

Public Governance and Territorial Development Directorate

## Gender Budgeting in OECD countries



# Gender budgeting in OECD countries

by

Ronnie Downes, Lisa von Trapp and Scherie Nicol\*

*Gender gaps persist in education, employment, entrepreneurship and public life opportunities and outcomes. Gender budgeting involves using the tools, techniques and procedures of the budget cycle in a systematic way to promote equality. Responses to the 2016 OECD Survey of Gender Budgeting Practices show that almost half of OECD countries have introduced, plan to introduce or are actively considering the introduction of gender budgeting. The OECD analysis demonstrates that a wide variety of gender budgeting approaches are practised. Only half of OECD countries can currently point to specific examples of impact, however a wider range of impacts may become more evident in the future since the introduction of gender budgeting is relatively recent in many countries. Useful areas for further study and policy action include: the routine availability of gender-disaggregated data; embedding of gender-specific approaches within the normal annual routines of budgeting; and complementing executive-led approaches with external quality assurance.*

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## Executive summary

Traditionally, most OECD countries did not design public policies with gender equality as a primary consideration. Today many disparities and inequalities between the sexes appear to have become embedded, to a greater or lesser extent, in the baseline of public policies and the allocation of public resources. The negative impacts of this legacy are evident across many policy domains, including labour market, education and health outcomes, as well as gender disparities in management and leadership. In recent decades, work has been pioneered by international organisations and others to promote “gender mainstreaming”, i.e. designing all public policies, and using policy instruments, with the promotion of gender equality in mind. The 2015 OECD *Recommendation on Gender Equality in Public Life* sets out a multi-dimensional approach for advancing gender equality as a core principle of modern public governance, including the promotion of gender-responsive policies, the role of gender budgeting, and closing the gender gap in public leadership and public employment.

Gender budgeting is the application of gender mainstreaming in the budgetary process. Given that the budget process is the gateway for resource allocation, as well as a key determinant of the standards and qualities of public policy formulation, it is natural that the budget be considered for its likely impact on gender-responsive public governance. An established definition of gender budgeting refers to “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, 2009).

Responses to the 2016 OECD *Survey of Gender Budgeting Practices* show that while the majority of OECD countries (59% of respondents) do not explicitly undertake gender budgeting – indeed there appears to be little consensus on what gender budgeting actually entails – most (90%) report the use of tools to promote gender equality. The nature and quality of these approaches appear quite variable, ranging from a *pro forma* statement of impacts on gender equality attached to all new policies coming before government, to more structured and systematic “gender impact assessments”. A few countries reported that gender equality is “mainstreamed” in the sense that the responsibility rests with line ministries to advance this agenda within their respective policy domains, and consequently no particular role for the budget process is envisaged as necessary.

Almost half of OECD countries that responded (15 out of 34 members) report that they have introduced (Austria, Belgium, Finland, Iceland, Israel, Japan, Korea, Mexico, Netherlands, Norway, Spain, Sweden)<sup>1</sup>, plan to introduce (Italy) or are actively considering the introduction (Turkey, Czech Republic) of gender budgeting.

Although gender budgeting practices vary across countries where it has been introduced, there are three broad categories of gender budgeting systems:

- i) *gender-informed resource allocation* whereby individual policy decisions and/or funding allocations take into account the impact of the decision on gender equality;

- ii) *gender-assessed budgets* where the impact of the budget as a whole is subject to some degree of gender analysis; and
- iii) *needs-based gender budgeting* where the budget decisions are underpinned by a prior assessment of gender needs. This allows a detailed understanding of the extent to which gender inequalities exist and highlights the policy domains where gender inequalities are greatest.

The categories are broadly incremental, in that those which have gender-assessed budgets generally undertake gender-informed resource allocation and countries that do needs-based gender budgeting also generally have gender-assessed budgets. Two thirds of the OECD member countries that use gender budgeting fall into the first or second categories, with just four undertaking a gender needs assessment as part of the budget process.

The OECD analysis has adopted a differentiated analysis of gender budgeting, looking at each phase of the budget process and the different institutional actors in the process as potential entry-points for gender-responsive policy-making. Some key results of this analysis are as follows:

- *Wide variety of gender budgeting approaches:* There is no standard model of gender budgeting in OECD countries.
- *Gender budgeting is legally underpinned:* Most OECD countries with gender budgeting have a legal foundation for their gender budgeting practice, although the nature and intention of the legal provisions vary.
- *Evidence of systematic gender-proofing through the budget cycle:* Two of the most frequently used gender budgeting tools are *ex ante* and *ex post* gender impact assessments, suggesting a systematic continuum of gender-focused policy assessment across the budget cycle. However, the rigour and impact of these approaches appear variable.
- *Evidence of broad application of gender perspectives:* Half of the countries which undertake gender budgeting apply a gender perspective in resource allocation and performance setting. However, there is relatively limited application of gender perspective in spending review.
- *Limited use of comprehensive ex ante needs assessment:* Few OECD countries currently undertake a comprehensive gender equality needs assessment to gain insights into the priority gender issues arising from the current disposition of public policies and of public resources.
- *Limited evidence of positive impact:* Out of 12 countries with some form of gender budgeting, half of them could point to specific examples where the gender-budgeting tool had brought about significant changes in policy design and/or outcomes. As the introduction of gender budgeting is still relatively new in a number of countries, greater evidence of impact may appear in future.
- *Reliance on a co-ordinated approach:* The practice of gender budgeting typically involves co-ordination between a number of government departments, such as the Ministry of Finance and the Ministry of Equality.

The OECD study also encompassed some non-OECD partner countries for further insights into national practices and experiences. Brazil, India, Morocco and South Africa have some targets and gender equality considerations which overlap with the ones in some OECD countries or have reported using some of the tools and methods characteristic of gender budgeting.

