CHANNELING RESOURCES INTO WOMEN'S RIGHTS

Gender Responsive Budgeting Toolkit
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Who We Are

The European Women's Lobby brings together the women's movement in Europe to influence the general public and European Institutions in support of women's human rights and equality between women and men.

We are the largest European umbrella network of women's associations representing a total of more than 2000 organisations in 26 EU Member States, three Candidate Countries, one former EU Member State and one European Free Trade Association country, as well as 17 European-wide organisations representing the diversity of women and girls in Europe.

EWL envisions a society in which women's contribution to all aspects of life is recognised, rewarded and celebrated - in leadership, in care and in production; all women have self-confidence, freedom of choice, and freedom from violence and exploitation; and no woman or girl is left behind.

We count on the expertise of our member organisations to guide the realisation of our strategic aims, including raising more sustainable funding for women's organisation and to promote the feminist transformation of a sustainable economy.
Clara Berglund is the Secretary General of the Swedish Women’s Lobby, an umbrella organization for the women’s movement in Sweden. She is also the executive director of Forum Jämställdhet AB, a subsidiary company of the Swedish Women's Lobby.

She has been engaged in the Swedish Women’s Lobby’s annual gender equality reviews of the state budget for eight years. Clara is regularly hired as an expert speaker on gender budgeting by municipalities and regions. She is on the board of the Swedish Gender Equality Agency and part of the expert group within the government’s Commission on Gender Equal Lifecycle Incomes.

Marion Böker is the Executive-vice president of the International Alliance of Women (IAW) and represents the IAW as a board member in the European Women’s Lobby.

She has been a gender budgeting consultant in many countries since 1993. Since 2002 she has held a seat in the German Berlin Land Gender Budgeting Steerings group and is co-founder of the European Gender Budgeting Network.

Emma is Executive Director of Engender, which is a feminist policy and advocacy organisation working on women’s social, economic, and political equality in Scotland. Her particular areas of interest are women and the economy, men’s violence against women, gender mainstreaming, and women’s human rights.

She is a member of the First Minister’s Advisory Council on Women and Girls, the chair of the board of Rape Crisis Scotland and the Human Rights Consortium Scotland, and a member of the board of Close the Gap. She is a member of the advisory committees of the Scottish Women’s Rights Centre and the Women 50:50 campaign.

Ana Sofia Fernandes is the President of the Portuguese Platform for Women’s Rights (EWL’s national coordination organisation for Portugal), a member of the EU-UN Spotlight Initiative Civil Society Global Reference Group, and advisor at the Portuguese Economic and Social Council.

Since 2018, she has been leading a team of the Portuguese Platform for Women’s Rights which has been providing technical assistance to the Portuguese State in implementing a pilot project on gender budgeting in the State Budget.
Elisabeth is a feminist economist (PhD, Vienna University of Economics and Business, Austria; Master in Public Administration, Harvard University) Elisabeth has more than 20 years of experience working in research, advocacy and consultancy in the field of Gender Responsive Budgeting (GRB), feminist Economics and economic policy.

Working as a free lance consultant and researcher; co-founder of the European Gender Budgeting Network and the Austrian civil society group “Femme Fiscale”, a research and advocacy group on Gender Budgeting and feminist economic policy; Elisabeth has published extensively on Gender Responsive Budgeting as well as on feminist economics and economic policies. She is co-editor (with Prof. Angela O’Hagan) of the 2018 volume “Gender Budgeting in Europe. Developments and Progress” (Palgrave MacMillan).

Dina Loghin founded SEF Foundation (1995) and Romanian Women’s Lobby (2007), of which she was president until 2015. Currently is the RoWL representative in the Women in Politics Working Group and a member of the European Women’s Lobby Gender Budgeting Expert Group.

Until 1994 Dina worked as Engineer and as Associate professor for the Technical University in Iasi and holds a Master in Gender Studies (2001) from the Faculty of Political Studies at SNSPA, Bucharest.Dina is the (co)author of training manuals and course design in: Development and evaluation of public policies, Gender mainstreaming, Evaluation of social programs, Management of the CSOs etc.

Janet Veitch, OBE is Chair of the UK Women's Budget Group. She worked for the UK Ministers for Women, as Head of Gender Mainstreaming with a remit across all Government ministries, and Director of the UK Women's National Commission, advising ministers on gender policy.

She has worked as an independent expert on gender budgeting in Armenia, Tajikistan, the Arab world, Vietnam, Zambia, Kenya, Korea, China, the Philippines, Thailand, and Ukraine. Clients include UN Women, UN Economic and Social Commission for West Asia, Oxfam, British Council, Westminster Foundation for Democracy, Rape Crisis England & Wales, and Britain's Equality and Human Rights
About this Toolkit

In 2018, the EWL in partnership with Fondation Chanel, launched Channelling Resources into Women’s Rights in Europe; a two-pronged project that seeks to mobilise long term resources for women’s rights in Europe.

With this project, EWL aimed to take advantage on the renewed interest and range of activities happening on the subject of gender budgeting,. This was achieved by engaging the philanthropic community such as foundations, corporations, as well as institutions, to raise awareness of the importance of gender budgeting and to encourage the redistribution of funds, through gender budgeting mechanisms, to women’s organisations across Europe.

This Toolkit flows from this project and work that EWL, and its members have been doing to demystify gender budgeting and to increase the capacity of all stakeholder’s throughout Europe to better implement gender budgeting mechanisms; which is an essential aspect of ensuring sustained resources for the women’s movement.

The following resources included within this toolkit aim to be both practical and informational, in order to support women’s civil society organisations in their advocacy on the promotion and adoption of gender budgeting at local, national and European level.

What will I find in this Toolkit?

Understanding Gender Budgeting
State budgets and financial mechanisms are often presented as a complex set of rules and procedures, only accessible to those with the technical know-how. In this toolkit, leading experts break down this barrier and outline the key principles and processes of gender budgeting in detail. With the aim to help others better understand why gender budgeting is so essential in advancing equality between women and men, how it should be implemented, and how and when women’s civil society should engage in these processes, to aid the feminist revolution of our economies.

Women’s Civil Society Experiences
Sharing best practices and lessons learned from expert organisations is essential in understanding how other organisations successfully and continuously advocate(d) for the adoption of gender budgeting. Within this toolkit, women’s organisations from across Europe countries, share their advocacy experiences and outline their expert advice.

