



Coimisiún na hÉireann um Chearta
an Duine agus Comhionannas
Irish Human Rights and Equality Commission

Investing in Human Rights and Equality: Human Rights and Equality Budgeting

Irish Human Rights and Equality Commission

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The Irish Human Rights and Equality Commission was established under statute on 1 November 2014 to protect and promote human rights and equality in Ireland, to promote a culture of respect for human rights, equality and intercultural understanding, to promote understanding and awareness of the importance of human rights and equality, and to work towards the elimination of human rights abuses and discrimination.

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Glossary

EHRIA	Equality and Human Rights Impact Assessment
ENNHRI	European Network of National Human Rights Institutions
ESC	Economic, Social and Cultural rights
EU	European Union
IHREC	Irish Human Rights and Equality Commission
MFF	Multiannual Financial Framework
NIHRC	Northern Ireland Human Rights Commission
OECD	Organisation for Economic Co-operation and Development
OHCHR	Office of the High Commissioner of Human Rights
PBO	Parliamentary Budget Office
PSPR	Public Service Performance Report
REV	Revised Estimates Volume for the Public Services
SHRC	Scottish Human Rights Commission
UN	United Nations
UNCRPD	United Nations Convention on the Rights of Persons with Disabilities

Recommendations

The case for human rights and equality budgeting

The Commission recommends that:

- the State introduces and implements human rights budgeting into the budgetary process alongside the ongoing work on equality budgeting.

National context

The Commission recommends that:

- the human rights and equality budgeting framework in Ireland be informed by the recommendation of the Citizens' Assembly on Gender Equality, the recommendations from relevant Oireachtas Committees, and the work of the Parliamentary Budget Office.

International standards and recommendations

The Commission recommends that:

- the human rights and equality budgeting framework in Ireland be based on international human rights and equality obligations, and informed by recommendations from international bodies, and best practice in other States.

Key elements of human rights and equality budgeting in Ireland

Public Sector Equality and Human Rights Duty

The Commission recommends that:

- public bodies actively demonstrate application of the Public Sector Equality and Human Rights Duty in their budgets, including conducting effective Equality and Human Rights Impact Assessments.

Legislative and policy framework

The Commission recommends that:

- the State embeds mandatory human rights and equality budgeting in legislation.
- the State publishes a human rights and equality budgeting statement alongside the budget to monitor the impact of the budgetary measures on realising human rights and equality objectives.

Tagging framework

The Commission recommends that:

- the State establishes a clear governance structure for human rights and equality budgeting to ensure a consistent approach to human rights and equality tagging.
- the State incorporates an intersectional approach to the use of human rights and equality tagging.

Equality data

The Commission recommends that:

- to support the implementation of human rights and equality budgeting, the State prioritises the implementation and promotion of its National Equality Data Strategy 2026-2031 and invests in strengthening the national equality data infrastructure.

Public participation

The Commission recommends that:

- the State enhances public participation throughout the budgetary cycle, including ensuring the direct and active involvement of structurally vulnerable groups and their representative organisations.

Monitoring structure

The Commission recommends that:

- the State ensures meaningful engagement through the Equality Budgeting Expert Advisory Group, including ensuring that the Group meets a minimum of four times a year.
- the terms of reference of the Equality Budgeting Expert Advisory Group be revised to include that the Group has a focus on implementing human rights budgeting in Ireland.

Who we are

The Irish Human Rights and Equality Commission is Ireland’s independent National Human Rights Institution and National Equality Body.¹ We protect and promote equality and human rights in Ireland.²

We are the Independent Monitoring Mechanism for Ireland under the United Nations Convention on the Rights of Persons with Disabilities;³ the independent National Rapporteur on the Trafficking of Human Beings;⁴ and will be assigned the role of the Co-ordinating National Preventive Mechanism under the Optional Protocol to the Convention against Torture,⁵ pending ratification. Alongside Northern Ireland’s human rights and equality bodies, we have a mandate to consider and report on equality and rights issues with an island of Ireland dimension.⁶ We also have legal powers under the Gender Pay Gap Information Act 2021,⁷ and a fundamental rights role in relation to the EU Artificial Intelligence Act⁸.

We are mandated to keep under review the adequacy and effectiveness of law and practice in the State relating to the protection of equality and human rights; and to make recommendations to the Government in relation to the measures that we consider should be taken to strengthen, protect and uphold equality and human rights in the State.⁹ We assist public bodies with their statutory obligations under the Public Sector Equality and Human Rights Duty to have regard to the need to eliminate discrimination, promote equality and

¹ Established under the [Irish Human Rights and Equality Commission Act 2014](#).

² See our recently published Strategy Statement 2025-2027: IHREC, [Strategy Statement 2025-2027](#) (2025).

³ Section 103 of the [Assisted Decision-Making \(Capacity\) \(Amendment\) Act 2022](#).

⁴ IHREC, [Commission Takes on New Role as Ireland’s National Rapporteur on the Trafficking of Human Beings](#) (2020).

⁵ To be provided under the *Inspection of Places of Detention Bill*, when enacted.

⁶ We work with the Northern Ireland Human Rights Commission (NIHRC) in the Joint Committee, as set out in the Belfast Good Friday Agreement. Following the UK’s withdrawal from the EU, we also comprise the Article 2(1) Working Group of the Dedicated Mechanism, along with the NIHRC and the Equality Commission for Northern Ireland (ECNI).

⁷ [Gender Pay Gap Information Act 2021](#).

⁸ Article 77 of the [European Union Artificial Intelligence Act](#). Department of Enterprise, Trade and Employment, [Minister Calleary announces key milestone in the implementation of the EU regulation on AI](#) (31 October 2024).

⁹ Section 10(2) of the [Irish Human Rights and Equality Commission Act 2014](#).

protect the human rights of their staff, customers, service users and everyone affected by their policies and plans.¹⁰

In our Strategy Statement 2025-2027, we have prioritised the following aims within the context of our work:

- Developing robust responses to current and emerging threats to human rights and equality;
- Enhancing accountability mechanisms;
- Strengthening the human rights and equality infrastructure in the State;
- Fulfilling our international role as part of a global network of National Human Rights Institutions and National Equality Bodies; and
- Operating as a model organisation for implementing human rights and equality in practice.¹¹

¹⁰ Section 42 of the [Irish Human Rights and Equality Commission Act 2014](#).

