



## GUIDE



GUIDE:

# How to Conduct a Gender Audit of Municipal Budgets

**NCJW**<sup>®</sup>  
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**إنجاز** **injaz**

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Translation: Gila Svirsky

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## What is the *Guide*?

The *Guide: How to Conduct a Gender Audit of Municipal Budgets* offers guidelines for conducting a gender audit of local authority budgets. The main purpose of a gender audit is to improve municipal allocations in order to serve better the men and women who live in a locality. This *Guide* is based on manuals and models that have been used in many countries to perform gender audits of budgets. It is also based on the collective experience of the Women's Budget Forum and the Adva Center in their analyses of Israeli municipalities in recent years.

## What's in the *Guide*?

Three models are presented here:

- ✿ **Gender audit of budgets for municipal programs and projects.** This model reveals how public spending on municipal services and programs differentially serves women and men and the need to introduce change, if necessary, to ensure that the needs of both women and men are adequately met.
- ✿ **Across-the-board analysis of a target group** provides a closer look at one group of city residents whose situation we want to examine and improve. In this model, we evaluate all the amounts allocated to this group in the municipal budget, and examine all the relevant allocations within each municipal department.
- ✿ **Gender audit of patterns of municipal employment and decision-making.** This model provides a gendered analysis of the employment conditions and salaries of municipal employees, and an analysis of the proportion of women and men in managerial posts, the City Council, municipal committees, and the directorates of municipal companies.

## Who is the *Guide* for?

The *Guide* was intended for all those who are, or want to be, involved in improving the municipal budgeting process – city residents, mayors, department heads, employees, city treasurers, City Council members, and mayoral advisors on the status of women.



## What Is Gender Budgeting?

A gender audit of a budget and the process of its preparation reflects how resources are divided up between women and men, and to what extent this division meets the needs and priorities of women and men as well as girls and boys. A gender audit of a budget is a strategy for advancing the status of women and reducing gender inequalities in society. Like the national budget, the municipal budget is ostensibly a neutral tool – numbers that describe income and expenditures, with no explicit mention of any gender. However, women and men from various social groups are positioned differently in society – in the workplace and family – and have different roles and needs. Public services such as education, health, public transportation, and welfare are utilized differently by women and men; hence, the budget impacts men and women differently.

- ✿ **Gender budgeting does not mean an equal division of municipal resources between women and men**, but an analysis of the entire budget from a gender perspective to determine how to address the different needs of women and men.
- ✿ **Gender budgeting does not mean separate or distinct allocations for women**, such as funding for battered women’s shelters or for the activities of the mayoral advisor on the status of women. These allocations generally help deal with specific issues, but are of limited scope and constitute a very small portion of the total budget. Although the great majority of the budget appears to be neutral, it actually serves some groups more than others. Therefore, an analysis of the budget must relate to all the budget lines of income and expenditures.
- ✿ **Gender budgeting places people – both women and men – at the center of the budget process.**
- ✿ **Gender budgeting helps make social service allocations more effective.**
- ✿ **Gender budgeting increases the transparency of the budget-making process and enhances the democratic participation of women and men.**

✿ **A gender audit of the budget provides answers to two critical questions:**

1. What are the different needs of female and male residents?
2. To what extent are these needs met by
  - Political decisions
  - Public services
  - Budget allocations

✿ **Gender budgeting relates to two types of municipal programs and services:**

1. Gender explicit areas – areas with the specific goal of promoting gender equality, providing aid to women, or preventing discrimination.  
Some examples: women's empowerment programs, programs related to violence against women, a campaign to end wage discrimination. These areas will be the simplest to identify in the municipal budget.
2. Gender implicit areas – all municipal programs and services that have far-reaching effects on the lives of women, even when not defined as gender-related. Some examples:
  - Education: Expenditures on children and adolescents – day-care centers, afternoon child-care facilities, summer camps, youth clubs;
  - Welfare: Expenditures on the aging population – social activities, clubs;
  - Work: Activities to reduce unemployment, encourage entrepreneurship, provide vocational training to adults;
  - Sports: Grants to specific groups or outstanding athletes, support for competitive versus popular sports, allocations to establish sports facilities.

Environmental allocations should be added to all these, as they have a significant effect on the quality of life of women and men, e.g., personal safety, transportation and mobility, quality of the environment. The differential impact on women and men is the hardest to discern in these municipal allocations.



This model has five stages:

1

Counting

2

Analyzing the budget

3

Assessing needs

4

Promoting change

5

Monitoring results

# Model for a Gender Audit of Budgets for Municipal Programs and Projects

1

## Counting

**Objective:** To clarify how many women and men benefit from a municipal program or service

1. **Choosing the program/service** – It is best to begin the gender audit with services or programs that can be clearly identified as having a direct impact on women or men, and for which the beneficiaries can easily be “counted.” Furthermore, to achieve gender equality, programs or services should be chosen for which inequality can be reduced.
2. **Evaluating the impact of a program on women and men**  
After choosing the program or service, two questions must be raised:
  1. The extent of the impact: How many persons participate in or benefit from this program or service?
  2. The gender: How many women/girls and how many men/boys participate?

### Examples:

- Municipal sports facilities: How many women and men make use of these?
- Programs to assist entrepreneurs: How many businesses owned by women, and how many owned by men benefit from such programs?
- Gifted children: How many girls and boys participate in these programs?
- Drug rehabilitation programs: How many women and men are helped by these?
- Activity centers for the elderly: How many women and men attend the centers?

### The outputs of this stage:

A short report based on the following format:

- A brief description of the programs/services selected:  
Centers for the elderly – leisure activities for elderly female and male residents of the city

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- Goal of the program:  
To meet the social and cultural needs of elderly female and male residents

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- Program participants:

	Absolute numbers	Percentage
Women	470	59%
Men	330	41%
Total	800	100%

### Examples from around the world– women and men as consumers of various municipal services

- The 2006 audit in *Berlin* found that women constituted only 25% of all the new entrepreneurs who benefited from subsidies; 75% were men.
- The 2012 audit in *Andalusia* revealed that only 26.6% of those receiving training in science and technology were women.
- A simple analysis in a *Swedish city* uncovered that the local authority primarily subsidizes sports activities for boys (hockey and soccer), even though the parents of girls, who prefer other sports, pay exactly the same taxes.

### EXAMPLE:

### Gender-Sensitive Indicators of Equality in the Andalusian Budget



In the autonomous region of Andalusia in the south of Spain, the G+ Program is used to evaluate programs and activities for the contribution they make to gender equality. The G+ program seeks to focus efforts and resources on the budget lines with the greatest potential for fostering equality between women and men. It creates tools for analyzing budget lines from a gender perspective, and then designs simple strategies for evaluating the gender impact of the budgeted programs. The goal is to create an efficient system for instilling gender awareness in everyday management and thereby bring about social change in public policymaking.

