

SUBMISSION BY CZECH REPUBLIC AND THE EUROPEAN COMMISSION ON BEHALF OF THE EUROPEAN UNION AND ITS MEMBER STATES

Subject: **Submission for Activity D.1 of the Gender Action Plan to share experience and support capacity-building on gender budgeting, including on the integration of gender-responsive budgeting into national budgets to advance gender-responsive climate policies, plans, strategies and action, as appropriate**

Prague, 26th July 2022

1. SUMMARY

BACKGROUND & DEFINITION OF GENDER BUDGETING

- The EU and its 27 Member States (MS) are committed to the ongoing implementation of the Enhanced Lima Work Programme on Gender (LWPG) and its Gender Action Plan (GAP) and welcome the opportunity to highlight the progress of the EU and its MS in applying gender budgeting.
- Some MS have adopted their own definitions of gender budgeting, and 'equality budgeting', but the definitions of the Council of Europe and OECD are broadly accepted.

GENDER BUDGETING: EU-LEVEL / EU COMMISSION

- The European Commission has developed a methodology for **tracking gender equality related expenditure**, which was applied for the first time across all EU funding programmes in the EU Draft Budget 2023.
- Following **specialised training** sessions on the integration of gender within the EU budget in 2021, a tender procedure is ongoing to introduce the training as a recurrent programme for relevant staff and all materials from the previous training have been made available on the EULearn platform.

- A new **flagship mainstreaming project for MS** under the EU Technical Support Instrument Programme was launched in 2022 and aims to expand the understanding of the gender impacts of policies and budgeting, and to address related gaps.
- The European Commission supports gender budgeting through **external activities** as per Objective 3 of the third EU Action Plan on Gender Equality and Women's Empowerment in External Action 2021–2025 (GAP III), and the provision of funding to **UNDP Climate Promise**.

GENDER BUDGETING: MEMBER STATE LEVEL

- Some MS have fully integrated gender considerations into their national budgetary cycles, with other MS are exploring gender budgeting under broad activities and ad-hoc processes, with plans to formalise them going forward. While other MS like Estonia and Romania have not expressed such plans they have demonstrated increasing efforts to integrate gender considerations in their policymaking processes.
- Many MS have adopted training and capacity building as an essential element of the development of gender budgeting activities. This includes the development of guidance documents to assist relevant budget officials across departments and ministries, as well as targeted workshops and training like Hungary's Women's Leadership Training Programme.
- A number of MS, including Czech Republic, France, Germany, and Slovenia are currently exploring ways of integrating gender budgeting as an official process, with Ireland pursuing gender budgeting as one element of a broader 'equality budgeting' process.
- Those MS who have fully integrated gender budgeting (Austria, Belgium, Finland, Spain, Sweden) diverge on specifics but demonstrate detailed, holistic approaches to the issue with concrete support to assist the process.

- Many MS utilise gender budgeting in their international climate finance approaches, with many MS using the gender markers of the OECD Development Assistance Committee and Luxembourg using a nationally derived system.
- While most of the contributing MS provide support to gender budgeting in developing countries through bilateral partnerships, multilateral funding including to UN Women, the Global Environment Facility and the NDC Partnership were also highlighted.

TOOLS FOR CHANGE: ENABLERS FOR GENDER BUDGETING IN EU AND MEMBER STATE CONTEXTS

- Political support is essential to ensure the complete integration of gender budgeting within federal and national budgetary cycles, as it allows for a holistic approach which includes amongst other things: training; reference materials and resources; legislative grounding; political sign-off on gender-responsive budgets.
- The familiarisation with and utilisation of existing tools has proved invaluable for MS in developing gender budgeting activities which suit their contexts.
- Increased support at UNFCCC level through the enhanced implementation of existing activities under the GAP such as activity D.2 (see section 5.3) is also needed to ensure informed negotiations and the ability for Parties to broaden their knowledge base.

2. INTRODUCTION/BACKGROUND

The EU and its MS welcome the opportunity to contribute with this submission to the upcoming discussion on gender budgeting as part of the Gender Dialogue at COP27.

The EU and its MS want to share our experiences with and information on supporting capacity building on gender budgeting, focusing on the use of gender budgeting for the advancement of gender-responsive climate policies, plans, strategies, and action as appropriate.

