

# Gender Budgeting

## What is gender budgeting?

According to the Council of Europe's widely used definition,<sup>[1]</sup> gender budgeting is an application of gender mainstreaming in the budgetary process. It involves conducting a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process, and restructuring revenues and expenditures in order to promote gender equality. In short, gender budgeting is a strategy and a process with the long-term aim of achieving gender equality goals.

Fully applying gender budgeting within EU budget processes means the full integration of gender perspectives at all stages of budgeting and planning processes. Practical steps to this end include:

- 1 | a gender-based assessment to take stock of, and make visible, the gendered impacts of budgets – such a gender budget analysis is the starting point for all gender budgeting work;
- 2 | promoting changes to advance gender equality based on the results of the gender budget analysis, including any identified gender gaps and challenges;
- 3 | organising gender budgeting work through a combination of governmental and non-governmental actors - analysis of practical gender budgeting experiences worldwide repeatedly shows that this supports strong results.<sup>[2]</sup>

Practices and methodologies to introduce and sustain gender budgeting in Europe<sup>[3]</sup> in recent years demonstrate its twin aims: to include the lived realities of women's and men's lives in budgets, and to make existing inequalities visible in budgeting. In practice, gender budgeting is about revealing the different impacts of spending and revenue decisions on women and men, which differ depending on their life stages and economic and social circumstances. In tandem, it means reviewing public finance decisions to ensure that these contribute to advancing gender equality, rather than reinforcing existing inequalities.

To be able to apply gender budgeting within the EU Funds, we need to be familiar with the core concept and the rationale behind it.

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## Footnotes

[1] Council of Europe (2005), Gender Budgeting: Final report of the Group of Specialists on Gender Budgeting, Council of Europe, Equality Division, Directorate-General of Human Rights, Strasbourg.

[2] EIGE (2019), Gender Budgeting: Mainstreaming gender into the EU budget and macroeconomic policy framework, p. 12

[3] O'Hagan, A., & Klatzer, E. (eds.) (2018), Gender Budgeting in Europe: Developments and challenges, Palgrave Macmillan, Basingstoke.

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