



Ragioneria
Generale
dello Stato

Italian State Gender Budget Institutional arrangements

Daniela Collesi - Budget Inspectorate

The State General Accounting Office (RGS-SGAO)
Ministry of Economy and Finance

**7th Annual Meeting of the OECD SBO Network on
Gender Budgeting - Dublin**



Agenda

- Article 38-septies of Law 196/2009: Gender budget Report on the final accounts
- The annual Circular on the State Gender Budget
- The Gender Budget Process: from the 2022 GB Circular to the annual Report to the Parliament on the 2021 final accounts
- The Reclassification of State Budget Expenditure (methodology as of Decree of the Prime Minister according to an agreement between DPO and MEF-RGS)
- Institutional arrangements for data providers and contributors
- What's next? The new legislation according to the NRRP for the reclassification of the draft budget law

Agenda

- Article 38-septies of Law 196/2009: Gender budget Report on the final accounts
- The annual Circular on the State Gender Budget
- The Gender Budget Process: from the 2022 GB Circular to the annual Report to the Parliament on the 2021 final accounts
- The Reclassification of State Budget Expenditure (methodology as of Decree of the Prime Minister according to an agreement between DPO and MEF-RGS)
- Institutional arrangements for data providers and contributors
- What's next? The new legislation according to the NRRP for the reclassification of the draft budget law

ARTICLE 38-SEPTIES OF LAW 196/2009: THE GENDER BUDGET REPORT ON THE STATE FINAL ACCOUNTS

- The gender budget pilot project was introduced by the Italian Public Finance and Accounting Law (196/2009), among the rules completing the State budget reform. The regulation requires for an analysis of final State's revenues and expenditures. The aim is **to evaluate the different impact of budget policies on men and women in terms of money, services, time and unpaid work.**
- The first pilot gender budget regarded the **Final Account / End-of-Year Budget 2016.**
- Legislative Decree 116/2018, art. 8 strengthened the gender budget:
 - In addition to assessing the impact of public policies on gender gaps, it should be aimed at **redefining and reallocating resources, also taking into account the performance of the Fair and Sustainable Welfare** ("BES") indicators used in the Economic and Financial Document to integrate strictly economic dimensions (such as GDP) with those representing the "fair and sustainable welfare" of the community, in the planning and monitoring phase of public finances.

Agenda

- Article 38-septies of Law 196/2009: Gender budget Report on the final accounts
- **The annual Circular on the State Gender Budget**
- The Gender Budget Process: from the 2022 GB Circular to the annual Report to the Parliament on the 2021 final accounts
- The Reclassification of State Budget Expenditure (methodology as of Decree of the Prime Minister according to an agreement between DPO and MEF-RGS)
- Institutional arrangements for data providers and contributors
- What's next? The new legislation according to the NRRP for the reclassification of the draft budget law