The EU and its MS have actively participated in the development and implementation of the enhanced LWPG and its GAP, and we are committed to promoting a gender perspective in climate policies both domestically and internationally, and to supporting women's empowerment and gender equality in international negotiations under the United Nations Framework Convention on Climate Change (UNFCCC).

We believe that enhanced gender-responsiveness and implementation of the GAP, in consideration of advancements made through the adoption of the Glasgow Climate Pact and acknowledgement that we have entered the 'implementation phase' of the Paris Agreement, is essential in this critical decade for change.

a. DEFINITIONS OF GENDER BUDGETING

The interpretation of gender budgeting varies between MS, institutions and bodies. Some MS, such as Belgium and Spain have identified national definitions of the term which reflect upon the tools used within the process:

“Gender budgeting”, or the integration of the gender dimension into the budget process, is an analysis based on a gender perspective of all forms of public expenditure and revenue and gives an overview of the direct and indirect consequences for men and women.’ – *Belgium*

“Es un presupuesto acompañado de un instrumento de análisis que permite evaluar en qué medida las asignaciones presupuestarias corrigen la desigualdad de género y sus consecuencias.”¹ – *Spain*

In Ireland, gender budgeting is included as an element under the working definition for ‘equality budgeting’:

“‘Equality Budgeting’ involves providing greater information on the likely impact of budgetary measures across a range of areas such as income, health and education, and how outcomes differ across gender, age, ethnicity and so on.” – *Ireland*

In the absence of a national definition of gender budgeting, some MS such as France and Sweden noted the adoption of that of the Council of Europe:

“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.”

Finally, in their annual reporting to the Organisation for Economic Co-operation and Development (OECD), those MS who are also OECD members² may apply the similar definition of gender budgeting as:

“Integrating a clear gender perspective within the overall context of the budget process, through the use of special processes and analytical tools, with a view to promoting gender-responsive policies.”³

¹ Translation: “It is a budget accompanied by an instrument of analysis that allows evaluating to what extent the assigned budget policies correct gender inequality and its impact.”

<https://www.sepg.pap.hacienda.gob.es/sitios/sepg/es-ES/Presupuestos/InformesImpacto/IIG2022/SaberMas/Documents/Glosario%20Igualdad%20de%20g%C3%A9nero.pdf>

² EU OECD membership: Austria, Belgium, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden

³ <https://www.oecd.org/gov/budgeting/gender-budgeting.htm>

3. GENDER BUDGETING: EUROPEAN COMMISSION/EU-LEVEL

Following the publication of the European Court of Auditors' special report on "Gender mainstreaming in the EU budget"⁴ in 2021, which outlined a number of shortcomings in several areas concerning gender equality in the 2014-2020 Multiannual Financial Framework, the EU Commission has stepped up its commitment to gender equality.

Although gender budgeting is a mostly national issue, the EU carries out a number of activities in which they both implement it at EU-level and assist MS in their respective implementation. The core activities can be summarised as follows, with details on each type provided below:

- Development and application of enhanced methodology
- Training and technical support for MS implementation
- Implementation at EU-level and through external relations

a. DEVELOPMENT AND APPLICATION OF AN ENHANCED METHODOLOGY

Like many MS, while some of the EU-level activities tackle the issue of gender-equality more broadly they demonstrate knock-on benefits for climate policy and programming due to their inclusive approaches. For example, the European Commission has developed a methodology for tracking gender equality related expenditure, which was applied for the first time across all EU funding programmes in the EU Draft Budget 2023. All Commission services, in cooperation with DG Budget and the Commission's Task Force on Equality, had to assess how their spending programmes should be assessed in that regard, including those related to climate action.

b. TRAINING AND TECHNICAL SUPPORT FOR MS IMPLEMENTATION

i. Training

In 2021 the European Commission organised specialised training on the integration of gender dimension in the EU budget for relevant staff. Recognising the benefit of this exercise, a tender procedure is ongoing to introduce a recurrent specialized training on

⁴ ECA Special Report 10/2021: <https://www.eca.europa.eu/en/Pages/DocItem.aspx?did=58678>

the integration of gender dimension in the EU budget with a view to strengthening the existing expertise across the Commission. In the interim, material from the 2021 trainings is available on EULearn, the training portal of the EU officials, and they have been made available to all relevant staff and Equality Coordinators.

ii. Mainstreaming with a flagship project

In terms of support for MS, a new flagship project under the EU Technical Support Instrument Programme was launched in 2022 and aims to expand the understanding of the gender impacts of policies and budgeting, and to address related gaps.