Apart from the results of the OECD survey, and based upon the qualitative comments from respondent countries, some broader findings suggest themselves as useful areas for more specific future study:

- The **routine availability of gender-specific data sets** and statistics would greatly facilitate the evidential basis for the identification of gender equality gaps, design of policy interventions, and the evaluation of impacts.
- Especially in the context of performance-budgeting approaches pursued in many OECD countries, **measurable outputs and clearly-linked budget allocations**, identified by their gender-responsive character, would assist in gender equality assessment of the budget.
- For the gender-responsive approach to become an enduring feature of modern budgeting, it will need to become **embedded within the normal annual routines of budgeting** and of policy-making, rather than be used only as an extrinsic form of analysis.
- However, executive-led gender-budgeting should be complemented with external quality assurance (“gender audit”), as well as “civic audit” by adopting modern open-data approaches for gender-disaggregated budget information.
- Most fundamentally, gender budgeting should not be adopted as a bureaucratic compliance exercise, but should be **intrinsically linked with the substance of policy development** in each domain of public policy, and should be capable of **demonstrating impacts** in terms of informing resource re-prioritisation and re-allocation decisions.
- Gender budgeting also has potential as a tool to **assess the pro-growth and productivity impact** of budgetary policies, beyond traditional dimensions of economic analysis.

The challenges of effective gender budgeting are in some ways a microcosm of the challenges of modern budgeting. In particular, many of the aspects outlined above as *desiderata* of good gender budgeting, are equally *desiderata* of good budgeting and of good policy formulation: Notably the need for clear, multi-dimensional budgetary impact analyses, and the need for evaluation frameworks that feed directly into the policy and budget cycle. Accordingly, further analysis on these topics would be warranted, not just for the obvious linkages with the agenda of inclusive growth and attainment of the Sustainable Development Goals, but also for solidifying the foundations of effective modern budgetary governance. It is proposed that the gender budgeting survey, refined in light of the current experience, become a regular periodic exercise for OECD countries, partner countries, and the SBO regional networks.

## 1. Introduction: Gender equality challenges and gender budgeting

### 1.1. The persistence of gender disparities

Gender inequalities are evident across various public policy areas. OECD studies have demonstrated gender gaps, for example, in labour market participation, entrepreneurship, remuneration, representation in senior management positions in both the public and private sectors, health outcomes, and education (see Annex A). In part, this may reflect traditional and societal disparities in the cultural roles and expectations of women and men. Despite evidence of some recent improvements, the persistence of gender inequalities across many facets of public life suggests that these disparities have become embedded, to a greater or lesser extent, in how public resources are allocated and used. Governments face many challenges in designing and delivering inclusive and gender-sensitive public policies and measuring the impact of such policies. Where countries are attempting to address gender equality, the continued disparities also point to an implementation gap.

## 1.2. The OECD response to the gender equality challenge

Against the background of sustained international efforts to address the gender equality challenge (see Box 1.1), and in the framework of the OECD Gender Initiative, the OECD monitors the progress made on gender equality through data collection and analysis and identifies best practices for achieving greater equality. This work spans the areas of education, employment and work-life balance, entrepreneurship and public governance, development, health, science, taxation, and well-being. In 2013, the OECD developed the *Recommendation on Gender Equality in Education, Employment and Entrepreneurship* which included several high-level provisions related to gender mainstreaming and gender balance in both the public and private sectors.

### Box 1.1. International initiatives promoting gender equality

International initiatives in favour of gender equality, including gender mainstreaming have been in place for over a quarter century. The 1966 International Covenant on Economic, Social and Cultural Rights, required states signatories to take appropriate measures (including budgetary measures) to realise economic rights, and to use maximum resources to do so.

Over 180 states have ratified the 1979 United Nations Convention to Eliminate All Forms of Discrimination Against Women (CEDAW). The international commitment to gender equality was further cemented through the 1995 Beijing Declaration. Points 345 and 346 of the Beijing Declaration on a Platform for Action include a budgetary commitment by signatories to allocate sufficient resources to carrying out gender impact analysis, and to meeting social needs including those of women.

The Millennium Development Goals (MDGs) established gender equality and women's empowerment as a stand-alone goal, and highlighted gender equality and women's empowerment as crucial to achieving of all the other MDGs. The subsequent 2015 Sustainable Development Goals (SDGs) include a stand-alone goal on gender equality and the empowerment of women and girls (goal 5) as well as gender-sensitive targets within other goals. The SDGs have been recognised by the OECD and by many countries as benchmarks for global progress and well-being.

Building on this initiative and the 2014 publication on *Women Government and Policymaking in OECD Countries: Gender Public Policies and Leadership*, in 2015 the OECD adopted the *Recommendation on Gender Equality in Public Life* based on the work of its Public Governance Committee and its Working Parties. This second Recommendation puts a strong emphasis on implementation mechanisms to achieve policy impact. It promotes a government-wide strategy for gender equality reform, sound mechanisms to ensure accountability and sustainability of gender initiatives, and tools and evidence to inform inclusive policy decisions. The Recommendation provides not only governments, but also parliaments and judiciaries, with clear, timely and actionable guidelines for effectively implementing gender equality and gender mainstreaming initiatives, and for improving equal access to public leadership for women and men from diverse backgrounds.

The *Recommendation on Gender Equality in Public Life* identifies tools to systematically embed gender considerations throughout the policy and budget cycle, thus envisaging a clear role for gender budgeting. The Recommendation itself advocates a dual approach to

gender equality (i.e. specific and targeted policies to foster gender equality, while also mainstreaming gender-responsiveness into all government action) to ensure that policies or budgets do not inadvertently discriminate against women. In practice however, while OECD countries are increasingly allocating budgets earmarked for women's empowerment or gender equality, the systematic integration of gender impacts throughout the overall budget cycle has proven challenging. This report is intended to shed further light on this aspect of gender equality in practice.

### **1.3. The OECD's analytical framework for gender budgeting**

The budget is a central policy document of government, showing how annual and multi-annual objectives will be prioritised and achieved (OECD 2015). It is not surprising, therefore, that initiatives to promote gender-responsiveness in public policy have included attempts to incorporate a gender-sensitive dimension into the budgeting process itself.