The G+ system is composed of three stages: First, all programs are classified on the G+ Scale. This scale has four sub-categories – G0, G1, G2, and G+ – in accordance with the capacity of the program to have an impact on the obstacles preventing equality between women and men (G0 are programs with no gender implications, G+ are programs with the greatest potential to promote equality). In the second stage, policy is made and implemented in the various areas and, in the third stage, the results are monitored and assessed.

In stage one, the potential of each program to contribute to gender equality is probed. Programs are classified into

those that appear to have direct impact on women and men, and those that appear not to. Of those having an impact, the number of people affected is taken into consideration and whether the activity is deemed to promote equality or not. In the 2012 budget of Andalusia, 873 of the 1900 programs were identified as relevant indicators for gender equality (approximately 44%). This was an increase of 28% over 2008. **This increase stems from the fact that, over time, employees have become more sensitive and able to assess the impact of programs on women and men.** The programs identified as more relevant for gender equality were in the areas of health, welfare, education, employment and economics, science, and innovation.

As a result of this audit, the hours of educational centers (which include after-school activities) were extended, enabling women to work longer days. Women are also generally the employees of these centers; hence this also increased their opportunities for fuller employment.

Programs related to care for the elderly or the disabled were also identified as having the potential to contribute to gender equality. In these programs, the majority of both caregivers and clients are women. As a result, and in an effort to benefit both the employees and those receiving care, the allocation for these programs was increased.

## 2

### Analyzing the budget

**Objective: To reveal how public expenditures for municipal services and programs are divided between women and men**

#### Other objectives:

- To raise awareness about how the budget differentially impacts women and men from diverse population groups;
- To demonstrate the need for infusing the municipal budget process with a gender sensitive approach.

The primary tool used in this stage is the municipal budget itself and the accompanying explanatory notes.

#### The outputs of this stage:

A report analyzing the budget using this format:

The program / service	Last Year	Current Year	Next Year
Activity centers for the elderly	2010 (expenditures) (in NIS 1000s)	2011 (up-to-date) (in NIS 1000s)	2012 (proposed budget) (in NIS 1000s)
<b>Budget</b>	206	315	380
<b>Total beneficiaries</b>	700	800	900
<b>Cost per resident</b>	NIS 294	NIS 393	NIS 422

Was all the money allocated last year to this program expended?

Yes.

What percentage was not spent?

### CASE STUDY:

#### Use of Public Sports Facilities in Berlin



In a district of Berlin, a gender audit of sports facilities revealed that more men than women use the public sports centers. On the other hand, more women than men use private fitness clubs. On the assumption that women and men should equally benefit from the public sports facilities, they set a goal of raising the proportion of women engaged in sports in the public facilities, thereby more efficiently distributing municipal resources. To attain this goal, they conducted a comprehensive internet survey among city residents. The survey found that women described the public sports facilities, including the lockers and showers, as dirty and unpleasant. It also found that

the schedule for group sports (hours in which teams could practice) were not convenient for women. Survey respondents expressed a preference for safer facilities in well-lit areas that are more accessible to public transportation than the existing facilities.

As a result, planning is currently underway to build a municipal sports center for women that will be placed near the train station and take into account the constraints and wishes expressed by women. For example, the center will include two arenas – one for practice at set hours and the other for practice at variable hours.



What is the nature of the allocation (annual, periodic...)

Annual

Who provides the service (a commercial company, nonprofit, the municipality)?

Various nonprofits

Number of people employed by the program/service

90, of whom 70 are women

Have there been changes in the personnel employed in this service compared to last year?

No

Has the price of these services to the residents changed?

No. The service is free / Payment is token – NIS X per visit

#### Gender Distribution of Expenditures

	Last Year		Current Year		Next Year	
	Women	Men	Women	Men	Women	Men
Absolute numbers	400	300	470	330	500	400
Percentages	57%	43%	59%	41%	55%	45%
Distribution of expenditures (in NIS)	NIS 117,600	NIS 88,200	NIS 184,710	NIS 129,690	NIS 211,000	NIS 168,800

Short summary of the findings:

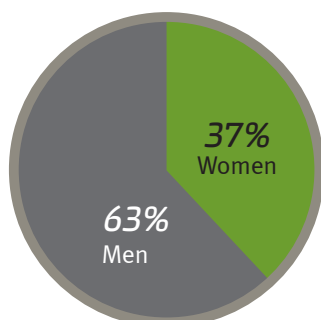
This year some 800 people participated in the municipal centers for the elderly, of whom 59% were women and 41% were men. These numbers correspond to the proportion of elderly women (aged 65 or over) in the city population (approximately 59%); therefore this proportion of women and men in the centers should be maintained. Nevertheless, there is an ongoing desire to increase the absolute number of women and men who benefit from the social services of these centers.

#### Gender distribution of the budget:

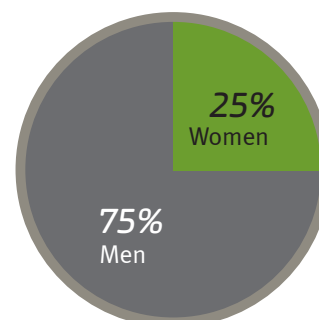
1. The majority of clients are women.
2. The majority of clients are men.
3. Women and men are clients in equal numbers.



**Division of athletes in Herzliya by gender, 2009**  
(percentages)



**Division of budget by gender, 2009**  
(percentages)



**Note: The actual disbursement of the budget should be checked. The budget does not always reflect the proportion of women and men. For example:** Research in Herzliya revealed that even though women constitute 37% of the athletes in the city, only 25% of the budget allocated to sports associations was expended on women's sports associations.

Source: Biria Granot and Orna Sadgat-Erez, *Women's Sports in Herzliya*. Final project for the course, "Social Economics and Gender Analysis of the Local Budget," October 2009.

## Assessing Needs

**Objective: An in-depth understanding of the needs of female and male residents**

This stage focuses on acquiring an in-depth understanding of the gender gap (if one is found) by casting a wider net for both qualitative and quantitative data, in order to examine the needs of women and men. In this stage, we build the profile of the group for which the selected program or service was intended and describe it in terms of gender / age / ethnic origin / nationality / status / citizenship status / geographic location / economic status.

Deepening the gender analysis enables us to

- assess the extent to which the budget meets the needs of the service recipients;
- understand which challenges and obstacles prevent these services from being accessible;
- understand whether the official policies – especially those related to promoting gender equality – are consistent with the allocation of resources to municipal programs and services that could promote equality among city residents. (In Tel Aviv, for example, the municipality conducts an annual evaluation to examine, present, and ratify a detailed work plan that includes goals, indicators, objectives, and a budget. One of the goals that appears on the municipal website is to advance Tel Aviv-Jaffa as the leading city internationally with respect to gender and the status of women);
- understand how the budget does or does not take into account the division of labor between men and women for home and child care. (For example, since women are the main caretakers of the children, the extent to which the city subsidizes preschools affects the ability of mothers to work longer hours and of fathers to help care for their children without cutting back on their job hours).