It offers technical support “to analyse policies and budgeting from the point of view of gender mainstreaming, helping to make sure that all citizens, regardless of gender are able to fully participate and contribute to a fair society.”⁵ The project will provide capacity development on latest trends/methodologies/tools for mainstreaming, and will also help Member States for peer learning/exchanges per country and while improving their targeted approaches in chosen sectors, policy fields or regions.

It is carried out through two modules for participating MS:

- a) Gender Mainstreaming and Gender Budgeting; methodologies, tools and best practices in EU and beyond
- b) A Member State tailored analysis of the mechanisms, tools and structures in place to monitor gender equality, facilitated by international experts. Specific analysis of 1-3 policy sectors or measures per country with workshops and hands-on guidance on the selected sectors, ministries, regions or communities.

While the project concerns gender mainstreaming as an overarching principle to practice, some of the relevant technical supports include:

- Alignment of the General State Budget with the Sustainable Development Goals of Agenda 2030 in Spain.
- Sustainable budgeting and financial management in Ireland.

⁵ https://ec.europa.eu/info/sites/default/files/b1_-_gender_mainstreaming.pdf

- Assessment of public expenditure and financial accountability (PEFA), covering inter alia a gender dimension, in Brussels, Belgium.

c. IMPLEMENTATION AT EU-LEVEL AND THROUGH EXTERNAL RELATIONS

i. EU-level

Under the EU's 2021-2027 Multi-Annual Financial Framework (MFF)⁶, the European Commission applies a dual approach to gender equality. It promotes gender equality on the one hand, through gender mainstreaming, i.e. by increasingly including the gender equality perspective in all stages of EU action i.e. policies, legislative measures and funding programmes; and on the other hand, through specific targeted measures to address persistent inequalities, including within relevant EU funding programmes such as the Daphne strand of the Citizens, Equality, Rights & Values programme. The Commission is working on a systematic data catalogue to identify available information as well as potential data gaps. This will inform the design of the new Commission proposals for the coming MFF to allow for a further improved assessment of the effects EU financing has on gender equality.

ii. External relations

In the progression of the EU's external policies, gender analysis has become a primary tool from development to implementation stage. The EU's previous submissions on activity A.4⁷ and the mid-term review of the implementation of the GAP⁸ presented progress made through the EU's third Action Plan on Gender Equality and Women's Empowerment in External Action 2021–2025 (GAP III)⁹ of the European Commission, welcomed through Presidency Conclusions by 24 Member States. In the context of gender budgeting it is important to note that 85% of all new external actions will contribute to

⁶ https://ec.europa.eu/info/strategy/eu-budget/long-term-eu-budget/2021-2027_en

⁷ <https://www4.unfccc.int/sites/SubmissionsStaging/Documents/202111090956---SI-11-09-2021%20EU%20Submission%20on%20Gender.pdf>

⁸ <https://www4.unfccc.int/sites/SubmissionsStaging/Documents/202203310927---FR-2022-03-31%20Soumission%20UE%20sur%20le%20genre.pdf>

⁹ https://ec.europa.eu/commission/presscorner/detail/en/IP_20_2184

gender equality and the promotion of women's empowerment by 2025. There is also a dedicated objective within the Plan – Objective 3 – to increase the utilisation of gender budgeting, alongside indicator 3.1 which requires: 'Increase the number of actions (Budget Support operations or projects) supporting public finance management (PFM) reforms that include a gender budgeting component'.

The European Commission also provides support to the UN Development Programme 'Climate Promise', which provides support to help countries take bold action to reduce their emissions, increase their resilience to climate impacts and support sustainable development priorities – with gender being one of the cross-cutting issues monitored. In March 2022 it was reported that 90 out of 94 Climate Promise countries (96 percent) that submitted Nationally Determined Contributions in the last two years integrated gender equality considerations – almost double the number of countries to do so in 2015. In addition, 22 percent of Climate Promise countries¹⁰ mentioned the key role of women's groups or civil society organizations in their NDCs. This compares to just one percent in 2015.

This progress reflects an increasing understanding of the importance of gender integration in the second generation of NDCs as a way to increase the ambition and effectiveness of climate action – and the potential to utilise existing resources to advocate for gender-mainstreaming.