As noted in previous OECD analysis,<sup>2</sup> one established definition of gender budgeting with broad international acceptance is as follows:

*Gender budgeting is an application of gender mainstreaming<sup>3</sup> 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, 2009)*

Gender budgeting is seen as covering three stages: a) analysis of issues, b) restructuring of the budget to achieve gender equality outcomes, and c) embedding gender systematically within all budgetary processes. Gender budgeting initiatives have been pursued in various forms over many years. Australia pioneered and piloted attempts at gender budgeting from 1984 onwards in response to calls from women's rights activists. Over 90 countries have experimented with some form of gender budgeting over the past decade (OECD, 2014b). It is notable that some of the early adopters of gender budgeting over the years have come from beyond the OECD – including countries such as India, the Philippines and Indonesia. Among more recent examples, in 2013, Austria introduced gender budgeting as part of a broader package of performance budgeting reforms.

In practice, as shown in the survey responses presented in more detail later in this report, few OECD countries can be regarded currently as fully meeting the above definition, which is comprehensive in its scope and ambition. For the purposes of this analysis, the OECD has adopted a differentiated approach, recognising that there are multiple potential entry-points within the budget cycle, and across the network of institutional actors, for promoting a gender-responsive approach. The OECD has refrained from adopting an “ideological” preference as to which of these various approaches (or which combination of approaches) should be used. Rather, this report presents the current “state-of-play” based upon the findings of the gender budgeting survey and seeks to identify important themes for further in-depth analysis.

Against this background, we define gender budgeting for the purposes of our current analysis as follows:

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

This definition is intended to recognise the wide scope and nature of the budgetary process, and that any tool or intervention that comes within this broad scope is in principle a “gender budgeting” approach - leaving aside the question of how effective (or ineffective)

the particular approach may prove to be. The definition also recognises that the budget process does not aim at “gender equality” directly, but rather operates to prioritise and resource policies. Policies which are “gender-responsive” are those which aim directly at gender equality outcomes.

The conclusions of the 2016 gender budgeting survey, which uses this typology as the basis for the analysis, are set out in section two.

#### Box 1.2. Gender budgeting in practice: An OECD typology

As noted above, for the purposes of this study, the OECD defines gender budgeting as “integrating a clear gender perspective within the overall context of the budgetary process, through the use of special processes and analytical tools, with a view to promoting gender-responsive policies”. As the “budget process” is an annual (or indeed multiannual) event, there are several opportunities across the cycle in which the gender perspective can be brought to bear. This OECD study accordingly classifies gender budgeting interventions by the relevant stage in the process.

##### (a) *Ex ante* gender budgeting approaches

- **Ex ante** gender impact assessment: Assessing individual budget measures, in advance of their inclusion in the budget, specifically for their impact on gender equality.
- **Gender budget baseline analysis:** An analysis which is periodically conducted to assess how the existing allocation of government expenditures and revenues contributes (or otherwise) to gender equality.
- **Gender needs assessment:** A qualitative assessment, including views and opinions from stakeholders and civil society representatives, of the extent to which government policies and programmes meet gender equality needs, with a view to identifying priorities for policy action in the budgetary context.

##### (b) Concurrent gender budgeting approaches

- **Gender perspective in performance setting:** Requirements prescribing that a minimum proportion of budget-related performance objectives be linked to gender-responsive policies.
- **Gender perspective in resource allocation:** Requirements prescribing that a minimum proportion of overall budgeted resources be allocated towards gender-responsive policies.
- **Gender-related budget incidence analysis:** The annual budget is accompanied with an official assessment, conducted by the central budget authority (or under its authority) of the budget’s overall impact in promoting gender equality, including a gender-disaggregated analysis of specific policy measures (both revenue- and expenditure-related).

##### (c) *Ex post* gender budgeting approaches

- **Ex post** gender impact assessment: Assessing individual budget measures, after their introduction/ implementation, specifically for their impact on gender equality.
- **Gender audit of the budget:** Independent, objective analysis, conducted by a competent authority different from the central budget authority, of the extent to which gender equality is effectively promoted and/or attained through the policies set out in the **annual budget**.
- **Gender perspective in spending review:** In the context of a national/“comprehensive” spending review, gender is routinely included as a distinct dimension of analysis.



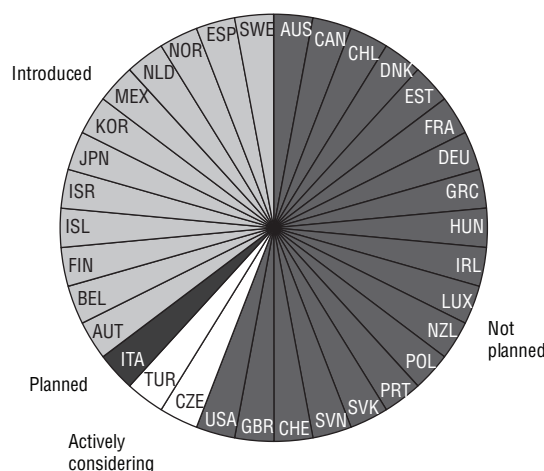
## 2. Results from the 2016 OECD Gender Budgeting Survey

The following section outlines the headline results from the 2016 OECD Gender Budgeting Survey and provides country case examples highlighting interesting practice.

### 2.1. The adoption of gender budgeting

Almost half of OECD countries (15 out of 34 members) have introduced (Austria, Belgium, Finland, Iceland, Israel, Japan, Korea, Mexico, Netherlands, Norway, Spain, Sweden),<sup>4</sup> plan to introduce (Italy) or are actively considering the introduction (Turkey, Czech Republic) of gender budgeting.

Figure 2.1. Status of gender budgeting



Source: 2016 OECD Survey of Gender Budgeting.

**The vast majority of those countries which have not formally introduced gender budgeting still implement some form of gender-responsiveness into the policy-making process which may in turn impact spending.** Definitional challenges surrounding gender budgeting mean that it is sometimes difficult to identify specifically when a country moves from undertaking gender-responsive policy-making to gender budgeting.

