

# BUDGET



Ajuntament  
de Barcelona

2022

## Budget Gender Impact Report

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EXECUTIVE REPORT

PRESSUPOST **20  
22**

# 1

## Presentation

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Financial-resource distribution between men and women is one of the basic criteria that tells us up to what point a society is or is not egalitarian in gender. Public authorities, as resource-redistributing bodies, have a great responsibility and are in a privileged position for advancing gender equality in this area. Therefore, **to ensure that budgets promote equality, it is necessary to revise expenditure and the budgetary process from a gender perspective.**

To date, the administrations have progressively included gender analysis in their budgetary goals, although it is still very difficult to ascertain the different impact that budgetary have on men and women. The first step on the road to incorporating this perspective is, as explained by María Bustelo<sup>1</sup>, **addressing the idea of neutrality in policies, with a view to placing gender at the root of the actual preparation process.**

For the fourth year running, Barcelona City Council has prepared an impact report **to determine if municipal expenditure has implications for gender equality, whether it enhances or reduces it.** In 2017, an initial budget gender impact report was presented as a preliminary analysis. In 2018, substantial improvements were made to information collection and analysis systems, which have been consolidated in the reports prepared the following years. What's more, this year, for the first time, the report includes a specific analysis of the programmes and budgets associated with care work and time policies, which are other very important perspectives when it comes to gender justice.

This document could not have been drafted without the involvement and commitment of a large part of Barcelona City Council. It is essential to emphasise the shared efforts being made by the Manager's Office for Budgets and Taxation, the Manager's Office for People and Organisational Development, those responsible for the budget programmes subject to analysis and the team responsible for preparing the report at the Department for Gender Services and Time Policies at the Municipal Manager's Office, which have made this report possible.

This gender impact report describes the gender analysis including the study of **personnel expenses and 49 programme files from Chapters 2 and 4<sup>2</sup>. In total, the budget for Chapter I is €455,474,156.98** (plus €238,951,114.84 for the staff of the Autonomous Authorities and Publicly Owned Business Organisations) **and €1,099,558,595.14 for Chapters 2 and 4.**

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<sup>1</sup> Bustelo, M. (2016). Evaluation from Gender+ Perspective as a Key Element for (Re)gendering the Policymaking Process. *Journal of Women, Politics & Policy*.

<sup>2</sup> As a result of the decentralisation and deconcentration of the municipal government, a single expenses programme can be used simultaneously from different areas and/or districts. To this end, although the number of programme files comes to 49, the total number of programmes comes to 47.



The purposes of the gender impact reports, pursuant to Article 9.2 of the Regulation for Gender Equality at Barcelona City Council (2018) are as follows:

- Understanding the possible effects that the application of the budgetary planning may have on women and men in advance.
- Ensuring that the municipal tools for economic planning have no negative effect on their application or cause any discrimination.
- Proposing correction mechanisms, where appropriate.

The document is divided into eight chapters, including the presentation. Chapter Two details the programme and regulatory framework for the report. Chapter Three explains the objectives of the report and the budgetary context. Chapter Four describes the analysis of the gender impact of staff expenses, while Chapter Five is dedicated to the study of the gender impact of budgetary programmes (referred to in Chapters 2 and 4). The conclusions can be consulted in Chapter Six, while Chapter Seven includes recommendations for improving the gender impact of the budget. The report ends with a chapter of annexes that detail the work process and the methodological analysis tools.

# 2 Programme and regulatory framework

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The preparation of gender impact reports in relation to the budgets came about as part of a political commitment at Barcelona City Council, reflected in both the PAM 2016-2019, the Government Measure for Gender Mainstreaming (2015) and the Gender Justice Plan 2016-2020. This commitment remains firm in the 2nd Gender Justice Plan 2021-2025.

Furthermore, since 2019, **the budget gender impact report responds to regulatory requirements**, as reflected in the **Regulation for gender equality at Barcelona City Council (2018)**.

Article 9 of the Regulation establishes that *“draft regulations on municipal budgets, municipal tax policy tools (tax by-laws, rates and public sector charges) and urban development plans shall be accompanied by gender impact reports, drawn up using an analysis methodology that enables regulators to find out and make a prospective assessment of the repercussions on equality or inequality between women and men which may arise from their approval, with the aim of identifying and preventing the production, maintenance or increase of such gender inequalities and making proposals for amending the draft regulations, where necessary”*.

