



Gender budgeting in the Member States

KEY FINDINGS

This briefing¹ gives an overview of the state of play of gender budgeting in the EU Member States. Their parliaments were asked to fill out a questionnaire regarding gender budgeting in their national policies.

Replies from 24 countries have been received. Nine countries do neither practise gender budgeting nor consider to introduce it. The reason given is that often the country's gender equality policy is seen as sufficient. Three countries have not yet introduced gender budgeting but are discussing its potential usefulness. It is often seen as a next step in the country's gender mainstreaming approach.

The remaining 12 countries have introduced gender budgeting. They are at different stages in its implementation: Some are running pilot projects, for others it is part of the annual budget procedure. Countries at more advanced stages are now trying to improve the implementation, data collection and documentation. These countries are also considering to introduce performance budgeting in other areas related to social or environmental policies.

Introduction

Gender budgeting is becoming more important in the budget and budgetary control processes of the European Union (EU). This trend is also apparent in the Member States of the EU. In some Member States gender budgeting is already part of the process, while others are just starting to explore the possibilities and opportunities of gender budgeting, and some rely on the gender mainstreaming process as sufficient to tackle inequality between men and women.

This briefing gives an overview of the state of play regarding gender budgeting in the EU Member States.

Gender budgeting in the EU

Gender budgeting forms part of the broader framework for gender mainstreaming. Gender mainstreaming aims at integrating gender equality in all stages of policy development. This means that all policies should be developed, evaluated and improved to ensure that gender perspectives are part of policy making.¹

The idea behind gender budgeting is 'to promote accountability and transparency in fiscal planning; to increase gender responsive participation in the budget process, for example by undertaking steps to involve women and men equally in budget preparation; to advance gender equality and women's rights.'²

¹ European Commission: Gender equality mainstreaming, https://commission.europa.eu/strategy-and-policy/eu-budget/performance-and-reporting/horizontal-priorities/gender-equality-mainstreaming_en#:~:text=As%20a%20conclusion%2C%20on%20the,on%20the%20promotion%20of%20gender

² EIGE: Gender budgeting, <https://eige.europa.eu/gender-mainstreaming/tools-methods/gender-budgeting>



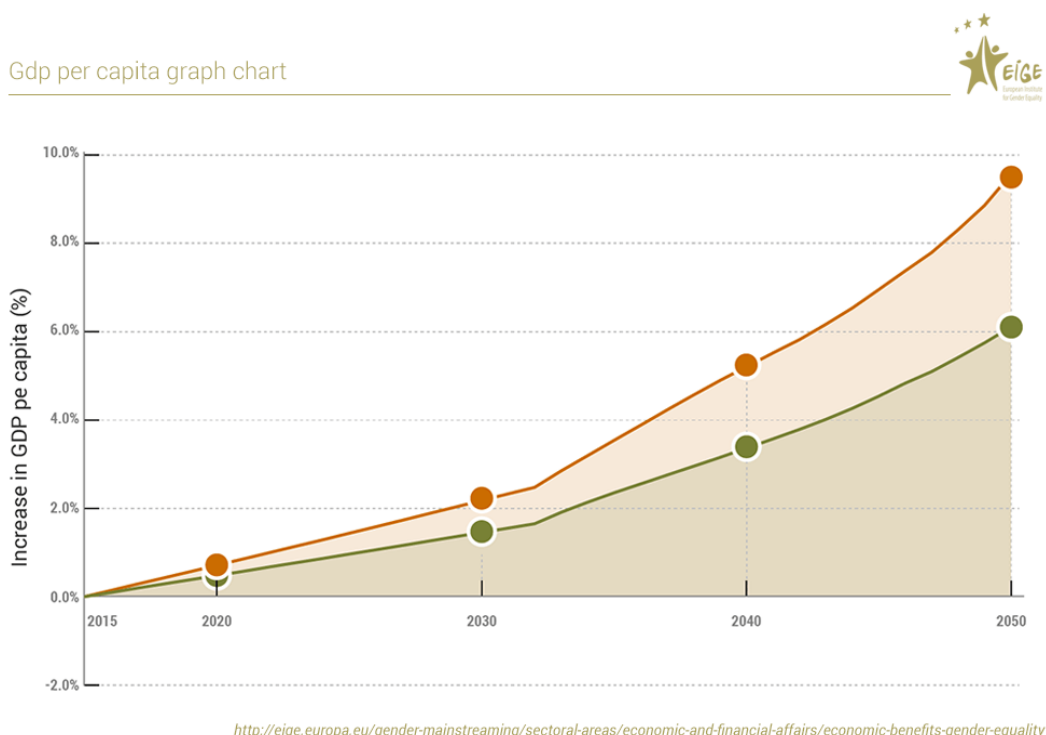
According to the European Institute for Gender Equality (EIGE), gender budgeting contributes to accountability, transparency, performance and results orientation and effectiveness.³ Making gender budgeting part of the annual budget procedure gives a clearer overview of revenue and spending and the outcome of policies and the budget.