¹¹ IHREC, [Strategy Statement 2025-2027](#) (2025).

Introduction

“A government’s budget is the most important economic policy and planning document, and is an essential means by which to assess government’s efforts for the realisation of human rights.”¹²

The State has an obligation under international human rights law to respect, protect and fulfil human rights and to make available the necessary resources to do so. The State contributes to the fulfilment of its human rights and equality obligations through developing and implementing effective equality and human rights-based policies, plans, programmes and budgets.¹³ Decisions on budgetary policy and allocations reflect the priorities of a government.¹⁴ Ireland is a comparatively wealthy country¹⁵ and should be using its considerable resources to realise human rights as required under international human rights law and to reduce inequalities within society. The budgetary cycle is a continuous year long process, and Budget 2026 and future budgets (announced in October) play a key part in how Ireland will and is funding human rights and equality in Ireland.

Further, it is important that the State is a strong advocate for embedding human rights and equality in the EU’s Multiannual Financial Framework¹⁶ through systematic impact assessments and conditionality requirements; and being an exemplar of best practice including through the Medium-Term Fiscal and Structural Plans¹⁷ and EU Semester engagement. Ireland’s Presidency of the Council of Europe presents a significant opportunity for this leadership in 2026 and during the trilogue with Lithuania and Greece in 2027.

¹² Office of the High Commissioner of Human Rights (OHCHR), [Realising human rights through government budgets](#) (2017) p. 7.

¹³ OHCHR, [Realising human rights through government budgets](#) (2017) p. 11.

¹⁴ Centre for Economic and Social Rights, [Key concepts: Taxes, budgets and human rights](#) (2022) p. 2.

¹⁵ Ireland have ranked third wealthiest country in the world. World Economics Research, [World Rankings](#). Income Wealth uses GDP per capita derived from World Economics GDP data for 2025. (2025).

¹⁶ European Commission, [The 2028-2034 EU budget for a stronger Europe](#). The European Network of National Human Rights Institutions (ENNHRI) have emphasised the importance of the MFF committing sufficient funding to uphold core EU values including fundamental rights, democracy and rule of law: ENNHRI, [Next long-term EU budget must commit sufficient funding for fundamental rights, democracy and the rule of law](#) (20 May 2025).

¹⁷ Department of Finance, [Medium-Term Fiscal and Structural Plan](#) (2025).

A budget which is effectively developed, implemented, monitored, and evaluated is central to the realisation of rights, and helps to close the gap in inequalities within society and hold governments to account for their actions.¹⁸ However, budgets can often reinforce and compound existing structural inequalities and be a structural cause of poverty. Human rights and equality principles must underpin the objectives of budget allocations and the process of developing the budget.¹⁹

Human rights and equality budgeting is about placing the rights of people at the centre of the budgetary process and turning human rights and equality standards into indicators and metrics to assess the impacts of the budget on structurally vulnerable groups.²⁰ Human rights and equality budgeting is a core priority for IHREC,²¹ including through our membership of the Equality Budgeting Expert Advisory Group.²² We remain committed to assisting in developing and strengthening the human rights and equality budgetary framework.²³ This policy statement will inform our approach to engaging with the State on human rights and equality budgeting. It draws on inputs from speakers and participants at our workshop on ‘Investing in

¹⁸ OHCHR, [Realising human rights through government budgets](#) (2017) p. 11..

¹⁹ Scottish Human Rights Commission (SHRC), [Human Rights Budget Work](#) (2023). See also Nada Al-Nashif, United Nations Deputy High Commissioner for Human Rights, [The Human Rights Economy – from concept to practical application](#) (28 June 2024).

²⁰ SHRC, [Human rights budgeting](#) (2023) p. 5.

²¹ We have raised equality and human rights budgeting in domestic policy work and in our international reporting to the European Union, Council of Europe and United Nations. We have recently addressed human rights and equality budgeting in our [parallel report to the United Nations Committee on the Elimination of Discrimination against Women \(2025\)](#), [submission to the European Commission on the European Semester \(2025\)](#), and [parallel report to the United Nations Committee on Economic, Social and Cultural Rights \(2024\)](#). In 2016, we published four factsheets on budget proofing for human rights and equality: [Factsheet 1 Realising Rights: Key Principles](#); [Factsheet 2 Budget Proofing: Background and Some Learning](#); [Factsheet 3 Budgetary Institutions: What’s Changing?](#); and [Factsheet 4 The Budget Process](#). Our Grants Scheme funded a National Women’s Council of Ireland research report ‘[Towards gender responsive budgeting in Ireland](#)’ published in 2017.

²² [Terms of Reference: Equality Budgeting Expert Advisory Group](#).

²³ We recognise the importance of comprehensive human rights and equality budgeting to ensure programming and budgetary decisions are adequately human rights and equality proofed and to monitor the impacts of spending on specific groups and to fulfil human rights obligations that extends to the non-regression principle, requiring resources allocated to the realisation of human rights to increase proportionally to any overall budgetary increases: OHCHR, [Realizing human rights through government budgets](#) (2017) p. 99.

human rights and equality: human rights and equality budgeting’ held at our inaugural annual conference in September 2025.²⁴

This policy statement sets out that we are at a critical point in ensuring that equality and human rights underpin Ireland’s economic and social policy landscape and developments. We call for ambitious and specific actions to be taken based on the recommendations that are set out to the State to build on its previous equality budgeting work and expand its performance budgeting system to ensure it meets its national, regional and international obligations. It is vital that we ensure the budget process not only references but purposefully and ambitiously integrates human rights and equality obligations on the State.

²⁴ IHREC, [Annual Conference – Leadership for Human Rights and Equality: A Time for Courage and Vision](#) (2025). The workshop convened key decision-makers and influencers in the budgetary space to discuss strategies for advancing and strengthening human rights and equality budgeting and identified the roles that IHREC and leaders from all sectors can play.