Furthermore, Article 10 indicates that *“Barcelona City Council is required to incorporate the gender perspective into the preparation of municipal budgets in order to prevent gender-based bias. To that end, budgetary proposals shall be drafted from the gender perspective, highlighting the differentiated impact of budgets on men and women and integrating gender goals into budgeting goals aimed at results”*.

Furthermore, Additional Provision One establishes that *“Barcelona City Council shall steadily increase the budget – until it reaches a minimum of 1% of the budget’s total – allocated to the bodies established in Articles 19, 20, 21, 22 and 23<sup>3</sup>. Likewise, without prejudice to that provision, the quantity allocated to the implementation of actions for promoting gender equity within the framework of application of this Regulation, as stipulated in Article 2(1), must be steadily increased – until it reaches a minimum of 5% of the budget<sup>4</sup>”*.

The gender impact analysis has already been a feature for some time in the regulations of different public administrations. In 2003, the Spanish Government approved Law 30/2003 including a gender impact assessment in the government’s regulatory provisions. Furthermore, Article 15 of Law 3/2007 for the effective equality between women and men, requires that public authorities mainstream gender equality in adopting and

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<sup>3</sup> These include bodies: Responsible for promoting gender equality in the city, Responsible for applying gender mainstreaming, Gender mainstreaming units, Responsible for gender equality in staff policies at the City Council and Responsible for promoting gender equality in economic policy.

<sup>4</sup> Article 2.1 establishes that the Regulation is to apply to Barcelona City Council, independent bodies, trading companies and other organisations connected to or dependent on Barcelona City Council now or in the future.



implementing their regulatory provisions and in defining and budgeting public policies in all sectors.

Catalonia was a pioneer in Spain, approving Law 4/2001, stipulating that the government's legal decrees had to be accompanied by a mandatory gender impact report. Law 17/2015 on the effective equality between men and women addressed this issue. Article 15 of the law stipulated that the functions of the Catalan public administrations included *coordinating and preparing gender impact reports including female diversity and taking appropriate corrective measures to ensure they are present in the standards, provisions and policies approved and implemented by the Government*. According to Article 17, the reports must *enhance the visibility of the different impact of the budgets on men and women and include gender perspective goals in the results-oriented budget goals*.

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## Report objectives and context

**A budget with a gender perspective does not imply having a separate budget for women, rather an analysis of the government's budgets to establish the different impact of expenses and income on men and women and different groups of men and women** (Budlender et al., 1998)<sup>5</sup>. Analysing the gender impact of budgets makes it possible to ascertain who benefits from the allocation of resources, who is paying the cost of these decisions and whether the budget increases or reduces inequality between men and women. Furthermore, it extends democracy in the form of more transparent and participatory accountability. Good governance that includes gender amongst its goals, in addition to being efficient and effective, addresses its efforts to eliminate inequalities and places people at the heart of these public efforts, incorporating social equality into efficiency and effectiveness. Therefore, **this report is a mechanism for defining budget adjustments that in the medium term guarantee that gender inequalities are being eliminated by distributing public resources between men and women.**

In order to present and manage its budget, Barcelona City Council follows the executive budget model for expenditure programmes. This format follows the principle of transparency, with a strategic vision for expenditure. The executive budget for expense programmes seeks to guarantee budgetary stability, the efficient assignment of resources and economic efficiency, and gradually define a fair budget, capable of redistributing public resources with a positive impact on all the city's residents."

Expenditure programmes are the strongboxes that finance policies in each area of the municipal organisation. Analysing which policies are carried out, and what budget is allocated to them, makes it possible to showcase the gender impact of the budget.

**This report, therefore, focussed on budgetary expenditure, aims to respond to three main questions:**

- I. Does the budget allocated to Council staff reproduce or transform inequalities?
- II. Which programmes transform or reproduce gender inequalities (and what is their impact): slightly negative, very negative, slightly positive, very positive?
- III. What budget is allocated for programmes that transform or reproduce gender inequalities (and what is their impact)?

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<sup>5</sup> Budlender, Debbie and Sharp, Rhonda with Kerry Allen, (1998): How to do a gender-sensitive budget analysis: Contemporary research and practice. London, Commonwealth Secretariat.

**Three secondary goals, also in the form of questions, have been proposed:**

- IV. What actions do the programmes propose to achieve equality?
- V. How much of the budget analysed is allocated to these activities for achieving equality?
- VI. How much of the budget analysed is allocated directly or indirectly to equality?