**When countries are beginning to implement gender-responsiveness into the policy-making process, they often start by focussing on a few policy areas.** Figure 2.2 highlights a number of broad policy areas where this is the case in OECD countries that reported not using gender budgeting. Almost all of these countries (with the exception of the Slovak Republic) appear to have gender-responsive policies in at least one broad policy area. As shown in Figure 2.3, the broad policy areas where gender-responsive policies are most likely to be seen are economic independence, the equality agenda, education, gender-based violence, and work-life balance. For example, in Portugal, the government has specific sectorial plans, aiming at the promotion of gender equality in the structure and action of public entities. In Denmark, the government's strategy on gender equality includes a strengthened assessment of citizen-oriented services, including how local authorities can use gender equality assessment to strengthen specific areas such as unemployment services, healthcare and care for the elderly.<sup>5</sup>

At a more advanced stage of gender-responsive policy-making, countries are more likely to be observed mainstreaming gender impact assessment into the policy-making

Figure 2.2. **Number of broad policy areas with gender-responsive policies in OECD countries without gender budgeting**

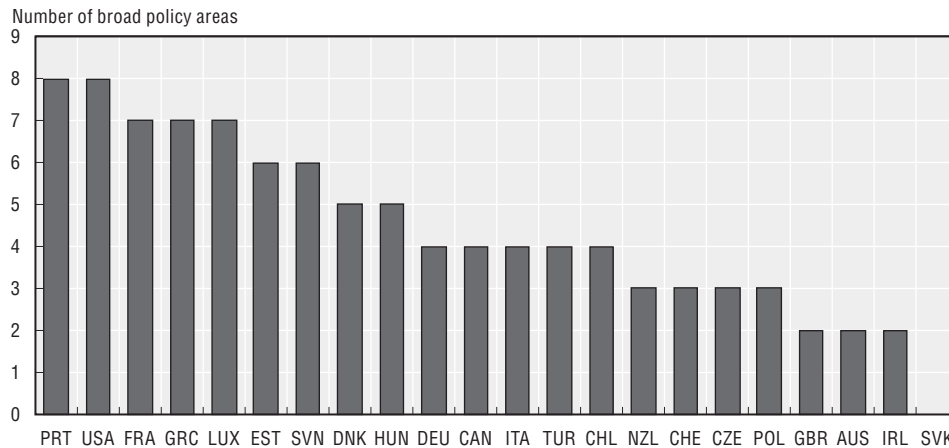
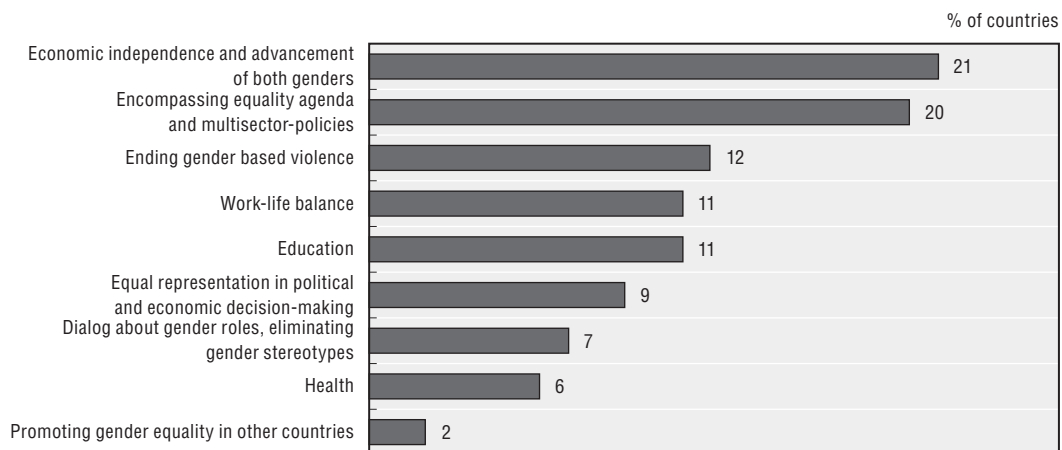


Figure 2.3. **Number of broad policy areas with gender-responsive policies in OECD countries without gender budgeting**



process. For example, when **UK** government officials are completing an impact assessment for government policy, they are advised to document any relevant equalities impact and attach any specific equalities impact analysis. The Government of **Canada** has committed to analysing gender-specific policy impacts on women and men before making decisions on policies, legislation, and programmes throughout its departments and agencies. Requirements for this form of analysis have become considerably more widespread over recent years.

Another current practice in relation to gender-responsive policy-making is the publication of separate gender statements at the same time as the budget. For example, in **Australia** “A Women’s Budget Statement” has been published annually since 2008 providing an informative discussion of government policies significant for women and gender equality more broadly.

An interesting example from outside the OECD is provided by **South Africa**, a country where gender-responsive policy-making is being taken forward through a separate Department of Women. This Department is responsible for leading, co-ordinating and

overseeing the transformation agenda on women's socioeconomic empowerment, rights and equality.

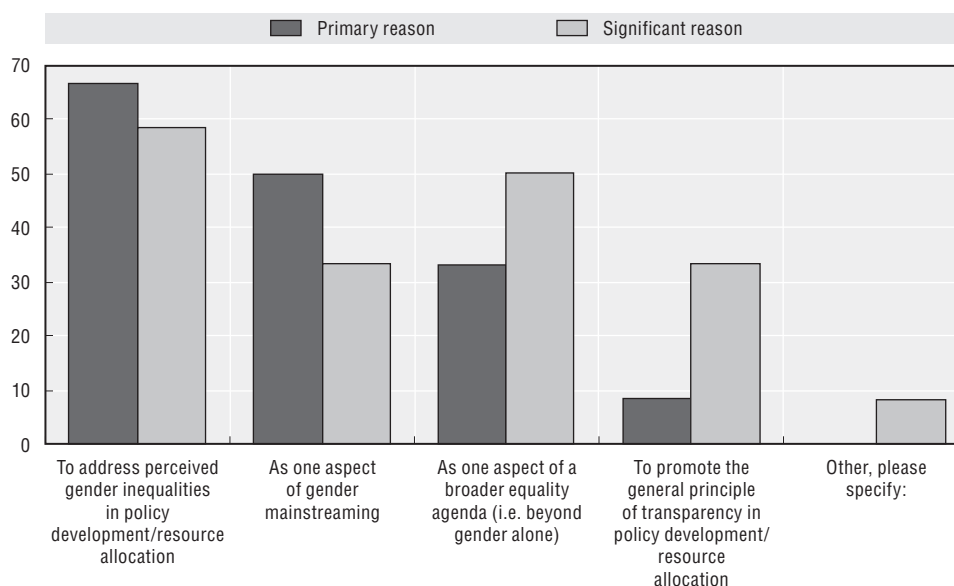
When considering introducing new tools to further gender-responsive policy making, countries may test different approaches. For example, in **Italy**, where gender budgeting is foreseen to be introduced in 2017, the current general accounting and finance law has recently been amended to introduce a gender budget on an experimental basis which assesses the impact of fiscal policy by gender.

