

# Gender Budgeting

## Three reasons why gender budgeting is crucial in the EU Funds

### 1. Gender budgeting is good budgeting

Gender budgeting supports the implementation of modern standards of public financial management principles. These include accountability, transparency, performance and results orientation, and effectiveness.

- **Accountability.** Gender budgeting is an important mechanism for ensuring accountability in how gender policy commitments are translated into the EU Funds.
- **Transparency.** If applied in a systematic manner, gender budgeting can contribute to increasing participation in budget processes. This boosts transparency in EU Funds processes.
- **Performance and results orientation.** Results-based budgeting brings strategic planning and public finance management closer together by linking ESIF policy targets/objectives more strongly with budgets. A true performance-oriented approach happens only when gender budgeting is integrated in performance budgeting. This is because gender budgeting provides evidence on performance from a gender perspective. By doing so, gender budgeting enables the effective, inclusive allocation of resources and the implementation of objectives in ways that benefit both women and men in all their diversity.
- **Effectiveness.** Gender budget analysis improves our understanding of the different needs of women and men, alongside the distributional effects and impact of EU Funds resources on them. Thus, gender budgeting provides the basis for more evidence-based decision-making – vital for ensuring that EU Funds finances are effectively used to meet real needs, bridge current gaps and curb continued inequalities.

### 2. Gender budgeting supports the implementation of EU legal and political commitments

The EU and its Member States have a duty to promote gender equality and human rights, including by implementing the legal and political commitments listed above. The EU Funds cannot promote well-being or inclusive, sustainable growth if they neglect the rights and needs of half of the EU's population. This is why gender budgeting needs to be applied across the EU Funds' systems, processes and programmes; doing so means upholding commitments that tangibly advance gender equality.

### **3. Gender budgeting increases women's and men's participation in budget processes**

Gender budgeting contributes to good governance. As we've seen, one key way it does so is by increasing participation in budgeting processes. By involving women and men equally in EU Funds' budget preparation – for instance through public consultations and the use of sex-disaggregated data – budgets will be more responsive and transparent, states more accountable, and EU Funds' objectives more effectively implemented.