**Budgetary context**

The Barcelona City Council income budget for **2022 is €3.406 billion**. This amount represents an increase on the previous budget, which stood at €3.253 billion. The distribution of expenditure by Chapter is as follows:

**Table 1. Total expenditure by Chapter in the 2022 budget.**

Types of expenditure	Capital	Total Budget	Percentage
<b>Current expenditure</b>	1 Staff expenditure	€465,919,007.99	13.68%
	2 Expenditure on current goods and services	€670,571,461.54	19.69%
	3 Financial expenditure	€15,800,000.00	0.46%
	4 Current transfers	€1,313,192,175.24	38.55%
	5 Contingency funds	€64,067,923.48	1.88%
<b>Subtotal of current expenditure</b>		<b>€2,529,550,568.25</b>	<b>74.26%</b>
<b>Capital expenditure</b>	6 Property investments	€706,055,828.87	20.73%
	7 Capital transfers	€47,343,705.13	1.39%
	8 Financial assets	€36,709,089.95	1.08%
	9 Financial liabilities	€86,566,132.48	2.54%
<b>Subtotal of capital expenditure</b>		<b>€876,674,756.43</b>	<b>25.74%</b>
<b>Total</b>		<b>€3,406,225,324.68</b>	<b>100%</b>

In this budget, **74.2%** is allocated to current expenditure chapters. **96.8% of the expenditure** is concentrated in Chapters 1, 2 and 4 for Personnel Expenditure, Expenditure on Current Assets and Services and Current Transfers.

The estimate of staff expenditure has been drawn up using data on the internal workforce for 2021 provided by the Manager's Office for People and Organisational Development<sup>6</sup>, meaning it has been possible to analyse 100% of the expenditure in Chapter 1 for 2021.

In relation to Chapters 2 and 4, the analysis has focussed on **49 programme files**<sup>7</sup>, of which, 43 were originally selected<sup>8</sup>, and a further 6 volunteered to be analysed as part of

<sup>6</sup> As part of the analysis of this chapter, the expenditure incurred prior to September 2021 and a forecast budget through to December 2021 has been used.

<sup>7</sup> Corresponding to 47 spending programmes.

<sup>8</sup> This year, 10 new programme files have been added to the selection of programmes for analysis: 0200- 2329 - Cooperation and aid; 0200-2325 - Human rights-non-discrimination; 0800-3281 - Music education; 0502-1711 - Green spaces and biodiversity; 0502-1651 - Management of public lighting; 0100-1536 - Neighbourhood Plan, 0100-2327 - Time and quality of life, 0101-9201 General management and administration, 0106-9201 General management and administration i 0707-9221- Organisation and human resources services. However, it has not been possible to analyse three programmes that had been analysed in the 2017 and 2018 reports, as during 2020, following the transfer of powers between municipal

the ordinary budget preparation process. The budget assignment to these programmes is calculated based on the structure analyse, in such a way that the amount considered comes to **€1.0995 billion, accounting for 55% of the total amount of Chapters 2 and 4.**

In total, bearing in mind the expenditure analysed in Chapter 1 and in Chapters 2 and 4, the assignment on which the gender analysis is being performed comes to **more than €1.555 billion, which means that for the first time the threshold of 60% of current expenditure in the 2022 budget has been surpassed** (specifically, 61.5% of total current expenditure has been analysed).

**Table 2. Assignment and percentage analysis per Chapter and total.**

	Total made available	Assignment analysed	Percentage analysed
<b>Chapter 1</b>	€465,919,007.99	€455,474,156.98	97.8% <sup>9</sup>
<b>Chapters 2 and 4</b>	€1,983,763,636.78	€1,099,558,595.14	55.4%
<b>Total current expenditure (chapters 1 to 5)</b>	<b>€2,529,550,568.25</b>	<b>€1,555,032,752.12</b>	<b>61.5%</b>

The data for this year show a significant increase compared to last year, as in 2021 €1,233,808,199.48 were analysed. In 2022, there has been an increase of almost 25% of the amount analysed. In terms of the proportion analysed as regard current expenditure, in 2021, this came to 50.61% of total current expenditure and in 2022, as indicated, this comes in at over 61%. Therefore, it has increased by more than 10%.

