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Gender Budgeting Practices: Concepts & Evidence

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Gender Budgeting Practices

Concepts and Evidence

Elva Bova and Joana Jerosch Herold da Costa Reis

Abstract

This paper reviews gender budgeting concepts and approaches in some EU and non-EU countries. It provides a definition of gender budgeting within the larger context of equality budgeting, based on the relevant literature. It then zooms into the various tools used for gender budgeting and delves into the various institutional set-ups of a selection of countries, and provides specific examples from Austria, Belgium, Canada, Germany and Italy, among others. Overall, the practices show insightful approaches and ways for making public finances and particularly budgets more gender-equality friendly.

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1. INTRODUCTION

Equality is a fundamental value of the European Union and a major goal of the Commission. A Union of equality, with “equality for all and equality in all of its senses”, is a central part in achieving a prosperous and social Europe (European Commission 2019). Title III of the EU Charter of Fundamental Rights enshrines the principles of equality and non-discrimination based on any ground such as sex, race, colour, ethnic or social origin, to name a few (FRA 2007). The Treaty on the Functioning of the EU states that “in all its activities, the Union shall aim to eliminate inequalities, and to promote equality, between men and women” (Article 8, European Union 2012) and that “in defining and implementing its policies and activities, the Union shall aim to combat discrimination based on sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation” (Article 10, European Union 2012).

Beyond the moral argument, there is also a strong economic perspective for promoting equality. Studies have highlighted that more equal economies, in terms of income distribution, access to education and other services, benefit from higher rates of employment. Currently both the average female employment rate in Europe as well as the number of female average weekly working hours continue to be lower than for men (Alonso-Albarran et al. 2021; Kingma and Vandeplass 2022). In the EU, policies promoting greater participation in the labour market can lead to an increase in (qualified) labour force that helps mitigate the labour market consequences of an ageing population (EIGE 2016). More recently, studies have also demonstrated channels through which gender equality influences productivity (Kingma and Vandeplass 2022). In the last decade, several studies have demonstrated that inequalities carry a significant economic cost and that improving equality can increase growth in the EU.¹ In 2017, a study conducted by EIGE estimated that improvements in gender equality could lead to an increase in EU GDP per capita of 1.5-2% by 2030 and 6-10% by 2050 relative to a baseline.² In 2018, the IMF estimated that GDP could grow by 10-15% if gender inequality was eliminated in Europe and Central Asia (IMF 2018). By the same token, public finance indicators would benefit from improvements in gender equality and particularly from a higher participation of women in the labour force. Such change would in fact reduce the share of women that are net tax receivers (Arevalo et al. 2019).

The Commission has committed to mainstreaming equality across all policy areas. To ensure a Union of equality, decision-making should take into account the needs of everyone in our societies at all stages. In the April 2021 Communication on Better Regulation, the Commission commits to taking equality in greater consideration in all stages of policy-making (European Commission 2021). This includes improving the analysis and reporting of proposals’ impacts on equality, to name a few, where relevant and proportionate. The 2022 Commission Work Programme reinforces these commitments (European Commission 2022).

Budgets are an important tool to enhance equality across all its dimensions. Budget allocations can be a central tool to achieve these goals but, if not carefully designed, in some cases they may unintentionally increase inequality. Policy and resource allocation decisions occur in specific socio-cultural environments, which may indirectly influence the degree to which different socio-economic groups benefit from, and contribute to, government expenditure (European Commission 2006). An equality perspective towards

¹ A [study](#) by Eurofound (2016) estimated that the cost of gender inequality in the EU is 2.8% of the EU-wide GDP.

² Improvements defined as reducing gender gaps in labour participation and earnings; raising fertility through a more shared unpaid care burden; by increasing the female shares of graduates in science, technology, engineering and mathematics (EIGE 2017).

budgeting can make visible previously hidden policy challenges and unconscious policy gaps, help tackle existing biases within society and foster steps towards equality, across all its dimensions.

As Members States have their own goals and commitments regarding equality, national budgetary practices that promote and help achieve these objectives are crucial. Budgeting can support national equality strategies. This can be done through different tools, including for example public budget statements with an equality perspective. They belong to a wider toolbox of impact assessment and better regulation and, besides improving inclusivity, also contribute to greater transparency. Greater transparency and public data on the disaggregated impact of budgets on different societal groups also increase accountability.