THE ANNUAL CIRCULAR

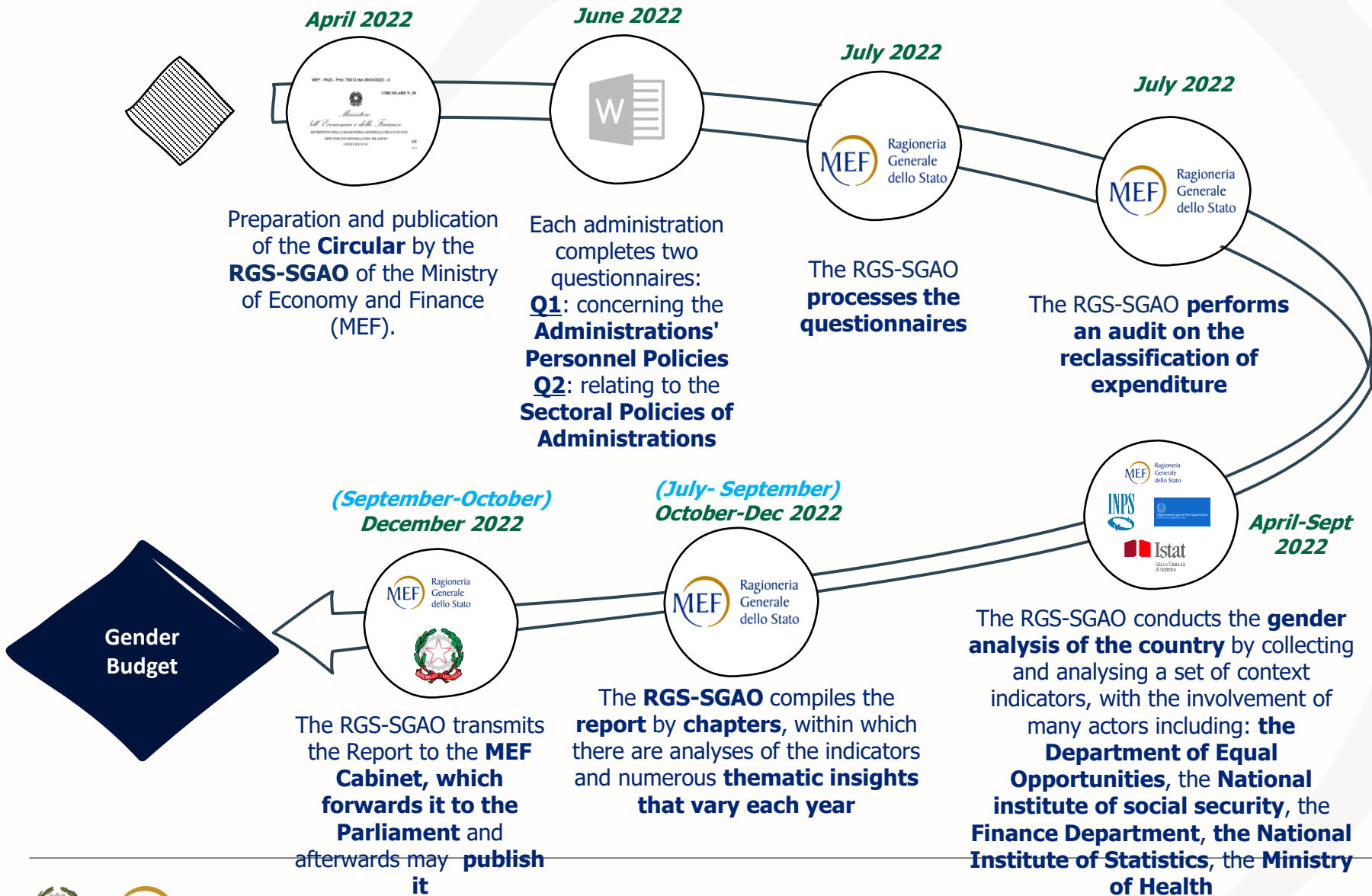
Illustrates:

- activities to be performed by the Ministries, for each one of their centre of responsibilities.
- two questionnaires to be compiled
 - Q1 on personnel politics
 - Q2 on sectoral politics
- The expenditure tags to be confirmed or revised
- The methodology sets by the 2017 Decree of the Prime Minister by using examples related to the 3 classes becoming 4 in the 2023 Circular

