

Dr Rihab Khalifa

## Dr Simona Scarparo **Accounting for Gender Responsive Budgets**

This research will be of interest to:  
**Academic community**  
**Politicians**  
**Governmental and Non Governmental organisations**

Overview of Research in 3 sentences...

1. Reflect on the process by which gendered budgets are drawn, focusing on the on-going budget drafting process in the Scottish parliament.
2. Discuss accountability within the GRBs frameworks.
3. Discuss the role of accounting in both (1) and (2).

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### Keywords

1. Gender-responsive
2. Budgeting process
3. Accounting and Accountability

### Research Methods

The research focuses on the Scottish Parliament and Executive as a case study, adopting mainly a qualitative approach

This study will rely on the following main sources of evidence:

- Published documentation and relevant academic literature
- Semi-structured interviews with members of the Scottish Executive, the Equality Unit, the Engender women's group, and with Scottish Members of Parliament.
- Observations of the relevant parliamentary committee meetings in which issues of gender budgeting are discussed; observation of the executive meetings with the equality unity; participation to the Women's Budget Group activity in London

### Key Ideas

#### **Core questions asked in gender responsive budgets:**

- Do public revenues and expenditures tend to lessen gender inequality?
- Is gender equality unaffected or even increased?

#### **Generally, GRBs impact on the drafting of budgets and their effects.**

- Gender-targeted expenditure: expenditure directed specifically at improving gender equality
- Staff-related employment-equity expenditure: expenditures that promote equity among public servants (e.g. in education money spent for training women).
- Mainstream/general expenditure: analysed for their gendered impact (e.g. the provision of early childhood education, because it particularly benefits women and older girls by reducing their burden of childcare).