## Gender Statistics



Gender budgeting calls for a deeper understanding of who benefits from the municipal services.

A common impediment to gender audits is the lack of information and data that would enable comparisons between women and men or girls and boys in various spheres of activity. This lack of information constrains the ability to identify and address issues of gender inequality.

**In January 2009, a law went into effect requiring that all data related to individuals that are published by the Central Bureau of Statistics be disaggregated by gender. An amendment to the Equal Rights for Women Law expands this obligation to all public bodies – government ministries, local authorities, and statutory**

**companies – requiring that they collect, analyze, and publicize data disaggregated by gender.**

The principle underlying these two pieces of legislation is the need to make women and girls and men and boys visible in statistical data. In other words, the intention is to create a database that will make it possible to describe the reality of the lives of women and men, making public policymaking and resource distribution a more accurate reflection of the needs of both genders.

As mandated by the legislation, the Central Bureau of Statistics assigned an employee to be responsible for gender statistics.

### **The outputs of this stage:**

- Information about the group under scrutiny: gender, age, nationality, family status, number of children, area of residence, level of income.  
Which groups are unable to access the services they need?
- Understanding the different needs of women and men for the service or program under study.

### **The process: collection and analysis of data**

At this stage an investigation should be carried out to determine whether research was already done in the selected field and data already exist or additional data need to be gathered.

Data can be collected from sources such as:

- The women themselves – since involving the residents, learning from their experience, and understanding their needs are core to the process of gender budgeting, it is recommended that information be gathered using focus groups, surveys, interviews, community organizations, neighborhood activity, and women's organizations;
- Annual statistical reports published by the local authority;
- Official state statistics: The Central Bureau of Statistics, National Insurance Institute, Employment Bureau, government ministries, the Israel Police;
- Universities and research institutes;
- Interviews with professionals in the fields of education, welfare, culture, sports, engineering, and employment;
- Cooperation with gender experts.

## EXAMPLE OF NEEDS ASSESSMENT:

### Women and Men in Public Transportation



Evaluations of public transportation systems must take into account the advantages and disadvantages to women. Throughout the world, and in Israel as well, women comprise the majority of public transportation users. The travel patterns of women and the uses they make of various transportation means differ from those of men. This difference stems from gender inequality within the home and labor market, hence also in the location of their activities in urban space. Women generally work closer to home, are more likely to be employed part-time, and are more likely to work in low-paying fields of employment. Compared with men, women take more trips per day, but travel for shorter distances in a pattern called trip-chaining. Trip-chaining by women is more complex than that of men as a result of their caregiver tasks, which may include stops at health facilities, escorting children to school, etc. Furthermore, women are more likely to travel during off-peak hours and less likely to travel after dark.

An in-depth examination of public transportation services from a gender perspective should ask the following questions:

#### 1. What purposes are served by public transportation?

Do women use public transportation for different purposes than do men (work-related trips, leisure, education, shopping, health, errands)?

#### 2. What trips would women want or have to make, but cannot? Why can't they?

#### 3. Use of a car

How often is a car used?  
Within the family, who uses a car more?  
Is a car used by choice or because there is no alternative?  
What prevents the use of other means of transportation?

#### 4. Bus stops / train stations

How accessible are bus stops and train stations?  
Are these located at a reasonable distance from travelers' homes?  
Is the distance between the stations reasonable?  
Are there sufficient stations in areas of employment, schools, health services, leisure-time activities, and shops?

#### 5. Schedules and routes

On average, how many trips are made by women and men each day?  
At what hours of the day do women and men travel?  
What are the peak service hours of buses and trains? Do these match the travel needs of women and men?  
How many stops do women and

men make in their daily travel, on average?  
Where and for what purpose?

#### 6. Distance

What distance do women travel a day compared with men?  
What factors influence the willingness of women and men to travel longer distances during the day?

#### 7. Fares

Do women consider the fares affordable? Do men?  
Is there a lower fare option (a monthly ticket, discounted travel with children, or other discounts or subsidies)?  
Are the current fares so high that they prevent the use of public transportation?

## 8. Quality of the service

Are women and men satisfied with the quality of the service?

## 9. Security and safety

Do women feel safe and secure using public transportation?

Where are the stations located?

Are they well lit?

Are the stations safe in

less populated or remote

neighborhoods? Late at night?

Are there security personnel between stations and, if relevant, in the passageways between stations?

Is the parking area well lit in the area adjacent to the bus or train station?

Are stations protected from direct sunlight?

## 10. Strollers

Are the stations and vehicles themselves accessible to strollers (wide doors, low-floor buses)?

Is a convenient space on the bus or train designated for storage of a stroller and packages?

What are the fares for children and strollers?

## 11. Available and reliable information

Are the routes and stops of buses and trains posted at the stations?

Is the information available in both Hebrew and Arabic?

Is the information also listed in multiple languages on the transportation company's website?

After clarifying the different needs of women and men, public transportation can be modified to meet their needs. Improvements have already been made in Sweden, Britain, France, Canada, and the United States. In those countries, the transportation ministries together with those engaged in research, planning, and operating public transportation have begun to promote initiatives that take into consideration the different needs and usage patterns of women and men in public transportation. Several examples:

**Personal security:** In Toronto, Canada, a "Request Stop" service was launched in 1980, allowing a woman after dark to ask the bus driver to stop along the route where it is more convenient for her to get off, not necessarily at the bus

stop. This was done to shorten her walk between bus and destination.

This service was also adopted in Montreal in 1996 and later in British cities.

Security cameras have come into use in the United States, Canada, and also London to enhance the sense of personal security at public transport stations, and to reduce crime and fear of crime. Other measures taken: the installation of more lighting, increasing the presence of security personnel and service providers in stations after dark, and raising awareness among station employees, drivers, and passengers.

**Physical barriers** – In London, low-floor buses have come into use to enable access to those in wheelchairs or with strollers.

**Fares:** In London, fares were discounted for people with part-time jobs or low income (most of them women), in addition to making transportation free for everyone over the age of 60.

## 4

### Promoting change

**Objective: To engender change in the program or service and, if necessary, increase the budget to better address the needs of the women and men who use the services**

#### Setting new goals based on the findings

##### Examples:

- Raising to 50% the proportion of women who benefit from an entrepreneurship program.
- Raising to 50% the proportion of girls in programs for gifted children.
- Raising to 50% the proportion of boys who borrow books at public libraries.
- **Amending and restructuring the budget: Creating remedial activities to help attain the goals**

After locating the gender gaps in the allocations for services and identifying the different needs of women and men, efforts can be made to introduce corrective changes.