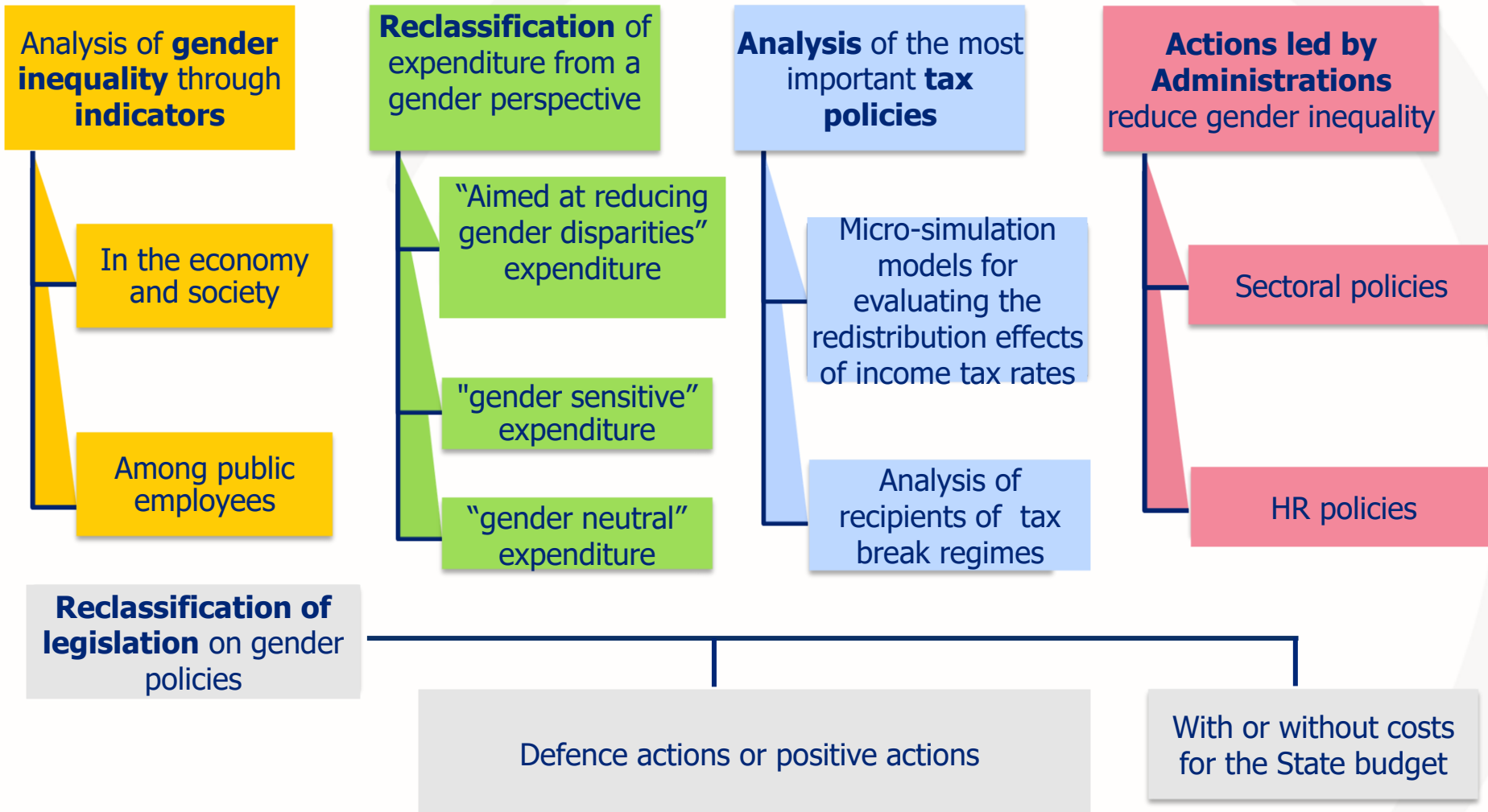
Agenda

- Article 38-septies of Law 196/2009: Gender budget Report on the final accounts
- The annual Circular on the State Gender Budget
- The Gender Budget Process: from the 2022 GB Circular to the annual Report to the Parliament on the 2021 final accounts
- The Reclassification of State Budget Expenditure (methodology as of Decree of the Prime Minister according to an agreement between DPO and MEF-RGS)
- Institutional arrangements for data providers and contributors
- What's next? The new legislation according to the NRRP for the reclassification of the draft budget law

THE GENDER BUDGET PROCESS



THE GENDER BUDGET CONTENTS



CONTEXT ANALYSIS AND INDICATORS

The initial section of the Report is devoted to a context analysis based on various indicators. The indicators show the evolution of gender equality in Italy. In addition, there are numerous thematic insights, which are different every year.