The panel was chaired by Jim Clarken, CEO, Oxfam Ireland and Chair of the EU Fundamental Rights Agency. The panellists were Eoin Dorgan, Assistant Secretary General, Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation; Professor Jo Edson Ferrie, Associate Dean of Skill and Method, University of Glasgow; and Giulia Morando, Policy Analyst, OECD Directorate for Public Governance.

The case for human rights and equality budgeting

We call for the State to have a more expansive and ambitious approach to human rights and equality budgeting. There are ongoing positive initiatives across Government in integrating human rights and equality considerations into the budgetary process, which can be further developed and expanded upon. Human rights and equality budgeting should be significantly scaled up in terms of scope with a whole-of-government approach to ensure transformative and systemic change in Irish policy, legislation and practice.

Human rights and equality budgeting is of benefit to the State and to the public. It supports the implementation and monitoring of progress on the State's Programme for Government commitments, actions in national strategies and other policy objectives. Human rights and equality budgeting ensures policy coherence across Government by aligning departmental budgets with longer-term cross-cutting policy priorities and objectives.²⁵ Human rights and equality budgeting can be used to identify budget measures that will be effective at closing equality gaps under the ten grounds of discrimination in Irish equality law, and socio-economic status. It improves transparency in how public funds are allocated and used, allowing taxpayers to see how budgets contribute to addressing inequalities and in protecting human rights. By linking spending decisions to clear human rights and equality objectives, it strengthens public trust and accountability in the budget process. Integrating and adopting an expansive human rights and equality approach to budgeting helps target spending more effectively, ensuring that resources are directed to where they will have the most social and economic impact.

Human rights and equality budgeting will support evidence-informed policy making, reducing inefficient spending and help to prioritise measures that address structural inequalities. Metrics and clear transparent indicators will demonstrate how public resources and budget allocations are used effectively and proportionally and aligns budget allocations with measurable outcomes which strengthens performance budgeting and improves policy evaluations. Human rights and equality budgeting is also about safeguarding budgetary allocations in times of crises, such as economic, climate or public health. Expanding human

²⁵ OECD, [The emergence of strategic budget initiatives: some preliminary observations](#) (2023).

rights and equality budgeting helps ensure Ireland's budgetary decisions align with international and human rights obligations to use maximum available resources to realise rights.

Since 2012, the State has introduced its performance budgeting framework to encourage departments to identify programmes where they could set performance targets.²⁶ Several complementary yet similar approaches have evolved under this framework including gender budgeting, equality budgeting, green budgeting²⁷ and well-being budgeting²⁸. This framework and these approaches do not use the term 'human rights budgeting'. However, some targets could be linked to human rights but currently lack the framing of international human rights law obligations.

While these budgeting initiatives have helped advance and progress policy objectives for the State, there is a risk inherent in separate frameworks and reporting mechanisms across departments.²⁹ Mainstreaming human rights and equality considerations into the budgetary process using the Public Sector Equality and Human Rights Duty offers the opportunity to provide consistency and coherence across the range of budgeting reform initiatives that are currently in place in Ireland. It would enhance budget analysis, strengthen performance monitoring and improve the ability of the State to track the impacts of public expenditure on human rights and equality outcomes without additional burden on resources.

The Commission recommends that the State introduces and implements human rights budgeting into the budgetary process alongside the ongoing work on equality budgeting.

²⁶ Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, [Performance budgeting](#) (last updated 16 July 2025).

²⁷ Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, [Green budgeting](#) (last updated 28 January 2026).

²⁸ Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, [Well-being](#) (last updated 24 November 2025); Department of the Taoiseach, [Well-being and the budget](#) (last updated 21 February 2025).

²⁹ The OECD highlighted that there "limited incentives to engage departments in equality budgeting. Departments question what equality budgeting is trying to achieve and whether it is a worthwhile exercise. The current approach to equality budgeting relies on individual relationships between DPER and departmental staff.": OECD, [OECD Scan: Equality Budgeting in Ireland](#) (2021) p. 18.

National context

Equality budgeting was introduced in Ireland on a pilot basis in 2017 as part of a commitment in the Programme for a Partnership Government to “develop the process of budget and policy proofing as a means of advancing equality, reducing poverty, and strengthening economic and social rights”.³⁰ Equality budgeting was developed from the work internationally on gender budgeting which was led and driven by the women’s movement.³¹ While the initial pilot in Ireland primarily focused on gender, equality budgeting has expanded to include all ten grounds of discrimination as defined in Ireland’s equality legislation—gender, civil status, family status, age, disability, sexual orientation, race, religion, and membership of the Traveller community—as well as socio-economic status.³² The OECD was critical of Ireland moving too quickly from gender budgeting to equality budgeting.³³

While the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation leads the implementation of equality budgeting across Government, each department is responsible for their budgetary allocation and budget policies. Equality budgeting is implemented through two key annual publications: the Revised Estimates Volume for the Public Services (REV) and the Public Service Performance Report (PSPR).³⁴ In December 2025, the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation published a working paper proposing an equality tagging framework.³⁵ We are concerned with the speed of momentum in integrating equality into the budgetary

³⁰ Department of the Taoiseach, [Programme for a Partnership Government](#) (2016) p. 6. See information on equality budgeting in Ireland: Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, [Equality budgeting](#) (last updated 19 December 2025) and [Equality budgeting](#) (last updated 2 December 2021).

³¹ See history of gender budgeting: UN Women, [What is gender-responsive budgeting?](#) (15 July 2024); National Women’s Council of Ireland, [Towards gender responsive budgeting in Ireland](#) (2017) pp. 13-14.

³² The initial pilot identified six equality objectives, five of which focused on gender equality, with one addressing socio-economic equality.

³³ OECD stated that it leads to implementation challenges, as departments would only be adjusting to gender budgeting: OECD, [OECD Scan: Equality Budgeting in Ireland](#) (2021) pp. 10, 18.

³⁴ The REV, released each December, outlines departmental allocations announced in the October Budget and includes detailed information on equality budgeting objectives, performance indicators, and targets for the upcoming year. The PSPR, typically published the following June, assesses departmental performance against those targets.