Research has shown that the budget cannot be seen as gender neutral as policies can have different impacts on men and women. Hence, the spending on these policies have therefore also impacted the daily lives of men and women. To ensure solid outcomes gender budgeting needs to be based on a thorough gender analysis. The gender analysis maps the actual distribution of resources is allocated between men, women, boys and girls. On the basis of this information well informed decisions can be made regarding the budget.

Gender budgeting is not about taking away funds from certain policies but restructuring the budget in such a way that it contributes to gender equality and as a result makes the budget more effective. Gender budgeting also contributes to sustainable and inclusive growth. As will be shown by some Member States, gender budgeting can become part of a bigger effort to reform the budget procedure towards performance budgeting.

According to a study from EIGE, gender equality also contributes to an increase in GDP per capita as it adds to a higher level of employment and productivity. The orange line in graph 1 shows the scenario of rapid progress, whereas the green line shows slow progress in GDP after the introduction of gender equality policy. Nevertheless, both lines show that gender equality have a positive effect on growth.

Graph 1: Effect of gender equality on GDP per capita.

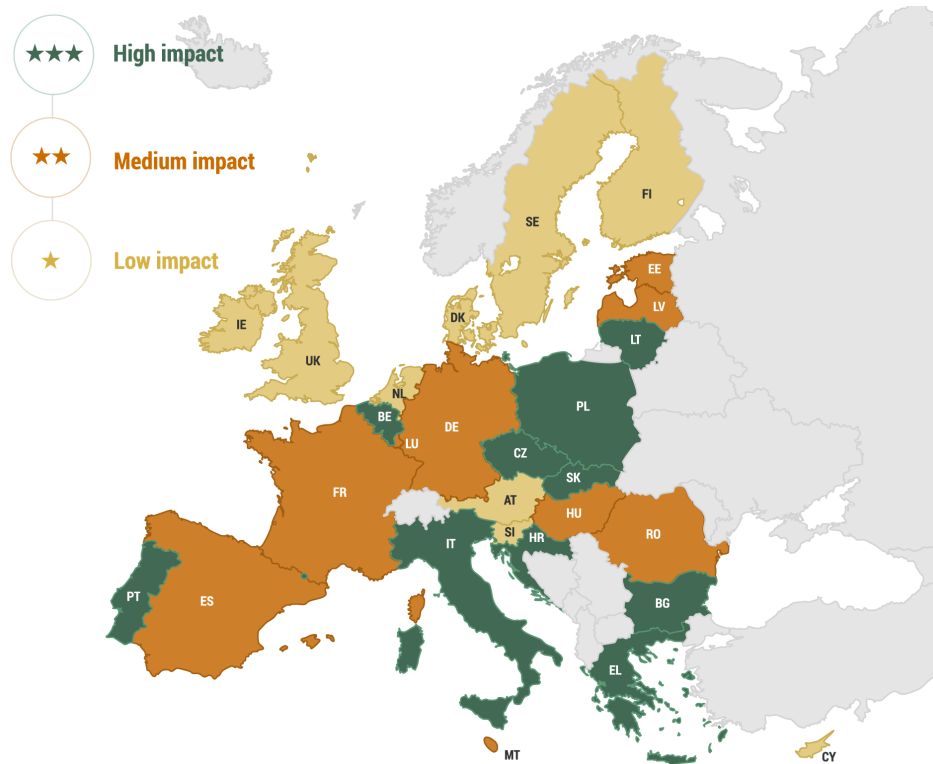


Source : EIGE : <https://eige.europa.eu/newsroom/economic-benefits-gender-equality>

³ EIGE: Gender budgeting <https://eige.europa.eu/gender-mainstreaming/tools-methods/gender-budgeting>

The EIGE study also shows progress in all Member States' GDPs if they strive for gender equality. The image below shows how much improvement could be achieved in comparison to the current level of gender equality.