↓ Il Bilancio di genere per l'esercizio finanziario 2021 - Relazione al Parlamento (formato PDF - dimensione 12970 Kb)

- Appendice I – Rassegna normativa (formato PDF - dimensione 3618 Kb)
- Appendice I – Rassegna normativa in formato elaborabile (formato XLSX - dimensione 149 Kb)
- Appendice II - Rilevazione delle azioni realizzate dalle amministrazioni per incidere sui divari di genere (formato PDF - dimensione 8204 Kb)
- Appendice III - Raccolta degli indicatori - Il mercato del lavoro – Tavole e schede indicatori (formato XLSX - dimensione 77 Kb)

Appendice III - Raccolta degli indicatori - La conciliazione tra vita privata e vita professionale – Tavole e schede

▪ indice
(forr

▪ Appe
(forr

Appe
▪ indice
(forr

Appe
▪ Tavol
(forr

Appe
- dim

▪ Appe
dime

▪ Appe
dime

Ambito di intervento - Il mercato del lavoro *							
Indicatore	Descrizione indicatore	Fonte	Territorio	Genere o altra variabile di classificazione			
					2006	2007	2008
Tasso di occupazione, per genere	Rapporto tra il totale delle persone occupate e la popolazione in età lavorativa, riferito alla popolazione tra 15 e 64 anni (Valore percentuale) *	ISTAT, Rilevazione sulle Forze di lavoro	Italia	U			
				D			
				T			
Tasso di mancata partecipazione al lavoro, per genere (indicatore BES-DEF)	Rapporto tra la somma di disoccupati e inattivi "disponibili" (persone che non hanno cercato lavoro nelle ultime 4 settimane ma sono disponibili a lavorare), e la somma di forze lavoro (insieme di occupati e disoccupati) e inattivi "disponibili", riferito alla popolazione tra 15 e 74 anni, distinti per genere (Valore percentuale)	EUROSTAT - European Labour Force Survey (EU-LFS)	UE - 27	U			
				D			
				T			
Rapporto tra il tasso di occupazione delle donne di 25-49 anni con almeno un figlio in età prescolare (0-5 anni) e il tasso di occupazione delle donne di 25-49 anni senza figli, per 100 (indicatore BES-DEF)	Rapporto tra il tasso di occupazione delle donne di 25-49 anni con almeno un figlio in età prescolare (0-5 anni) e il tasso di occupazione delle donne di 25-49 anni senza figli, per 100 (Valore percentuale)	ISTAT, Rilevazione sulle Forze di lavoro	Italia	U	9,9	10,2	11,0
				D	20,6	21,1	21,6
				T	14,5	14,9	15,6
Incidenza di occupati sovrastruiti per sesso e classe di età (indicatore BES)	Occupati sovrastruiti sul totale degli occupati (valore percentuale)	ISTAT, Rilevazione sulle forze di lavoro	Italia	U	16,6	17,2	18,0
				D	18,4	19,1	20,4
				T	17,3	18,0	18,9
Tasso di part time involontario per genere (su 100 occupati part-time con le stesse caratteristiche) (indicatore BES)	Tasso di part time involontario per genere (su 100 occupati part-time con le stesse caratteristiche) riferito alla popolazione tra 15 e 74 anni (Valore percentuale)	EUROSTAT - European Labour Force Survey (EU-LFS)	UE - 27	U	30,9	29,6	29,8
				D	23,0	22,5	23,1
				T	24,8	24,1	24,7
			Italia	U	48,3	50,2	50,6
				D	34,1	35,4	37,6
				T	37,1	38,6	40,4

The dedicated section of the RGS-SGAO website contains the detail sheets with the time series of indicators for each area of intervention

GENDER GAPS IN THE ECONOMY AND SOCIETY

Indicators try to highlight the **different characteristics and behaviors of men and women with respect to multiple economic and social phenomena**, according to available data and trends:

Areas of intervention	2016	2017	2018	2019	2020	2021
Labour market	7	10	12	12	12	21
Life-work balance	4	9	12	14	14	23
Protection of work, social welfare and assistance	3	15	13	15	15	21
Education and interventions against gender stereotypes	5	23	24	24	25	26
Participation in economic, decision-making, political and administrative processes	6	14	17	17	17	20
Combating gender violence	3	21	25	25	25	25
Health, lifestyle and safety	11	15	20	21	20	37
Total	39	107	123	128	128	173



EIGE Context analysis and indicators:
2022 scores for Italy

Additional indicators may also be taken into account that provide useful insights or details, but are not shown in the table because of the discontinuity of their use or because they are not periodically updated.

TABLE OF CONTENTS OF THE GENDER BUDGET REPORT 2021

01.