This paper addresses equality policies through a focus on gender budgeting. Against this background, this paper provides a review of gender budgeting in some EU and non-EU countries. It investigates the different approaches and tools used and implementation challenges. The paper highlights methods and practices available and provides some country examples on different approaches. While the examples and approaches presented are not exhaustive, this paper highlights a wide variety of practices across countries based on a broad screening of existing studies and published national budgetary documents. Comparability across countries is hindered through significantly diverging approaches with respect to the policy areas covered, the tools used and governance structure in place.

This paper is structured as follows: Section 2 discusses main concepts and definitions underpinning the study. Section 3 reviews main gender budgeting tools and Section 4 focuses on the institutional set up. Section 5 zooms in into the particularly well-established case of Canada, which could serve as an example of good practice for other countries, and section 6 concludes.

2. CONCEPTS AND DEFINITIONS

FROM EQUALITY BUDGETING....

Equality spans across multiple dimensions, ranging from income to gender equality, from intergenerational equality to disabilities, differences in ethnic and racial backgrounds, in sexual orientation, culture and religion. Equality budgeting is a form of priority budgeting, an approach widely used by governments to meet new specific policy-making goals. This focus on the objectives, outputs and outcomes achieved in the delivery of the public services, financed through the budget is also part of performance budgeting (IMF 2018). The main aim of this budgetary approach is to “align resources and incentives towards specific priorities, signal the political importance of these priorities, and mobilise a comprehensive response” (OECD 2019). Differently from traditional budgeting approaches, priority budgeting places more emphasis on specific outcomes and outputs financed through the budget (OECD 2019; IMF 2018).

There is no commonly accepted equality budgeting definition. Equality budgeting has been defined as “an approach to economic policy-making and planning that places equality at the centre of discussions concerning public expenditure and income” by the Irish Department of Public Expenditure and Reform (IGEES 2017, p3). More specifically, the Irish pilot initiative for equality budgeting established that equality budgeting is “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” (IGEES 2017, p1). However, there is no common prevailing definition for equality budgeting in the EU, as Ireland is currently the only Member State applying this approach to its budget. In the absence

of both a common definition and exhaustive evidence on equality budgeting, this paper will explore one major dimension of equality budgeting, gender budgeting.

...TO GENDER BUDGETING

Gender budgeting is a form of priority budgeting that re-focuses resources to help close gender gaps.

While only looking at the gender dimension of equality, gender budgeting can help achieve important standards for public financial management (Downes and Nicol 2020). The connection between outputs (i.e. products or services produced) to outcomes (i.e. in this case the gender-equality-improving changes attained by the policy measure) contributes to reinforcing governments' performance and accountability by facilitating systemic oversight by the legislature and civil society. In particular, research has shown its ability to improve accountability, transparency, performance orientation and effectiveness (EIGE 2019):

- **Accountability:** gender budgeting is considered a “mechanism for establishing whether a government’s gender equality commitments translate into budgetary commitments” (Sharp and Broomhill, 2002, p.26). Therefore, this budgetary approach holds governments accountable for their budgets and gives civil society an opportunity to monitor the progress towards equality.
- **Transparency:** gender budgeting makes information on gender issues in budgets transparent. This can increase participation in the budget process, for example through public consultation during the preparatory phase, which in turn increases transparency.
- **Performance and results orientation:** gender budgeting integrates national equality strategies partly into public finance management. Defining gender-related targets or objectives for the budget ensures a more efficient allocation of resources in line with policy goals.
- **Effectiveness:** gender budgeting provides information for better and more evidence-based decision-making, rendering a more effective use of public money possible.

Different definitions of gender budgeting cover various and selected aspects of budgeting and policy making, for example:

The widely used definition, put forward by the *Council of Europe’s specialist group on gender mainstreaming*, states that gender budgeting “... is an application of gender mainstreaming (see Box 1) 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” (Council of Europe 2005, p 10) Hence, it is not limited to expenditures targeting equal opportunities or promoting women, but rather encompasses both expenditure allocations and revenues.