Advocacy Tools
Within this toolkit, resources to assist women’s civil society in their advocacy and campaigning for the adoption of gender budgeting in your area are found. Pratical tools that can be directly used when engaging with decision-makers or financial institutions, as well campaigning advice and knowledge capacity building tools.
Introduction to Gender Budgeting

The budget, whether at EU, state, regional or local level is the most important document of any organization. It is in the budget, that political promises are realised or neglected, issues are prioritised or forgotten, and common resources are distributed.

Public budgets organise the distribution of taxpayers money and how it is collected. **It should be self-evident that all people benefit equally from public activities and budgets.** Currently we see that’s not the case. The interest’s of some - often male dominated - groups get much more attention and support.

Gender bias and unequal gender roles are so entrenched in our societies that “doing business as usual” means continuing to perpetuate inequality, especially the unequal distribution of (paid and unpaid) work, of income, wealth, influence and much more.

**Gender budgeting analysis is a way of challenging this**

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”

Simply put gender budgeting is a way of analysing or preparing budgets from a gender equality perspective. By analysing our budgets from this perspective we can ensure that everyone's economic and social needs are met by governmental budgets and that the expenses of our government benefit us all.

It can be applied to all levels of the state finances or of multilateral institutions, organisations, foundations, or even banks. It should be applied to the expenditure, the budget, to revenues & taxes, and is designed to ensure that adequate resources are allocated to meet women's and men's different needs.

As a tool, gender budgeting helps to shed light on these inequalities and can expose unwitting bias within budgetary processes that are otherwise assumed to be gender neutral. It helps to identify and remove the contradictory impacts in budgets, as well as the obstacles that continue to negatively impact on women and girls.

For example, women and girls continue to face the various forms of discrimination, whether it be; violence against women and girls; lack of access to sexual & reproductive services; and exclusion from or lack of representation within the political or decision making spaces. All this contributes to segregation of the labour market, leaving women overrepresented in the informal, insecure, low skilled and low paid jobs, and underrepresented as owners of businesses, concentrated in microbusinesses where they are present at all.

It also means women are likely to need more access to public health and social care services to take on some of the burden of caring, and are therefore hit harder than men when the state, and global institutions, adopt austerity measures, cutting taxes and public services, and enabling multinational corporations to evade tax.
As well as identifying opportunities and errors, gender budgeting brings women’s issues right to the heart of government, the ministry of finance. Governments routinely bat away sensible policies that lack a champion when the money is handed out. But if judgments about what makes sense for women (and the general good) are being formed within the finance ministry itself, then the battle is half-won.

- The Economist, February 2017

**These austerity policies benefit those who own assets and wealth, but not those who are poor.** The benefit of gender budgeting is that it offers a tool to analyse these impacts, and helps us think about the unintended impact of tax and spending policies on women and men, with their different economic status, and design economic policies that reduce, rather than increase inequality.

It is common sense that evidence-based economic and budgetary policies are better than simply focusing on serving special interests. Thus, gender budgeting is good budgeting, it contributes to creating a good evidence-backed understanding of the potential impacts of budgets and facilitates the creation of a social and economic future in Europe that can be enjoyed by all.

**Gender Budgeting is simply better and more effective budgeting to the benefit of all people!**

By integrating a gender equality perspective throughout national, regional, and local budgets governments can make sure that women’s and men’s needs are equally met and that steps are taken towards greater gender equality, instead of upholding the present conscious or unconscious inequality. It will ensure that gender equality will be a leading objective of the budgets and resources in the European Union.

Therefore, anybody who takes human and women’s rights seriously and wants to use budgets effectively needs to put on gender lenses and adopt it as regular practice in budgeting.

Now, is the time to implement this comprehensive approach; within the Europe’s Union’s financial mechanisms, and to modernize for a better future, to see a real impact in the crisis response recovery funds, for women and men’s equality and well being, in ensuring their given rights!
Gender Budgeting Analysis: Step-by-Step Guide

Introduction

Gender budgeting aims to ensure that public resources are collected and spent in a way that most effectively contributes to promoting gender equality and women’s rights. Thus, a good evidence base is crucial in policy making and budgeting.

Creating this evidence is called “Gender Budget Analysis” (GBA).

Sometimes other terminology, for example “gender impact analysis” is used; these terms all point to the same process of doing an analysis in order to create a solid evidence-base that will better inform budgetary or financial decision-making. GBA is therefore a key element in ensuring meaningful gender budgeting implementation. It helps to gather evidence on issues like, existing gender inequalities, and on impacts of budgets and policies.

Once this evidence has been gathered, the right decisions in budgeting and policies to promote gender equality and women’s rights can be taken. This is an integral process and it should be carried out throughout the entire budgetary process. Which means that GBA takes into account the close interlinkage between analysis, decision-making, implementation and review of results that can be then input into the next budget cycle.

Making GBA mandatory and ensuring that it is carried out in a meaningful way is at the heart of a systematic integration of gender budgeting in planning and budgeting processes. Even if gender budgeting is mandatory by law or government decisions, it is not guaranteed that it will be implemented well, so GBA must be carried out regularly.

It is also important to keep in mind, that there are international standards, not only for gender budgeting but for GBA, such as the UN Sustainable Development Goals (SDGs) which includes a specific indicator on gender budgeting. Also, international standards on budgeting which are outlined in a methodology of assessing budget systems, called Public Expenditure and Financial Accountability (PEFA), which also includes a framework for assessing “Gender Responsive Public Financial Management”.

Both, the SDGs and the PEFA framework can be referenced in advocacy work for GBA. As they receive high attention from many governments they can be a helpful point of reference for civil society, besides national legislative requirements.

Overall, gender budgeting not only involves good GBA, but also changing the overall budgeting and planning processes to ensure gender equality and women’s rights commitments are fully integrated into the process. Here we see the important role of civil society in monitoring governments closely; holding them accountable for high quality gender budgeting implementation, based on a clear GBA, as a key element of working swiftly towards achieving gender equality and women’s rights commitments.

The process should also include the participation and representation of interests and priorities of women and men in in their diversity. Therefore, advocacy towards gender equal participatory processes in decision-making on budgets and policies is also an important task for civil society groups in the context of gender budgeting.
What is the process and how can civil society get involved?

There are various ways in which a meaningful GBA can be integrated into the budget process. However, it’s essential that as a first step **clear guidance and instructions are given to the public administration responsible** (this could be government ministries, local government departments etc.) on what they have to do.

