

Gender budgeting



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The European Institute for Gender Equality created the online platform on gender mainstreaming to support the EU institutions and governmental bodies with the integration of a gender perspective in their work. The platform provides insights on the relevance of gender in a variety of policy areas and offers online tools for gender mainstreaming.

The platform helps to improve individual and institutional competences to mainstream gender into the different sectorial areas and throughout the different stages of the development of any policy/programme/project. Understanding how to design, plan, implement, monitor and evaluate policies from a gender perspective will strengthen EU policies, increasing their societal relevance and responsiveness.

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The European Institute for Gender Equality (EIGE) is the EU knowledge centre on gender equality. EIGE supports policymakers and all relevant institutions in their efforts to make equality between women and men a reality for all Europeans by providing them with specific expertise and comparable and reliable data on gender equality in Europe.

European Institute for Gender Equality, EIGE
Gedimino pr. 16
LT-01103 Vilnius
LITHUANIA
Tel. +370 52157444
Email: eige.sec@eige.europa.eu



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What is gender budgeting?

Gender budgeting is a strategy to achieve equality between women and men by focusing on how public resources are collected and spent. **‘Gender budgeting is an approach to budgeting that can improve it,** when fiscal policies and administrative procedures are structured to address gender inequality ... When properly done, one can say that **gender budgeting is good budgeting**’ (Stotsky, 2016) ⁽¹⁾.

Definition and purpose

The Council of Europe defines gender budgeting as 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’ ⁽²⁾.

The purpose of gender budgeting is threefold:

1. to promote accountability and transparency in fiscal planning;
2. to increase gender responsive participation in the budget process, for example by undertaking steps to involve women and men equally in budget preparation;
3. to advance gender equality and women’s rights.

- Integrating a gender budgeting methodology into the ordinary budgetary processes allows governments to better understand how revenue and spending, and the policies guiding the budget, can have different impacts on women and men.
- Since gender perspectives are normally not taken into account in budgeting, budgets are often perceived as being gender neutral. However, research shows that lack of attention to gender issues actually leads to gender-blind budgets and thus to suboptimal decision-making.

- Gender budgeting is grounded in gender analysis, which assesses how well a budget addresses gender gaps and reviews the actual distribution of resources between women and men, and girls and boys. Such an analysis also allows for the inclusion of key issues that are frequently overlooked in budgets and policy analyses, such as the economic effect of uneven distribution of unpaid work and its net economic effect on women, as well as the uneven distribution of resources within families. Sound gender analysis leads to good planning and budgeting for gender equality and economic growth.
- Importantly, gender budgeting is about restructuring the budget to ensure that the government is using public resources in a way that can increase gender equality and thereby increase the efficiency and effectiveness of budgets and policies. This in turn helps accelerate inclusive and sustainable growth.

The EU legal policy framework for gender budgeting

Gender budgeting has a firm basis in the EU commitment to gender mainstreaming expressed in the Treaty on the Functioning of the European Union ⁽³⁾ (Article 8). The European Parliament and the Council of the European Union have repeatedly called on the Member States to develop and implement gender budgeting.

At EU level, the European Parliament is ultimately responsible for the EU budget and the European Commission Directorate-General for Budget for its execution. EU Member States’ parliaments and public administrations are responsible for their national and subnational budget cycles.

⁽¹⁾ Stotsky, J. (2016), ‘Gender budgeting: fiscal context and current outcomes’, *International Monetary Fund working paper*, WP/16/149, Washington DC, p. 12.

⁽²⁾ Council of Europe (2005), Final report of the Group of Specialists on Gender Budgeting (EG-S-GB), EG-S-GB (2004) RAP FIN; Equality Division, Directorate-General of Human Rights, Council of Europe, Strasbourg, p. 10, available at http://www.mpsv.cz/files/clanky/12462/GenderBudgeting-report2005_En.pdf

⁽³⁾ The Treaty on the Functioning of the European Union (formerly Treaty of Rome), together with the Treaty of the European Union (formerly Treaty of Maastricht), were amended in 2007 by the Treaty of Lisbon. The two constitute the founding Treaties of the European Union. The consolidated version of the document can be accessed at <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:12012E/TXT&from=EN>.

Gender budgeting can be applied at different levels

Gender budgeting can be applied to any type of budget system at all levels of government.

Gender budgeting at central government level. Introducing gender budgeting at central government level is important because budgetary decisions on both revenue and expenditure are made at this level. For practical examples on how gender budgeting has been integrated at central government level, please see the [Austrian example](#).