After considering new tools to further gender-responsive policy making, there are some instances where countries have decided not to introduce them. For example, in **Germany** a National Feasibility Study was conducted in 2005-06 to identify instruments and good practices for introduction into the German Budgeting System. The Federal Government decided not to introduce gender budgeting, maintaining the position that the government departments themselves are responsible for taking gender equality objectives and gender-related impacts into account when they design policies.

## 2.2. Rationale for introducing gender budgeting

**Gender budgeting practices have for the most part been introduced over the course of the last decade.** Figure 2.4 illustrates the relative importance of different factors in the introduction of gender budgeting. **The factor cited most frequently as the primary reason for the introduction of gender budgeting is perceived inequalities** (eight OECD countries out of the 12 that have introduced gender budgeting). Half of these countries also stated that a primary factor was that gender budgeting is one aspect of gender mainstreaming (six out of 12 OECD countries).

Figure 2.4. **Relative importance of factors for introducing gender budgeting**



Source: 2016 OECD Survey of Gender Budgeting.

Although just a third of countries (four out of 12 OECD countries) cited the fact that gender budgeting is one aspect of a broader equality agenda as a primary reason for its introduction, half of the countries (six out of 12 OECD countries) cited it as a significant reason.

Interesting and contrasting cases are provided by both Austria and Korea. In **Austria**, the introduction of gender budgeting was a by-product of the introduction of performance budgeting. A special performance objective relating to gender, and the information given in the budget documents, is used as a lever to foster gender equality as a general principle in the administration in line with the broader equality agenda. In **Korea**, the gender budgeting initiative is largely a result of a domestic civil society movement combined with the international efforts towards gender mainstreaming.

### 2.3. Foundations of gender budgeting

**OECD countries with gender budgeting have a legal foundation for their gender budgeting practice, although the nature and intention of the legal provisions vary.**

Of the 12 OECD countries that reported introducing gender budgeting, five have the principles of equality enshrined within their constitution (**Austria, Belgium, Mexico, Norway** and **Spain**). **Austria** is unique among this group of countries because the equality provisions within its constitution are specific to the practice of gender budgeting. More details on the constitutional basis of gender budgeting in Austria are provided in Box 2.1.

#### Box 2.1. The constitutional requirement for gender budgeting in Austria

Austria's Constitution has included gender budgeting as a requirement for all levels of government since 2009. The relevant provisions state:

- **Article 13, Paragraph 3:** "Federation, States and Communes are to strive for the effective equality of men and women in their budget management."
- **Article 51, Paragraph 8:** "In the Budget Management of the Federation the fundamental principles of impact orientations, especially under consideration of the objectives of the effective equality of men and women, transparency, efficiency and the most faithfully possible representation of the financial situation of the Federation are to be observed."
- **Article 51, Paragraph 9:** "The particularities [...] are to be fixed by Federal Laws [...] in accord with the provisions of Paragraph 8. To be regularised in these are especially:
  1. Measures for an impact orientated administration, especially also under consideration of the objective of the effective equality of men and women;"

Half of these countries have provisions specifically related to gender budgeting within their Organic Budget Law (**Austria, Iceland, Korea, Mexico, Netherlands** and **Spain**). However, what these provisions legally oblige each country to do varies widely.<sup>6</sup>

For example, in **Iceland** these provisions require all ministries to undertake gender analysis of budget proposals, as well as legislative proposals. The budget bill submitted to parliament should also outline the impact of changes in revenue and expenditure policies on gender equality targets.

In **Spain**, the legal framework requires that each ministerial department sends the Secretary of State for Budget and Expenditure a report analysing the gender impact of its spending programmes. These reports constitute the basis for the Secretary of State for Budget and Expenditure to formulate an overall Gender Impact Report accompanying the General State Budget White Paper.

By contrast, in **Austria**, as gender budgeting was introduced as part of the performance based budgeting framework codified in the budget law, the provisions require each chapter

within the Annual Budget Statement to have outcome objectives, with at least one objective directly addressing gender equality. Sample objectives include; higher female participation in the labour market, improvement of the state of health of males aged above 50, reduction of the gender pay gap, and improvement of road security for males under 25.

Just three of the OECD countries that have introduced gender budgeting (**Finland, Japan** and **Sweden**) reported that the practice is not underpinned by any legal provisions. In their survey response, **Finland** stated that its gender budgeting is underpinned by administrative practice (e.g. the Budget Circular). **Japan** and **Sweden** stated that gender budgeting is underpinned by high level political commitment/convention. This political commitment is particularly evident in **Sweden**, where the current government has identified itself as “the world’s first feminist government” (the previous administration titled itself as a “gender equality government”), building on a long tradition of concern for gender equality.

#### **2.4. Responsibility for gender budgeting**

**The practice of gender budgeting typically involves co-ordination between a number of government departments.** For example, in **Iceland** the Ministry of Finance and the Ministry of Equality work together to prepare a gender budgeting programme as part of the gender budgeting requirements. Additionally, a gender budgeting working group in **Spain** consists of 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.

However, there are a number of notable exceptions. For example, **Korea** indicated in their response that the Ministry of Strategy and Finance has the main responsibility for implementing gender budgeting. In addition, **Norway** indicated that different sectors of government have the responsibility for gender equality policies within their areas of authority (in line with the general principle in Norway that individual sector-based ministries are fully responsible for their services and policies).