It is usually the Ministry of Finance - or Budget Office - that issues guidelines for preparations of the budget process, which is then sent to all ministries and other agencies responsible for preparing specific parts of the public budget. The guidelines are often called “*Budget Circular*”. These guidelines are an internal document, but often published on the website of the ministry. It is key to understand that incorporating a GBA as mandatory into these guidelines is vital, as it will help ensure that gender budgeting is applied throughout the budget process.

Knowing this detail provides an opportunity for civil society to check if GBA is missing, if the quality of a GBA that has been performed was not good because clear guidelines were not provided, or indeed check whether guidelines for GBA were issued in the frame of the budget process and what their contents are.

It is not only important to have good GBA but also to make it visible in the budget. The key question is whether the government outlines in its proposal for the budget, a **clear statement of how the budget contributes to achieving gender equality and women’s rights**.

This statement can and should include the main results of GBA, for example, highlighting key gaps and gender inequalities, and provide information on how the government budget and policies will aim to reduce inequalities and promote women’s rights.

This type of information or statement within the budget documents that are presented to the Parliament or elected bodies at the local level for review can come in different forms, either integrated in the main budget document or a separate document, but it is important to know that it is often called “*Gender Budget Statement*”.
**Advocacy alert**

What concrete advocacy step could be taken at this point?

- Check whether the budget guidelines include instructions on GBA or how gender budgeting will be generally integrated into the process.

- Identify the actors responsible for issuing the budget instructions (e.g. head of the budget office / department)

- Set up a meeting to find out more about this and/or advocate for inclusion of clear guidance on GB, and GBA in particular.

- Monitor the process; check whether the budget proposal has improved and organise follow-up.

**Expert advice**

When advocating for public and high-quality information on Gender Budgeting in the budget, it is important to:

- Check how much information on GB and GBA is included in the budget documents.

- Review what is good and what is missing from the GBA and put together key issues you want to address with stakeholders

- Decide strategically on whom you want to address if reaching out to a stakeholder e.g. head of the budget office or Minister

- Decide on a good timing for the meeting/other activities (e.g. when media attention is on the budget which is usually around the time of the budget speech- this is when the minister presenting the budget to the Parliament, or even during the adoption of the budget in the Parliament

- Decide on how to frame the issues in public and prepare key messages to get public attention. You can to link gender budgeting and the GBA with your key demands on priority spending for promoting Gender Equality and Women’s Rights.
The steps that a successful Gender Budget analysis should include are:

**Step 1** Identify gender inequalities, issues and gaps

**Step 2** Gender Analysis of government policies, programs, reform project, activities and budgets

**Step 3** “Pick the right action”: Define activities to meet the gender equality goals

**Step 4** Allocate adequate resources for activities/reforms to meet the gender equality goals & ensure enough money for implementation

**Step 5** Ensure gender responsive policy and budget implementation

**Step 6** Continued review and improvement: Monitoring and evaluation

Within each of these steps are several different actions that relevant institutions should be taking. As a comprehensive process, it is important for civil society to be aware of these different steps and processes in more detail; in order to be able to better inform your advocacy plans or to understand what parts of the process would most benefit from their expertise and participation.

Below, we outline these steps in depth and advise your organisations on how best to proceed.
Step 1: Identify gender inequalities, issues & gaps

The first step within a GBA is to conduct a mandatory analysis of the current situation regarding (in)equality between women and men. This should be done using an intersectional approach in order to best identify what inequalities remain and need to be addressed. While it is important that this type of analysis is done regularly, and across various areas, so that the gender equality situation in a country and/or region is fully understood, for GBA this step refers to identifying gender inequalities in the very particular area which a specific budget item, program or policy area addresses. For example, the situation of women in paid and unpaid work when it comes to labour market programs; gender issues in mobility and use of different means of transport when the public transport program is analysed.

Relevant institutions should be required to gather as much information as possible about the current situation and analyse the gender aspects within this data. This data should be sex disaggregated to ensure that the most accurate picture of the current situation is developed; without this step adequate gender budgeting measures cannot be adopted.

For the relevant institutions doing GBA, some of the questions that should be posed during this process include;

- What is the current situation for women and men in this area?

- How many women and men are directly affected in this sector or would be affected by the policies or program (a reform) in this area?

The process of collecting the data should be consistently informed by the gender equality goals or ambitions of the sector/area in question. So institutions need to outline - what are these goals and how can they be achieved?

Comparing the collected data and analysis of the current situation should lead to a reflection on whether the current situation is in line with the gender equality goals or not. If they are not, what are the major obstacles or missing elements preventing this and how did they come about? Ultimately, this preliminary analysis should identify what the remaining hurdles are and if the current situation also affects other areas.
Through this analysis, **indicators to measure gender equality**, both directly and indirectly should be developed. The causes of issues that maintain the status quo of gender inequality should be concretely identified and any proposed next steps must be consistently informed by the outcomes of this first analysis.

In many cases, this first step can be achieved by reviewing existing reports and information on gender inequalities. Often there is already a good knowledge about what the problems are, different actors, e.g. women civil society groups or also public officials working the area also have a good knowledge about gender gaps. **It is important to tap into all sources of information to get a full picture of the situation.** This gathered information must be used to inform all further budgets and policy work.

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**Advocacy alert**

As civil society, you can input into this process by:

- Putting together your own insights into gender inequalities and gaps in the sector
- Compare your analysis with the with government - what might be missing from the official analysis of the problem
- Define key problems and gender inequalities that should be addressed by government officials
- Formulate gender equality goals to be should achieved as a basis for checking whether government policies, programs and budgets do address these adequately
Step 2: Analysis of government policies, programs, reform project, activities and budgets, from a gender perspective

This step is the core of any Gender Budgeting Analysis.

There are different methods for carrying out a gender analysis of government activities and budgets. Often the terms “ex ante” or “ex post” gender budget analysis or gender impact analysis are used. It is important not to get confused by these technical or legal terms. “Ex post” refers to an analysis of effects of policies and budgets after they have been implemented, for example when data on service implementation and its beneficiaries is available. “Ex ante” refers to an estimation of effects and impacts of planned policies and the future budget.

"Ex post" is usually easier to do, because there is more data available and policies have already been implemented. However, an “ex ante” analysis process can also rely on using past data and models to try and simulate future behaviour and effects. If budget programs remain the same over time, there will not be much difference in analyses, however this becomes even more useful if there are major reform projects.

Analyses using a gender perspective includes conducting an analysis of public activities, e.g. services, investments or money paid to individuals (e.g. social transfers) or to institutions (e.g. business subsidies) within the sector or budget program.