Gender budgeting at regional and local government levels. Regional and local governments' proximity to people's everyday lives means there is potential to respond more directly to women's and men's needs when it comes to public policy and service delivery. At these levels, there is great potential to use participatory gender budgeting approaches involving the local population. For a practical example, please see the [approach applied in Andalusia, Spain](#).

Enabling factors for gender budgeting

Effective implementation of gender budgeting requires political commitment matched with a technical capacity for gender mainstreaming. Engaged leadership is of particular importance to ensure that gender equality is integrated into the planning and budgeting processes and that public budget revenues and expenditures benefit women and men equally.

Key enabling factors for gender budgeting include:

- ✓ political will and political leadership;
- ✓ high-level commitment of public administrative institutions;
- ✓ improved technical capacity of civil servants;
- ✓ civil society involvement;
- ✓ sex-disaggregated data.

- **Political will and political leadership**, demonstrated through active political commitment to promote gender equality, is the most important enabling factor. In order to achieve real progress, gender budgeting must be backed by a responsive and accountable central government. Political will can be demonstrated through raising awareness among key actors, such as national parliaments, political parties, regional and local assemblies and their consultative bodies. It can also be evidenced by voicing support for gender responsive budgets in public or adopting clear political guidance for gender budgeting work. Legislators can also make it mandatory to include gender perspectives into the budget and related policies.
- **High-level commitment of public administrative institutions** is an important enabling factor. By issuing clear instructions for implementation and follow-up, civil servants are able to contribute to meeting the government's gender equality commitments.
- **Improved technical capacity of civil servants** to implement policy and budget guidance for gender budgeting must be coupled with the public administration's political will and commitment to gender equality to ensure that ambitions and ability are matched.
- **Civil society** has an important role to play in ensuring that governments are held accountable for meeting international and national gender equality commitments. It can also play a crucial role in linking government to society and promoting participatory budgetary processes.
- **Sex-disaggregated data** is an enabling factor in conducting gender analyses of budgets. Therefore, national statistics and management information systems in ministries, public agencies and research institutes play a crucial role. It is also important to collect information on topics such as the distribution of unpaid work between women and men. This data is required to formulate evidence-based gender equality targets and objectives and to systematically monitor progress. The process of implementing gender budgeting will often also improve the collection of sex-disaggregated data and gender statistics. Read about sex-disaggregated data [here](#).



How does gender budgeting work?

In order to put in place an effective implementation of gender budgeting, some common elements should be present:

- ✓ analysis of budgets and policies from a gender perspective;
- ✓ linking gender budgeting to overall gender equality objectives;
- ✓ restructuring budgets and amending policies;
- ✓ integrating gender perspectives throughout the budget cycle;
- ✓ monitoring and evaluation of achievements;
- ✓ transparency of the budget process;
- ✓ participation in the budget process.

- **Analysis of budgets and policies from a gender perspective.** Gender budgeting starts with a gendered analysis of the budget. Gender analyses of budgets or parts of budgets help to gain an understanding and raise awareness of the gender-differentiated impacts of budget allocations or revenue policies. They can highlight how public policies, combined with budget expenditures, respond to the potentially different needs of women and men.

The results of the analyses will then lay the foundation for governments to make evidence-based decisions on how to prioritise and allocate resources to reach gender equality objectives. An effective gender analysis combines an analysis of impacts on women and men with a cross-sectoral analysis including other categories such as age, socio-economic background and ethnicity.

The main questions guiding gender analyses of budgets are as follows.

- What impact do budgetary measures and related policies have on gender equality?
- Do budgets and related policies reduce gender inequalities, exacerbate them or leave them unchanged?

A gender analysis of a budget can demonstrate the following:

- the degree to which the budget has addressed the needs of women and men among the target group, taking into account their gendered roles;
- the challenges and barriers faced by those in the target group who have not accessed services;
- the degree to which the budget has reduced, exacerbated or left unchanged gender inequalities;
- the relationship (or disconnect) between stated policies, particularly gender equality policies, and budgetary decisions;
- how the budget and related policies can take into account the differing participation rates of women and men in the care economy;
- what changes to budget allocations and related policies, including revenue policies, are necessary to contribute to gender equality.

There are different analytical methods, often called tools, which can be used when conducting the analysis. These include gender-aware beneficiary assessments, gender-aware public policy appraisal, gender-disaggregated tax incidence analysis and *ex ante* as well as *ex post* gender impact assessments.