- *Hofbauer (2003)* distinguishes within gender budgeting initiatives (GBIs) two stages of a long-term process: gender-sensitive budget analysis followed by the formulation of gender-sensitive budgets. Where the “ultimate objective of GBIs should be the latter, i.e. to push for and support the achievement of a gender-sensitive allocation of resources” (Balmori Hofbauer 2003, p 1).
- The *OECD’s gender budgeting framework* describes gender budgeting as “the use of analytical tools, as a routine part of the budget process so that the budget is more effective at helping to meet gender equality goals” (OECD 2020, p 3). This definition highlights the importance of embedding gender budgeting as an inherent and routine tool within the budgetary process rather than focusing just on ex-post analyses. The OECD’s framework identifies that the effectiveness of the ex-ante,

concurrent and ex-post tools is crucial to successfully implement gender budgeting. These tools and differentiated approaches are explored in the next section.

- The recent *IMF working paper on gender budgeting in G20 countries* states that gender budgeting “uses fiscal policies and public finance management tools to promote gender equality” (Alonso-Albarran et al. 2021, p 5). The IMF paper highlights not only the importance of analysing fiscal

BOX 1. GENDER MAINSTREAMING

Gender mainstreaming has been the global strategy for gender equality since the 1995 United Nations Fourth World Conference on Women. In 1996, the European Commission adopted a Communication on “incorporating equal opportunities for women and men into all Community policies and activities” (European Commission 1996, p 1). It defined the mainstreaming policy as a policy that does not restrict “efforts to promote equality to the implementation of specific measures to help women” but instead mobilises “all general policies and measures specifically for the purpose of achieving equality” (European Commission 1996, p 2). Article 8 of the TFEU, which commits to promoting the principle of equality between women and men in *all actions*, strengthened the legal base for this policy approach.

policies and budgetary decisions to identify intended and unintended impacts on gender equality, but also the importance of using this information to design and implement better gender policies.

Across the various definitions, two key common elements of gender budgeting can be identified:

- Gender budgeting includes both analysis and action. Gender budgeting analysis is an important first step, but the aim is to include the analytical findings and a gender perspective in all phases of the policy cycle.
- There is no one-size fits all approach to gender budgeting. A wide variety of initiatives in different institutions and with varying scopes is possible, with numerous and different approaches and tools, ranging from relatively low to relatively high resource-intensive approaches.

Additionally, since every ministry and level of government has a budget, gender budgeting is by definition not limited to a particular level of government or a specific policy area. Accordingly, we see examples of regional governments implementing pilot projects (Andalusia in Spain) or national governments initiating pilot projects around a limited number of policy areas, before expanding respectively to different government or policy areas. In 2003, Sweden introduced three gender budgeting pilots in transport, regional development and social sectors before expanding (Schmitz 2006).

3. GENDER BUDGETING TOOLS

This section reviews existing gender budgeting approaches, using a selection of countries as examples. Information was gathered through a broad screening of existing studies and cross-references where possible with published national budgetary documents. The wide diverging approaches across countries hinders comparability. In addition, given the variety, a broad overview of existing approaches with different examples of how Member States applied them, follows.

The OECD typology for gender budgeting practices offers a good overview of some of the tools available. It classifies gender budgeting interventions by their relevant budgeting cycle stage (OECD 2017). This distinguishes approaches into three categories i) ex-ante, ii) concurrent and iii) ex-post:

- **Ex-ante approaches** provide an understanding of the impact of existing and future measures on gender equality, to inform the design of new measures.
- **Concurrent approaches** include taking action based on ex-ante analysis as well as prescribing targets for performance or allocation that facilitate progress towards gender goals.
- **Ex-post approaches** allow learning about the effectiveness of the current budget to improve gender equality. Auditing and spending reviews that include gender perspectives also open gender budgeting practices up to scrutiny.

EX-ANTE GENDER BUDGETING APPROACHES

The OECD has identified three main categories of ex-ante gender budgeting tools: ex-ante gender impact assessments, gender budget baseline analysis and gender needs assessments (OECD 2017). These three often overlap and countries such as Belgium use them all in their gender budgeting approach.