### EXAMPLE OF REMEDIAL ACTIVITY

#### What can a municipality do to promote entrepreneurship for women?



Small businesses not only play a key role in economic growth, they can also help resolve some employment problems, particularly for women. Most women-owned businesses are small, and small businesses owned by women have different characteristics than those owned by men. A small business is one with five or fewer employees and annual revenues under NIS 200,000. Small businesses face a host of problems: credit is not readily available; information, counseling, or advice is sparse; and it is hard to cope with the competition of larger businesses, which have experience, resources, and more employees. A local authority can take several steps to promote small businesses and thereby improve the economic and employment situation of women.

**Provide economic assistance** – such as discounts on property tax, reduced fees for participation in city fairs, encouragement of street vendors and discounts on their payments.

**Give support and mentoring** – such as counseling centers, programs to mentor and support women entrepreneurs, creation of a network of women entrepreneurs.

**Reevaluate the tender terms for contracts with the local authorities** –

Is affirmative action taken for businesses *owned* by women (e.g., setting a quota for contracts with small businesses owned by women)?

Is affirmative action taken for businesses that *employ* women?

Minimal requirements for submitting a bid – do these include criteria that might hurt the chances of small vendors, such as minimum annual revenues, years of experience, numbers of clients, numbers of employees and vehicles, or demands for compliance with international standards?

Scope of the contract – are these split into services/products or defined as a basket of services or products to be supplied by a single vendor? This is important since it may allow small vendors who specialize in a specific product or service to participate in the bid.

Accessibility of tenders: Where and how are they publicized? Does the municipal website have detailed explanations of how to submit a bid? Is the municipal department of acquisitions aware of and trained in affirmative action and promoting small businesses?

What are the costs required to prepare and submit a bid?

*On the professional level:* If services are identified that do not optimally meet the needs of the city's women and men, efforts should be undertaken to improve them. The responsibility for this falls on the professionals who provide the service and the director of the department in charge of the program or service.

Examples:

A *Rishon L'Tzion* audit found that girls and boys in the lower grades participated in equal numbers in the programs for gifted children, but that girls dropped out as they got older, leaving a majority of boys. In response, a girls-only gifted children's program was started, based on research showing that girls are more self-confident and successful in girls-only classes. As a result, the number of girls rose in the program for gifted children.

In *Berlin*, it was found that fewer boys than girls attend publicly-subsidized music schools. When questioned, the boys reported that they preferred musical instruments not offered in the schools, such as electric guitars, drums, and synthesizers. These instruments were added, and the proportion of boys learning music subsequently rose to 46%.

*On the budget level:* If the allocations are not reflective of the existing needs, change should be made. The budget needs to be written from the perspective of gender equality and to take into account any gender gaps that are found. This does not necessarily mean higher budgets, but a change in how the monies are *allocated*.

Example:

The regional government of Andalusia, Spain sought to increase the number of school-age children, particularly girls, who participate in sports. To that end, subsidies were given to sports associations that promote sports for girls and run activities for both genders.

## 5

### Monitoring results

Once a year, a discussion should be held with the relevant department heads and professionals, the mayoral advisor on the status of women, the city treasurer, the city manager, and the mayor. City residents, female and male, should also be invited, as well as gender experts and representatives of civil society organizations that are active in the fields examined. The gender audit conducted for the programs and projects selected will be presented as well as new targets and proposals for remedial activities.

The discussion will allow all the participants an opportunity for feedback, comments, and suggestions for improvement and change.



**This model has four stages:**

**1**

Data collection

**2**

Gender analysis of the relevant budgets in each department

**3**

Promoting change

**4**

Assessing the results

## Model for an Across-the-Board Analysis of a Target Group

Another possible model for a gender audit of a budget is an across-the-board analysis of one group of city residents whose situation we wish to examine and improve. In this model, we evaluate all the amounts allocated to this group in the municipal budget, and examine all the relevant allocations within each municipal department.

**This process can be explained clearly by use of an example – municipal expenditures on services for elderly women.**

**1**

### Data collection

First, a profile of the selected group is created based on diverse parameters – gender, age, nationality, income, family status, area of residence, employment status, etc. To assess the needs of this group, a statistical picture is drawn of their socio-economic situation. Data are collected about the proportion of elderly women (aged 65 or over) in the city; the size of this group compared to earlier years; the proportion of elderly women employed; the average wage in this group; the proportion cared for by other family members (e.g., husbands, grandchildren); the poverty rate of this group; the proportion dependent upon state old-age pensions; the proportion receiving a workplace pension; the proportion who own an apartment; the proportion living in old-age or assisted living facilities; the extent to which they participate in activities at municipal centers for the elderly; the proportion of immigrants or other minority groups among them.

**Once the situation and characteristics of the elderly women residents of the city are clear, the relevant budget lines in municipal departments can be examined.**

**2**

### A gender analysis of the relevant budgets in each department

Each department will analyze the budget of each service and program it provides that are relevant for the selected group. In our example – elderly women in the city – each department will report how it serves elderly women in the city. For example:



### **Engineering Department**

1. Transportation – Elderly women depend on public transportation more than middle-aged women. In Israel only 20% of women over the age of 65 have a driver's license, compared to 60% of men that age. Even those with a license may not have a car because of low income. Efficient, accessible, and safe public transportation will help foster a sense of independence in these women and improve their access to social services, employment opportunities, cultural events, and social and family networks.

Altering and improving the transportation infrastructure are the responsibility of the Engineering Department. Therefore in the municipal budget, we examine allocations to new transportation projects or those under renovation, route changes, the construction or refurbishing of stations – do they have seats? Will they be well lit at night? Shaded during the day? – and evaluate the extent to which they benefit elderly women.

2. Development projects – What projects budgeted and scheduled for development in the coming fiscal year will benefit elderly women: activity centers, parks, facilities, road and sidewalk improvement, lighting?

### **Welfare Department / Social Services**

Because of extended life spans and the fact that elderly women are more vulnerable to poverty, they are more frequent clients of welfare services than younger women are. Therefore, changes or cutbacks in the welfare services or the personnel who provide them could detrimentally affect the lives of elderly women.

In the Welfare Department budget, we examine the allocation to services that could be relevant to the lives of older women – leisure activities, employment programs, activity centers and clubs, rights centers, volunteer units, Project Renewal, convalescent homes, dental clinics, etc. For each of these services, elderly women should be “counted” to determine the extent to which they utilize them compared with men and younger women.

One should also investigate whether the number of personnel responsible for providing these services has changed over time.

### **Department of Education and Culture**

To what extent do elderly women benefit from expenditures to culture clubs, adult education programs, municipal libraries (e.g., do the libraries offer books for the sight-impaired)? The number of elderly women utilizing each service should be “counted” to ascertain the extent to which they participate in the activity compared to men and younger women.