4. GENDER BUDGETING: MEMBER STATE-LEVEL

As mentioned in our submission for the mid-term review of the implementation of the GAP, it was noted that many MS have begun to incorporate gender budgeting in their annual reporting to the Organisation for Economic Cooperation and Development (OECD).¹¹

Some MS have fully integrated gender consideration into their national budgetary cycles, with other MS are exploring gender budgeting under broad activities and ad-hoc

¹⁰ <https://climatepromise.undp.org/what-we-do/where-we-work>

¹¹ OECD guidance - <https://www.oecd.org/gov/budgeting/gender-budgeting.htm>

processes, with plans to formalise them going forward. While other MS have not expressed such plans they have demonstrated increasing efforts to integrate gender considerations in their policymaking processes, including Estonia with an inter-ministerial project on the matter launched in 2022, and Romania's introduction of the structural principle of 'Adopting Policy Coherence for Sustainable Development (PCSD)' which includes aligning policies with SDG Goal 5 Gender Equality.

The following sections highlight the different stages of policy development and concrete examples of gender budgeting within individual MS.

a. DOMESTIC

i. Provision of training and capacity building as precursor and complement to gender budgeting activities

Many MS have adopted training and capacity building as an essential element of the development of gender budgeting activities. This includes the development of guidance documents to assist relevant budget officials across departments and ministries¹², as well as targeted workshops and general leadership training.¹³

For example, Spain's "Advanced Course on Gender Equality for the State Administration" (addressed to all the ministries, mainly to those employees on managerial positions and equality units) includes, i.a., contents on gender budgeting.

Similarly, the Austrian Development Cooperation has developed a training module for staff, partner institutions and implementing agencies of its gender-related policies which

¹² Austria guidance - https://www.bundestkanzleramt.gv.at/dam/jcr:97933771-5747-4b89-af8d-052f78f4fab9/guidance_gender_budgeting.pdf; Belgium guidance - https://igvm-iefh.belgium.be/nl/publicaties/handleiding_voor_de_toepassing_van_gender_budgeting_binnen_de_belgische_federale_overheid; Germany guidance - <http://esf-gleichstellung.de/index.php?id=103>; Spain - guidelines for the 2022 Budget Bill at <https://www.hacienda.gob.es/DocLeyes/REPOSITORIO%20NORMATIVA/73048.htm> and <https://www.sepg.pap.hacienda.gob.es/sitios/sepg/es-ES/Presupuestos/InformesImpacto/IIG2022/SaberMas/Paginas/Sabermas.aspx>.

¹³ Belgium and Sweden have provided gender budgeting training to officials. Hungary launched a Women's Public Leadership Training Program in 2018 to provide practical leadership knowledge for the participants and to create a community, which facilitates the female executives, who were educated in Hungary to make advantage of their knowledge in the long-term in Hungary, primarily at domestic or regional institutions or companies.

includes procedures for gender responsive project-cycle management, guidance on how to implement gender analysis, and improved integration of gender issues within each of its thematic focus areas which will benefit international climate policies in particular.

ii. Ongoing exploration of gender budgeting potential

Czech Republic

The Czech Republic's Ministry of Finance has recommended the use of the Ministry's gender budgeting methodology within the national budgetary cycle since 2004, and the Ministry recommends following this methodology at the beginning of each budgetary preparation year. The government has committed to conduct between 2023 and 2024 an analysis of the state budget (regarding women-men equality) and of the possibility of integrating gender, with the Office of the Government of the Czech Republic in the lead and Ministry of Finance and other institutions as cooperating subjects. The analysis should take into account recommendations from the European Institute for Gender Equality (EIGE), an autonomous body of the EU established to strengthen gender equality, and the OECD amongst others.

France

A number of activities by the French government fit under the broad definitions of gender budgeting despite not being explicitly categorized as such. The legislative bill in relation to the budgetary process from 2010 included an appendix which comprehensively lists all the expenditure earmarked for gender equality and the related performance indicators. Following this, from 2012, a circular has made it mandatory to take account of women's rights and gender equality during the upstream assessment of bills prepared by the government. Budget bills, social security budget bills and planning bills are not covered by these arrangements but the articles subject to prior assessment include these aspects de facto.

France began to include gender budgeting in its national budgetary cycle in 2018 through a pilot under the Budget Directorate and the Women's Rights and Equality Department

with four ministries opting to take part. It is expected to be extended for the 2023/2024 cycle but it is not yet known how many ministries will participate.