Ex-ante gender impact assessments are the assessments of gender-specific impacts of new budget measures before they are included in the budget, whether it is a spending proposal or a new tax. This tool is used in a number of EU Member States (Spain, Belgium and Austria). For example, in Austria, systematic gender impact assessments analyse gender-related impacts of new policies. The ex-ante analytical tool is complementary to a performance-oriented gender budgeting approach, which will be explained further on. Another interesting application of ex-ante gender impact assessments comes from Canada. The Canadian government has since the 1990s conducted analyses to determine the impact of new policies and programmes on women and men. Since 2017, all Canadian ministries use an analytical tool called gender-based analysis plus (GBA+) to assess the gender-specific impacts of their work, including any new budget proposals (for more information on the GBA+ see section 5).

Gender budget baseline analysis is a periodic analysis to assess how the existing allocation of expenditures impact gender equality. One prominent example is the tool JämKAS (Gender Equality Survey Analysis and Conclusions) used in Sweden. The Swedish method entails an inventory, prioritisation, surveying, analysis, measures and evaluation. First, it produces an inventory of an agency's or department's activities and discusses how they can help achieve gender objectives. This allows identifying and prioritising areas of activity that are strategically important for gender equality for further in-depth analysis. Further analysis and a survey on the chosen activities are conducted. This includes identifying target groups, and possible gender patterns, using among others a method defined as the *4R method* (see Box 2). Qualitative and quantitative data are then used to describe and confirm possible gender patterns previously identified. On these bases, the possible gender-related consequences of activities or programmes are identified and a description of how to redesign them to achieve equality is formulated. This description is finally used to propose new measures and assess their impact.

BOX 2. 4R METHOD

The method created by the Swedish Gender Mainstreaming Support Committee stresses that all four Rs listed below are required to gender-mainstream an activity. The first two are about compiling statistics, and serve as the springboard for discussing the third R.

1R — Representation: Surveying gender representation. What is the gender distribution at every level of the activity and decision-making process, i.e., among staff, decision-makers and users?

2R — Resources: Examining the allocation of resources. How are the resources in the activity, in the form of time, money and space, distributed between women and men?

3R — Realia: Analysing conditions. How did representation and resource distribution between the sexes come to be as they are?

4R – Realisation: Formulation of new objectives and measures. What shape should the operation take if it is to achieve gender equality?

¹ [3R/4R | European Institute for Gender Equality \(europa.eu\)](https://www.europa.eu)

The third category of ex-ante tools is **gender needs assessment**, i.e., consultations with active participation of citizens and civil society representatives. Involving citizens and civil society in ex-ante gender analysis enhances the understanding of the extent to which gender equality needs are being met, or not, and allows for identifying priorities. In particular, it is important to focus on the diversity of stakeholders and to ensure their active participation and involvement in the consultation process. Involvement of civil society organisations that are informed about the “timetable of the political process, the internal rules and the people who have the power to change policies and spending priorities” will be more fruitful (GTZ 2006, p 168).

Budget tagging can be an effective tool to determine which additional ex-ante gender budgeting approach to apply (IEWM 2010). In Belgium, for example, the law requires that preparatory work on budgets consider a gender perspective. As laid out in the ‘Manual for the application of gender mainstreaming within the federal administration’ the budgetary preparations include a tagging system. More specifically, expenditures are distinguished into: internal functioning or containing no gender perspective³; actions aimed at achieving gender equality; and credits relating to public policy which contain a gender perspective (i.e. can have an impact on the situation of men or women). These three types of expenditures must be indicated in the final budgetary tables and, depending on the type of spending, different procedures apply. If an expenditure consists of an action aimed at achieving gender equality, then it must be included in a gender note. For credits with a gender perspective, a gender comment must be included to explain the gender perspective.