As civil society, the aim is not to get lost in the details of the analytical techniques, but rather to understand what needs to be done in general and how results should be presented in order to better understand at what points you should get active - e.g. to advocate for missing or inferior quality of analysis, or how to use existing gender analysis to advocate for your own objectives.
Key questions to ask in this type of analysis are:

- How many women and men (using an intersectional analysis lens) are affected by the policies, programs, reform project, activities?
- What is the accessibility of services and public infrastructure like for different groups of women and men? Are there gender related barriers to accessing services or infrastructure?
- What are impacts on (different groups of) women and men related to employment, income, mobility, health, live free from violence, etc.?
- How are specific services or investments impacting on women's time burden related to unpaid work, in particular unpaid care work?
- Are the activities addressing the gender gaps and inequalities identified in step 1 of GBA?
- Is there visible impact in terms of reducing inequalities and gaps and meeting women's specific needs? Is the budget that has been allocated for specific budget programs and activities adequate?
- What is the exact budget being spent in specific programs and activities?
- How do (different groups of) women and men benefit from budget allocations?

Advocacy alert

Women’s civil society has different roles in the context of this analysis (see also advice after step 3):

- Check the quality of the GBA done by government - and whether it is made public in budget documents. You can identify shortfalls and gaps in the GBA
- Put together key demands for improvements (e.g. advocating for a Gender Budget Statement or demand better analysis and data, or suggesting that independent research bodies to be involved)
- Depending on the issues, either use public attention for demands or focus on addressing government officials in direct advocacy meetings.
Step 3: Pick the right action

Define activities to meet gender equality goals

Based on the results of the analysis, the government needs to define how it will improve the situation and work to reduce the gaps, gender inequalities, address women’s needs, and reach gender equality objectives. This involves assessing which actions or next steps are needed in order to change the situation.

Here are some guiding questions that can be used when designing these types of assessments:

- What are the gender equality goals?
- Are the current efforts or activities the most effective methods of reaching gender equality?
- What activities are needed in addition to existing efforts in order to reach gender equality goals?
- What activities need to be changed and what additional budget programs are needed?

Advocacy alert

Civil society is very important in ensuring gender equality in government policy, activity and budget implementation. However, given the broad range of policies, it is important to choose your focus and follow-up closely throughout all steps. As an organisation or advocate you can use the following tips to develop your assessment and plan your advocacy actions:

- Is the budget addressing these inequalities and priorities in an adequate way? If not, you can define what is needed in terms of budgets and activities (services, investments, transfers)

- Build an advocacy plan around these issues related to the budget.

- Highlight the key problems and gender inequalities you have identified; and outline how these could/should be addressed in the budget.

- You could identify where to cut spending to mobilize resources for your priorities (e.g. military, public relations budget of the government, subsidies to big business, tax breaks to business or well off individuals etc).

- Timing is everything! think about having the most engagement during budget deliberations in Parliament in order to best promote these issues with the public (e.g. media, social media, public action).

As always: there is a need to be concrete in order to be effective: even if there are a lot of gaps, it is highly advised to focus on key gender equality goals with highest priority for you.
Step 4: Allocate adequate resources for activities / reforms to meet gender equality goals & ensure enough money for implementation

Step 4 is closely related to the previous step of “picking the right actions”. However, defining activities that the government or financial institution should do in order to meet the gender equality goals is not enough. **Often the problem lies with insufficient funding.** Therefore, it is just as important that the government analyses how much money is needed to reach the defined gender equality goals with all the different activities that have been identified.

The method used for defining how much financial resources will be needed for the implementation of the activities needed to reach your identified gender equality goals is called **“costing”**. Basically, this refers to defining how much budget is needed to effectively implement the policies and activities.

The key question, based on the gaps, the costing and the gender equality goals is:

- Is the budget adequate? If it is not, you can (or advocate for the government to) define what budget is realistically needed for specific activities both in the short and long term.
Step 5. Ensure gender responsive policy and budget implementation

While the steps that have been outlined so far look at what needs to be done as part of the process of budget preparations (Reminder: which is when the government prepares the next budget to be presented to the Parliament for deliberation and adoption) - this is not enough to ensure gender budgeting. It is equally important to focus on the implementation of budgets and policies throughout the budget year.

This can involve two aspects:

- Keeping an eye to ensure that implementation of the activities and reforms that have been defined in the budget (and any related policy documents) are truly gender responsive and meet the outlined gender equality goals and actively close gender gaps.

- Making sure the budget is executed as planned in the budget document (e.g. ensure that the full budget is spent on the priority issues for gender equality as planned).

During the implementation phase it is important to have a clear focus on what the impacts on gender equality the activities and related budgets will have. The focus should be on how implementation will be concretely designed in a way so that it reaches all groups targeted and will achieve the gender equality goals; all actors responsible for implementing the budgets activities must include gender equality perspectives in their work.

Advocacy alert

Civil society is very important in ensuring gender equality is maintained through government policy, activities and budget implementation but given the broad range of policies, it is important to choose where to focus and follow up closely throughout all steps.

You can ensure gender responsive implementation of activities and reforms are clearly defined in the budget and related policy documents, and use the GBA as an accountability mechanism.
Step 6: Gender Responsive Monitoring, Evaluation and Auditing. Ensuring continued review and improvements

The final stage of the full cycle of the budgeting process, is monitoring, evaluation and auditing, once the budget year is over. This last step is crucial to ensure that there is a follow-up on the outcomes, results and impacts of budget and policy implementation. There are different levels of activities at this stage, conducted internally by the ministries and agencies themselves and externally, usually by independent audit institutions. It is important to ensure that both internal and external auditing, monitoring and evaluation processes and methods include a firm focus on gender equality.

Basically this includes:

- Analysing the gender equality outputs and impact of the implementation with regard to gender equality:
- Questioning if the gender equality objectives met? Have the activities brought us closer to the gender equality goals in terms of reducing inequalities, closing gaps and addressing priority needs of women?
- If the reform has not had the intended effect or have had negative side effects, it needs to be analyzed what they are and why they have occurred.

Drawing from the results of gender responsive monitoring, evaluation and auditing, recommendations should be developed on how to improve government activities, budget allocations and implementation to better achieve gender equality objectives.

These recommendations shall be used as an input in the new planning and budgeting cycle. In other words, the process can restart from the beginning, which means that the next step is an analysis of how the situation regarding gender equality has changed (or not) as a result of the effects of the government activities (see step 1).

