

Recommendation 1739 (2006)¹

Gender budgeting

Parliamentary Assembly

1. The budget is the most important policy instrument of any government. It is through the public budget that the political authorities shape social and economic development, decide priorities for action and determine redistribution criteria for society based on the needs of its citizens. However, public budgets are not gender-neutral in their effects – they affect men and women in different ways, in terms of both revenue and expenditure.
2. Introducing a gender perspective into all levels of the public budgeting process – “gender budgeting” – is thus becoming an important tool, making it possible to measure the impact of public policies on citizens of different sexes and to restructure revenues and spending so as to reduce socioeconomic inequalities between men and women. Practising gender budgeting is essential if countries, regions and municipalities are not to continue to assume the gender neutrality of their budgets – which in reality are often “gender-blind” and thus inadvertently cause further gender inequalities.
3. Gender budgeting has the added advantage of promoting and increasing accountability, transparency and efficiency. Unfortunately, gender budgeting is not yet a mainstream activity: considered too technical an issue by many of those who fight for equal opportunities for women and men, it is not considered a political priority by many of those who actually draw up, implement and oversee budgets.
4. The Parliamentary Assembly considers that gender budgeting must become a mainstream tool habitually used by all players at all levels in the budgeting process, both in Council of Europe member countries and – to the extent possible – within the Organisation itself. It thus welcomes the work of the Council of Europe Steering Committee for Equality between Women and Men (CDEG) on gender budgeting and encourages the Committee of Ministers to make full use of the expertise acquired and developed by this committee.
5. The Assembly thus invites the Committee of Ministers to:
 - 5.1. draw up a recommendation to member states on gender budgeting, with the aim of encouraging the examination of budget processes and objectives by all players at all levels in the budgeting processes of Council of Europe member states (at national, regional and local level) to ensure that women's and men's needs and priorities are considered equally;
 - 5.2. prepare a gender analysis of the Council of Europe's budget and ensure that the needs of women and men (and girls and boys) are targeted equally by the Organisation's activities.
6. The Assembly resolves to apply gender budgeting to its own expenses.
7. The Assembly calls upon all parliaments of Council of Europe member states to make full use of their specific role in the national budgeting process by demanding gender analyses in the preparation, implementation, audit and evaluation of government budgets and by recalibrating budgets to rectify gender inequities thus discovered.

1. Text adopted by the Standing Committee, acting on behalf of the Assembly, on 17 March 2006 (see [Doc.10764](#), report of the Committee on Equal Opportunities for Women and Men, rapporteur: Mrs Curdová).