The gender comment for allocations in Belgium is based on a gender analysis. This gender-aware policy appraisal includes an in-depth analysis of the composition of the target group. It may also include a gender-disaggregated beneficiary assessment where women and men from the target group fill in surveys on their needs and expectations. A last tool, the gender-disaggregated public expenditure incidence analysis, is available, particularly in cases where expenditures have been cut to understand if the savings are achieved

³ Surprisingly, internal expenditures such as “personnel costs that clearly contain a gender perspective” ([p.38](#)) are nonetheless put into the first category. These expenditures are neither included in the gender note nor subject to a gender analysis.

at the expense of women or men. As stated, this assessment applies only to expenditure allocations and does not take into account tax revenues.

CONCURRENT GENDER BUDGETING APPROACHES

A performance and results oriented approach involves specifying gender-related performance targets for all parts of the budget, ideally aligned with existing national gender objectives. A performance-oriented approach is possible only when it is fully integrated into the performance budgeting of a country. This is the case in Austria, where gender budgeting was fully integrated as a new national performance budgeting framework was implemented in 2013. As required by law, each federal budget chapter has a maximum of five outcome objectives, where at least one must be a gender-related outcome. Therefore, each ministry, agency and department must consider how their activities may improve gender equality, and design their own objectives and indicators. Progress toward the gender outcomes is included in the Performance Reports prepared by the Federal Chancellery.

Another important approach to implementing gender budgeting **uses financial allocation decisions to promote equality** by analysing how the budget may be used to close gender gaps and which budget proposals to take forward. In the Netherlands, gender budgeting has brought changes to how funding is allocated. For example, a 2015 agreement between the Dutch universities, research institutes and the Ministry of Education set staff conditions, including on the share of female researchers, for receiving subsidies. Canada's application of the GBA+ is also based on ensuring that proposals that improve equality are taken forward, while possibly equality-degrading proposals are designed to minimise negative gender impacts (see section 5 for more details on the GBA+).

Closely connected with the financial allocation decision process is the **gender disaggregated incidence analysis of the budget**. This is an official assessment of the budget's overall impact on gender equality, including disaggregated analysis of specific policy measures (both revenue and expenditure). A case in point is Italy, where in 2016 expenditures were classified depending on their impact on gender equality. Based on the impact, expenditures could be neutral (i.e. no impact), sensitive (with a gender-specific impact), or they could aim to reduce gender inequalities. Belgium also includes such distinction of expenditures into almost identical categories.

An expenditure incidence analysis, informed by budget tagging or other methods, is a relatively basic tool. As the OECD pointed out in its review of gender budgeting designs and implementations, counting the volume of expenditure for policies that promote gender equality does not by itself have a positive impact. Nonetheless, tracking changes in the level of resources allocated to achieving equality goals throughout time can be an interesting exercise to, for example, understand whether the prioritisation of gender equality is changing overtime (Downes and Nicol 2020). In fact, incidence analysis also provides a useful systematic oversight that helps civil society and citizens to scrutinise if tax and allocations are aligned with the gender-related objectives. This tool is not very labour intensive if gender-tagging practices are already in place and improves accountability and transparency.

EX-POST GENDER BUDGETING APPROACHES

The gender budgeting tool kit also includes some tools that can be applied at a later stage, in an ex-post phase of the budget cycle. Including gender budgeting approaches that assess the budget at a later phase is important to keep accountability and to identify practical cases for improvement.

One of these approaches is an ex-post gender impact assessment, which similarly to the ex-ante analysis is an assessment of individual budget measures, but in this case, it takes place after their implementation to assess the impact on gender equality.

As with any budgetary activity, an important tool to ensure the quality of the gender budgeting activities in a country is a **gender audit or scrutiny of the budget**. This is an independent analysis of the extent to which gender budgeting activities are being correctly performed. Depending on a country's approach, the scrutiny or audit looks at different aspects. For example, in Austria where there is a performance based gender budgeting approach, scrutiny falls mainly on the chosen objectives, the measurement of the indicators, and if the goals are being met. The Austrian Parliament Budget Office performs an initial scrutiny where aspects such as the quality of the information, level of ambition, availability of data and coordination between ministries are studied. This is followed by a performance budget audit by the Austrian Court of Auditors. Because the budget includes gender-related objectives, a gender perspective is already necessarily included in the audit too.