### **Finance Department**

To what extent do elderly women enjoy discounts in property taxes and in municipal services?

Do elderly women benefit from the funding that supports institutions, nonprofits, and community associations and organizations?

For each allocation, the number of elderly women should be “counted” and compared with the number of men and younger women who benefit from these programs.

## **3**

### **Promoting change**

- Based on the findings of the previous stage, new targets should be set, such as:
- Improving the access of elderly women to employment programs;
- Improving the access of elderly women to social services;
- Improving the access of elderly women to municipal libraries;
- Improving the access of elderly women to public transportation;
- Increasing the variety of cultural and social activities.
- Each department should then design ways to achieve these targets, such as:
- Redistributing the support funds allocations so that more elderly women can benefit from them;
- Increasing the discount on property taxes and on municipal services.

## **4**

### **Assessing the results**

Once a year, an open discussion should be held with all the department heads, the mayoral advisor on the status of women, the city treasurer, the city manager, and the mayor. City residents, female and male, should also be invited as well as gender experts and representatives of civil society organizations active in the field.

In this meeting, the gender audit should be presented for every department as well as a general summary by the treasurer or the mayoral advisor on the status of women. The new targets should also be presented as well as proposals for remedial activities. The meeting should allow all the participants an opportunity for feedback, comments, and suggestions for improvement and change.



This model has three stages:

**1**

Gender analysis of the employment, wages, and decision-making

**2**

Change-promoting activities

**3**

Assessment

# Model for a Gender Audit of Patterns of Municipal Employment and Decision Making

## Objective:

To prepare a gender-focused status report of the division of labor and political power among municipal employees and elected representatives. This model will provide a gender analysis of the terms of employment and salaries of municipal workers, and it will investigate the proportion of women and men in management, the City Council, municipal committees, and the boards of municipal companies.

## Outputs

**A report providing data about the hierarchical and employment structure of the local authority from a gender perspective.**

Who does what and what are the terms of employment?

- a. Gender analysis of the employees and managers at every level and rank.
- b. Analysis of how resources are divided between women and men in the municipality – wages and benefits.
- c. Analysis of the degree of involvement of women in decision making, particularly in budget-related decisions.

**1**

## Gender analysis of the employment, wages, and decision-making

### A. Gender breakdown of the female and male employees in the municipality in various municipal divisions and rankings:

- Administrative employees
- Education and youth
- Holders of academic degrees in the social sciences or humanities
- Senior officials on contract
- Comptrollers
- Psychologists
- Physicians
- Engineers
- Practical engineers and technicians
- Legal advisors
- Teachers

**For each of these rankings, the following data are needed:**

- Total number of female and male employees
- Average years of employment by gender
- Average years of schooling by gender
- Full or part-time employment by gender
- Average gross monthly salary by gender
- Average gross salary for a full-time position by gender
- Employees receiving overtime payment by gender (absolute numbers and percentages)
- Employees receiving income support (up to minimum wage) by gender (absolute numbers and percentages)

**B. Women and men hired by the municipality via employment contractors:**

- Total number of employees
- Average wage for male and female employees

**EXAMPLE:**

**Wages of Female and Male Employees in the Beersheba Municipality**



Edna Sabag-Kriboy, Mayoral Advisor on the Status of Women in the Beersheba municipality, requested data from the municipality about the employment status and wages of female and male employees. Below is the first set of data she received for 2009, showing that at almost every rank (except for teaching and practical engineers), the wages of women were significantly lower than those of men.

Rank	Number of Men	Gross Wage, Men	Number of Women	Gross Wage, Women
Society and Youth	16	10,231	34	8,032
Administrative	452	8,259	994	6,044
Senior Officials	29	22,198	13	17,227
Social Science Graduates	18	12,078	28	9,337
Teachers	122	9,425	303	10,004
Engineers	23	12,510	21	11,958
Attorneys	4	25,429	7	15,391
Practical Engineers	22	12,132	37	13,296
Social Workers	13	10,307	125	8,899

**C. Benefits – who receives what and the terms of employment: A gender analysis of the benefits provided to female and male municipal employees**

- Use of a municipal vehicle
- Salary increment for vehicle
- Reimbursement of vehicle expenses
- Cell phone provided
- Overtime payment
- Courses and in-service training
- Clothing allowance
- Benefits to parents

**D. Female and male participants in municipal decision making**

- How many women and men are to be found in managerial positions?
- How many women and men serve as department or division heads?
- How many women and men serve as CEOs of municipal companies or corporations?
- How many women and men serve as board chairs of municipal companies or corporations?
- How many women and men serve on the boards of municipal companies or corporations?
- How many women and men are members of the City Council?
- How many women and men are members of each municipal committee?

**E. Municipal tenders for personnel**

- The proportion of women and men who competed for senior positions in the municipality by tender the previous year;
- The proportion of women and men hired for senior positions in the municipality by tender the previous year.

**EXAMPLE:**

**Distribution of Cell Phones in the Beersheba Municipality**



As part of the final project for the course “Gender and Municipal Budgets,” two participants – Yael Shavit and Yardena Rejwan – found inequities in the distribution of Miers cell phones to municipal employees. Their research revealed that – although women constitute

70% of the municipal workers – only 8% of them were allocated a Miers cell phone, compared with 41% of the male employees. In light of these findings, the distribution of phones was re-organized in the municipality, and additional phones were provided to women.

## 2

### Change-promoting activities

- a. Based on the findings, targets are to be set for promoting gender equality in employment and decision making in the municipality. Examples:
  - Equalizing benefits for the same rank and position;
  - Raising to 50% the proportion of women in management positions;
  - Raising to 50% the proportion of women serving on the directorates of municipal corporations.
- b. Activities will be planned to achieve these targets. Examples:
  - Re-evaluation of the criteria for benefits such as car expenses or a mobile phone;
  - Enforcement of affirmative action in appointing trustees to municipal companies and corporations;
  - Re-evaluation of the criteria in job vacancy tenders to prevent gender-related obstacles, such as “long working hours.”

## 3

### Assessment

Once a year, a special meeting should be convened to discuss the inequalities in wages and employment, and how to promote equality in decision making. Participating in this meeting will be the mayoral advisor on the status of women, department and division heads, the city treasurer, city manager, and mayor. The discussion will include:

1. Presentation of the findings in summary;
2. Presentation of the goals and targets set by the municipality for promoting equality in employment and decision making;
3. Presentation of corrective action that was taken and an assessment of the results. Did the actions help achieve the goals set by the municipality? Did they help reduce the gaps? Are these actions sufficient?
4. Proposals for further corrective action to reduce the gaps;
5. Setting a timetable and assigning responsibility for the actions and goals discussed.

**1**

The Municipal Budget

**2**

Sample Municipal Budget Summary

**3**

Sample Social Welfare Budget

**4**

Expenditures on Social Welfare

# Appendices

## APPENDIX 1

### The Municipal Budget

#### Sources of Income of the Local Authority

Budgets of local authorities have two components: a regular budget and a development budget.