Gaps linked with economy and society

- Gender gaps in international comparison
- The labour market
- The work-life balance
- Labour protection, welfare and assistance
- Education and interventions against gender stereotypes
- Participation in economic, political and administrative decision-making processes
- The fight against gender-based violence
- Health, lifestyle and safety

02.

Gender Gaps relating to personnel in the State Central Administrations

03.

Actions to reduce gender gaps in 2021

05.

The 2021 expenditure reclassification from a gender perspective

04.

Revenues in the 2021 State budget from a gender perspective

Indice	
Premessa	1
Introduzione	2
1. Divari relativi all'economia e alla società	10
1.1 Divari di genere nel confronto internazionale	10
1.2 Il mercato del lavoro	45
1.3 La conciliazione tra vita privata e vita professionale	115
1.4 La tutela del lavoro, previdenza e assistenza	154
1.5 Istruzione e interventi contro gli stereotipi di genere	185
1.6 La partecipazione ai processi decisionali economici, politici e amministrativi	231
1.7 Il contrasto alla violenza di genere	267
1.8 Salute, stile di vita e sicurezza	296
1.8.1 Quadro generale	296
1.8.2 Incasso ai servizi Ospedalieri	302
1.8.3 Il personale del Servizio Sanitario Nazionale	309

Ministero dell'Economia e delle Finanze
Dipartimento della Ragioneria generale dello Stato

Documenti di bilancio



IL BILANCIO DI GENERE

per l'esercizio finanziario 2021

Redatto ai sensi dell'articolo 38-septies, comma 3-bis della legge 31 dicembre 2009, n. 196

2021
2022
2023
2024

General overview gender budget 2021

Summary and main results

2021 Gender Budget Report - Summary and main results

Gender budgeting has the aim to conduct an assessment of the different impact of funded policies on women and men, in terms of money, services, time and unpaid work. At the national level, it was first introduced on an experimental basis by Article 38-septies of Law 196 of 2009 and carried out for the first time on the State Final Accounts 2016. It is developed according to the methodological notes of the Decree of the Prime Minister, in agreement with the Minister of Economy and Finance, of June 16, 2017 and more detailed criteria as identified in circulars of the State General Accounting Department. The relevance of analyzing the budget from a gender perspective has become even more evident after the international health crisis, which began in 2020 and has led to significant economic and social consequences for the majority of the population. In that occasion, the risks linked with the deepening of existing gender gaps became evident, and one year later, a great number of studies have pointed to the widening of these gaps, primarily in the labor market and women's increased exposure to domestic violence.

Despite ongoing improvements, a number of challenges remain for the

Gender budget analysis of the State final accounts

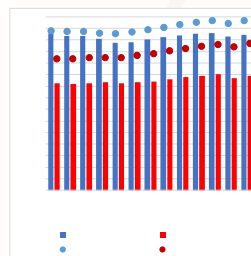


Gender Budget Report 2021

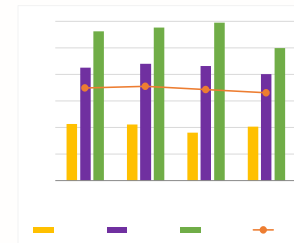
Budget Division
The State General Accounting Office

Labour market 1/2

After the slight post-Covid recovery, the female employment rate resumed its positive trend. The **female employment rate in Italy is 49,4% compared to 63,4% in the EU**. Women with children are on average worse off.



Employment rate, by gender (%).



Ratio between the employment rate of women with pre-school children and the employment rate of women without children(%).