Advocacy alert

Civil society can set up external monitoring activities based on its gender equality priorities:

This, for example, can involve monitoring government spending and activities in a specific area and put together a brief monitoring report on how far gender equality objectives have been reached or not.

Also, you can check government reports on how far they are gender responsive.

The results of your monitoring activities can be used to build an advocacy case for the next budget cycle, e.g. prepare your interventions around the time of budget preparations and deliberations of the future budget in Parliament.
Advocating for Change: Women's Civil Society Experiences

The top priority should be the approval and enforcement of gender budgeting by the political decision makers because it is a top-down principle - when the political level doesn't commit to this then you will not be able to start, as you won't have the needed political will.

- Michaela Schatz, Head of the Gender Budgeting Section in the Department for Financial Affairs for the City of Vienna

Advocating for the implementation of gender budgeting within local, regional and national budgets requires different strategies. This is because of the differing structures within and between countries and their financial bodies; the differences between financial and/or political structures within member states or the current/proposed status of gender budgeting within your region. Women's organisations have therefore have had to adopt different advocacy strategies and campaigns to progress gender budgeting in their area.

With this tool, women's civil society organisations from Scotland, Portugal and Sweden share their experiences and advice on how they advocated and continue to advocate for gender budgeting.
Since devolution in 1999, Scotland has made some progress towards gender-responsive budgeting, primarily in the form of the Equality and Budget Advisory Group and Equality Budget Statement (EBS), which is now the Equality and Fairer Scotland Statement.

Published in parallel to the Draft Budget, the EBFS assesses the Ministerial Portfolios’ proposed spending plans for their impact on equality and socioeconomic inequality. It is currently the only process of its kind in the UK.

However, at present, the EBFS is a list of gender and equalities-inflected spend, describing spending decisions that have already been made. It has limited impact on the budget process itself.

The EBFS requires a clearer purpose and better timing to substantively inform development of the Scottish Draft Budget, and to be used more effectively by members of the Scottish Parliament and parliamentary committees in their budget scrutiny.

Scottish Women’s Budget Group was founded almost at the same time as the Scottish Parliament, during the period from 1999 to 2000. Originally called ‘Engender Women's Budget Group’ after the feminist policy advocacy organisation from which it emerged, it brought women activists, academics, and practitioners together who were active gender advocates.

The Scottish Women's Budget Group used the opportunity of the development of new institutions and processes post-devolution, along with a closely networked small polity, to advocate for gender budget analysis.

As Angela O'Hagan has set out in her definitive work on gender budget analysis in Scotland, it embarked on a sustained programme of advocacy to inform and persuade parliamentarians, Scottish Government officials, and finance ministers.

"Gender Budgeting is about making sure that public money is spent on the whole population, not just a few people, and that it actively promotes equality"

-Jill Wood, Engender
Through developing seminars on gender budgeting approaches with senior government officials working in finance, lobbying for pilot studies of gender budgeting within specific policy areas, and deft deployment of gender budgeting advocates as advisors to parliamentary committees providing budget scrutiny, it made the case for gendered analysis within budget processes.

Pilots included analysing the spend on programmes targeted at smoking cessation and sport. The Scottish Women's Budget Group secured a significant campaigning aim when Scottish Government published the Equality Statement on the Draft Budget 2010-2011 in 2009.

Since 2009, the Scottish Women's Budget Group has advocated for development of the equality budgets statement process into gender budget analysis.

The Equality Budgets Advisory Group, which was created in proto form in 2000, has also contributed to this work. Scottish Women's Budget Group has always been a member of this group but gender budgeting expert Angela O'Hagan is now its independent chair.

This reflects the approach that the Scottish Women's Budget Group has long taken, in applying pressure from outwith Scottish Government while maximising the space for action inside government.

It has been challenging to make the case for a transition from a much lauded but flawed equality budget statement to an intersectional gender budget analysis. It has been difficult to advocate for a process focused on women and gender within a wider policy context that emphasises a broader, fuzzier ‘equalities mainstreaming’ approach that also includes socioeconomic inequality.

Top (four) pieces of advice:

- Use organising and advocacy to demystify the budget for women and women's organisations.

- Building gender competence in relevant officials and parliamentarians is vital: no adequate gender budget analysis can happen without it.

- Finance and budget processes are political, obscure, and opaque. Strategic relationships with different types of insiders to the process are vital.

- You are in it for the long haul. Build your coalitions and advocacy organisations to endure the wearilying slow pace of budget reform.
Back in 2015 the Portuguese Platform for Women’s Rights submitted its shadow report to CEDAW drawing attention to the financial crisis that hit Portugal which, coupled with the austerity policies in place since 2011, had created an economic and social crisis undermining women’s economic and social human rights, perpetuating and exacerbating existing gender inequalities, and creating new ones. That same year we sent 3 delegates to CEDAW and one of the main recommendations from the women’s NGO’s was incorporating gender budgeting in the national Budget. As a result the CEDAW Committee reminded the State party that, even in times of fiscal constraints and economic crisis, special efforts must be made to respect women’s human rights, sustain and expand social investment and social protection and employ a gender-sensitive approach, giving priority to women in vulnerable situations.

The concluding observations were translated by the Portuguese Platform for Women’s Rights and a hearing took place in the Parliament. These observations were also sent to the newly elected Portuguese Government. Furthermore, we’ve done work with the media, raising awareness to the disastrous underfunding of women’s organisations in Portugal and its umbrella organisation, the Portuguese Platform for Women’s Rights. As a follow-up, the Portuguese Platform for Women’s Rights received, for the first in its history, a State subvention, funded by social gambling.

The Portuguese Platform for Women’s Rights was also requested to provide technical assistance in implementing a pilot project on gender budgeting in the State Budget.

In this context, gender budgeting was first introduced in the Budget Law of 2018 which stipulated that government departments had to prepare a report analysing the gender impact of their sectoral policies in order to pave the way for gender budgeting in the State Budget.

This was in line with policy indicators inscribed in the newly adopted National Strategy for Equality and Non-Discrimination 2018-2030 Action Plan on equality between women and men, to which the Portuguese Platform for Women’s Rights had been consulted and provided input.

This process was politically led by the Secretary of State for Citizenship and Equality and the Secretary of State of Finances in close cooperation with the Portuguese Platform for Women’s Rights, the Commission for Citizenship and Gender Equality and the Directorate-General of Budget.