**Line ministries play a dominant role, relative to the central authority, in the implementation of gender budgeting.** Three OECD countries (**Austria, Norway** and the **Netherlands**) also indicated that independent bodies with a specific mandate are involved in gender budgeting. For example in the **Netherlands** there is an independent institute on gender equality (*Atria*) which produces a yearly monitor on the effects on gender equality of the policies presented in the national and departmental budgets. The National Court of Audit also does some preliminary gender audits.

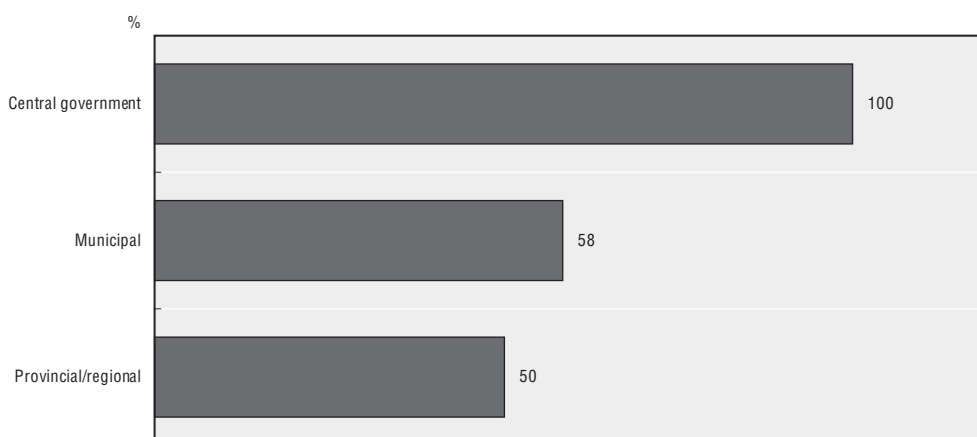
#### **2.5. Levels of government engaged in gender budgeting**

**In two thirds of the OECD countries that have introduced gender budgeting at least two levels of government are involved,** as highlighted in Figure 2.5.

Sub-national gender budgeting is legally required in some countries such as **Austria**, where it is a constitutional requirement, and encouraged in other countries such as **Norway**, where a key strategy in the Government’s gender-equality approach is to incorporate the gender perspective into all policy-making, whether at the central, regional or local level.

In other OECD countries (including **Finland, Iceland, Israel** and **Spain**) involvement in gender budgeting at the sub-national level is taken forward on an administrative rather than mandatory basis. In these countries, gender budgeting may only be taken forward by a relatively small number of regions and municipalities. Box 2.2 provides an example of sub-national gender budgeting practices from the Andalusia Region of Spain.

Figure 2.5. Level of government where gender budgeting is applied



Source: 2016 OECD Survey of Gender Budgeting.

### Box 2.2. Example of sub-national gender budgeting – Andalusia

In Spain, the gender-responsive strategy that the regional Government of Andalusia has been implementing since 2003 has gradually been extended to encompass the entire Andalusian Administration. In 2007 a methodology called the *G+ Programme* was created to identify the budget programmes with the greatest impact for improving gender equality. Gender audits, introduced in 2013 to assess the implementation of the *G+ Programme*, are the latest stage in this strategy. Gender-responsive budgeting also measures the impact of public spending on gender equality goals, allowing for adjustments to allocations to correct any imbalances.

In addition, in Andalusia a Gender Impact Report accompanies the Budget. It assesses the impact of budget policies on gender equality in Andalusian society; in other words, it examines how the distribution of budget resources affects the economic, social, and life opportunities of women and men.

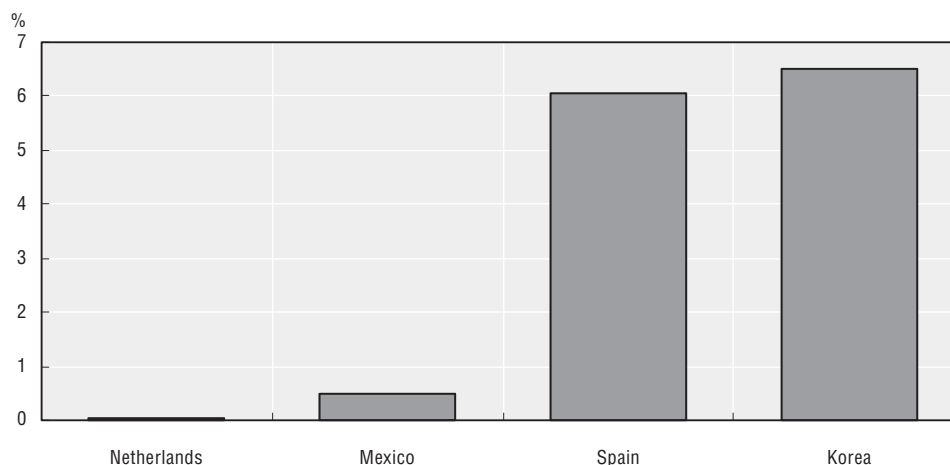
Source: Government of Andalusia 2016.

It should be noted that while some countries indicated that they do not practice gender budgeting at the national level, there may still be gender budgeting at the regional or local levels. For example, in **Switzerland**, the federal government does not practice any sort of gender budgeting but there have been various gender budgeting initiatives at sub-central levels of government.

## 2.6. Financial resources allocated to gender-responsive policies

The level of financial resources allocated to gender-responsive policies varies substantially among reporting countries in both absolute terms and as a share of total public expenditure, as illustrated in Figure 2.6. However, caution should be exercised in the interpretation of these results given that each country is likely to have a different definition of qualifying expenditure. It should also be noted that several OECD countries (**Austria, Iceland, Israel**) indicated that they were not able to provide details of the level of resources allocated towards gender-responsive policies due to the cross-cutting nature of their gender budgeting work.

Figure 2.6. **Level of resources in financial year 2014 allocated towards gender-responsive policies**



Source: 2016 OECD Survey of Gender Budgeting.