³⁵ [Equality and Public Policy: Utilising an equality perspective to inform the budgetary process](#) (2025).

process, and ensuring that relevant departmental officials working on the budget have the capacity and expertise to fully implement human rights and equality budgeting.

The Government has committed in its Programme for Government 2025 to develop a way to advance gender budgeting.³⁶ This is welcome as the failure to implement gender budgeting has perpetuated evidence gaps required to demonstrate how State actions are impacting the wide diversity of women and girls in Ireland.³⁷ The National Strategy for Women and Girls 2025-2030 has a focus on strengthening the practice of gender budgeting across government departments.³⁸ It is unclear how this will work will interact with the work on equality budgeting and wellbeing budgeting. We will be monitoring the implementation of gender budgeting under the National Strategy for Women and Girls and its action plan through our membership of the Strategy Monitoring Committee. We expect sustained and ambitious efforts over the period of the Strategy to advance gender equality in Ireland.

The Parliamentary Budget Office (PBO) has conducted analysis of equality budgeting and gender budgeting.³⁹ The PBO have found a “lack of explicit linking of metrics with their equality dimensions” which reduces transparency.⁴⁰ There is also a noticeable absence of intersectional considerations across the metrics.⁴¹ The PBO have called for the introduction of a tagging system across departments to enhance transparency and accountability by ensuring we can monitor overtime how spending and policies are impacting specific groups.⁴² Tagging would help in ascertaining whether all departments are meeting their human rights and equality objectives.

³⁶ Department of the Taoiseach, [Programme for Government – Securing Ireland’s Future](#) (2025) p. 98.

³⁷ IHREC, [Ireland and the International Convention on the Elimination of All Forms of Discrimination Against Women 2025](#) (2025) p. 36.

³⁸ Department of Children, Disability and Equality, [National Strategy for Women and Girls 2025-2030](#) (2025) p. 11. The Strategy acknowledges that gender budgeting and gender mainstreaming are in their infancy in Ireland are not yet fully integrated into the budgeting and policy development processes.

³⁹ In 2025, PBO analysis showed that in REV process 26 of 45 Votes report one or more equality budgeting objectives and performance indicators, with 131 Public Service Activities (Output) metrics: [Gender Budgeting in Ireland](#) (2025) p. 21.

⁴⁰ PBO, [An Analysis of Equality Budgeting Content in the Revised Estimates for Public Services 2024](#) (2024) p. 12. The REV and PSPR do not include clear labels or tags for the equality metrics: PBO, [Gender Budgeting in Ireland](#) (2025) p. 21.

⁴¹ PBO, [An Analysis of Equality Budgeting Content in the Revised Estimates for Public Services 2023](#) (2023) p. 2. See also PBO, [Gender Budgeting in Ireland](#) (2025) p. 1.

⁴² PBO, [Gender Budgeting in Ireland](#) (2025) p. 25.

The Citizens' Assembly on Gender Equality recommended legislating for equality budgeting across all Government bodies including local authorities.⁴³ The Joint Oireachtas Committee on Gender Equality also called for the introduction of legislation providing a statutory framework for the practice of gender equality budgeting, as well as the publication of an equality budgeting statement alongside the budget each year and the establishment of an independent budgetary advisory group.⁴⁴ The Joint Oireachtas Committee on Disability Matters have called for a rights-based approach to budgeting with improvements to equality budgeting to ensure compliance with the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD), and for all Government departments to include disability metrics in their budgetary key metrics.⁴⁵

The Commission recommends that the human rights and equality budgeting framework in Ireland be informed by the recommendation of the Citizens' Assembly on Gender Equality, the recommendations from relevant Oireachtas Committees, and the work of the Parliamentary Budget Office.

⁴³ The Citizens' Assembly on Gender Equality, [Report of the Citizens' Assembly on Gender Equality](#) (2021) pp. 20, 84-85.

⁴⁴ Joint Oireachtas Committee on Gender Equality, [Unfinished Democracy: Achieving Gender Equality](#) (2022) pp. 33, 129-131.

⁴⁵ Joint Committee on Disability Matters, [Towards harmonisation of national legislation with the United Nations Convention on the Rights of Persons with Disabilities](#) (2024) pp. 28-29, 31, 93; Joint Committee on Disability Matters, [Aligning Disability Funding with the United Nations Convention on the Rights of Persons with Disabilities Budget 2025 Pre-Budget Submission](#) (2024) p. 10.

International standards and recommendations

The Organisation for Economic Co-operation and Development's (OECD) scan of equality budgeting is the most comprehensive analysis of equality budgeting in Ireland.⁴⁶ While published in 2021, the findings and recommendations are still relevant to how Ireland should be integrating equality and human rights into the budgetary process and allocations. Although positive approaches were noted, challenges in fully rolling out equality budgeting were also observed including a lack of overarching equality goals, poor coordination across departments, a lack of equality impact assessments, and data deficits. The OECD called for a different approach to policy making to ensure equality budgeting had impact and made twelve recommendations to Ireland to support a strengthened framework for equality budgeting.⁴⁷

The OECD have developed seven best practices on gender budgeting including having a legal underpinning, applying it throughout the budgetary cycle, and connecting it to a strong data infrastructure.⁴⁸ The PBO have assessed that four of these practices are being implemented in Ireland (however with gaps in full implementation remaining), with two practices not being fully met and one practice (legal underpinning for gender budgeting) not implemented.⁴⁹ We consider that the OECD's best practices on gender budgeting can be applied more widely to human rights and equality budgeting.

The International Convention on Economic, Social and Cultural Rights (ICESCR) sets out key standards to assess budgets: ensuring minimum core obligations are provided, progressive realisation of ESC rights, non-retrogression of rights, using maximum available resources, and

⁴⁶ OECD, [OECD Scan: Equality Budgeting in Ireland](#) (2021).

⁴⁷ OECD, [OECD Scan: Equality Budgeting in Ireland](#) (2021) p. 20.