The pilot project enrolled seven Ministries - Presidency and Administrative Modernization; Finance; Internal Administration; Justice; Education; Work, Solidarity and Social Security; Health -, each of which selected a limited set of policy measures or actions to be submitted to gender impact assessment. An international workshop was organised with the goal of fostering learning from other countries’ experiences.
A methodological guide including a tool for gender budgeting was developed by the Portuguese Platform for Women's Rights through a participatory process with the public administration officers (and in some cases cabinet advisers) appointed by the Ministries. The Portuguese Platform for Women's Rights designed and delivered a 21-hour training module to 23 civil servants. And, afterwards, at the INA - General Directorate for qualification of workers in public functions.

The pilot-project was intended to serve as a basis for a progressive implementation of gender budgeting.

The pilot project ended with a global report in 5 chapters:

- Accomplishments – the legal, institutional and procedural initiatives undertaken;
- Reality – updated analysis of the situation of women and men in the policy areas covered by the pilot project;
- Representation – participation of men and women in decision-making positions;
- Resources and results – policy measures analysed in the pilot project, in relation to equality between women and men, including objectives and budgeted amounts;
- Recommendations – measures and procedures required to ensure a progressive, sustained and consistent development of gender budgeting in Portugal.

Since 2019, State Budget Laws state that the budgets of public services and agencies should incorporate the gender perspective, by identifying the programmes, activities, or measures to be submitted to gender impact analysis, but no significant progress was made.

The Portuguese Platform for Women's Rights did work with the media raising awareness, as well as with the Parliament, and produced over time a number of positions. The Portuguese Platform for Women's Rights in its capacity as a Counsellor at the Economic and Social Council has also been engaged every year in preparing opinions on the State Budget.

As a result, the State Budget proposal for 2021 identifies, for the first time, 8 objectives, 25 indicators and 19 concrete measures / actions in the context of the strategic challenges the State Budget aims to respond to related with climate change, the demographic challenge, the construction of a digital society and the reduction of inequalities.

**Top three lessons learned**

- The CEDAW review process is an important moment for advocacy.
- It is important to identify allies and raise awareness and knowledge in the government, in the parliament, in academia and in the public administration
- Gender budgeting is especially demanding as it necessitates the coordinated action of two areas of public policy – Public Finance and Gender Equality: women’s rights NGOs are key partners in ensuring the process is kept going, through technical assistance, and continuous communication and advocacy, especially in moments of preparation and negotiations of the State Budget

**What is your advice to other women’s organisations?**

- Use UN, EU and national women’s human rights norms and standards to put pressure. Create knowledge on gender budgeting based on the women’s experiences and have accessible information materials on gender budgeting, raising awareness about it at large
- Integrate bodies of consultation / influence, where you have access to information and a voice in the formulation of opinions.
In 2005, after pressure from feminist politicians and the women's movement, the Swedish parliament adopted a progressive gender equality bill that included strong commitments to gender mainstreaming and gender budgeting. From that moment and on, the Swedish Women's Lobby has tried to monitor the implementation and outcome of gender budgeting.

Every year we conduct a gender equality review of the state budget bill. The reviews have different themes each year, for example we have studied austerity measures, income tax deductions and investments in birth- and pregnancy care. Irrespective of theme we will always come back to three questions: 1. Is gender equality mainstreamed throughout the budget? 2. Will the proposed investments benefit women and men equally? 3. Will the budget, in total, lead to greater gender equality?.

We use different methods in our reviews, but we usually start of by searching for key words like wom*, girl* and gender equal* in the budget. The number and distribution of hits will be an indication of the level of mainstreaming, many hits that are evenly spread out suggests that the budget is gender mainstreamed and vice versa. Next, we analyse when, where, and how women and gender equality is addressed in the budget. We want to find out if differences in the distribution and outcomes of investments are shown, properly analysed and countered with sufficient actions.

The Swedish Women's Lobby was founded in 1997 and has been promoting gender budgeting ever since. We build our advocacy work for gender budgeting on the undertakings made by Sweden and other countries in the Beijing Declaration for Action and the Treaty of Amsterdam. Their aim is to integrate women’s perspectives into all political, economic and social processes, locally as well as internationally.

The results from our reviews are summarized in brief online comments, or, when we have enough resources, in written reports. If we have managed to put together a written report, we will organize an event to which we will invite the minister of finance to comment on our findings. We also try to get as much media coverage as possible, most years we will be invited to comment on the budget bill on national television.

The secret behind getting media coverage, at least for us, has been to follow the ordinary news cycle. In the days ahead of the release of the state budget all news outlets are reporting on economic and budgetary issues, which makes it the perfect time to reach out to media contacts and ask if they want to know more about the women’s movements economic policy proposals.
Your government is obliged to implement gender budgeting. Use the gender budgeting commitments made in the Beijing Platform for Action and the treaty of Amsterdam or, on local level, on European Charter for Equality of Women and Men in Local Life.

The budget can be a great tool for accountability. Study the budget to find out if gender equality promises are realized or forgotten and use the information you find to hold the government accountable.

Differentiate between majority and minority issues. Gender equality and women’s rights is a majority perspective that benefits from a mainstreaming approach throughout the budget. Beware that other perspectives might be better handled with targeted measures, such as earmarking a specific sum of money for a group of women or girls.

Over the years the government has improved its work on gender budgeting. In the Swedish Women’s Lobby, we are certain that our annual budget reviews and all surrounding communication activities that we do have played a part in the progress.

Several times, we have also seen that specific demands from our reviews are met in the budget bill the following year or the year after. For example, in our review of the 2017 budget we concluded that employment measures were unevenly distributed among immigrant women and men and demanded that special efforts should be targeted towards uneducated immigrant women. Lo and behold, in the budget for 2018 the government put money aside for education and training exclusively for immigrant women, which had never been done before.

For the last couple of years, the Swedish Women’s Lobby has extended its work on gender budgeting towards the regional and local level. Building on the experience that we have from national reviews of the state budget bill we have put together a training programme for local politicians and economic officials.

We target regions and municipalities that have signed the European Charter for Equality of Women and Men in Local Life and offer them a one-day course for an hourly rate.

Once a year we also organize a national conference to spread gender mainstreaming knowledge, tools for and inspiration. The programme always includes several talks, seminars, and workshops on gender budgeting. Next year we will, among other things, have a panel discussion about the upcoming gender equality audit of the 2014-2020 multiannual financial framework (MFF) for the EU. The conference gathers more than 1000 participants, mostly politicians, managers and experts from all parts and levels of the public sector and is financed by tickets and exhibition fees.

What do we advise to other women’s organisations?