1. **The regular budget** is the main part of the budget; and it includes allocations for administering the local authority, providing municipal and state services, and carrying out municipal projects. Most of the regular budget is expended on the salaries of municipal employees and acquisitions related to its service provision.

Income sources for the regular budget:

*Local income:* Most local income is derived from property taxes levied on home owners and businesses, as well as from licenses and fees. Local income is a function of the economic status of the local authority (if there is local industry and commerce, for example) and the economic status of the residents.

*Central government transfers:*

- **Service transfers** – These are used to finance services provided by the state via the local authorities, such as education and social welfare, and also for special programs and projects.
- **Grants** – These are given to make up for limited local income or to help resolve specific problems. A *balance grant*, for example, is a general grant given by the Ministry of the Interior to ensure that local authorities have the resources to provide a minimal “basket” of municipal services.

2. **The development budget** is the smaller part of the local authority budget; it is spent on development activities such as the construction of public buildings or roads and financing the acquisition of equipment, machines, and property. Municipal budgets differ from each other in their degree of detail and structure, but all are organized as follows: First comes a general description of the income and expenditures planned by the local authority as well as information about the previous year’s expenditures. Then the budget appears in sections based on the municipal divisions. Large municipalities tend to provide explanatory notes to the budget, which describe the departmental programs and projects. These explanatory notes help explain the budget to Local Council members and the general public.

## Preparing and Ratifying the Budget

Preparation of the budget generally begins in September and is the responsibility of the city treasurer. The budget ceiling is set in accordance with estimates of income and expenditures and in light of the policy targets set by the mayor of the local authority. After the budget ceiling and areas of emphasis are set, each department prepares its own budget proposal.

This budget process has a deadline set by law. If the City Council has not approved the budget by the start of the fiscal year, it is authorized to spend monthly an amount no greater than one-twelfth of the previous year's budget.

## The Process of Ratifying the Budget in Local Authorities

Stages in Approval of the Budget	Deadline
A draft proposal with explanatory notes is submitted to the finance committee of the City Council (in cities) or the management committee (in local authorities or regional councils).	---
The draft with explanatory notes is submitted to the City Council members, who are not salaried and devote little time to an in-depth analysis of the budget; they tend to focus on specific budget lines.	By ten days before deliberations in the City Council plenary.
The budget proposal – with comments by the finance committee or the management committee – is submitted to the City Council plenary.	No later than two months prior to the start of the fiscal year (1 November).
Deliberations in the City Council plenary.	No later than two weeks after receipt of the proposal.
Passage of the budget by the City Council plenary.	No later than 31 December. The Interior Minister has the authority to dissolve the City Council if the budget is not ratified by three months from enactment of the state budget. This is the final legal date for approval of the budget.

(Source: Sadan-Samet, 2006, in Ben-Bassat and Dahan, 2009)

## A Proposal for Improved Budgeting

To encourage public involvement and influence on the budget, and to make the budgeting process more efficient and democratic, as is common in many countries, it would be useful if the draft budget proposal would be made public at the time it is submitted to the City Council members. The budget proposal could be published on the website of the local authority, enabling residents to ask questions and react to it.



## APPENDIX 2

# Sample Municipal Budget Summary

Summary Income and Expenditures (in NIS thousands)

(from Bnei Brak Municipal Budget 2009, general summary chapter)

	Audited financial re- port: 2007	Approved budget: 2008	Estimated expendi- tures: 2008	Proposed budget: 2009
<b><u>Expenditures</u></b>				
Wages – general	121,553	121,500	125,647	117,669
General activities	121,226	115,600	137,725	116,187
Water plant	26,669	27,500	31,706	0
Education – wages	133,539	128,421	135,215	139,013
Education – activities	80,407	71,232	91,507	91,450
Social welfare – wages	16,739	16,950	16,688	17,812
Social welfare – activities	79,300	78,159	91,973	98,437
Loan repayment	49,467	48,760	41,880	41,901
Loan repayment – sewage project	1,461	1,628	1,668	1,657
Loan financing	14,195	5,300	14,157	9,828
Transfers and one-time pay- ments	3,923	2,374	2,999	2,680
Property tax discounts	97,611	83,500	92,343	91,300
Deficit transfer payment	2,690		921	
<b>Total expenditures</b>	<b>748,780</b>	<b>700,915</b>	<b>784,429</b>	<b>727,934</b>
<b>Wages</b>	<b>271,831</b>	<b>266,862</b>	<b>277,550</b>	<b>274,494</b>
<b>Activities</b>	<b>311,525</b>	<b>294,865</b>	<b>355,910</b>	<b>308,754</b>
<b>Property tax discounts</b>	<b>97,611</b>	<b>83,500</b>	<b>92,343</b>	<b>91,300</b>
<b>Loan repayment and financing</b>	<b>65,123</b>	<b>55,688</b>	<b>57,705</b>	<b>53,386</b>
<b>Cumulative deficit coverage</b>	<b>2,690</b>	<b>0</b>	<b>921</b>	<b>0</b>

	<b>Audited financial report: 2007</b>	<b>Approved budget: 2008</b>	<b>Estimated expenditures: 2008</b>	<b>Proposed budget: 2009</b>
<b><u>Income</u></b>				
Property tax	219,780	230,000	236,952	250,000
Property tax discounts	97,611	83,500	92,343	91,300
Water revenues	36,971	37,585	40,643	12,465
Education income	8,361	6,200	7,194	10,912
Welfare income	3,792	3,950	3,836	4,945
Other local income	58,236	60,050	65,268	41,542
Education Ministry	162,031	149,590	171,985	172,670
Welfare Ministry	62,283	60,250	67,366	73,297
Other ministries	7,972	9,410	14,035	15,967
General grant	45,256	43,547	46,533	38,288
Pending one-time grants	2,121	1,800	2,446	1,300
Other revenues	16,384	15,033	14,851	15,248
<b>Total income</b>	<b>720,798</b>	<b>700,915</b>	<b>763,591</b>	<b>727,934</b>
<b>Local income</b>	<b>424,751</b>	<b>421,285</b>	<b>446,236</b>	<b>411,164</b>
<b>State transfers</b>	<b>296,047</b>	<b>264,597</b>	<b>302,365</b>	<b>301,522</b>
<b>Other revenues</b>	<b>16,384</b>	<b>15,033</b>	<b>14,990</b>	<b>15,248</b>
<b><u>Deficit</u></b>	<b><u>-27,982</u></b>	<b><u>0</u></b>	<b><u>-20,838</u></b>	<b><u>0</u></b>

## Reading the table

The numbers in the budget are at **current prices**, meaning the actual prices of goods and services in the given year. This is to distinguish them from **real prices**, in which the effect of inflation is figured in.