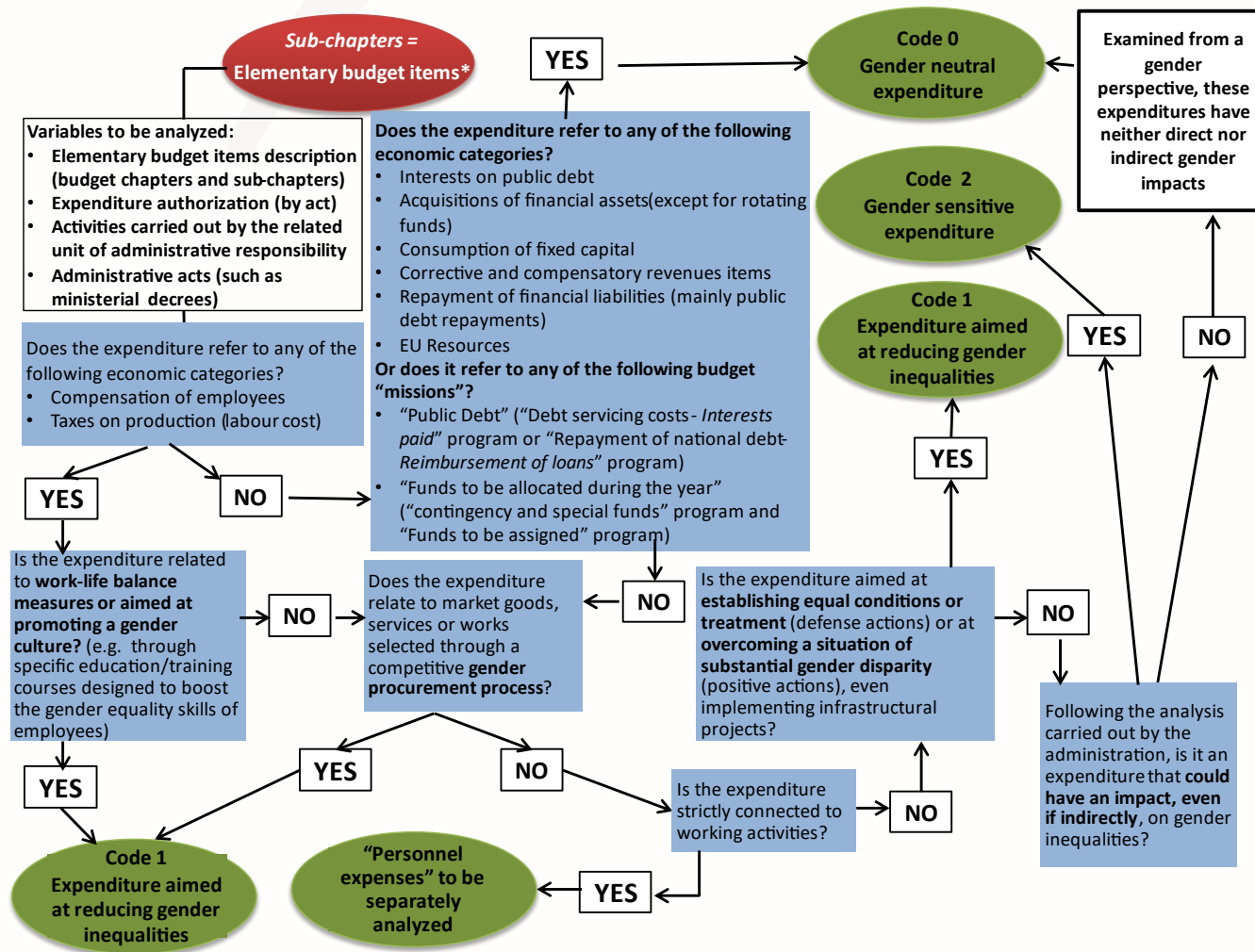
EUROSTAT, ISTAT data. For more detailed information, please refer to paragraph 1.2 of the Report to Parliament.



Agenda

- Article 38-septies of Law 196/2009: Gender budget Report on the final accounts
- The annual Circular on the State Gender Budget
- The Gender Budget Process: from the 2022 GB Circular to the annual Report to the Parliament on the 2021 final accounts
- **The Reclassification of State Budget Expenditure (methodology as of Decree of the Prime Minister according to an agreement between DPO and MEF-RGS)**
- Institutional arrangements for data providers and contributors
- What's next? The new legislation according to the NRRP for the reclassification of the draft budget law

RECLASSIFICATION OF STATE BUDGET EXPENDITURES: THE FLOW CHART



BUDGET EXPENDITURE RECLASSIFIED ACCORDING TO A GENDER PERSPECTIVE (1/2)

Expenditures classified among those aimed at reducing gender inequalities decrease, and those with sensitive ones increase. Those without direct or indirect effects on gender decrease.