• Try to focus on the big issues and the greater cause. If we want to change the present economic system we need to be a part of the general economic debate and in order to get there we need to focus on big topics like employment, taxation and educ
Advocacy Tools

With essential concepts such as gender budgeting analysis detailed and lessons learned shared from the expert organisation, the toolkit now presents the following resources that have been developed to practically support your advocacy actions.

Whether it be direct engagement towards governmental financial institutions or in your awareness raising actions, these tools aim to support your organisations in your activities in advancing gender budgeting as a tool to progress equality between women and men.

This Toolkit includes:

**Frequently Asked Questions**

The purpose of these FAQ's is to provide you with summarised, ready-answers for some of the most common questions posed in regards to gender budgeting that we have addressed in this toolkit. Use this tool to help you prepare for your advocacy towards key stakeholders and decision-makers.

**Key Messages**

Accompany your strategic advocacy actions with a vibrant awareness raising campaign. Use these key messages to highlight the importance of gender budgeting in tackling poverty, in transparency and good governance. You are invited to actively use these messages in your campaigns; adapt, translate and disseminate!

**Model Advocacy Letter**

An example letter that can be sent to a governmental financial institution; this can include city, regional or national stakeholders such as Ministers of Finance or commune/council financial budget oversight committees. We encourage you to use this model letter as a template and to adapt to your relevant circumstances.

**Civil Society Demands**

To support in any of the actions outlined above or perhaps a social media campaign, this resource brings together a collection of short key calls and demands that you can target towards financial institutions or decision makers. Don't forget to review the "Start your Campaign" page on the website for more information on how to use these calls effectively.
Gender budgeting is a way of analysing and structuring budgets that takes into account how the budget impacts on the different needs of women & men, girls & boys. These are not separate budgets for women, or budgets which spend the same amount on women and men, but budgets which recognise the different situations and needs of women and men and aim to promote gender equality. At state level it should be applied within expenditure and revenues. For other institutions, organisations or all trade and private sector’s, it is about finding a similar approach in their financial policy settings to reach the goal of advancing gender equality.

The ultimate aim is to promote gender sensitive budgets which are oriented towards fulfilling objective of advancing women’s human rights and needs, therefore this will result in de facto gender equality.

How does Gender Budgeting advance equality between women and men?
Gender budgeting ensures that both women’s and men’s needs, demands and human rights are included in budgeting processes, and fosters women’s and men’s participation in budget processes. Gender budgeting contributes to the realisation of women’s civil, political, economic, social, and cultural rights; by identifying entry points for reducing the institutional and structural components of society that continue to foster women’s poverty. As a contribution for equal economical access, gender budgeting leads to economic empowerment of women, which benefits societies as a whole, and fosters growth, employment, and social cohesion, thus becoming a key strategy for progress. As investments are not gender neutral; not taking into consideration the gendered impact of public policies and public investments not only preserves gender inequality but increases it.

Therefore, gender budgeting is required by all financial bodies to ensure their compliance with existing legal frameworks and commitment to achieving equality between women and men.

Why is gender budgeting important to budgetary processes?
Initiating a gender budgeting initiative creates the best conditions for learning, sharing knowledge and good practices on financial policies in general, but particularly when related to public budgets, the budgets of foundations or any other funds. Gender budgeting is a tool not only to monitor whether policy commitments related to gender equality are reflected through adequate budget allocations, but to as a way of assessing “the extent to which public policy interventions are clearly conceived as actions to advance gender equality or not”. It is important to the budgetary process because it facilitates the fair and just distribution of budgets and resources, whilst at the same time it enables both governmental institutions and CSOs to contribute to the advancement of gender equality and mainstream gender in financial policies.

It contributes to transparency in how the budget is distributed and how it impacts people — a central principle of good governance.
How do you apply gender budgeting?

The starting point for Governments, but also NGO's and/or researchers is to conduct a gender budget analysis (GBA) which is the analysis of the impact of budgets from an intersectional approach (how does it affect women from different ethnic backgrounds, age, income, legal status etc.) The GBA process helps stakeholders understand the influence of structural differences on gender inequalities and assess the potential impact of budgetary policy. The analysis includes assessing expenditures and revenues, macroeconomic policies, and the effectiveness of service delivery and investments.

When it comes to implementing gender budgeting, changes in institutional structures are often required. Institutional arrangements, such as establishing gender focal points; changing processes and organisational cultures; and establishing clear links between budget allocations, existing programs, national and sectoral gender equality objectives, and monitoring and evaluating achievements are all essential, continuous elements of the gender budgeting process.

Who are the relevant stakeholders when it comes to achieving gender equality through gender budgeting?

Gender budgeting can be applied at national, state, and local levels, inside institutions, and at program or sector level as well. The integration gender perspectives at all stages of the budget and planning processes includes the involvement of “engaged, informed and empowered gender equality actors inside and outside government”, which includes government representatives and external stakeholders.

At National level

- National, local and regional budgets/programs are interconnected and interdependent with financial policies from international financial instruments; therefore all levels of government responsible for budgets and financial allocations are relevant in the implementation of gender budgeting. This means that all budgets and tax policy need to be reshaped to this end. It is important that there are identifiable stakeholders within the central government, as well as in local governments where the impact on the lives of women and men are more direct.

At International Level

- Within the European Union the European Commission would be the most relevant institution in which to engage. Actions by the Commission to effectively utilise gender budgeting would support the implementation of the European Union treaties which outline legal binding commitments to gender mainstream all policies. The application can also apply for all programs and financial frameworks (Annual Budget, MFF, recovery funds) for the EU and similarly for the UN, NATO, OSCE, WMO and WTO as an ongoing analytic and evaluation methodology for their financial policies and spending allocations.

The private sector is also relevant

- Banks for example can conduct audits using gender budgeting indicators to review their policies, for example, analysing their money in reserve, release and flow to determine if their investments are gender sensitive. The philanthropic community can also apply gender budgeting to their processes, for example foundations can implement specific commitments into their mission statements and in the allocation of funding, as well as in their donation policies. All private sector companies can also implement it in their compliance policies and operation through a Compliance Management System.
Key Campaign Messages

Gender budgeting: a tool of gender mainstreaming
Gender mainstreaming is a way of ensuring that policy making and legislative work more effectively to the needs of all citizens - women and men, girls and boys. Gender budgeting allows us to identify the different impacts that public income and spending have on different groups of people, specifically how current budgetary frameworks are not responsive to the different needs of women and girls.