⁴⁸ OECD, [OECD Best Practices for Gender Budgeting](#) (2023). The best practices are: Gender budgeting strengthens the link between budgeting and key gender equality objectives; Gender budgeting is sustainable beyond political cycles; Gender budgeting is incorporated into the overarching budget framework; Gender budgeting tools are used at all stages of the budget cycle; Gender budgeting is underpinned by strong data and analysis; Gender budgeting implementation is supported through capacity building; Gender budgeting reinforces government transparency and accountability.

⁴⁹ The four practices being implemented are: Strengthening the link between budgeting and key gender equality objectives; Underpinning gender budgeting with strong data and analysis; Supporting gender budgeting implementation through capacity building; Using gender budgeting to reinforce transparency and accountability. The two practices not being fully implemented are: Incorporating gender budgeting into the overarching budget framework; Embedding gender budgeting tools at all stages of the budget cycle. The one practice not being implemented is: Ensuring gender budgeting is sustainable beyond political cycles. See PBO, [Gender Budgeting in Ireland](#) (2025) pp. 5-6.

non-discrimination and equality.⁵⁰ The Office of the High Commissioner of Human Rights (OHCHR) have stated that human rights-aligned budgeting must incorporate three fundamental principles: development (including public participation); implementation (including awareness raising); and evaluation (including after the announcement of the budget).⁵¹

United Nations (UN) human rights treaty monitoring mechanisms have raised concerns with Ireland's budgetary process and allocations. The Committee on Economic, Social and Cultural rights raised concern about the "persistently low budget" for the realisation of ESC rights and called for the State to increase the budget to areas relating to ESC rights.⁵² The Committee on the Elimination of Discrimination Against Women recommended that Ireland should have a robust legal framework to ensure the full implementation of gender-responsive budgeting.⁵³ The Committee on the Rights of the Child recommended Ireland encourage all Government entities to improve equality budgeting initiatives, including by providing incentives and building relevant capacities, and to ensure transparent and participatory budgetary processes at national and local levels.⁵⁴

Best practice in human rights and equality budgeting can be drawn from other States. Gender budgeting is more commonly used than human rights and equality budgeting in the EU⁵⁵ and OECD States⁵⁶. However, as stated above, we believe these practices can be further applied to human rights and equality budgeting. We would draw attention to the work of our sister body, the Scottish Human Rights Commission (SHRC), on human rights budgeting and the

⁵⁰ Articles 2-5 of the [International Convention on Economic, Social and Cultural Rights](#). See key questions on international standards: SHRC, [Human Rights Standards and the Budget](#) (2023).

⁵¹ OHCHR, [Realizing human rights through government budgets](#) (2017).

⁵² Committee on Economic, Social and Cultural Rights, [Concluding observations on the fourth periodic report of Ireland](#), E/C.12/IRL/CO/4 (20 March 2024) paras. 14-15.

⁵³ Committee on the Elimination of Discrimination against Women, [Concluding observations on the eighth periodic report of Ireland](#), CEDAW/C/IRL/CO/8 (10 July 2025) para. 44(b).

⁵⁴ Committee on the Rights of the Child, [Concluding observations on the combined fifth and sixth periodic reports of Ireland](#), CRC/C/IRL/CO/5-6 (28 February 2023) para. 9(c)-(d).

⁵⁵ See European Institute for Gender Equality (EIGE), [Gender budgeting](#). EIGE have a toolkit for mainstreaming gender into the EU funds: [Gender Budgeting: Step-by-step toolkit – Guidance for mainstreaming gender into the EU Funds](#) (2020).

⁵⁶ In 2022, 23 of 38 OECD member states (including Ireland) practiced gender budgeting: OECD, [Gender Budgeting in OECD Countries 2023](#) (2023) pp. 10-11.

need for a human rights-based approach to budgeting.⁵⁷ In line with international human rights obligations, SHRC have called for the budgetary process and budgetary allocations to reflect the principles of participation, transparency and accountability.⁵⁸

The Commission recommends that the human rights and equality budgeting framework in Ireland be based on international human rights and equality obligations, and informed by recommendations from international bodies, and best practice in other States.

⁵⁷ Scottish Human Rights Commission (SHRC), [Human rights budget work](#). See SHRC, [Human rights budgeting](#) (2023).

⁵⁸ SHRC, [Human rights budgeting](#) (2023) p. 8.

Key elements of human rights and equality budgeting in Ireland

Public Sector Equality and Human Rights Duty

We emphasise the importance of the Public Sector Equality and Human Rights Duty (the Duty) in the budgeting process, and the need to ensure that budgeting, procurement and funding allocation policies consider the needs of people covered by the Duty.⁵⁹ The Duty requires all public bodies to systematically integrate and mainstream equality and human rights considerations into their decision-making processes.⁶⁰ The Duty requires public bodies to be responsible for the structural and cumulative effect of policy and service delivery decisions on different groups of society, and for ensuring that equality and human rights considerations are properly considered. The Duty can ensure that the allocation of public resources, development of policy, and delivery of services, are human rights and equality proofed. It is critical that key departmental officials responsible for budgetary decision-making and allocation understand and meet their obligations under the Duty, and receive the training and support necessary to meet the obligations.⁶¹

An Equality and Human Rights Impact Assessment (EHRIA) is an instrument that supports public bodies in meeting the ongoing statutory obligations of the Duty.⁶² EHRIAs bring equality and human rights into the analysis, development and implementation of the policies, plans, strategies and service delivery methods of the State. The principal purpose of the impact

⁵⁹ IHREC, [Implementing the Public Sector Equality and Human Rights Duty: Guidance for Public Bodies – Second Edition](#) (2024) p. 31. See IHREC, [Public Sector Duty](#).

⁶⁰ Section 42(1) of the *Irish Human Rights and Equality Commission Act 2014* states that public bodies must, in the performance of their functions, have due regard to the need to eliminate discrimination, promote equality of opportunity and protect the human rights of staff and service users. Section 42(2) provides a governance framework, requiring public bodies to identify relevant equality and human rights issues and set out the policies, plans and actions to address them within their strategic planning and reporting frameworks. This embeds the operational obligation within a structured strategic cycle comprising of assessment, actions to address issues arising, and public reporting. This process ensures continuity between the day-to-day decision-making process and long-term organisational priorities.