Finally, it is important to emphasise that integrating gender analyses into regular planning, decision-making and implementation, as well as monitoring and evaluating budget policies, is an important part of integrating them into regular budget processes. This means that conducting a gender analysis of a budget, policy or programme is not a one-time task, but should be integrated into the budget cycle to continuously inform decision-makers on how to improve budgets and related policies in order to reach gender equality.

- **Linking gender budgeting to overall gender equality objectives.** Gender budgeting aims to promote gender equality. For this reason, to ensure consistency, it is important to make clear links between budget allocations and programmes and the gender equality objectives defined in overall gender equality strategies, for example national strategies and priorities and EU-level and international commitments.
- **Restructuring budgets and amending policies.** Gender budgeting aims to restructure budgets and change policies in order to address existing inequalities and achieve gender equality. This means that gender budget analysis is not an end in itself. Based on evidence produced through gender analysis, the necessary changes in budget allocations and related policies need to be implemented. This way, governments can use scarce resources more efficiently and effectively while at the same time working towards promoting gender equality.
- **Integrating gender perspectives throughout the budget cycle.** In the spirit of gender mainstreaming, gender budgeting should be integrated throughout the budget cycle. This means moving from isolated gender analysis to a comprehensive approach that takes into account gender perspectives in policy and budget planning, decision-making and implementation as well as in auditing, monitoring and evaluation. There are numerous well-suited instruments and methods developed for each stage of the budget process. Read more under the 'Gender budgeting approaches' section.
- **Monitoring and evaluation of achievements.** Regularly monitoring activities to assess achievements and progress towards meeting gender equality objectives is a crucial part of gender budgeting. This monitoring can either be integrated into the regular process of performance monitoring and evaluation, or there can be a separate process for tracking work on gender budgeting.
- **Transparency of the budget process.** Transparency and participation are key principles of good budgeting and, inter alia, integral parts of gender budgeting. Gender budgeting work can contribute to increasing transparency and make information about budgets, and the impacts of budgets on women and men, more accessible. Regular reports produced by the public administration, for example gender budgeting reports that summarise the gender impacts of the budget and show progress, can provide valuable information to key actors such as parliament, civil society and the public at large. It can thereby increase government accountability. Civil society can also play a role in acting as a link between the public and the government when assessing the needs of different groups.
- **Participation in the budget process.** Promoting equal participation in budget processes can take many forms. Gender budgeting builds on good governance and also aims to increase stakeholder participation in the process through consultations and use of data. It is worth noting here that gender budgeting in itself does not guarantee a participatory process. Targeted measures need to be applied to make the budget process inclusive.

Gender budgeting approaches

International experience shows that there are many different approaches to implementing gender budgeting. The most important approaches used in different gender budgeting initiatives are:

- ✓ mainstreaming gender perspectives into the whole process of public finance management;
- ✓ integrating gender perspectives into performance-based and programme-based budgeting;
- ✓ categorising budget programmes and gender analysis requirements;
- ✓ linking gender budgeting and participatory budgeting;
- ✓ tracking financial allocations to promote women's rights and gender equality;
- ✓ applying standard gender budgeting tools such as gender-aware policy and budget appraisal, gender-disaggregated public expenditure and revenue incidence analysis, and gender-responsive beneficiary needs assessments;
- ✓ wellbeing gender budgeting;
- ✓ combining gender budgeting with impact assessments.

These different approaches are sometimes combined. The list is not exhaustive, as many tailor-made variations exist in actual gender budgeting practice.