Image 1: Impact of gender equality in the GDP of the EU Member States in 2030.



Source : EIGE : <https://eige.europa.eu/newsroom/economic-benefits-gender-equality>

As shown above, working on gender equality leads to a positive impact on society as a whole. Gender budgeting is one of the tools that can help improving gender equality.

In the sections below, an overview will be given of the status of gender budgeting in the different Member States. Overall, countries can be divided into three categories with regard to gender budgeting: those that are actively using gender budgeting, those that are discussing gender budgeting, and those that do not have any policy on gender budgeting

Questionnaires

The information shared in this analysis was collected through a questionnaire sent to national parliaments of the EU Member States through the European Centre for Parliamentary Research and Documentation (ECPRD) network. In total, we received replies from 24 national parliaments.

The information below represents the information shared by the national parliaments. However, in some cases this information was contradicted by a similar questionnaire⁴ performed by the Organisation for Economic Co-operation and Development (OECD) in spring 2022 to the respective Ministries of Finance of the Member States. When there is a contradiction, it is indicated in the text. The information given, in the contradicting cases, by the national parliaments and the Ministries of Finance were crosschecked with country-specific data from EIGE which is from December 2022.

⁴ OECD, Gender Budgeting in OECD Countries 2023, <https://www.oecd-ilibrary.org/sites/647d546b-en/index.html?itemId=/content/publication/647d546b-en>

Gender budgeting introduced

Twelve out of 24 countries declare having introduced gender budgeting in the annual budget procedure. The section below gives an overview of the reasons for introducing gender budgeting, how it is being implemented and how it has been perceived so far.

Austria

Gender budgeting has been used in Austria since 2013. The approach includes gender-related objectives and indicators in the annual budgetary procedure and annual performance reporting. The overall framework has not changed but improvements have been made with regard to reporting. Discussions to reform the process are ongoing.

According to Austria's answers, gender budgeting has led to more transparency on gender objectives of the government and their achievements. All line Ministries are committed to reaching at least one strategic gender objective. The approach has led to increased accountability of the line Ministers and their Ministries.

In order to achieve the gender budgeting goals, an extensive capacity-building plan was established, and this is one of the drivers for conducting the gender analysis. Each line Ministry has to define at least one gender-related objective, as this is mandatory by law.

For the Austrian Parliament's scrutiny of gender budgeting, see the OECD briefing.

Belgium

Belgium introduced gender budgeting through its gender mainstreaming law of January 2007. To ensure implementation, a manual on gender budgeting was created in April 2010. The Belgian Institute for Equality of Women and Men has published a manual for the application of gender budgeting. It describes in detail the objectives of gender budgeting and the procedure to be followed.

Finland

Gender budgeting was introduced in Finland over a decade ago. The methodology used for gender budgeting is mostly focused on qualitative evaluation. This covers texts in all governmental branches that are included in the main expenditure titles of the budget. In the last two election periods, a study was carried out concerning the gender effects of economic policy. The budget allocations are not tagged according to their impact on gender equality and only a few budget allocations are specifically related to gender.

In line with the reasoning of other countries, Finland also indicate that it is difficult to measure the exact impact of gender budgeting on gender equality. Nevertheless, gender budgeting does increase awareness of gender-related issues.

The main concern for further development of gender budgeting is the lack of resources. According to the Finnish Parliament, the administrative burden should not be too big and crosscutting issues should not hinder the smooth running of the annual budget process.

France

Gender budgeting was introduced as a pilot project in 2018 by the Ministerial Committee on Equality between Men and Women. The project was based on voluntarily involvement. The following Ministries used gender budgeting for targeted programmes: the Ministry of Agriculture, the Ministry of Solidarity and Health, the Ministry for Culture, the Ministry for Cohesion of Territories, and the Secretariat of State for Equal Chances.