4. INSTITUTIONAL SETTING

Gender budgeting relies on diverse and various institutional set-ups. Existing gender budgeting practices have all a legal foundation but legal requirements vary. The levels of government concerned, as well as the structure of responsibility for gender budgeting also vary broadly. In some countries, gender budgeting occurs only at regional level (Switzerland), in others more than one level of government is involved (Austria). Gender budgeting practices in different countries also involve different co-ordination efforts; in most countries, different ministries, working groups or independent bodies must co-ordinate to achieve a consistent approach.

Austria: The Austrian Constitution has included gender budgeting as a requirement for all levels of government since 2009. Article 13, paragraph 3 establishes that effective equality of men and women shall be strived for at the federal, state and commune level budgets. Article 51, Paragraph 9 provides additional information, stating that particularities of the budget management are to be fixed by Federal Laws but always considering the “objective of the effective equality of men and women”. In the Federal Budget Law of 2013, gender budgeting was introduced as part of the performance budgeting framework, thus making it mandatory for all ministries to include at least one gender equality related outcome objectives for each chapter of the Annual Budget. The Austrian Court of Auditors is responsible for the audit of the performance budgeting, including the gender outcomes.

France: For the last decade, the budget bill in France has included an appendix devoted to gender equality policy that lists all expenditures related to gender performance indicators. However, gender budgeting approaches have mainly remained at the local level. In August 2014, the Real Gender Equality Act no. 2014-873 (Article 61) established that local authorities must assess their gender equality situation, by reviewing existing gender-related policies, and programmes or approaches to improve gender equality. The city of Lyon has recently announced that it intends to be a pioneer in France and slowly introduce gender budgeting practices in the entirety of its budget. This implies, among others, introducing gender budgeting tagging based on the expected impact, first in selected policy areas and then phasing out to the whole budget. There was an initial experiment of gender budgeting at the central level, more specifically in the 2019 budget of the Ministry of Agriculture. Despite strong calls by the French High Council for Gender Equality, created by decree of the Prime Minister, the experiment has not been expanded to other ministries.

Spain: The so-called Equality Law (Organic Law 3/2007) establishes that all ministerial departments must send a gender impact analysis of their spending programmes to the Secretary of State for Budget and Expenditure. Additionally, there is a gender budgeting working group consisting of national level representatives from the Ministry of Health, Social Services and Equality, the Office of the Secretary of

State for Budgets and Expenditure and the Directorate General of Budgets. In addition, a number of regional and even local government structures play an important role in gender mainstreaming efforts, though not on a mandatory basis. For example, since 2020 Catalonia's budget includes a gender perspective that has been strengthened for the upcoming year and includes the Swedish 3R method (see Box 2). In 2007, the regional Government of Andalusia introduced the G+ Programme which identifies budget measures with the greatest gender equality improving impact. Besides the G+ Programme, this regional government also produces a Gender Impact Report that accompanies the budget, and has introduced annual gender audits.

Belgium: The 2007 gender mainstreaming law established that a gender perspective must be introduced into all policies at the federal level. This law introduced the concept of gender budgeting in Article 2 where it states that “the integration of the gender perspective into the whole of its policies, measures, *budgetary preparations* and actions in order to avoid or correct inequalities between women and men”⁴ shall be ensured. An interdepartmental coordination group with officials from various public services offices including the federal Institute for the Equality of Women and Men (IEWM) was created in order to establish a transversal approach and consistent strategy (IEWM 2010). The IEWM is a semi-independent body that provides advice to government. An intermediate and end-of-year report on the work connected to gender budgeting and gender mainstreaming must be presented to the parliament. Lastly, the federal public Service Budget and Management Control coordinates and integrates gender budgeting information (gender notes or comments) received from the different administrations, in the draft of the federal budget.

Sweden: Gender budgeting is an effort that involves all levels of the Swedish government, including the municipalities, councils, regions, and different civil society participants to name a few. In 2018, the Gender Equality Agency was created to assist in the implementation of gender mainstreaming efforts. This agency not only provides support and assesses progress but also participates actively in the budgetary process, particularly in deciding how resources are allocated. However, each government stakeholder is responsible for the actual gender budgeting analysis that must be included in their budgets.