Germany

Although gender budgeting is not implemented on a federal level in Germany, gender effects shall – where applicable – be incorporated in the spending review process which influences the development of future budgets. The focus of the 2019/2020 spending review cycle included a focus on gender mainstreaming and impacts.

There is increased interest in introducing gender budgeting, with a commitment within the coalition treaty stating that they will develop gender budgeting in terms of an ‘intensive analysis of the impact of financial policy measures on gender equality and apply it to suitable individual plans’.¹⁴

Slovenia

Slovenia started to incorporate gender budgeting in 2008. Since then, different activities have been carried out to raise awareness and improve knowledge and capacity on gender mainstreaming for policy- and decision-makers involved in the development planning process. These include the distribution of a gender budgeting handbook to all ministries and relevant institutions in 2009, and gender budgeting training in 2011-2012. The latter being part of a broader gender-mainstreaming project co-financed with the European Commission.

The implementation of gender mainstreaming in Slovenia is closely linked to the state budget and policies. It is therefore considered important that ministries are obliged not only to implement gender mainstreaming strategy but also to integrate gender perspective into the state budget.

iii. Broader approach to gender budgeting within ‘equality budgeting’

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<https://www.bundesregierung.de/resource/blob/974430/1990812/04221173eef9a6720059cc353d759a2b/2021-12-10-koav2021-data.pdf?download=1>

Ireland

Following a fact-finding mission conducted in 2019 by the OECD on actions taken by the Government of Ireland to mainstream equality considerations as part of the budget process, Ireland has committed to formalising 'equality budgeting' (definition in section 2.1 above).

Since 2018, when it was first piloted, significant work has been undertaken to develop the 'equality budgeting' initiative from its initial sole focus on gender, due to the availability of data. It has since been expanded across multiple dimensions of equality including gender, socio-economic, disability and minority groups. Expansion of equality budgeting to a whole-of-Government approach was announced in March 2021, which will have a knock-on benefit for all climate policies disbursed across relevant Departments.

iv. Full integration of gender budgeting in national budgetary cycles

Some MS have fully integrated gender budgeting into their national budgetary cycles, but diverge on specifics.

Austria

Austria has a constitutional objective (Article 13, para. 3) to ensure equality between men and women in the context of budgetary planning since 2009. Moreover, since 2013, gender budgeting must be applied at federal level which includes the budgetary planning of the Federal Ministry for Climate Action.

Belgium

According to legislation introduced in 2007, every draft of the expenditure budget is required to produce a 'gender note' setting out the actions that ensure equality between men and women. Annual budgets must also include gender markers (with '1' indicating costs without a gender dimension, '2' indicating costs related to actions that realize gender equality, and '3' indicating costs with a clear gender dimension).

Finland

Although gender budgeting was first introduced in Finland over a decade ago, the current government has made efforts to improve the substance of its application including improved co-operation across gender-relevant issues and strengthened emphasis on the evaluation of gender equality impacts as part of the preparation of the budget since 2020.

Finland has very few specifically gender-related budgetary allocations, instead their gender budgeting consists mostly of qualitative evaluation, including texts in all governmental branches that are included in main expenditure titles of budget proposals.

Spain

Since 2011, the Spanish National Budget Bills, when published, are accompanied by a thorough Gender Impact Report¹⁵ of the specific measures contained with the Bill. For example, the Gender Impact Report for the 2022 Bill highlight several action lines (as well as some gender objectives and indicators) for promoting women's entrepreneurship and/or improving the employability and working conditions of women in the territories affected by the energy transition which were in line with the Spanish *Just Transition Strategy*¹⁶, which is aimed, inter alia, at ensuring equal distribution of opportunities through gender equality measures that reduce labour inequalities for women in the ecological transition. Further lines are focused on the consideration of gender in the development of all sectoral policies related to adapting to the impacts of climate change, in line with the Spanish National Climate Change Adaptation Plan 2021-2030.¹⁷

Sweden

Sweden's Ministry of Finance issues specific instructions on gender budgeting throughout all stages of budget preparation through its annual budget circular.

