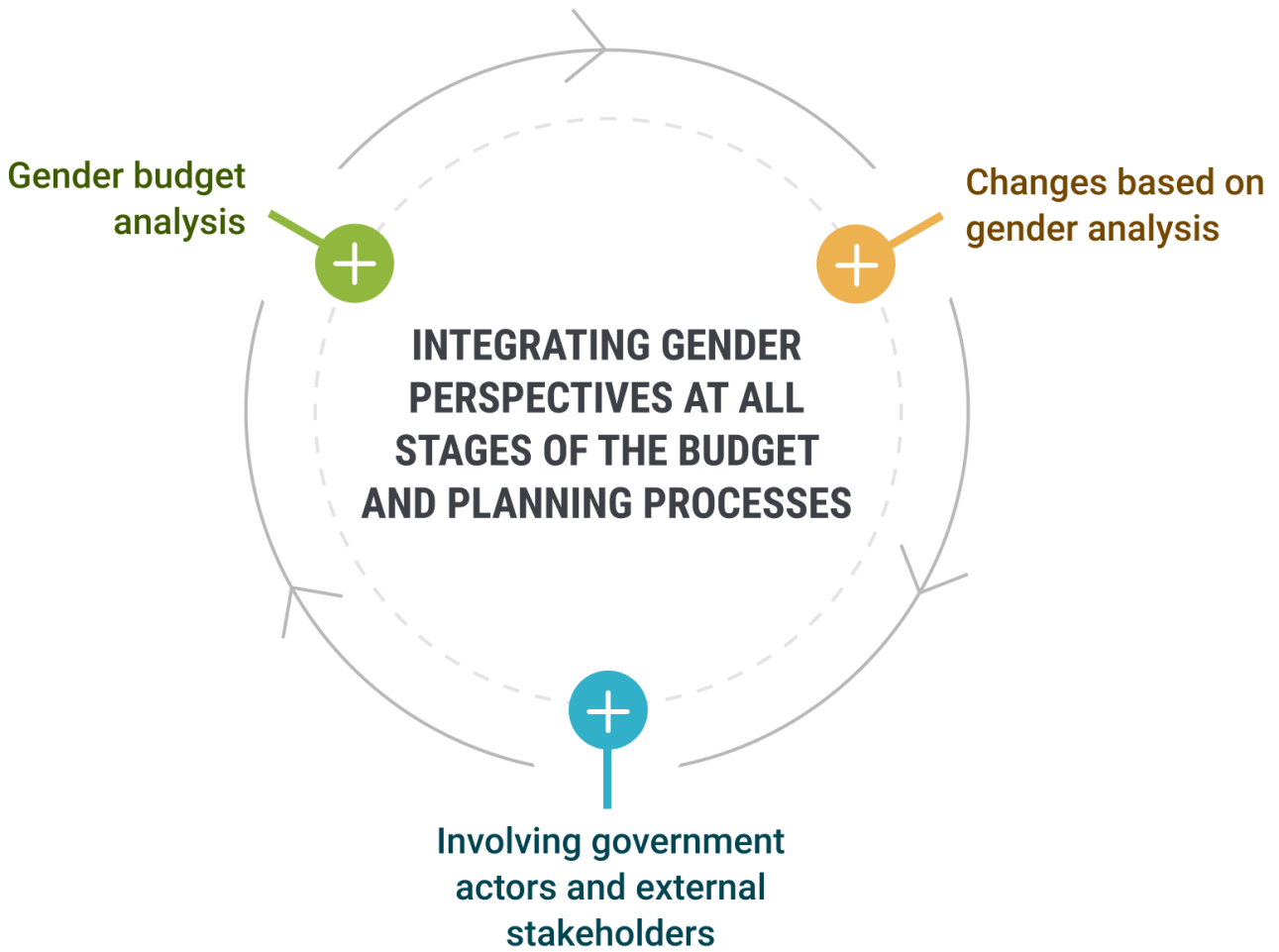


# Gender Budgeting

## What does gender budgeting involve in practice?

### Starting with gender budget analysis

Gender budget analysis is a key part of gender budgeting<sup>[1]</sup>. It is the starting point for work to promote gender equality and women's rights through budgetary policies and processes. It contributes to transparency in budget distribution and impacts – a central principle of good governance. Different dimensions addressed by gender budget analysis include expenditures and revenues, macroeconomic policies, and the effectiveness of service delivery and investments. A range of analysis methods and tools are frequently adapted to gender budgeting in practice. As we will see, this toolkit explores how to strengthen gender budget analysis in the context of EU Funds budget processes.



Conceptual framework of gender budgeting

## Gender budgeting processes: towards restructuring and change

Gender budgeting involves a process of change. Gender budget analysis is not an achievement in itself; it is one key part of a broader process. A gender budget analysis identifies gender gaps and challenges, which serve as a basis for formulating objectives to tackle gender inequalities and to define appropriate indicators for measuring progress. These objectives and indicators, in turn, are used to guide activities and change budget allocations (or revenue collection) to achieve desired outcomes. Regular monitoring, evaluation and in-depth progress reviews based on established indicators are important inputs for new planning and budgeting cycles.

## **Involving government actors and external stakeholders**

Prime responsibility for implementing gender budgeting within public budgets and administrations lies with those regularly involved in public planning and budgeting processes. However, both academic literature and practice demonstrate that gender budgeting works best when it involves government representatives and external stakeholders. These different actors play complementary roles that contribute to the full implementation of gender budgeting. Like transparency, participation is another core principle of good governance. Therefore, the participation of different stakeholders is another key part of good gender budgeting. As we will see in this toolkit, it is vital to support those who have direct responsibilities in budgeting processes; simply put, they are the ones with key responsibilities for implementing gender-sensitive budgets in these processes. Later in this toolkit, we will look at proposals for involving a range of stakeholders in effective gender budgeting.

### **Footnotes**

[1] See [EIGE, 2019, pp. 12-13](#).