- **Mainstreaming gender perspectives into the whole process of public finance management.** This is a comprehensive approach integrating gender perspectives from strategic planning to budgeting and implementation, as well as auditing and evaluation. It reflects a full implementation according to the definition of the Council of Europe ⁽⁴⁾. In principle, gender budgeting can be integrated into all stages of the regular budget cycle. As such, it can be combined with the different approaches presented here, and is being applied to varying degrees in systematic gender budgeting work in Belgium, Austria, Finland and Sweden, as well as more locally in Berlin and Vienna, among others.
- **Integrating gender perspectives into performance-based budgeting.** Reforms from line-item budgeting towards different forms of performance-based budgeting or results-based budgeting offer many opportunities for integrating gender budgeting. The main approach focuses on integrating gender perspectives and gender equality priorities when defining targets, objectives, activities and indicators in order to measure them, as well as linking this strategic planning to budget allocations and having regular performance auditing, monitoring and evaluation activities to inform a new cycle of strategic planning. Examples of where this is applied include the federal level in Austria, which fully integrates gender perspectives throughout the cycle of performance-based budgeting. Sweden has also integrated gender budgeting in performance-based budgeting. Similarly, in Finland at the central level, gender perspectives are systematically applied in resource allocation and in performance-setting.
- **Categorising budget programmes and gender analysis requirements.** This approach aims to identify budget programmes of particular relevance for gender equality, and to link them with the specific requirements of gender budgeting implementation. Two examples of this approach are the Belgian and Andalusian gender budgeting work.
- **Linking gender budgeting and participatory budgeting.** There are various ways to combine participatory budgeting approaches with gender budgeting, especially at the local level. As a starting point, it is worth noting that participatory budgeting is not automatically 'gender just', and gender budgeting is not automatically participatory. Gender-blind participatory budgeting actions often lead to the under-representation of women and possible gender biases in the results of participatory budget processes. A special effort is therefore needed to integrate gender perspectives into the whole participatory process. Examples of the combination of participatory budgeting and gender budgeting can be found in several German cities, for example in Berlin and Freiburg.
- **Tracking financial allocations to promote women's rights and gender equality.** The approach of tracking financial allocations can take many different forms and is aimed at highlighting the amount and share of resources allocated for the promotion of women's rights and gender equality. This information, produced in the context of the regular annual budgeting, can facilitate the monitoring of budget allocations over time. As such, it is not a fully-fledged gender budgeting approach, but can be combined with other approaches.
- **Applying standard gender budgeting tools.** Early on in international gender budgeting work, some standard gender budgeting tools were developed by Diane Elson and other gender budgeting pioneers. These standard methods include gender-aware policy and budget appraisal, gender-disaggregated public expenditure and revenue incidence analysis, gender-responsive beneficiary needs assessments, sex-disaggregated analysis of the impact of budgets on time-use, as well as gender-aware medium-term economic policy framework and gender-aware budget statements. Many, but not all gender budgeting initiatives make use of these tools in one form or another.
- **Wellbeing gender budgeting.** Wellbeing gender budgeting is an approach inspired by the general wellbeing approaches in economics. It has been applied in Italy at regional level (Emilia Romagna, Piedmont and Lazio), district level (Modena, Bologna and Rome) and municipal level (e.g. Modena, Forlì and Vicenza), and also in Spain (e.g. Basque country). The main focus is on directing attention towards the impact policies have on women's and men's wellbeing, in all its multiple dimensions and complexity. One of the main tools is the use of a wellbeing matrix, which links a list of capabilities with different institutions' (e.g. departments and units) targets.
- **Combining gender budgeting with impact assessments.** One of the analytical tools used in several gender budgeting initiatives is an *ex ante* gender impact assessment of specific budget allocations (compared to *ex post* gender budget analysis). For example, in the case of gender budgeting in Belgium, the central budget authority performs such *ex ante* gender impact assessments. At the federal level in Austria, gender budgeting work is combined with a systematic approach of mandating legal gender impact assessments among other dimensions of compulsory impact assessments of new legal acts and major projects. This is seen as complementary to the performance-oriented gender budgeting approach. Spain also uses *ex ante* gender impact assessment tools.

⁽⁴⁾ Council of Europe (2005), Final report of the Group of Specialists on Gender Budgeting (EG-S-GB), EG-S-GB (2004) RAP FIN; Equality Division, Directorate-General of Human Rights, Council of Europe, Strasbourg, p. 10 available at http://www.mpsv.cz/files/clanky/12462/GenderBudgeting-report2005_En.pdf

Why is gender budgeting important?

Gender budgeting is good budgeting

'Gender budgeting is not a special approach to budgeting or even an add-on to budgeting. Rather, gender budgeting is an approach to budgeting that can improve it, when fiscal policies and administrative procedures are structured to address gender inequality and women's development needs. When properly done, one can say that **gender budgeting is good budgeting**' (Stotsky, 2016) ⁽⁵⁾.

There are several important principles underlying a high-quality budget process. Modern standards of public financial management include principles such as performance orientation, transparency, accountability, participation, etc., that can only be applied if a gender perspective is integrated.