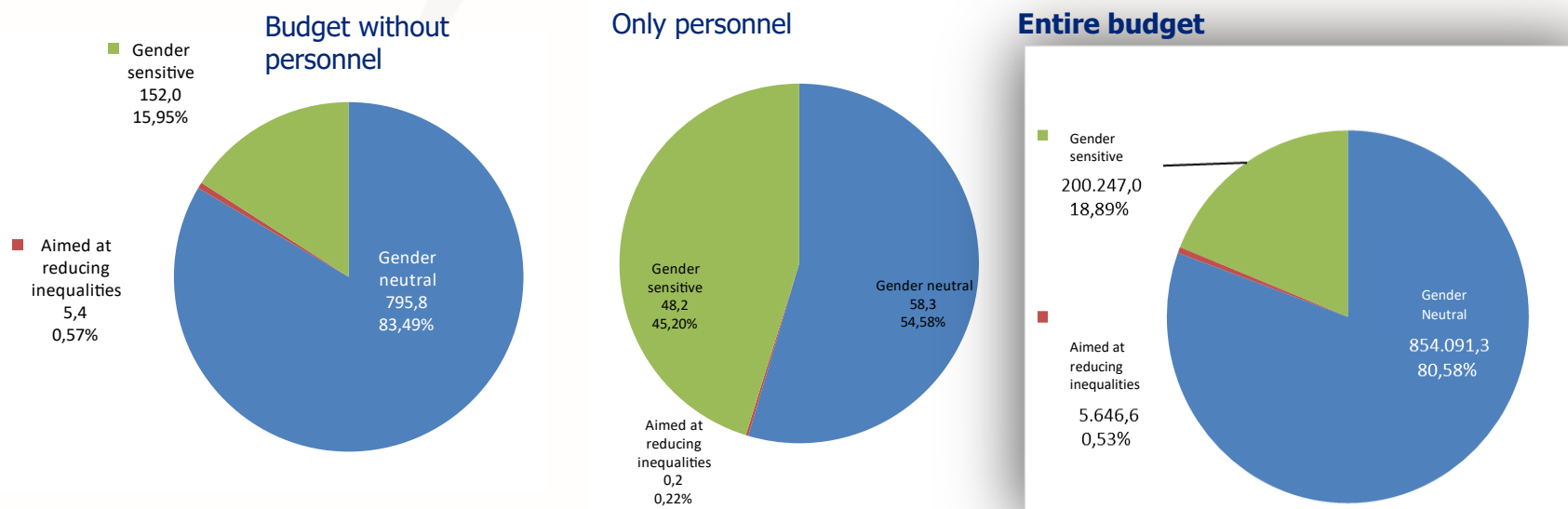
Code	Classification Entries	2020		2021	
		Millions of euro	%	Millions of euro	%
0	Gender neutral	835.407,3	85,84	795.833,0	83,49
1	Aimed at reducing inequalities	5.469,3	0,56	5.411,2	0,57
2	Gender sensitive	132.342,2	13,60	152.004,8	15,95
Total expenditure		973.218,7	100,00	953.248,9	100,00

Budget expenditure (net of personnel expenditures) reclassified according to a gender perspective. Commitments 2020 e 2021. Billions of euros and percentage.

Final Account 2021 reclassified according to a gender perspective. For more detailed information please refer to section 5.2 of the report to Parliament.

BUDGET EXPENDITURE RECLASSIFIED ACCORDING TO A GENDER PERSPECTIVE (2/2)

Excluding personnel (for programmes), **0.57 per cent of commitments are allocated to reducing gender inequalities**



The personnel expenditures of the budget programmes **are considered separately as a factor in the production of government policies and are broken down by programme in the three gender reclassification codes**, in proportion to the share of the programme expenditure that can be considered neutral, sensitive or aimed at reducing gender inequalities.

State Final Accounts 2021 reclassified from a gender perspective. For more detailed information, please refer to section 5.2 of the Report to Parliament.