⁶¹ The OECD recommended the establishment of a network of equality budgeting contact points in each department, which would be provided with training: OECD, [OECD Scan: Equality Budgeting in Ireland](#) (2021) p. 20.

⁶² IHREC, [Implementing the Public Sector Equality and Human Rights Duty: Guidance for Public Bodies – Second Edition](#) (2024) pp. 39-43.

assessment process is to think about the purpose of the policy/plan/service and how the proposed actions relate to and impact on the public, in particular the specific groups protected under the Duty and under Irish equality law. EHRIAs support public bodies in understanding the effect, including unintended negative consequences, that plans and policies may have on these groups. EHRIAs should be carried out at the planning and development stage of any new functions, plans or policies, and when functions, plans or policies are being reviewed. EHRIAs should be mainstreamed into the budgetary process, so departments can assess the impact of policies and allocations.⁶³ We have issued guidance to public bodies on implementing the Duty, including a template on how to conduct an EHRIA to assess the impact of plans, programmes or policy developments on the specific groups protected under the Duty and under Irish equality law.⁶⁴

The Commission recommends that public bodies actively demonstrate application of the Public Sector Equality and Human Rights Duty in their budgets, including conducting effective Equality and Human Rights Impact Assessments.

Legislative and policy framework

We have consistently raised that the State's approach to human rights and equality budgeting is deficient.⁶⁵ While we welcome work on an equality tagging framework,⁶⁶ there is a need for a statutory basis for human rights and equality budgeting and an overarching strategy.⁶⁷ Ireland is yet to establish a legal underpinning for gender and equality budgeting, making it vulnerable to shifts in the political climate.⁶⁸ A legislative basis would ensure that human rights and

⁶³ OECD, [OECD Scan: Equality Budgeting in Ireland](#) (2021) p. 18.

⁶⁴ The template brings public bodies through six key steps which aim to ensure equality and human rights are embedded within the objectives and activities they are planning to do: 1) setting the context; 2) screening; 3) information and consultation; 4) assessing the impact; 5) review and revise; and 6) monitoring. See IHREC, [Implementing the Public Sector Equality and Human Rights Duty: Guidance for Public Bodies - Second Edition](#) (2024) pp. 62-66.

⁶⁵ IHREC, [Ireland and the International Covenant on Economic, Social and Cultural Rights](#) (2024) pp. 48-51

⁶⁶ [Equality and Public Policy: Utilising an equality perspective to inform the budgetary process](#) (2025).

⁶⁷ IHREC, [Ireland and the International Covenant on Economic, Social and Cultural Rights](#) (2024) pp. 48-51.

⁶⁸ "Efforts to engage departments have been hindered by the fact that gender and equality budgeting is not obligatory; departments have limited incentive or capacity to participate, and they are unclear of the ultimate goal of the initiative." See OECD, [OECD Scan: Equality Budgeting in Ireland](#) (2021) p. 4.

equality budgeting is sustainable beyond political cycles.⁶⁹ A statutory basis would make it clear that human rights and equality budget requires a whole-of-government approach. In considering how to provide a statutory basis for human rights and equality budgeting, the State should examine legislation in other OECD member states which provides a legal underpinning for gender budgeting.⁷⁰

Human rights and equality budgeting requires a connection with the Government’s high-level human rights and equality priorities to ensure the budget is being targeted at the objectives the Government wants to achieve.⁷¹ The absence of an overarching equality strategy makes it hard to assess whether the human rights and equality metrics being used by Departments “align with real needs or if they are sufficiently ambitious.”⁷² Human rights and equality budgeting should be integrated into national human rights and equality strategies.⁷³ Strategies should set the key equality and human rights objectives of the Government,⁷⁴ and how human rights and equality budgeting will achieve the objectives.⁷⁵ This would also support incorporating an intersectional perspective across the entire budgetary process by ensuring it is implemented across all the grounds of discrimination.⁷⁶

The PBO have called for “summary overviews of spending on specific dimensions of equality” to “generate greater clarity around cross-Government resourcing directed at specific dimensions of equality.”⁷⁷ We support OECD’s recommendation that an equality budgeting

⁶⁹ The OECD have highlighted that embedding the practice of equality budgeting in legislation can ensure it is “democratically proofed” and insulate it from political and economic changes: OECD, [OECD Scan: Equality Budgeting in Ireland](#) (2021) p. 14. Gender budgeting with a legal underpinning is regarded as best practice: OECD, [OECD Best Practices for Gender Budgeting](#) (2023) pp. 5-6; OECD, [Gender Budgeting in OECD Countries 2023](#) (2023) pp. 13-14. The PBO have called for gender budgeting to have a legal underpinning, in line with OECD and UN, to ensure it is seen as a mandatory requirement and not as a discretionary or pilot initiative: PBO, [Gender Budgeting in Ireland](#) (2025) p. 25.

⁷⁰ See OECD, [OECD Best Practices for Gender Budgeting](#) (2023) pp. 5-6; OECD, [Gender Budgeting in OECD Countries 2023](#) (2023) pp. 13-15.

⁷¹ OECD, [Gender Budgeting in OECD Countries 2023](#) (2023) p. 15.

⁷² OECD, [OECD Scan: Equality Budgeting in Ireland](#) (2021) p. 4.

⁷³ Including the [National Action Plan Against Racism 2023-2027](#), [National Traveller and Roma Inclusion Strategy 2024-2028](#), [National LGBTIQ+ Inclusion Strategy 2024-2028](#), [National Human Rights Strategy for Disabled People 2025-2030](#), [National Strategy for Women and Girls 2025-2030](#), and the new Migration and Integration Strategy.

⁷⁴ See IHREC, [Core components of national equality strategies](#) (2025).

⁷⁵ OECD, [OECD Best Practices for Gender Budgeting](#) (2023) p. 4.

⁷⁶ OECD, [Gender budgeting and intersectionality](#).