A tool was created to share documents and information about the methodology. Each Ministry was asked to work on one single action to identify expenditure directly addressing the reduction of inequality.

At the end of 2019, the pilot project was reviewed. The main conclusion was that a constitutional or legislative obligation for gender budgeting was lacking, which had a negative effect on the results. In order to make gender budgeting part of the legal basis, the Organic Law to the 2011 Finance Laws (LOLF) needs to be reformed.

The process so far has been applied at regional level but could potentially be applied at national level by integrating it in the general budget of the state.

Greece

The national parliament indicated that Greece introduced gender budgeting by law in 2019. The law indicates that all legal entities under public and private law belonging to the general government should reflect the gender dimension in both the preparation and the implementation of policies. The law is part of the broader framework related to gender equality. Training and consultation on gender budgeting is foreseen to be provided by the General Secretariat for Family Policy and Gender Equality. However, the Greek Ministry of Finance indicated to the OECD that they do not use gender budgeting. According to EIGE, gender budgeting is in use in Greece but gender impact assessments are not carried out.⁵

Ireland

Gender budgeting was introduced as a pilot project in 2017. It was expanded in 2018 to include broader topics related to equality. It is therefore not called gender budgeting but equality budgeting in Ireland. Areas that are covered by equality budgeting are related to disabilities, social and economic disadvantages, and child poverty.

Equality budgeting is done by using performance metrics in budgetary documents. Gender equality is included in the revised estimates for public services and the public service performance report.

Italy

Italy introduced gender budgeting as a pilot project in 2009 with revisions in 2011 and 2016, which resulted in the strengthening of gender budgeting in 2018. This included additional tasks promoting gender equality through public policy. This also led to more transparency in the allocation of financial resources based on a thorough analysis.

The drafting of reports on gender budgeting is entrusted to the State General Accounting Department of the Ministry of Economy and Finance. Other public administrations are involved in the collection of data and drafting their part of the gender budgeting reports. The institutions involved are the National Institute of Statistics, the Department for Equal Opportunities of the Presidency of Ministers and the Finance Department of the Ministry of Economy and Finance.

Gender budgeting has been implemented since 2018 with the aim of providing an overview of the budget items based on gender criteria. So far gender budgeting has not been introduced in all parts of the national budgetary process. The Italian parliament indicated that the National Strategy for Gender Equality 2021-2026 and the Recovery and Resilience Facility (RRF) will also have a positive impact on gender budgeting.

⁵ EIGE, Gender Mainstreaming, Greece, [https://eige.europa.eu/gender-mainstreaming/countries/greece?language_content_entity=en#:~:text=In%20Greece%2C%20gender%20budgeting%20is,central%20government%20gender%20budgeting%20\(Art.](https://eige.europa.eu/gender-mainstreaming/countries/greece?language_content_entity=en#:~:text=In%20Greece%2C%20gender%20budgeting%20is,central%20government%20gender%20budgeting%20(Art.)

Portugal

Gender budgeting was introduced in 2017 within the State Budget Law of 2018. The law states that each governmental department needs to present a strategic report analysing the gender impact of their sectoral public policies and their contribution to the implementation of gender budgeting.

Gender budgeting is part of the National Strategy for Equality and Non-Discrimination 2018-2030. This strategy specifically mentions that mechanisms should be introduced to guarantee the integration of equality between men and women in all public administration.

Portugal started with a pilot project in 2018, which included limited measures regarding gender budgeting. The State Budget laws of 2021, 2022 and 2023 maintained the provision related to gender budgeting. In addition, for the first time in 2021, the State Budget included a set of gender equality indicators across key policy areas, from the digital transition, to transport, social protection and infrastructure, pay and domestic violence, with the aim of promoting an annual analysis of the gender impact of budget policies. This provision also stipulates the need for data analysis.