Germany: Gender budgeting has not been introduced at the national level. However, the 2019-2020 spending review conducted by the Federal Ministry of Finance included a gender perspective for the first time.⁵ Gender budgeting is also partly implemented at federal state level (City State of Berlin) or at city level (e.g., Munich). Berlin explicitly implemented gender budgeting in its state budget and created a statewide Working Group under the leadership of the Budget Department and the Finance Department in cooperation with the Department of Women and Equality of the Senate Department for Health, Care and Equality.⁶

Italy: For the last 20 years, some Italian local governments have promoted gender budgeting at the sub-national level. Regional governments created a network of provinces and municipalities to share good practices (Bettio and Rosselli 2018). The network also organises training modules for town councilors and officials. In 2009, the Public Finance and Accounting Law No. 196/2009 dictated that all public bodies should include a gender budget document in their performance review but did not make it mandatory.⁷ In 2016, the law was amended, and a gender budgeting pilot was created. Currently there is a collaboration between the Ministry of Economy and Finance, Presidency of the Council of Ministers, the National

⁴ Belgian gender mainstreaming law, 2007, available at : <https://igvm-iefh.belgium.be/sites/default/files/downloads/loigm.pdf>.

⁵ EIGE, Country specific information: Germany, available at: <https://eige.europa.eu/gender-mainstreaming/countries/germany>.

⁶ Senatsverwaltung für Finanzen, Gender Budgeting, available at : https://www.berlin.de/sen/finanzen/haushalt/gender-budgeting/artikel.11915.php#headline_1_1.

⁷ Law 196/2009, available at: https://www.rgs.mef.gov.it/Documenti/VERSIONE-I/Selezione_normativa/L-/L31-12-2009_196.pdf.

Statistics Institute and academia or research institutions to assess the impact of past gender policies and reallocating resources based on sustainable and well-being indicators (Alonso-Albarran et al. 2021).

5. CANADA — BEYOND GENDER BUDGETING

In Canada, an analytical process titled Gender-based Analysis Plus (GBA+) is used to assess how different groups are impacted by policies, programmes and initiatives. The “plus” refers to additional dimensions such as “ethnicity, age, income level, and mental or physical ability”⁸. Federal officials have used this analytical tool since 1995, but since the 2018 Canadian Gender Budgeting Act, the government is committed to actually taking into consideration the results of the GBA+ in its budget decisions. The act also introduced new requirements to publish information on the GBA+ impacts for all new budget measures, tax expenditures and existing programme expenditures (see Box 3).

BOX 3. IMPLEMENTATION OF THE CANADIAN GENDER BUDGETING ACT

Report – new budget measures

Within at most a month from the budgetary discussion at parliament, the Ministry of Finance must present to the parliament a report on the gender and diversity impacts of all new budget items.

Analysis – tax expenditures

Once a year, the Ministry of Finance must publish an analysis of impacts in terms of gender and diversity of the tax expenditures, such as tax exemptions, deductions or credits that the Ministry considers appropriate.

Analysis – programmes

Once a year, the President of the Treasury Board must publish analysis of impacts in terms of gender and diversity of the existing Government of Canada expenditure programs that the President, in consultation with the Ministry of Finance, considers appropriate.

¹ [Canadian Gender Budgeting Act \(justice.gc.ca\)](https://www.justice.gc.ca/eng/1525/1525.html)

The GBA+ analysis can be done at any stage of the policy development phase, from early in the proposal to prior to submission of a proposal, and it should consider both negative and positive impacts whether direct or indirect (see Box 4). An annual Gender Report, i.e., the GBA+ Annex to the Budget, presents the analysis with focus on the gender, income distribution and age characteristics of the benefitting group of budgetary measures. Often other domains of equality such as ethnicity, or LGBTQ+ inclusivity, are mentioned in the report.

⁸ Department of Finance Canada, Gender Report (Budget 2019) available at: <https://igvm-iefh.belgium.be/sites/default/files/downloads/loigm.pdf>.

BOX 4. SCALES FOR ASSESSING IMPACT IN CANADIAN GENDER REPORT¹

The Gender Report requires considering both direct and indirect impacts that can emerge from specific policies.