⁷⁷ PBO, [Disability Spending in Ireland](#) (2024) p. 55.

statement be published alongside the budget to enable Oireachtas members and civil society to monitor and assess the impact of equality budgeting, and we consider this statement should include human rights.⁷⁸

The Commission recommends that the State embeds mandatory human rights and equality budgeting in legislation.

The Commission recommends that the State publishes a human rights and equality budgeting statement alongside the budget to monitor the impact of the budgetary measures on realising human rights and equality objectives.

Tagging framework

In 2025, the State published its plans for implementing an equality tagging framework in its budgetary system.⁷⁹ We welcome the advancement of the State's ambition to progress and implement an equality perspective to its budgetary process. The ongoing work by the State in this area is a pivotal step to ensuring that public resources are used to enhance equality and address inequalities in society. We are of the view that the State should implement a whole-of-government approach to human rights and equality budgeting to support all departments and public bodies in the appropriate use of tagging to ensure consistency and remove subjectivity in the use of tags.⁸⁰

When implementing an equality approach to the budgetary system it is important to recognise and fully consider the impact of intersectionality.⁸¹ An intersectional approach will

⁷⁸ OECD, [OECD Scan: Equality Budgeting in Ireland](#) (2021) pp. 22-23. See also OECD, [Gender Budgeting in OECD Countries 2023](#) (2023) pp. 29-31.

⁷⁹ [Equality and Public Policy: Utilising an equality perspective to inform the budgetary process](#) (2025). We provided observations on a draft version of the paper in 2025.

⁸⁰ The PBO noted challenges in the implementation of gender budgeting including that gender budgeting is not fully embedded into all departments and gender budgeting tools were used inconsistently, if used at all.: PBO, [Gender Budgeting in Ireland](#) (2025) p. 5. See also OECD, [OECD Scan: Equality Budgeting in Ireland](#) (2021) p. 18.

⁸¹ Intersectionality describes the various ways in which systems of oppression combine to create distinct experiences for people with multiple identities. Social identities - such as gender, race, age, disability, socio-economic status, and sexual orientation - that overlap can create situations where discriminatory practices compound and reinforce each other, and reinforce power imbalances. Intersectional analysis allows this distinctive form of discrimination to be identified and adequately addressed. Colm O'Conneide, [Keynote Address: ECRI Annual Seminar](#) (September 2022).

systematically prioritise equality as a strong component of the analysis. While equality budgeting may consider the impacts of factors such as gender, race, and income individually and then add these together, intersectional analysis explicitly looks for diverse and often compounding effects of interlocking identity factors through simultaneously considering factors such as gender, race and income.

The Commission recommends that the State establishes a clear governance structure for human rights and equality budgeting to ensure a consistent approach to human rights and equality tagging.

The Commission recommends that the State incorporates an intersectional approach to the use of human rights and equality tagging.

Equality data

The availability of disaggregated equality data is central to a human rights and equality compliant budget.⁸² A robust data infrastructure should underpin policymaking to ensure that measures are evidence-informed and appropriately targeted, and that it is possible to assess the outcomes of measures.⁸³ However, a persistent challenge in Ireland is the gaps in available disaggregated data which makes it difficult to undertake impact assessments and analyse the impacts of budgetary measures on different groups.⁸⁴ The OECD scan made a

⁸² OECD, [OECD Best Practices for Gender Budgeting](#) (2023) pp.13-14; OHCHR, [Realizing human rights through government budgets](#) (2017) p. 49. The Joint Oireachtas Committee on Disability Matters have noted the importance of developing UNCRPD compliant equality budgeting alongside equality data: Joint Committee on Disability Matters, [Towards harmonisation of national legislation with the United Nations Convention on the Rights of Persons with Disabilities](#) (2024) p. 143.

⁸³ In line with the EU Guidelines on improving the collection and use of equality data, to ensure comprehensiveness of data, '(d)ata collectors and data users need multiple and complementary sources of equality data to enable evidence-based policy-making, as well as to get a full picture of the reality of equality and non-discrimination on the ground'. Further they should apply quality criteria including: consistency, clarity, timeliness, punctuality, accuracy, continuity, objectivity, relevance, comparability and transparency. European Commission High Level Group on Non-discrimination, Equality and Diversity - Subgroup on Equality Data, [Guidelines on improving the collection and use of equality data](#) (2018). See also European Commission High Level Group on Non-discrimination, Equality and Diversity - Subgroup on Equality Data, [Guidance Note on the National Implementation of the Equality Data Guidelines](#) (2024).

⁸⁴ PBO, [Gender Budgeting in Ireland](#) (2025) p. 30.

recommendation to develop an equality data strategy to support equality budgeting.⁸⁵ This recommendation led to the establishment in 2022 of the National Equality Data Strategy Working Group (of which we are a member) and to the eventual development of the National Equality Data Strategy 2026-2031.⁸⁶

The National Equality Data Strategy 2026-2031 should provide a coherent framework for the collection of data, and address some of the challenges with the collection of certain types of equality data such as self-reporting and underreporting. We have called for the establishment of the Equality Data Hub, under the Strategy, to be prioritised, and to act as a systematic, comprehensive, robust, centralised system for equality data across all the grounds.⁸⁷ Analysis of equality data will support an intersectional approach to budgeting by examining how a person's overlapping identities shape their outcomes and the barriers they face.⁸⁸

The Commission recommends that to support the implementation of human rights and equality budgeting, the State prioritises the implementation and promotion of its National Equality Data Strategy 2026-2031 and invests in strengthening the national equality data infrastructure.

Public participation

Structured and inclusive engagement with civil society and rightsholders in the budgetary process not only provides accountability and transparency but can strengthen the process as they can identify the structural measures which are needed to protect and advance human

⁸⁵ OECD, [OECD Scan: Equality Budgeting in Ireland](#) (2021) p. 4.

⁸⁶ Awaiting publication. Department of Children, Disability and Equality, [Minister Foley welcomes Ireland's first National Equality Data Strategy](#) (6 January 2026). "The Strategy requires all Government Departments to make a commitment to collect, use or disseminate equality data and to develop the organisational capacity to fulfil this commitment as well as developing standard practices in classification. ... It should improve Ireland's collection, disaggregation and use of equality data to enable policymakers to develop sound and inclusive evidence-informed policies that improve service delivery and outcomes across Ireland."