Romania

Romania introduced gender budgeting for the first time during the budgetary procedure of 2020. This was done at the request of the Ministry of Labour. As a result, the Ministry of Public Finance asks line Ministries to provide information on the gender impact of the budget proposals on a voluntary basis. According to EIGE there is no legal obligation to conduct gender impact assessments and gender budgeting is still in its foundational stages.⁶

In addition, Romania is working on reforms to strengthen the links between the strategic planning of policies and the budget. Thirteen Ministries are part of a pilot project supported by the World Bank to develop institutional strategic plans. The aim of the programme is to link activities to the budget and provide a medium-term budget. This should result in a better overview of the impact of policies and the budget.

The Romanian Government has also asked the OECD to support a project aiming to link planning and budget support to the implementation of the sustainable development goals (SDGs), including SDG 5 “Achieve gender equality and empower all women and girls”.

Slovakia

According to the National Parliament of Slovakia, gender budgeting is in the foundational stages of its implementation in Slovakia. Its introduction was based on an analytical study ordered by the Ministry of Labour, Social Affairs and Family in 2012. It is part of the wider framework for gender equality. In the questionnaire of the OECD, the Ministry of Finance answered that gender budgeting is not being implemented. EIGE reports that gender budgeting is in its foundational stages, with the implementation of a pilot project in the previous action plan on gender mainstreaming, but not in the current one.⁷

Gender equality is also a part of the Slovakian RRP. It aims to reduce gender inequality and discrimination against women. All efforts related to it are presented in the national strategy for gender equality and equal opportunities 2021-2027.

⁶ EIGE, Gender Mainstreaming, Romania, https://eige.europa.eu/gender-mainstreaming/countries/romania?language_content_entity=en

⁷ EIGE, Gender Mainstreaming, Slovakia, https://eige.europa.eu/gender-mainstreaming/countries/slovakia?language_content_entity=en

Spain

Gender budgeting was introduced in Spain in 2008 and there is a legal obligation to conduct ex-ante gender assessments in all government regulations. A working group has been set up, comprising representatives of the Ministry of Equality, the Secretariat of State for Budgets and Expenditure, the Directorate General for Budgets, and the Directorate General for Personnel Costs, to prepare the final draft of the annual Gender Impact Report, which accompanies the preliminary draft of the General State Budget Law.

The report is now part of the mandatory documentation that should be included in the draft budget law. The idea behind the Gender Impact Report is that it maps the influence of the budget on gender equality. The report uses the Swedish example of drafting the results by using the concept of reality, representation, resources and results. The Gender Impact Report is drafted by the different Ministries and then presented with the General State Budget Bill before Parliament.

Sweden

Gender budgeting is part of the gender mainstreaming strategy in Sweden. Gender mainstreaming was introduced in 1994. The goal is to ensure gender equality in all decision-making processes at all levels and all stages of policy implementation. Gender budgeting is an obligation for all government offices. The current gender mainstreaming decision is for the period 2021-2025.

The Council of Europe's definition of gender budgeting is used by Sweden: 'Gender budgeting is an application of gender mainstreaming in the budgetary process. It means 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.'

The government targets specific areas to ensure progress towards gender equality. Examples of difficulties encountered by women include: a higher rate of long-term sick leave for women, the gender pension gap, the gender care gap, and women's lower participation in paid work and the labour market.

Some of the challenges encountered when implementing gender budgeting are ensuring adequate knowledge on gender equality issues and challenges, and sufficient time for data collection and in-depth analysis.

The government office has developed a special toolkit for gender mainstreaming and budgeting named "BUDGe". The tool uses five steps:

1. Inventory of gender equality relevance.
2. Analyse in what way gender equality might be relevant for the issue area – hypothesis.
3. Survey, present & analyse gender patterns.
4. Analyse proposals' gender equality impact – refer to gender equality policy goals.
5. If negative impacts are anticipated – examine alternative solutions, can alternative proposals better promote gender equality?

Special training is given to civil servants to ensure proper implementation of gender budgeting.

Introduction of gender budgeting discussed

Three out of the 24 Member States do not yet use gender budgeting but are discussing or introducing the concept. In the section below, the different reasons for discussing and potential introduction per state are explained.

Cyprus

References to gender budgeting are present in policy papers such as the National Action Plan for gender equality and the guide for gender mainstreaming. However, it has not yet been implemented.