In general, financial expenditure relating to gender budgeting can be split into two main types; expenditure for gender-specific programmes (for example, subsidies for child care, benefits to single parents, family allowances) and expenditure for mainstreaming gender-responsive policies (for example, expenditure on gender impact assessments). Some OECD countries, such as **Norway** and the **Netherlands**, also report allocating financial resources as overseas development assistance to be used to promote gender equality in developing countries.

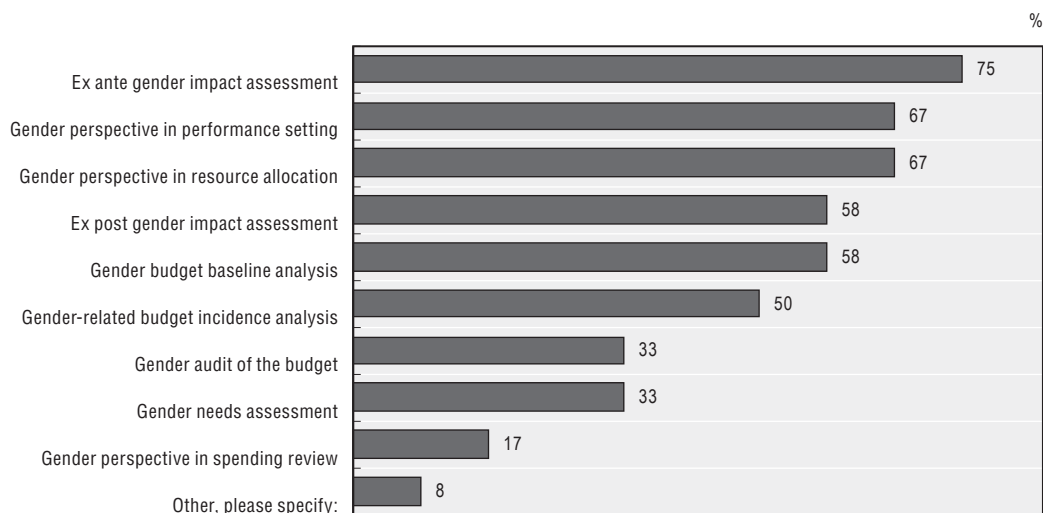
### 2.7. Tools of gender budgeting

**A broad range of tools are used by countries in the implementation of gender budgeting, with each country using an average of five of the nine gender budgeting tools identified in the Survey.** OECD countries which reported using more gender budgeting tools than others on average are the **Netherlands** (8), **Mexico** (7) **Spain** (7) and **Austria** (6). At the other end of the scale, **Belgium** and **Japan** each report using just one gender budgeting tool (*ex ante* gender impact assessment and gender perspective in resource allocation, respectively).

The frequency with which each gender budgeting tool is used by the 12 OECD countries that have introduced gender budgeting is illustrated in Figure 2.7. **Two of the most frequently used tools of gender budgeting are *ex ante* and *ex post* gender impact assessments suggesting a systematic continuum of gender-focused policy assessment across the budget cycle.** It should be noted that that the rigour and impact of the approaches to gender impact assessments appears variable. However, one particularly strong example is provided by **Austria** where the government is required to undertake an *ex ante* assessment of the impact on gender equality for any regulation. The new impact assessment process, introduced in 2013 for all laws and ordinances (Wirkungsorientierte Folgenabschätzung), contains an explicit set of rules for assessing impacts on gender equality, and is combined with a new handbook and training for the users and a mandatory *ex post* evaluation.

At least half of these OECD countries also use; gender perspective in resource allocation, gender perspective in performance setting, gender budget baseline analysis, and gender-related budget incidence analysis. A country example of a gender perspective in resource allocation is provided in Box 2.3.

Figure 2.7. **Use of each gender budgeting tool (in 12 OECD countries reporting as having gender budgeting)**



Source: 2016 OECD Survey of Gender Budgeting.

### Box 2.3. **Example of a gender perspective in resource allocation – Sweden**

An appendix to the Swedish budget bill is published each year, entitled Economic Equality between Women and Men, showing the distribution of economic resources between the sexes. The appendix has been published since 1988, and since 2003 the appendix has been placed adjacent to the Budget Statement to emphasise its overarching importance. In some years the appendix on economic gender equality has had a thematic focus. The appendix shows how gender inequalities between women and men are expressed in economic terms, but also how welfare systems reduce the gender gap in earnings. In analysing the economic situations of women and men respectively, it examines the distribution of education, gainful employment, wages, household work and capital income. Finally, it describes disposable income by combining the various types of income and social insurance benefits and deducting taxes.

Source: 2016 OECD Survey of Gender Budgeting.

Relatively less frequently used tools are; gender needs assessment (four countries), gender audit of the budget (four countries) and gender perspective in spending review (two countries).

Through analysing the use of tools by each gender budgeting country, there appears to be three broad categories of gender budgeting systems:

1. **Gender-informed resource allocation** whereby gender assessments inform individual policy decisions and/or funding allocations;
2. **Gender-assessed budgets** where there has been a gender assessment of the budget; and
3. **Needs-based gender budgeting** where a gender needs assessment forms part of the budget process.

The categories are broadly incremental, in that those which have gender-assessed budgets generally undertake gender-informed resource allocation and countries that do needs-based gender budgeting also generally have gender-assessed budgets.



The countries that fall within each category are highlighted in Table 2.1. Two thirds of the OECD member countries that do gender budgeting fall into the first or second categories, with just four undertaking a gender needs assessment as part of the budget process (Austria, Mexico, Netherlands, Norway).

Table 2.1. **Gender budgeting systems – a typology**

Gender budgeting categories		Use of gender budgeting tools								
		<i>Ex ante</i> gender impact assessment	Gender perspective in resource allocation	<i>Ex post</i> gender impact assessment	Gender perspective in performance setting	Gender perspective in spending review	Gender-related budget incidence analysis	Gender budget baseline analysis	Gender audit of the budget	Gender needs assessment
1) Gender-informed resource allocation	Belgium	■	-	-	-	-	-	-	-	-
	Japan	-	■	-	-	-	-	-	-	-
	Finland	-	■	-	■	-	-	-	-	-
2) Gender-assessed budgets	Iceland	■	■	■	■	-	-	■	-	-
	Israel	■	-	■	-	-	■	■	-	-
	Korea	-	■	-	■	■	-	■	-	-
	Spain	■	■	■	■	-	■	■	■	-
	Sweden	■	-	■	■	■	-	-	■	-
3) Needs-based gender budgeting	Austria	■	-	■	■	-	■	■	-	■
	Mexico	■	■	■	■	-	■	■	-	■
	Netherlands	■	■	■	■	-	■	■	■	■
	Norway	■	■	-	-	-	■	-	■	■

Source: 2016 OECD Survey of Gender Budgeting.

