of achievement of the gender indicators defined in the G + programmes, 17% of the programmes (six of the 35 programmes with gender indicators) achieved all of their indicators, while 83% do not, which is unsatisfactory.

### **On the budget and gender audits of the general directorate of budgets**

Up to July 2019, budget and gender audits affecting a total of 31 budget programmes or implementing entities had been completed and taken into consideration by the gender impact committee. These actions were taken from a total of five programmes in the 2013 audit plan and 26 in the 2015 action plan—the time frames of which are 2010–2012 and 2010–2013, respectively. In 2018 and part of 2019, actions relating to the 2015 plan were completed. This resulted in a lack of timeliness of reports, as there was a gap of at least five years between the time that the audit report was finalized and the financial year being audited.



**Table 4. G+ programmes without a gender objective.**

<b>Program G+</b>	<b>Section</b>
42D - Secondary education and vocational training	Department of Education
42C - Infant and primary education	Department of Education
32L - Employability, intermediation and promotion of employment	Andalusian Employment Service
42F - Compensatory education	Department of Education
72A - Energy and Infrastructure and Technology Services	Department of Employment, Business and Trade
42G - Adult education	Department of Education
31F - Assistance pensions	Welfare Pensions
31P - Family Support Service	Department of Equality and Social Policies
31P - Family Support Service	Department of Health

**Source:** Own elaboration, based on the Junta de Andalucía (2018b). **Note:** The classification of programmes takes into account the different management bodies, i.e. if the same programme has different management bodies, it is classified as many times as it has management bodies, hence the table shows programme 31P several times.

In 2018, four budgetary programmes were included in the audit plan, prepared by the general directorate of budgets. Of the programmes audited, 17 were G+, seven were G and seven were instrumental entities. Thus, in relation to budget programmes, 39% of G + programmes and 15% of G programmes were audited from a gender perspective.

Within the procedure established for budget and gender audits, once the audit report has been received by the corresponding management body, as already indicated, a strategic guidelines document (DOE.G+) must be drawn up. Of the 31 programmes and instrumental entities audited, only 19 programmes produced the DOE.G+.

According to the procedure envisaged in the 2018 audit plan, after the draft DOE.G+ has been produced it is presented to the Committee on Gender Impact on Budgets. The DOE.G+ has to be published and followed up in the gender impact assessment report on the draft budget annually. Failure to draw up the DOE.G+ results in the publication of the audit report. Several issues can be highlighted in relation to this procedural milestone. There is no evidence that a DOE.G+ has been presented to the gender impact committee, and it is also not possible to identify any follow ups to the recommendations of the audit reports included in the DOE.G+ in the gender impact assessment report that accompanied the budget. Furthermore, there is no evidence that a DOE.G+ has been published nor, for those programmes or entities that have not produced them, that the corresponding audit reports have been published.

The AOA also analysed the main conclusions and recommendations of the audit reports taken into consideration by the gender impact committee in 2017 and 2018 (a total of 16). All the reports refer to the audited period of 2010–2013. The excessive time difference, mentioned above, between the completion of the report and the audited period means that the conclusions and recommendations are probably obsolete.

### **Conclusions and discussion**

The independent and objective work carried out by the AOA, within the framework of the mandate received from the parliament of the autonomous community of Andalusia, highlighted a number of ways to improve the implementation of GB.

However, the study had some potential limitations, for instance that there are budgetary programmes with a high gender impact that have not yet been audited by Directorate General for Budgets. Another of the study's limitations is that the structure and operation of the bodies responsible for implementing the budget were analysed from a gender perspective but, due to the lack of homogeneous indicators over time and linked to the objectives, it was not possible to analyse the effectiveness of the actions in depth.

Nevertheless, the experience of the Andalusian model of gender budget implementation provides lessons for other regions and countries:

- First, gender mainstreaming in the budget process should cover all phases of the budget cycle: elaboration implementation–evaluation.
- Second, the practical difficulty of implementing new procedures requires supporting the various agents involved with training to carry out these functions. A lack of training in relation to budgeting practices with a gender perspective by staff was found, as well as difficulties inserting new strategies into the organizational culture. As well as additional training, awareness-raising and the dissemination and exchange of experiences, complementary to the implementation of the strategy, are needed.
- Third, the regulations governing a gender perspective were found to be scattered and sometimes difficult to put into practice, or they were unclear. All regulations related to a gender perspective should be integral to the budgeting process and should be precise about the competencies, functions and responsibilities required of the different bodies involved. Likewise, regulations should incorporate, at least internally, specific procedures to standardize and specify the tasks to be carried out.
- Fourth, we found that budget planning from a gender perspective was not sufficiently based on knowledge of the reality of men and women. Prior knowledge of this reality is vital to have proper gender appraisals, which will direct public policies towards correcting inequalities, as well as setting targets and establishing gender indicators. Currently, the objectives in Andalusia are too generic. As well, the gender objectives are often not translated into precise and clear indicators.
- Fifth, promoting the implementation of budget and gender audits both by the internal bodies and by the external control bodies is essential to assess the implementation and effective application of this strategy. These audits should highlight weaknesses and provide suggestions for improvement that will allow management bodies to identify pending challenges and possible actions to be developed. These audits should cover the budgetary programmes with the greatest impact to correct inequalities, and the temporal scope of these audits should be as close as possible to the date of completion so that their results are timely.

It is important to emphasize that the first steps in the development of gender budgeting have been taken in Andalusia. This article presents the improvements that are required to achieve full implementation and for the achievement of equality objectives.

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