- **Accountability.** Since an important part of gender budgeting is analysing the impact of budgets on women and men, it is also considered to be an important part of monitoring how the budget is working towards meeting gender equality goals in a country. Researchers therefore consider gender budgeting to be 'a mechanism for establishing whether a Government's gender equality commitments translate into budgetary commitments' ⁽⁶⁾. Applying gender budgeting will therefore make governments accountable for their gender policy commitments. Here civil society and the media play a crucial role in monitoring and holding the government accountable for their budgets. The [Women's Budget Group](#) in the United Kingdom is a good example of this.
- **Transparency.** If applied in a systematic manner, gender budgeting can contribute to increasing participation in the budget process and thereby also increase transparency. Increased participation in the budget process can be achieved by establishing a practice of public consultation and participation in budget preparation, or of public participation in monitoring the budget.
- **Performance and results orientation.** Results-based budgeting brings strategic planning and public finance management closer together by linking policy targets and objectives more closely with budgets. This is done by defining targets, objectives and activities and

establishing a functioning monitoring system based on performance indicators to measure progress towards reaching the objectives. A true performance-oriented approach only happens when gender budgeting is integrated in performance budgeting. This is because gender budgeting provides evidence on performance from gender perspectives that will promote the most effective and efficient allocation of resources and implementation of policies.

- **Effectiveness.** Gender budget analysis contributes to improved information on the potentially different situations and needs of women and men, as well as on distributional effects and the impact of resources on women and men. Thus, gender budgeting provides the basis for better and more evidence-based decision-making. This in turn contributes to ensuring that public funds are being used more effectively.

Gender budgeting is a condition for sustainable and inclusive growth in the European Union

Gender equality is not just a fundamental human right: achieving gender equality also brings tremendous socio-economic benefits. Several studies have shown that reducing gender inequality has many positive effects and leads to higher growth rates, healthier children, improved labour productivity and a more responsive government ⁽⁷⁾. Thus, gender-responsive budgets, and related policies, will contribute towards achieving gender equality and will simultaneously improve the population's welfare and lead to more sustainable and inclusive growth and employment.

The European Institute for Gender Equality (EIGE) has researched how improvements in gender equality can contribute to sustainable, inclusive and smart economic growth in the European Union. EIGE's e-study on the [economic benefits of gender equality](#) is unique in the EU context. It is the first of its kind to use a robust econometric model to estimate a broad range of macroeconomic benefits of gender equality in several broad areas such

⁽⁵⁾ Stotsky, J. (2016), 'Gender budgeting: fiscal context and current outcomes', *International Monetary Fund working paper*, WP/16/149, Washington DC, p. 12.

⁽⁶⁾ Sharp, R. and Broomhill, R. (2002), 'Budgeting for Equality: the Australian experience', *Feminist Economics*, Vol. 8(1), Routledge Taylor & Francis, Abingdon, p. 26.

⁽⁷⁾ Stotsky, J. (2016), 'Gender budgeting: fiscal context and current outcomes', *International Monetary Fund working paper*, WP/16/149, Washington DC. Elborgh-Woytek, K. et al. (2013), 'Women, work and the economy: macroeconomic gains from gender equity', *International Monetary Fund staff discussion note*, SDN/13/10 (<http://www.imf.org/external/pubs/ft/sdn/2013/sdn1310.pdf>).



as education, labour market activity and wages. It also considers the demographic impact of such improvements.

The study shows that more gender equality would lead to the following.

- Between 6.3 million and 10.5 million additional jobs in 2050 due to improvements in gender equality by addressing gender segregation in educational choices and increasing the participation of women in science, technology, engineering and mathematics (STEM), with about 70 % of these jobs taken by women.
- An increase in employment productivity and in the potential productive capacity of the economy as a result of addressing the under-representation of women in sectors with skill shortages and good employment prospects such as STEM.
- Positive GDP per capita impact that increases over time. In the EU, improving gender equality would contribute to an increase in GDP per capita of up to 9.6 % by 2050.
- Individual gains of up to 12 % in GDP per capita by 2050 in EU Member States with lower gender equality ⁽⁸⁾ if gender equality measures were implemented.

EIGE's study puts forward evidence showing that placing gender equality at the heart of the follow-up strategy of Europe 2020 and other policy reforms would make the economic system inclusive, enabling women to meet their full potential, and hence benefiting women and the whole of society. This would enable the EU to achieve smart, sustainable and inclusive economic growth.

For more information on the study, read EIGE's [report on the empirical application of the model](#), the [briefing papers](#) presenting the findings of the study, or visit the [online platform with visualised results](#).

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Other resources

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⁽⁸⁾ Based on current levels of gender equality as measured by the EIGE's Gender Equality Index.



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