Agenda

- Article 38-septies of Law 196/2009: Gender budget Report on the final accounts
- The annual Circular on the State Gender Budget
- The Gender Budget Process: from the 2022 GB Circular to the annual Report to the Parliament on the 2021 final accounts
- The Reclassification of State Budget Expenditure (methodology as of Decree of the Prime Minister according to an agreement between DPO and MEF-RGS)
- **Institutional arrangements for data providers and contributors**
- What's next? The new legislation according to the NRRP for the reclassification of the draft budget law

INSTITUTIONAL ARRANGEMENTS FOR MAIN DATA PROVIDERS AND CONTRIBUTORS

- DPO: Department of Equal Opportunity, indicators on gender violence and others
- ISTAT: National Statistical institute to collect new and already existing indicators to monitor budget policies in a gender perspective
- INPS: National institute of social security to collect new and already existing indicators to measure gender gaps in society
- Next arrangements to be concluded: Unioncamere (the Union of the Chambers of commerce) for indicators on female entrepreneurship

Agenda

- Article 38-septies of Law 196/2009: Gender budget Report on the final accounts
- The annual Circular on the State Gender Budget
- The Gender Budget Process: from the 2022 GB Circular to the annual Report to the Parliament on the 2021 final accounts
- The Reclassification of State Budget Expenditure (methodology as of Decree of the Prime Minister according to an agreement between DPO and MEF-RGS)
- Institutional arrangements for data providers and contributors
- **What's next? The new legislation according to the NRRP for the reclassification of the draft budget law and the participation into the Gender flagship project**

WHAT'S NEXT? 1/2

- **NRRP Reform of the spending review framework:** inclusion of the re-classification of the general State budget with reference to the expenditure that promotes gender equality in the 2024 Budget Law. The classification shall be consistent with the criteria underlying the definition of Sustainable Development Goals and the targets of the Agenda 2030
- Some challenges concerning the State's gender budget:
 - **consolidating the State's gender budget, overcoming the current experimentation and, above all, incorporating the gender perspective (gender mainstreaming) into the budgeting process,** thus strengthening the potential impact of this latter. The **National Recovery and Resilience Plan (NRRP)** will contribute to this goal since, according to it, the 2024 budget law will provide for the classification of budget items, following the gender and environmental balance criteria underlying both the 2030 Agenda and sustainable development goals.
- All the systems of the State General Accounting Office are migrating to **INIT**, the new ERP-type technological information system based on SAP. One goal is that INIT will be able to collect gender balance information and records in the system saving time for both the Administrations operators and RGS-SGAO analysts.
- Experimental introduction of the **0* classification as the EU budget**, aimed at highlighting those expenditures for which it's likely but not yet clear that the intervention might have impact on gender equality (EC Methodology Scoring System).

WHAT'S NEXT? 2/2

- Italy is participating to the Gender Flagship Project (TSI2022/MCP/146: Gender mainstreaming in public policy and budget processes) whose principal beneficiary is the Department of Equal Opportunities
- The project is supported by the DG Reform (EU) and implemented by Expertise France, the French technical cooperation agency. It is proceeding as planned, about to enter the “Implementation” phase (with the first having been the Opening and Introduction Phases), meaning that the initial analyses have been done in all the beneficiary administrations and next start the individual trainings and specific actions according to each beneficiary’s own Action Plan.
- So far, all the beneficiaries (Greece, Portugal, Romania, Ireland, Germany, France, Italy) have been offered:
 - o Opening Conference in Italy, October 2022.
 - o General online trainings on Gender Budgeting and Gender Impact Assessment (total of 30 hours, January – May 2023)
 - o Common workshops in Lisbon (Gender Budgeting) and Athens (Gender Impact Assessment)

GENDER FLAGSHIP

Next steps





Ragioneria
Generale
dello Stato

Thanks for your attention!

Q&A

Website: https://www.rgs.mef.gov.it/VERSIONE-I/attivita_istituzionali/formazione_e_gestione_del_bilancio/rendiconto/bilancio_di_genere/
Summary and main results: https://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Bilancio-di-genere/2021/Executive-summary-and-main-results-2021.pdf

General overview gender budget 2021: https://www.rgs.mef.gov.it/_Documenti/VERSIONE-I/Attivit--i/Rendiconto/Bilancio-di-genere/2021/General-overview-gender-budget-2021.pdf