**Let's begin by examining the top line: Audited financial report – a report that passed the financial scrutiny of the Ministry of the Interior. We also have columns showing the previous year's approved budget, the estimated budget expenditures, and the budget proposed for the coming year.**

This presentation allows for an analysis of the budget and actual expenditures for the current year compared with the budget and actual expenditures of the previous year. This enables us to assess the suitability and reasonableness of the budget in light of the actual expenditures in previous years, while keeping in mind the prevailing conditions and developments. We can also identify gaps between the forecasts and actual outlays, and whether deficits or surpluses can be anticipated.

The budget must be **balanced** – the total income must match the total expenditures.

**Now looking at the budget lines in the leftmost column:** Here are explanations for the main budget lines above:

**Wages** – outlays for the salaries of all employees who are paid directly by the local authority.

**General activities** – expenditures of the local authority on services it is responsible for providing, such as planning, infrastructure, maintenance, guarding, cleaning, office expenses, institutional outlays, etc. These services can be performed by workers employed by the local authority or via contractors. The “general activities” budget line is important, among others because it includes the acquisition of services from nonprofits and contractors. The upward climb of this allocation over the years reflects the privatization of services that had once been provided by the local authority itself, and the transition from direct employment to the hiring of workers via nonprofits or employment contractors. Note, for example, **social welfare activities** – in recent years this allocation has grown, unlike the budget for salaries, particularly for social welfare employees. Note the following striking example: The allocation for social welfare wages is NIS 17,812,000 while the allocation for social welfare activities – NIS 98,437,000 – considerably exceeds this. In other words, most welfare services that in the past were provided by municipal workers are now being outsourced to nonprofits and external contractors. The number of municipal jobs is diminishing as they are replaced by workers employed by contractors – nonprofits, commercial firms, or personnel companies.

**Loan repayment** – the repayment of loans taken by the local authority that are due during the fiscal year. (“Loan repayment – sewage project” refers to a loan taken for improving the sewage infrastructure.)

**Loan financing** – deductions from the regular budget to finance non-regular activities, investments, or transfers to municipal foundations.

**Pending expenditures and income** – Local authorities that have a grant pending or income that is not assured will record the income separately in the revenues column as pending income, while recording a conditional outlay in the expenditure column. For example, if some loans did not yet receive final approval, their income will be listed in the budget as pending the approval of the minister(s). The budget sections that show projects whose funding depends upon grants or the sale of assets still pending ministerial approval will be presented as an “expenditures pending income.”

**Local income** – primarily derived, as noted, from property taxes collected on different types of real estate (residential, old-age homes, offices, commerce and services, banks and insurance agencies, hotels and guesthouses, industry, handicrafts, agricultural land, parking lots, etc.). The amount of the tax is based on the type of property, the use made of it, its location, and the dimensions of the plot.

**Property tax discount** – The local authority is authorized to give discounts on the property

tax in accordance with the provisions of the law, which include a means test, disability, and old age. The local authority also has the authority to allow payment in installments or to forgive the debt. The property tax discount is recorded both on the expenditures and the revenues side. This presentation of the data is mandated by the bookkeeping guidelines for local authorities.

**Education income** – fees charged residents by the local authority to offset the cost of educational services, e.g., holiday events, book lending programs, insurance.

**Social welfare income** – fees charged residents by the local authority to offset the cost of social welfare services, e.g., activities for the elderly.

**Income from the Education Ministry** – The Ministry of Education helps offset some schooling costs at the municipal level, including school buses, secretarial services, the wages of teachers employed directly by the local authority (for high schools, based on the number of students; for middle schools, based on the basket of services for the student), the wages of adjunct personnel in municipal preschools (assistant teachers, janitors), and other education personnel (security guards, truancy officers, psychologists); the Ministry also helps fund informal education frameworks (e.g., adult education, enrichment programs for youth, libraries).

**Income from the Social Welfare Ministry** – The Ministry of Social Welfare contributes to the funding of welfare services through matching funds – 75% of the cost of the service, with 25% to be paid by the local authority. Ministry funding is based on a calculation of costs set by the Ministry, not on actual expenditures, which are generally higher. Hence, there is generally a shortfall in the welfare budget that the local authority has to cover.

**Income from other ministries** – funding from ministries, which plays a relatively small role in the local authority budget: the Ministry of Health, Ministry of Absorption, Ministry of Public Security, Ministry for Senior Citizens, Ministry of Construction and Housing, Ministry of Environmental Protection, and the Ministry of Agriculture. The contributions of these ministries generally relate to specific programs that are not run by all local authorities.

**General grant** – referred to as a **balance grant** – given by the Ministry of the Interior. This grant is not designated for a specific purpose, but can be used by the local authority as it sees fit.

**Other revenues** – such as income from other local authorities or contributions.

### APPENDIX 3

## Sample Social Welfare Budget

Summary: Social Welfare Budget (in NIS thousands)  
(from Bnei Brak Municipal Budget 2009, expenditures chapter, p. 243)

	<b>Audited financial report: 2007</b>	<b>Approved budget: 2008</b>	<b>Estimated expenditures: 2008</b>	<b>Proposed budget: 2009</b>
<b><u>Income</u></b>				
Fees charged	-3,972	-3,950	-3,836	-4,945
Welfare Ministry	-62,283	-60,250	-67,366	-73,297
Other ministries and institutions (National Insurance; Ministry of Industry, Trade and La- bor; Ministry of Health; etc.)	-2,869	-4,115	-8,899	-9,584
<b>Total income</b>	<b>-68,944</b>	<b>-68,315</b>	<b>-80,101</b>	<b>-87,826</b>
<b><u>Expenditures</u></b>				
Wages	16,739	16,950	16,688	17,812
Activities	79,300	78,159	91,973	98,437
<b>Total expenditures</b>	<b>96,039</b>	<b>95,109</b>	<b>108,661</b>	<b>116,249</b>
<b><u>Cost</u></b>				
<b>Total net cost</b>	<b>27,095</b>	<b>26,794</b>	<b>28,560</b>	<b>28,423</b>

### Reading the table

**Income** represents monies received by the municipality for its social welfare budget. The total income proposed for the 2009 budget was NIS 87,826,000. Most (83%) of this comes from the Ministry of Welfare and the remainder from local sources and other ministries. Revenues are recorded with a minus sign because the income is deducted from the expenditures. In this example, the expenditures exceed the income.

**Expenditures** are what the municipality spends on social welfare. In the budget proposed for 2009, total expenditures are NIS 116,249,000. Approximately 85% of this is designated for activities and the balance (15%) for wages. A review of the outlays over the years reveals an increase in activities and a moderate increase in wages. As noted, the activities budget line includes payments to nonprofits and contractors who supply welfare services

and employ the women who work in welfare. The welfare budget has clear gender implications: First, most of those who work in welfare services are women; their terms of employment generally deteriorate when they move from a municipal job to working for a nonprofit or employment contractor. Furthermore, women comprise the majority of welfare clients (most of those registered in welfare offices are women).