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authorities, they are no longer considered municipal programmes as they are now managed by the IMSS (Care for persons living in poverty-at risk of exclusion, Social emergencies and Care for children and adolescents). In contrast, this year, it was possible to analyse the programme for Promoting Elderly Citizens, which has been transferred to the IMSS.

<sup>9</sup> In this case, as mentioned, the analysis has been performed against 100% of the expenditure for Chapter 1 in 2021, which is slightly down on the forecast for 2022. This explains why it is not 100% of the forecast for 2022.



# 4

## Conclusions

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For the fourth year running, Barcelona City Council has prepared an impact report **to determine if municipal expenditure has implications for gender equality, whether it enhances or reduces it**. In 2017, an initial budget gender impact report was presented as a preliminary analysis. In 2018, substantial improvements were made to information collection and analysis systems, which have been consolidated in the reports prepared the following years. What's more, **this year, for the first time, the report includes a specific analysis of the programmes and budgets associated with care work and time policies**, which are other very important perspectives when it comes to gender justice.

This gender impact report describes the gender analysis including the study of **personnel expenses and 49 programme files from Chapters 2 and 4**. **In total, the budget for Chapter 1 is €455 million** (plus €238 million for the staff of the Autonomous Authorities and Publicly Owned Business Organisations) **and €1.099 billion for Chapters 2 and 4**.

The data for this year show a significant increase compared to last year, as in 2021 €1.233 billion were analysed. In 2022, there has been an increase of almost 25% of the amount analysed. In terms of the proportion analysed as regard current expenditure, in 2021, this came to 50.6% of total current expenditure and in 2022, this comes in at over 61%.

### *Does the budget allocated to Council staff reproduce or transform inequalities?*

- Based on the results of the staff expenditure analysis, it can be concluded that it **reproduces inequalities with a very negative gender impact**.
- **Women account for 35.65% of Council employees but receive just 34.04% of the budget for Chapter 1**. In contrast, men account for 64.35% of the workforce and receive 65.96% of the budget.
- This situation **represents a slight improvement** on the results of reports prepared in previous years. It will be worth noting whether this change is consolidated in the coming years.
- **This imbalance is reproduced in the case of Autonomous Authorities and Publicly Owned Business Organisations** undermining the improvement seen in last year's report.
- Beyond the differences in budget allocation, **the gender impact of the staff budget has also been appraised from the perspective of the pay gap**. However, **updated information for this indicator is not available**.
- Therefore, the **gender pay gap** figure used to estimate the gender impact on the budget for Chapter 1 remains **15.89%**. When separating the scale of the general administration from the special scale for the Barcelona City Police Force and Fire Prevention, Extinction and Rescues Service, the gap is **17.45% in the case of the former and 7.88% in the case of the latter**.

### *Which programmes transform or reproduce gender inequalities?*

- **There has been a significant increase in the number of programmes analysed over the years, from 20 in 2017 or 33 in 2021 to 47 in 2022.** With the increase in programmes, **the number of programmes reproducing inequalities has reduced over the years.** 2022 is on a similar level to the previous year: just 3 of the 47 programmes analysed reproduce inequalities. This translates to 6.1% of all programmes (last year, this stood at 5.7%). **This year, however, there is no programme with a very negative gender impact.**
- **Most programmes continue to be transformers of inequalities.** Furthermore, **6 out of 10 programmes analysed are considered as very positive transformers of inequalities.** This represents one of the successes of the mainstreaming strategy, and although continuous improvement in these and other programmes is necessary, its impact on the programmes' budgets has increased significantly.
- **The percentage of programmes that transform inequalities has gradually increased since 2017 coming to over 85% in the past three years.**
- The analysis by inequality axes demonstrates that **the three programmes that reproduce inequalities are in the axes of the City of Rights (2) and Own and Sustainable Neighbourhoods (1).** These are very specific programmes associated with the spheres of Culture, Education and Urban Spaces. Although most programmes in these 3 fields transform inequalities, in the case of the 3 reproducers, they are very specific areas of work that have room for improvement from a gender perspective (musical education, performing arts and music and water supply).
- All programmes that were slightly positive last year have maintained this result this year, without any switching up to having a very positive gender impact. However, it is worth noting that there are new programmes this year that are considered transformers with a very positive impact. Overall, however, **no step backwards has been detected in the inclusion of a gender perspective in budgetary programmes, although progress could still be made, improving the impact.**