Estonia

There is no relevant experience in the Parliament of Estonia regarding gender budgeting. Nevertheless, gender budgeting has been put in place in the Ministries and other institutions through different projects for several years now. In 2011, a handbook on gender budgeting was published by the Ministry of Social Affairs and the Gender Equality and Equal Treatment Commissioner.

Concerning the state budget, gender budgeting has not been introduced. However, a gender-sensitive budgeting approach, based on the following principles, is being pursued:

1. Estonian laws require that development plans and policies promote gender equality.
2. The collected data enable analysis by gender.
3. Gender equality is one of the five cross-cutting themes identified by the government, which express horizontal goals to be achieved in addition to sectoral goals.
4. Gender equality is one of the impact areas in which the impact of the planned activity or development plan on women and men must be assessed.
5. Estonia introduced an activity-based budget, which links resources to results, i.e. the budget has performance goals to achieve.

Lithuania

In March 2021, the Government of Lithuania approved the implementation plan for the government programme. In this plan, one of the objectives is an analysis of the feasibility of introducing gender budgeting. This should lead to a government decision to introduce gender budgeting on national and local level. So far no decision has been made.

Gender budgeting not introduced

Nine out of 24 Member States indicated in their replies that they had not introduced gender budgeting and that there is no intention to do so in the short term. These countries provided different reasons for not using gender budgeting, listed below. The analysis below gives an overview by country.

Bulgaria

Gender budgeting has not been introduced in Bulgaria. However, all budget forecasts, draft budgets, and reports of programme managers in charge of the budget contain information on the impact of the budget on all policies. The reporting includes targets, measures and indicators related to gender equality if available.

Even though gender budgeting has not been introduced in Bulgaria, a national strategy on equality between women and men has been developed. The Minister of Labour and Social Policy coordinates and controls the implementation of the state policy on equality between men and women. A National Council for equality between women and men has been established under the Council of Ministers and serves as a body for consultation, cooperation and coordination between the central and territorial bodies of the executive power and civil society structures.

Croatia

In Croatia, gender budgeting has not been introduced or discussed.

Croatia has several institutional mechanisms for gender equality at national level. There is the Ombudsman for Gender Equality, which is an independent body that fights against discrimination in the field of gender equality. There is also the Office for Gender Equality that is part of the government and there is the Committee on Gender Equality in parliament. The government has adopted a national plan for gender equality for the period until 2027. Key areas of the plan are the promotion of women's human rights and gender equality, improvement of women's participation in the labour market, suppression of violence against women, gender-sensitive education, improvement of the position of women in political and public decision-making, principles of gender equality in public policies and promotion of gender equality in international politics and cooperation.

Germany

According to the German Parliament, Germany does not use gender budgeting at national level. The German Government periodically checks if gender budgeting is useful. In 2012 and 2016, it was not deemed useful and this has not changed ever since. Nevertheless, according to the questionnaire conducted by the OECD, the German Government indicates that it is performing gender budgeting at national level. EIGE indicates that Germany uses multiple methods to implement gender mainstreaming of which gender budgeting is one. However, EIGE is not sure to what extent these actions, including gender budgeting, are implemented as this is at the discretion of the Ministries and data is not available for the whole administration.⁸

There is no explicit legal obligation to undertake gender budgeting, but gender mainstreaming is enshrined as an objective in the government's rules of procedure. In the current government's coalition agreement gender budgeting is mentioned as one of the tools to reach gender equality. The Foreign Affairs Ministry has expressed the intention to apply gender budgeting to its project budget. However, gender budgeting as such is not an obligation for the state finances.

Currently, gender budgeting is used at the level of some of the States (Bundesländer) and local governments.

Hungary

Hungary indicated that it does not use gender budgeting or gender analysis as part of the annual budget procedure.

The Hungarian Government compensates for the shortcomings from the unpaid economy and the provision of care through other policies such as social, family and legal instruments. These policies target the return of mothers with young children to the labour market and the use of different contracts and types of employment (part-time work, fixed-term employment, job sharing and home offices). In addition, companies that employ mothers with young children receive benefits from the state.