- Direct: a positive outcome for a group or groups of people as direct or first-order impact of the measure. This group of people may not be fully aligned with the target group of the policy or budget initiative.
- Indirect: a second-order outcome, for example, for those benefiting from a connection with direct beneficiaries (e.g., family members).

Scales for the expected characteristics of the beneficiaries can be distinguished in terms of gender, income distribution and age respectively. These scales are explained as follows:

- Expected gender characteristics of the benefitting group is reported in a scale with 5 categories:
 - Predominantly men (80% or more men)
 - 60% - 79% men
 - Broadly gender balance
 - 60% to 79% women
 - Predominantly women (80% or more women)
- Expected direct impacts from an income distributional perspective are considered relative to existing incomes and tax contributions. It categorises impacts as follows:
 - Strongly benefits high income individuals (strongly regressive)
 - Somewhat benefits high income individuals (regressive)
 - No significant distributional impacts
 - Somewhat benefits low income individuals (somewhat progressive)
 - Strongly benefits low income individuals (strongly progressive)
- Intergenerational impacts provide information on the distribution of benefits according to age cohort:
 - Primarily benefits young people, children and/or future generations
 - No significant intergenerational impacts
 - Primarily benefits the baby boom generation or seniors

¹ [Department of Finance Canada, Gender Report \(Budget 2019\)](#)

Importantly, if a budgetary measure is worsening equality, a so-called GBA+ responsive approach is included. This describes what efforts the federal government would put in place to minimise the possible negative impact of the measures. This may include for example additional initiatives or incentives to reduce barriers to access or participation, implementing dedicated portions or quotas of beneficiaries.

The Gender Report also presents whether measures are advancing one or more of the six goals of Canada's Gender Results Framework (GRF).⁹

⁹ Gender Results Framework - Women and Gender Equality Canada, available at: <https://women-gender-equality.canada.ca/en/gender-results-framework.html>.

INSTITUTIONAL SET-UP OF GBA+¹⁰

The Women and Gender Equality Canada, a department of the government, leads in implementing the GBA+. The department is responsible for sharing GBA+ knowledge, for providing technical assistance to the different departments and agencies, as well as for developing tools and trainings.

All federal departments and agencies routinely conduct GBA+ on programmes, policies, legislations and so on. The different federal departments and agencies play an important role in monitoring and reporting on GBA+ practices and outcomes.

Central agencies exercise a challenger function and provide guidance on incorporating GBA+ into Cabinet documents and their internal work. Finally, the implementation of GBA+ is overseen by the parliament, including particularly the Parliamentary Standing Committee on the Status of Women.

6. CONCLUSION

Gender equality has been at the forefront of policy discussions. An increasing number of Member States have introduced gender strategies and mainstreaming efforts, including gender budgeting tools. Overall, gender budgeting practices are limited and vary in methodological approaches. This review of approaches has identified ex-ante, concurrent and ex-post tools that are used by some countries. In the EU, only a few Member States implement some form of gender budgeting, using different tools.

This paper has provided a description of the approaches used in selected Member States, with also some examples from countries outside the EU. We have illustrated how in some cases gender analyses capture gender needs or gaps to be addressed through specific measures. In some instances, gender analyses feed the budget preparation process, through ex-ante assessments, while some countries also provide ex-post impact assessments of policies or audit and scrutiny of gender impacts. The Canadian case presents an illustration of the application of gender budgeting analyses to other dimensions, including income distribution and age considerations.

Practices also diverge with respect to who is responsible for the gender budgeting efforts. The practice of gender budgeting typically involves co-ordination between a number of government departments. Line ministries play an important role in the application of gender budgeting tools in the EU countries that have centralised gender budgeting practices. Some countries, such as Spain, Belgium and Sweden, have created agencies or working groups within government to assist in the implementation and overview of gender budgeting tools. The key player in all EU countries with integrated gender budgeting practices is the ministry responsible for the budget. The active engagement of the people responsible for the budget is necessary for the success of a gender budgeting approach.

¹⁰ Introduction to GBA+ - Women and Gender Equality Canada, available at: https://women-gender-equality.canada.ca/gbaplus-course-cours-acplus/eng/modA2/modA2_01_01.html.

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