Budgets reflect political priorities
Budgets are often presented as a complex set of rules and procedures but they are the most important policy instrument and a powerful tool to transform societies. Gender budgeting lifts the veil from the budgeting mechanisms in Europe.

Budgets are not gender-neutral
When it comes to budgets there is an assumption that they affect everybody in the same way. This is not true. Women have specific needs, and face specific obstacles, mostly resulting from the historical, traditional and stereotypical distribution of power and labour. Gender budgeting is a way to take this reality into account when developing budgets.

From commitment to action
It is time for EU and member state decision-makers to step up and make sure care and advancing equality between women and men as a public investment rather than as a matter of public spending. It is more important than ever that all stakeholders commit to investing in achieving women's rights and ensuring that every Euro spent is meeting society’s values.

Reduce poverty more effectively
Gender equality is key to effectively overcome patterns of poverty. Women and men experience poverty differently (and women experience it more severely); and both face different constraints to overcome poverty. Women are also more affected by time poverty than men. If women's needs are not taken into account on equal terms, there is the risk that poverty reduction policies will fail. Therefore, results of gender budget analysis will provide an important evidence base to target policies to reduce poverty more effectively.
Enhancing accountability and transparency
Gender Budgeting is a powerful tool for highlighting gaps between international, European Union and national commitments to gender equality, and the amount of public funds earmarked for the realization of these commitments and the achievement of gender-equality benchmarks and targets. By tracking how much money is allocated and how the allocated money is spent, GB increases both accountability and transparency. Thus, GB is a strategy to hold governments accountable for translating gender equality commitments into budgetary commitments and it facilitates tracking these commitments.

Monitoring of the achievement of policy goals
Gender Budgeting provides a range of tools for monitoring the extent to which gender equality objectives have been achieved, respectively how general policy objectives like development goals have been achieved in a gender-aware manner.

Enhancing gender responsive participatory approaches
Gender Budgeting can contribute to the practice of public consultation and participation in the preparation and adoption of budgets as well as in monitoring their outcomes and impacts. In particular, GB can ensure that women and women's perspectives are included in participatory processes and thus strengthen the quality of participatory processes.

Embarking upon Gender Budgeting can open new opportunities for participation of a wider group of stakeholders in the budgeting and planning process at all levels of government, including EU level. Especially women's activists and gender equality advocates can use GB as an opportunity to work towards better inclusion of their voice in planning and budgeting processes.

Achieving good and democratic governance
The process of improving the delivery of goods and services to women, men, girls and boys in a fair, just, and responsible way has to be considered as an integral part of the definition of good governance. Good and democratic governance requires a participatory approach to the policymaking process, so that the different perspectives of different groups of citizens, including women, are represented.

Gender Budgeting offers a strategy and approach to widen the traditional budget process to engage previously excluded groups, especially women and gender equality advocates in budgetary and planning processes. In this sense, Gender Responsive Budgeting is an approach not only to strengthen good economic and financial governance, but good and democratic governance in general.

Gender Budgeting can provide new channels for promoting gender equality and women's issues and give these concerns a higher priority in policy making. The ultimate goal is to transform budgeting and planning processes to make sure that regular actors include gender equality objectives in their regular activities and attach higher priority to it.
Model Advocacy Letter

Subject
Urgent adoption of Gender Budgeting in [Related budget / fund / financial instrument]

Dear [Name of key stakeholder/Minister of Finance],

We are contacting you on behalf of [name of organisation], to request the formal adoption of gender budgeting provisions into the [enter budgetary process here e.g. next local authority annual budget].

Gender budgeting, also referred to as gender responsive budgeting, is a method of ensuring that budgets and public finance are designed to support gender equality, and take into account its impacts on the different needs of women, men, girls and boys.

Gender Budgeting has been practiced for forty years across the world and we are keen to work with you and your stakeholders in order to support you using this essential tool in advancing gender equality in [enter country/region/etc here]

By using this framework in the [enter budgetary process here e.g. next local authority annual budget] you will ensure that resources will be best distributed to meet the different needs and rights of women and men, whilst meeting the commitments outlined within the [enter constitutional chapter if relevant] and Article 23 of the Treaty for the Functioning of the European Union which guarantees that equality between women and men in all areas. This step by step process to advance gender equality through the proven methodology and transparent process that gender budgeting provides will aid you in setting objectives to strengthen the economic empowerment of women who often still experience discrimination or violation of their rights.

As a first step, we urge you to set up a cross section working group at the highest level of your [national ministry for finances/institution, organisation...] under the presidents umbrella of all [Directorate-Genderals in the EU Commission/ all ministries/ all programme departments] who have the relevant authority to enact gender budgeting into this budget cycle. We strongly encourage this working group to consist of women and men in parity, as well as civil society, and in this regard, we welcome the opportunity to work with you closely on establishing this first step.

Political will and leadership at all the appropriate levels will be essential to ensuring the [enter budgetary process here e.g. next local authority annual budget] will address the needs of all citizens equally; your leadership and political commitment to equality between women and men is more invaluable than ever and we trust you.

We would welcome the opportunity to meet in person and discuss this further.

Yours sincerely, [Name, position, organisation, date]
Civil Society Demands & Calls

Overarching Demands

**We call on you to...**

- advance progress in the realisation of equality between women and men, and the elimination of all forms of gender based discrimination against women and girls in all targeted groups of the society especially including all vulnerable groups.

- Realise the commitments outlined in the (UN treaties, the Lisbon Treaty, the European Charter of Fundamental Rights (Art 23.1.) and/or our national/regional constitutions) by implementing gender budgeting without delay.

- Ensure gender mainstreaming across all headings of the budget, that can be translated into concrete programmes that are activity-based and results-oriented and are in line with the purpose and scope of each policy area.

- draft a gender budgeting implementation strategy, with an action plan including a timeline for the next 5 years and adopt it without delay.

**Specific Calls for action on Gender Budgeting**

**We call on you to...**

- make sure Gender Budgeting Analysis will be a regular mechanism within the various steps in your budget cycle.

- use Ex-Ante Gender Impact Assessment, the analysis of the identification of needs in the area of women's and girls [and men/boys, your customers/ your partners/citizens].

- ensure that before your budget cycle ends an evaluation and Ex-post gender assessment is developed in order to check if your policy, measures and budget in place had fulfilled your objective in advancing equality between women and men.

- Collect the suggestions of the parliament [other bodies] and have public consultations with experts and representatives of groups of women and other targeted groups to include their recommendations for improvement in the next phases of the budget cycle.
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