¹⁵ <https://www.sepg.pap.hacienda.gob.es/sitios/sepg/es-ES/Presupuestos/InformesImpacto/IIG2022/AccesoInformes/Paginas/Informes.aspx>

¹⁶ Just Transition Strategy, available in English at: https://www.transicionjusta.gob.es/common/ETJ_ENG.pdf. A booklet on the Spanish Just Transition Agreements is available in English at: https://www.transicionjusta.gob.es/Convenios_transicion_justa/common/Folleto_Convenios_Transicion_Justa_EN.pdf

¹⁷ National Climate Change Adaptation Plan, available in English at: https://www.miteco.gob.es/es/cambio-climatico/temas/impactos-vulnerabilidad-y-adaptacion/pnacc-2021-2030-en_tcm30-530300.pdf

The budget circular demands that statistics on individuals is presented disaggregated by sex, as well as analysed from a gender equality perspective. The circular also includes instructions to revise existing indicators used for policy monitoring, and develop new indicators as needed, to ensure the inclusion of a gender equality perspective.

Sweden has also developed an analytical tool to support ex-ante analysis has been developed to support work on gender budgeting in the government offices, called 'BUDGe'¹⁸ which has 5 steps:

- I. Inventory of gender equality relevance
- II. Analyse in what way gender equality might be relevant for the issue area – hypothesis
- III. Survey, present & analyse gender patterns
- IV. Analyse proposals' gender equality impact – refer to gender equality policy goals
- V. If negative impacts are anticipated – examine alternative solutions

b. INTERNATIONAL

As highlighted in our submission for the mid-term review of the implementation of the GAP, MS have increasingly supported gender-responsive approaches to their international climate finance partnerships and allocations, including multilateral and bilateral partnerships.

i. National reporting

Membership of the OECD Development Assistance Committee (DAC) was also highlighted as an enabler of gender budgeting by MS. In line with the policies of the DAC, those MS who also report to the OECD DAC regarding their spending on overseas development is marked with a gender marker. This marker denotes whether funding is gender-principal, gender-significant, or if it does not target gender:

¹⁸ <https://www.government.se/information-material/2021/12/budge-for-gender--equality/>

- Principal (marked 2) means that gender equality is the main objective of the project/programme and is fundamental in its design and expected results. The project/programme would not have been undertaken without this objective.
- Significant (marked 1) means that gender equality is an important and deliberate objective, but not the principal reason for undertaking the project/programme, often explained as gender equality being mainstreamed in the project/programme.
- Not targeted (marked 0) means that the project/programme has been screened against the gender marker but has not been found to target gender equality.

Similarly, Luxembourg included gender as an eligibility and selection criterion for projects or programs seeking international climate finance (ICF). In the revised ICF Strategy, covering the period 2021 until 2025, the importance of both human rights and gender aspects in climate finance activities has been elevated. Applicants must not only themselves aim to promote gender equality within their organizations but also strongly integrate gender considerations within the project/program proposal. As part of the selection process, applications are assessed against the robustness of the gender-sensitive indicators proposed and the prospect of the measure to perform successfully.

ii. Multilateral

A number of MS provide funding to UN Women's core budget. These contributions help dismantle gender inequalities and allow UN Women to act as a powerful advocate for women and girls while enabling them to specifically strengthen budgeting processes at national and local levels for improved government accountability, transparency and service delivery as one of their key activities. More specifically, for example Finland has supported gender-responsive budgeting through UN Women in Nepal, Myanmar and Kenya. In Nepal, Finland, through the UN Women, supported eight local government units (LGUs) from two Provinces in adopting gender responsive plans and budgets and gender equality and social inclusion policies (for six LGUs).

Support to the NDC Partnership (NDCP) was also highlighted by MS as a major driver of gender budgeting projects. For example, the Belgian federal government supported Palestine in the development of its climate action planning, which culminated in Palestine's NDC Partnership Plan via the NDC Partnership. This Plan has a transversal gender dimension and includes the activity P1.1.4(b) 'Developing regulations and statutory guidelines to enforce gender budgeting, i.e. analysing all budget lines and financial instruments for climate change adaptation and mitigation from a gender-perspective.'