### *What budget is allocated for programmes that transform or reproduce gender inequalities?*

- **Overall, 94.9% of the budget analysed (€1,0434 billion) transforms inequalities.** The part subject to analysis aside, **as regards the total Council budget in current expenditure, it is estimated that at least 41% has a positive impact as regards gender inequalities.**
- **There has been an exponential increase in the proportion of the budget that transforms inequalities over the years,** up from 15% in 2017 to 94% this year.
- In relation to the high number of transformational programmes, the budget allocated is worth special mention. **The programmes that combat gender inequality account for a higher budgetary volume when compared to programmes that reproduce this phenomenon.** In other words, the percentage of the budget allocated to transformational programmes is higher than the percentage of transformational programmes.

### *What actions do the programmes propose to achieve equality?*

- The programmes analysed have estimated that they will perform **142 equality actions**, 112 of which have been assigned a budget. In total, **€174 million have been allocated to equality actions**.
- **The number of actions and budget set aside have increased significantly year on year** (€111 million and €33 million). In fact, the **budget allocated to actions is bigger since the budget gender impact analysis has started to be performed**.
- **As regards who equality actions are aimed at, they have been well distributed across three audiences:** those aimed at groups of people (38.7% of the total), the general public (32.4%) and the organisation itself (28.9%).
- **In terms of the budget, the highest amount of money is allocated to those aimed at groups of people (€155 million and 89.3% of the budget). Those aimed at the organisation itself account for just 0.5% of the budget of actions.** This is attributable to the fact that most of these actions are small-scale studies, diagnostics or internal transformation plans with limited spending or spending on staff covered under Chapter 1.

### *How much of the budget for each programme is allocated to these activities for achieving equality?*

- The budget **allocated to equality actions is €174.4 million, which is the highest amount received to date through the budget gender impact analysis**.
- 78.8% of equality actions have a dedicated budget. Despite this, there is room for improvement in this area, as the allocation of spending to actions is an additional guarantee of these actions actually taking place.

### *How much of the budget analysed is allocated directly or indirectly to equality?*

- **Most equality actions (69.7%) have a direct impact on gender inequalities**, and these account for 12.3% of the budget for actions. This is a trend that had always been reflected, with the exception of in 2021. Actions with an indirect impact represent 30.3% of actions and 87.7% of the budget this year.

### *How much of the budget is allocated to the democratisation of care work?*

- In terms of the **volume of the budget allocated to the democratisation of care work, 19 budgetary programmes are associated with care work. Most of these have are transformers of inequalities**, which is a reflection of the undeniable link between gender equality and social reproduction tasks.
- Overall, the analysis has detected 34 that account for a budget of **€143 million allocated to actions directly associated with care work**. A further €44 million could be added to this sum in relation to entire programmes dedicated to care work, providing a **total of €187 million associated directly with care work**.

### *How much the budget is allocated to time policies?*

- Overall, **around €13.9 million is dedicated to time policies**, although it is likely that other budgetary programmes have not performed the analysis this year, other actions have been performed that have not been taken into consideration, however, efforts will be made to include them moving forward.

- **All programmes associated with time policies have a positive gender impact, and often a very positive gender impact.**

*How has the gender impact of the budget changed in recent years?*

- In terms of an analysis over time, **the budget analysed has more than doubled between 2017 and 2022**. In the first year, it came to €425 million, whereas this year it comes to €1,099 million, with 2022 the year in which the increase has been greatest.
- Each year, not only does the number of selected programmes increase: the number of programmes and files received and analysed also increases. **In 2017, 20 programme files were analysed; by 2022, this had increased to 49.**
- The **percentage of programmes that transform inequalities has gradually increased** since 2017 **coming to over 85% in the past three years**. This reflects the progress made with municipal policies in terms of the integration of gender equality among their objectives and actions.
- **There has been an exponential increase in the proportion of the budget that transforms inequalities over the years**. In 2017, just 15% of the budget analysed was considered as having a positive gender impact; in 2021 and 2022, however, **more than 90% of the budget analysed is considered as transforming inequalities**.
- As time goes by, the percentage of programmes envisaging equality actions increases, and stands at almost 94% in 2022. However, there is no similar increase in terms of the percentage of programmes including equality actions with a dedicated budget, which, despite variations, stands at above 70% every year. Progress needs to be made to ensure that the equality actions envisaged have designated spending that serves as an additional guarantee that they will actually be performed.



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