

**Erika Neubauerová**  
**Alena Zubaľová**

## **NEW TRENDS IN FISCAL POLICY – GENDER-SENSITIVE BUDGETING**

***Abstract:** Gender-sensitive budgeting (gender budgeting) is an application of gender mainstreaming to processes connected with budgeting. It means gender evaluation of budgeting and integration of gender perspective at all levels of budgeting process. By means of these all revenues and expenditures are restructured with the aim to support gender equity (European Parliament resolution on gender budgeting, 2003). In other words, it means improvement of socio-economic status of women in narrower meaning, and from the view of broader understanding it is the effort to influence social policy of the country and its development aiming to enforce an equal access of both men and women to public resources. This equal access to public resources is closely linked with the spending of public expenditures. It is becoming a fundamental problem within gender-sensitive budgeting, which is related both to gender specific expenditures as well as expenditures supporting gender equity within public services.*

***Keywords:** gender equity, gender-sensitive budgeting, gender mainstreaming, gender role, gender blind policies, gender analysis, gender perspective.*

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### **Introduction**

A team of authors from the University of Economics in Bratislava, led by the authors of this paper and an independent expert on gender equity, elaborated in 2011 an analytical study with the title 'Gender-sensitive budgeting on national and regional level'.<sup>1</sup> Ambition of the authors was to present a comprehensive view of topical European or worldwide trends related to the application of gender equity principle in public policy, with a special view to the area of budgeting. During the elaboration of the above topic, several interesting questions emerged, among them the following: to what extent currently the most important and the most frequently used indicators are

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