Latvia

The Parliament of Latvia indicated in the questionnaire that it does not have any experience with gender budgeting and no information about its possible introduction.

⁸ EIGE, Gender Mainstreaming, Germany. https://eige.europa.eu/gender-mainstreaming/countries/germany?language_content_entity=en

The Ministry of Welfare is responsible for the gender equality policy of the Latvian Government. Gender equality is part of the constitution and other legislation. More specifically, norms of equal pay, equal access to employment, vocational training, promotion, working conditions, parental leave, burden of proof in cases of discrimination based on sex, protection of pregnant workers, protection against harassment and sexual harassment and non-discrimination based on gender are part of the labour law and the law on labour protection. Certain laws are amended in line with EU legislation to ensure equal treatment.

Luxemburg

In Luxemburg, gender budgeting and gender analysis are not part of the budget procedure, nor have they been discussed. According to the Luxemburgish reply, there is no need for an analysis on gender issues as no reasons to do so have been identified.

Netherlands

In the Netherlands, no single approach to gender budgeting is used in the annual budgetary process. However, gender equality is part of a wider approach to detect and mitigate discrimination based on sex. In this context, funds are made available to address these issues. This is not a coordinated approach, but rather one pursued at multiple levels of society without legislative and executive powers.

Discussions are ongoing between the legislative and executive powers on how to address discrimination. As a result, there is no specific gender budgeting approach, but gender equality is part of this wider discussion.

Poland

Poland indicated that there is no gender budgeting, as defined by the Council of Europe⁹, in its national and local budgetary processes. It is also not being discussed between the legislative and executive branches of government.

However, Poland has introduced some aspects of gender budgeting through its Recovery and Resilience Plan (RRP). The measures refer directly to the principle of gender equality. The policies focus on equal treatment on the labour market and in education, as well as the principle of equal opportunities. In order to conform to the criteria of the RRP, gender equality is monitored at every stage of implementation and therefore the budget is automatically included.

Slovenia

The concept of gender budgeting has not been applied in the drafting of budgetary documents. Nevertheless, financial resources are being used to promote gender equality. Discrimination based on sex is prohibited by the constitution and additionally regulated by the Equal Opportunities for Women and Men Act. Slovenia has also established an autonomous authority that advocates the principle of equality.

At the Ministry of Labour, Family, Social Affairs and Equal Opportunities there is an equal opportunities division that is responsible for gender mainstreaming in all policies.

⁹ 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.

Conclusion

The replies to the questionnaire show that while most Member States have a gender equality strategy, only 12 actively implement gender budgeting. For those countries that are using gender budgeting it is part of the wider framework for gender equality or gender mainstreaming. In some cases, gender budgeting is part of a broader structure for performance budgeting. Countries often answer 'yes' when asked if the framework for gender budgeting could be used for other policies, indicating that this could be the case for other social and environmental policies.

Those countries that indicate that there is no gender budgeting in place and that its potential introduction is not being discussed often use the argument that there is a gender equality strategy in place and that this has so far been sufficient. The introduction of gender budgeting is not envisaged since it is not deemed necessary at present.

A second group of countries, which are discussing the potential use of gender budgeting, provide the argument that they are in the early stages of analysing the feasibility of gender budgeting. In some cases, it is used on a small scale, for example for the budget of ministries themselves.

The countries that have introduced gender budgeting are at different stages in its implementation. Some are using pilot projects to monitor the effects of gender budgeting, while others are already using gender budgeting for a longer period and are now in the process of improving the implementation and documentation. These countries are often also looking at other areas where they can introduce performance budgeting.

One of the positive aspects mentioned by the countries that are implementing gender budgeting is that it gives a good overview of gender issues and the effect of policies on gender equality. It is also indicated that it makes the budget more transparent.

Negative points mentioned are the lack of resources and knowledge of the topic. This is a result of the relatively recent introduction of gender budgeting. Countries also indicate that the parliaments are not always involved, or it is part of the main budget procedure. In a separate briefing drafted by the OECD an overview is given on parliamentary scrutiny of gender budgeting.

This briefing shows that the Member States are interested in the topic of gender equality and gender mainstreaming. Gender budgeting is perceived as one of the tools to promote equality between men and women.

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