⁸⁷ IHREC, [Ireland and the International Convention on the Elimination of All Forms of Discrimination Against Women 2025](#) (2025) p. 52.

⁸⁸ OECD, [OECD Best Practices for Gender Budgeting](#) (2023) p. 13; OECD, [Gender budgeting and intersectionality](#) (2023) p. 12.

rights and equality.⁸⁹ They can particularly identify how budgetary policies and allocations are impacting or may impact intersectional identities.⁹⁰ This contributes to an evidence-informed budgetary process, and leads to greater public support and buy-in for resource allocations as it reflects allocations prioritised by stakeholders.⁹¹ Stakeholders will also have greater understanding of public finances, potential constraints and the need for resource prioritisation.⁹²

While the National Economic Dialogue⁹³ is a positive approach in engaging with a diverse range of stakeholders, there is a need for ongoing engagement throughout the budgetary process rather than a once-off event.⁹⁴ Those who are involved in participatory mechanisms should be able to see the impact of their input to the process reflected in budgetary decisions, or should be given a reason why their recommendations cannot be addressed.⁹⁵ There is a need to ensure the involvement of structurally vulnerable groups who are seldom included in these consultative and participatory processes.⁹⁶ Key budgetary documents should be publicly available in accessible formats and in a timely fashion to ensure adequate pre-budgetary participation and consultation.⁹⁷ Work by the OECD on citizen dialogue in budgeting should inform how the State engages with the public on the budget.⁹⁸

⁸⁹ OECD, [Gender Budgeting in OECD Countries 2023](#) (2023) p. 35; OHCHR, [Realizing human rights through government budgets](#) (2017) p. 40. See also See also Nada Al-Nashif, United Nations Deputy High Commissioner for Human Rights, [The Human Rights Economy – from concept to practical application](#) (28 June 2024).

⁹⁰ OECD, [Gender budgeting and intersectionality](#) (2023) p. 14.

⁹¹ OECD, [Empowering Public Understanding: Citizen Dialogue in Budgeting – Draft for comment](#) (2024) p. 5.

⁹² OECD, [Empowering Public Understanding: Citizen Dialogue in Budgeting – Draft for comment](#) (2024) p. 5.

⁹³ See [National Economic Dialogue 2025](#).

⁹⁴ European Parliamentary Research Service, [Participatory budgeting: A pathway to inclusive and transparent governance](#) (2024) p. 3.

⁹⁵ OECD, [Empowering Public Understanding: Citizen Dialogue in Budgeting – Draft for comment](#) (2024) p. 18.

⁹⁶ OECD, [Empowering Public Understanding: Citizen Dialogue in Budgeting – Draft for comment](#) (2024) p. 18.

⁹⁷ OHCHR, [Realizing human rights through government budgets](#) (2017) p. 45. See also OECD, [Empowering Public Understanding: Citizen Dialogue in Budgeting – Draft for comment](#) (2024) pp. 16-17.

⁹⁸ See OECD, [Empowering Public Understanding: Citizen Dialogue in Budgeting – Draft for comment](#) (2024). The OECD set out innovative practices in OECD member states and identifies key elements to support citizen dialogue in budgeting. We note that the National Economic Dialogue is recognised an innovative approach to budgeting by the OECD.

The Commission recommends that the State enhances public participation throughout the budgetary cycle, including ensuring the direct and active involvement of structurally vulnerable groups and their representative organisations.

Monitoring structure

Effective monitoring mechanisms and structures can support the implementation of human rights and equality budgeting through applying a human rights and equality lens to budgetary processes and impacts of budgetary policy and allocation. While the Equality Budgeting Expert Advisory Group (which we are a member of) is a sign of good practice,⁹⁹ there is a need for the Advisory Group to meet regularly throughout the year at key stages of the budgetary process.¹⁰⁰

The meaningful inclusion of civil society in the Advisory Group strengthens accountability and transparency, and they can share the lived expertise to guide budgetary decisions and resourcing the realisation of rights and the reduction of inequalities.¹⁰¹ We as the National Human Rights Institution and National Equality Body play an important role as a bridge between both the State and civil society, but also between national law and international human rights and equality standards.¹⁰² We call for and monitor domestic implementation of recommendations Ireland receive from international human rights and equality bodies.

The Expert Advisory Group can assist with the implementation of human rights and equality budgeting, including ensuring the goals of the budget are shaped by human rights and equality standards and that these standards shape the process of budgeting throughout the budgetary cycle.¹⁰³ The Advisory Group should analyse the use of human rights and equality

⁹⁹ The OECD have noted that a strong element of the Government's enabling for equality budgeting is the Advisory Group: OECD, [OECD Scan: Equality Budgeting in Ireland](#) (2021) p. 6.

¹⁰⁰ The terms of reference for the Advisory Group set out that the Group will meet 3 to 4 times per year: [Terms of Reference: Equality Budgeting Expert Advisory Group](#). However, this is not happening in practice over the last number of years.

¹⁰¹ Centre for Economic and Social Rights, [A human rights economy: What is it and why do we need it](#) (2025) p. 2; SHRC, [Human rights budget scrutiny](#) (2023) p. 8.

¹⁰² SHRC, [Human rights budget scrutiny](#) (2023) pp. 8-9.

¹⁰³ Scottish Human Rights Commission (SHRC), [Human Rights Budget Work](#) (2023).

budgeting methods and tools to ensure they are effective,¹⁰⁴ including providing advice on the implementation of the equality tagging framework.

The Commission recommends that the State ensures meaningful engagement through the Equality Budgeting Expert Advisory Group, including ensuring that the Group meets a minimum of four times a year.

The Commission recommends that the terms of reference of the Equality Budgeting Expert Advisory Group be revised to include that the Group has a focus on implementing human rights budgeting in Ireland.

¹⁰⁴ OECD, [Gender Budgeting in OECD Countries 2023](#) (2023) p. 35.



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