As a member of the Board for multilateral funds like the Global Environment Facility, Germany has had the opportunity to promote more ambitious gender equality policies and requests regular follow-up on the implementation of the policies (for example through harmonized disaggregated data on gender). It is to be expected that ambitious gender equality policies, if effectively implemented, will lead to more gender-responsive budgeting in developing countries.

iii. Bilateral

Most MS appear to support gender-responsive projects through bilateral funding and examples of this are highlighted below:

- Austria provided continuous capacity building support to the Albanian government, including a study trip in 2011, which led to the passing of a resolution to design the national budget according to the principles of gender budgeting in Albania in 2021.
- Due to support provided by Belgium to UNCDF LoCAL in Mozambique, they have recruited a gender specialist to ensure that gender inclusion and women empowerment are part of and benefit from the local government capital grants to finance district adaptation plans.
- The Agence Française de Développement (AFD - the French Development Agency) has 3 ongoing projects on gender budgeting, with two at national level (Morocco (€150m grant and €1.6Mm technical assistance to UN Women in 8 ministries) and

Jordan (€150m grant and €1.5m technical assistance in 4 ministries)), and the third project at the stage of feasibility study in one Argentinean region (Santa Fe).

- Romania's Agency for International Development Cooperation intends to provide support to other countries' capacity building for gender-responsive budgeting, the planning process for the 2023 Annual Plan is ongoing.
- Ireland provided €1m funding in 2020 to support the Gorongosa Restoration Project and the Government of Mozambique efforts for the integration of conservation, science, tourism and social and economic development with the Government's peace, reconstruction, and reintegration plan. The programme has a strong focus on climate adaptation and girls' education.

5. TOOLS FOR CHANGE: Enablers for gender budgeting in EU and MS contexts

Gender budgeting is a cross-cutting activity for federal and national governments, meaning that it involves multiple departments and ministries with diverging briefs such as public expenditure and equality. Many MS have taken a whole-of-Government approach in recognition of this, however this is a significant task with pre-requisites to enable its success. The three factors we have encountered in our submission, and explained below, are: political support; embrace of existing tools; and improved focus at UNFCCC level.

a. POLITICAL SUPPORT

As the above-highlighted MS examples demonstrate, gender budgeting is an activity that requires many years of development, trials, and improvement before results can be clearly gathered. Political support is essential to the completion of this process to avoid not only a break in momentum but a knowledge gap amongst key actors as time goes on. This support manifests itself in a comprehensive approach to gender budgeting including: training for relevant officials; providing guidance materials for continuous capacity building and referencing; internal reports on progress; dedication of resources to

exploring the topic; enshrining gender budgeting in legislation; and finally, passing federal and national budgets which have integrated gender-considerations.

b. EMBRACE OF EXISTING TOOLS

It was noted in our submission for the mid-term review of the implementation of the GAP that since the agreement of the enhanced LWPG and GAP, significant efforts to increase gender impact assessments (GIA) and gender budgeting in financial reporting has been made. In 2020, EIGE published a toolkit for MS to incorporate gender budgeting across their expenditure – including climate finance, on a voluntary basis.¹⁹

In addition to national guidance documents and internal capacity building, many MS highlighted the EIGE toolkit as a valuable resource in their national preparations for the integration of gender budgeting into their budgetary cycles, alongside studies by the OECD, and the 2020 EU Parliament report entitled “EU Gender budgeting: where do we stand?” which provided national examples of good practice as well as recommendations for improvement.

The EU welcomes this submission process as an opportunity to learn from other Parties of the tools they have utilised to expand our knowledge base.

c. IMPROVED SUPPORT AT UNFCCC LEVEL

Fundamentally, the UNFCCC submission process provides Parties with an invaluable resource of best practices, lessons learned, and new ideas. The EU looks forward to reading Party submissions and the Secretariat’s synthesis report ahead of our participation at COP27.

The bi-annual negotiation sessions organised by the UNFCCC also provide us with an opportunity to explore these topics together and ask questions to improve our mutual understanding of differing contexts, capacities, and needs.

The EU had hoped for more progress at SB56 on the mid-term review of the implementation of the GAP, and expect the process to conclude at COP27 in Sharm-el-

¹⁹ <https://eige.europa.eu/gender-mainstreaming/toolkits/gender-budgeting>

Sheikh this year. However, with the additional attention provided to the gender-finance nexus by the theme of this year's Gender Dialogue being 'Gender Budgeting', the EU considers this an opportunity for the Secretariat to accelerate their implementation of the related activities under Priority Area D of the GAP, namely:

- D.2 Raise awareness of the financial and technical support available for promoting the strengthening of gender integration into climate policies, plans, strategies and action, as appropriate, including good practices to facilitate access to climate finance for grass-roots women's organizations and indigenous peoples and local communities