**Net cost** is the amount the municipality has to add from its own sources because of the deficit that results from deducting the expenses from the income. As noted, expenditures generally exceed income in social welfare service provision.

## APPENDIX 4

### Expenditures on Social Welfare

Expenditures of the Department of Individual and Family Welfare

(from Bnei Brak Municipal Budget 2009, expenditures chapter, p. 251)

The Department of Individual and Family Welfare is part of the municipality's Division of Social Services. A sample of its areas of activity: family problems, applications for reports from the rabbinical and civil courts, supervised parent-child meetings, marriage counseling, counseling for children during difficult divorces, and an enrichment program for young couples.

	NIS thousands	
	2008	2009
<b>842110 Wages</b>		
Wages for 9 employees (total 6 positions)	950	945
<b>842212 Activities</b>		
Families at risk – financial and medical support for at-risk families (rent, clothing, etc.)	1,001	920
Frameworks for the homeless (national)	110	20
Heaters for the elderly	-	32
Support for the recuperation of postnatal women	-	84
Assistance to families with children	355	360
Shelters for battered women	216	200
Day-camp fees for mothers of large families (contingent upon ministry approval)	-	30
	<b><u>1,682</u></b>	<b><u>1,646</u></b>

	NIS thousands	
	2008	2009
<b>842412 Wages – Center for Violence Prevention</b>		
Wages for 3 employees (total 2.35 positions)	416	354
<b>842412 Activities (violence prevention, marriage counseling)</b>		
Individual and family counseling		3
Center for Violence in the Family	65	29
Individual and family care, e.g., assessment of parenting competency, family workshops, center for supervised meetings of children with their non-guardian parents (self-supported)	2	
Individual and family counseling – monthly supervision of employees of the marriage counseling center	<u>15</u>	<u>16</u>
	<u>82</u>	<u>48</u>

### Reading the Table

**General** – The figures reveal a downward trend in comparison with the previous year. It is important to clarify the reason for this decrease: Have fewer women and men been getting help from the various programs? Is this the result of budget cuts? These questions can be addressed to the department or division head.

**Wage expenditures** – In addition to decreased expenditures on wages (particularly dramatic in the Center for Violence Prevention), the data also reveal that the workers of this department – most likely all or most of them women, but this should be clarified – are employed in part-time positions. (Note in the table that there are 9 employees for 6 positions, and 3 employees for 2.35 positions in the Center for Violence Prevention.)

**Expenditures on activities** – Some of the detailed expenditures show material assistance to at-risk families and individuals: financial assistance, heaters for the elderly, etc. Other allocations are transferred by the municipality to nonprofits and organizations that operate various services on behalf of the city – centers for victims of violence or the homeless.

**Gender aspects** – Some budget lines **explicitly relate to gender**, i.e., they have an explicit goal of promoting gender equality, assisting women, or preventing discrimination. These are easy to identify, and clearly affect women – **day-camps for mothers of large families, support for postnatal mothers, and shelters for battered women**. In such cases, the audit must clarify: how many women are helped by the services? Have these numbers decreased over the years? Why have the allocations been reduced? Do the programs meet the needs of the women who use them? Are the services accessible to the women who need them? (See the Model for a Gender Audit of Budgets for Municipal Programs and Projects on page 6.)

## Recommended Links

**The Adva Center** is a nonpartisan policy-analysis institute whose mandate is to examine Israeli society from the perspective of equality and social justice. Adva's studies of Israeli society present critical analyses of public policy in the areas of budgets, taxation, and social services – education, health, housing, welfare, transportation, and environment – including their implications for Israeli society as a whole and for each of its major social groups. On the Adva website are position papers and research, providing information to all who work on behalf of a more equitable distribution of resources in Israeli society. <http://www.adva.org>

**The Women's Budget Forum** is a coalition of organizations that work together to promote economic policies that are fair to women based on a gender analysis of budgets. The Forum website includes research and position papers about economic policy issues and analyses of national and municipal budgets from a gender perspective. Links to similar initiatives throughout the world can also be found on the website. <http://wbf.org.il>

**Central Bureau of Statistics, "Local Authorities in Israel"** – this website, a joint venture of the Central Bureau of Statistics and the Ministry of the Interior, contains physical data (population, education and welfare, infrastructure) as well as financial data (actual expenditures) about the local authorities in Israel. The information is intended for use by local authorities, local and centralized administrators and planners, as well as those engaged in research on local government in Israel. Diverse data on the local authority are presented together to enable a profile of its work. Comparative tables of local authorities are also provided. Links to updated profiles for 2010 (updated annually): [http://www.cbs.gov.il/webpub/pub/text\\_page.html?publ=58&CYear=2010&CMonth=1#2a](http://www.cbs.gov.il/webpub/pub/text_page.html?publ=58&CYear=2010&CMonth=1#2a)

The **Ministry of the Interior** website contains information about local authorities: articles and contact information, municipal bylaws, audits of the local authority, research and data, election results, etc. <http://rashoyot.moin.gov.il/default.aspx?m=m>

**Amendment to the Statistics Law (see page 10):**  
<http://www.knesset.gov.il/Laws/Data/law/2155/2155.pdf>

**Final Projects for the Course "Gender and Municipal Budgets: Beersheba, 2011"**: These projects were based on the information conveyed in the course; they can serve as a model for replication in other local authorities: [http://www.adva.org/uploaded/migdar\\_english-site.pdf](http://www.adva.org/uploaded/migdar_english-site.pdf)

**Model G+ – used in Andalusia, Spain** (see page XXX): Regional Government of Andalusia, Regional Ministry of Finance and Public Administration, 2012. "Gender Impact Assessment Report on the Budget of the Autonomous Community of Andalusia." [http://www.juntadeandalucia.es/haciendayadministracionpublica/planif\\_presup/genero/informe/informe2012/informe\\_ingles.pdf](http://www.juntadeandalucia.es/haciendayadministracionpublica/planif_presup/genero/informe/informe2012/informe_ingles.pdf)

**Toronto 2010: Communities Where Women Count: The Women's Equality Report Card Project** – This project uses the experience of women in the community to learn about their needs. Focus groups of diverse women who live in Toronto were conducted (single mothers, immigrants, elderly women, diverse ethnicities, etc.) in an effort to understand the gap between how Toronto is perceived and how women would like to see it on each of the following parameters: housing, childcare, employment, volunteer work, culture, recreation and sport, mobility, support services, etc. [http://www.twca.ca/wp-content/uploads/2013/02/TWCA\\_June\\_2010a1.pdf](http://www.twca.ca/wp-content/uploads/2013/02/TWCA_June_2010a1.pdf)

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