## 2.8. Support for implementing gender budgeting

In three quarters of OECD countries that have introduced gender budgeting, the budget authority provides guidelines for implementation (Austria, Belgium, Finland, Iceland, Israel, Korea, Mexico, Norway, Spain), as illustrated in Figure 2.8. Outside the OECD, India is another country where the budget authority issues guidelines for gender budgeting in the form of the Charter for Gender Budgeting, issued in 2007.

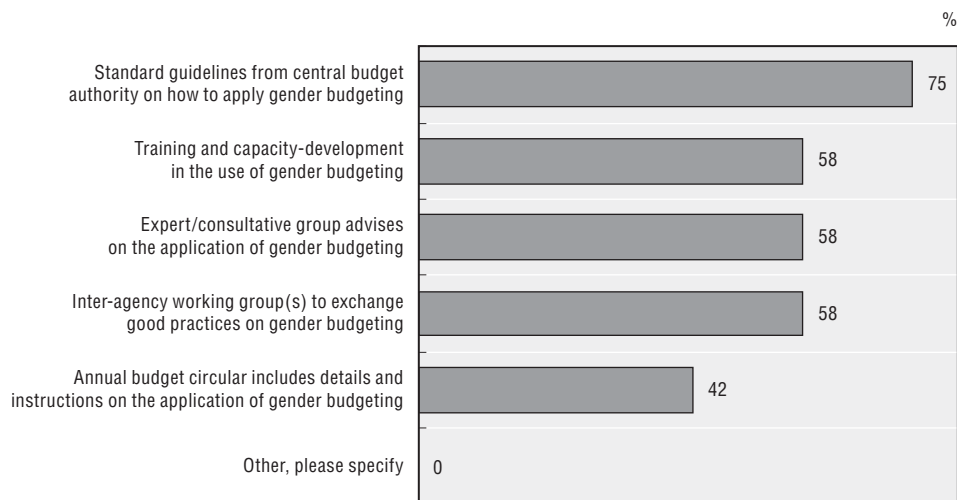
Training and capacity development, which can be a crucial factor in order to increase openness towards gender-responsive policies throughout the public sector, is also available in just over half of the OECD countries that have implemented gender budgeting. For example, government officials in **Korea** must have to attend a specific training to learn how to prepare a Gender Budgeting Statement (a document that contains information on gender budgeting targets and the beneficiaries of government spending) before they can prepare one.

Over half of the countries also report that an expert/consultative group advises on the application of gender budgeting and that there is an inter-agency working group(s) to exchange good practices on gender budgeting.

The scope of support for implementation varies. A greater range of support is available in **Austria, Iceland** and **Mexico**, where four out of the five administrative tools to support the implementation of gender budgeting are provided. By contrast, **Japan** provides just one of the implementation tools listed (an expert/consultative group that advises on the application of gender budgeting).

Figure 2.8. **Administrative tools to support the implementation of gender budgeting**

(In 12 OECD countries reporting as having gender budgeting)



Source: 2016 OECD Survey of Gender Budgeting.

A summary of the tools and methods of gender budgeting across the OECD is provided in Figure 2.9.

### 2.9. Availability of gender disaggregated data

**An important development along the path of gender-responsive policy making is the collection of gender disaggregated data.** Data and evidence supporting decision making are pivotal to enable governments to develop effective gender sensitive and evidence based policies and gender equality strategies for inclusive growth (OECD, 2014b). For the majority of OECD countries that have implemented gender budgeting (ten out of 12 OECD countries), gender disaggregated data is available for some selected areas of public service. There are just two countries (**Norway** and **Sweden**) where gender disaggregated data is routinely available in the required depth across all or most key areas of the public service.

In the past, the OECD has identified several challenges to gender disaggregated data collection including: limited human resources; limited capacity of the statistical offices; limited capacity in line ministries/departments/agencies to determine the need for gender disaggregated data; limited skills of producers of statistics to incorporate a gender perspective into their work; limited co-ordination mechanisms to determine the kind of data that need to be collected; lack of indicators to guide the collection of disaggregated data; and poor quality of existing data (OECD, 2014b).

An interesting example of increased availability of gender disaggregated data triggering improved gender-responsive budgeting is provided by Israel (see Box 2.4).

### 2.10. Methods to assess the impact of gender budgeting

**Two thirds of OECD countries that have introduced gender budgeting use the development and application of gender related indicators to assess the impact of gender budgeting (Austria, Finland, Israel, Mexico, Netherlands, Norway, Spain, Sweden),** as shown in Figure 2.11.

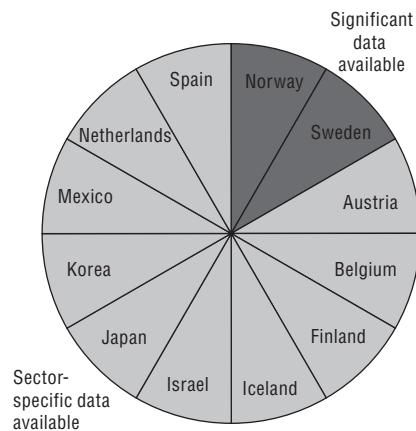
Figure 2.9. Gender budgeting practices

	Does your country practise some form of gender budgeting?	Use of gender budgeting tools										Administrative approaches supporting the implementation of gender budgeting					
		<i>Ex ante</i> gender impact assessment	Gender perspective in resource allocation	Gender perspective in performance setting	<i>Ex post</i> gender impact assessment	Gender budget baseline analysis	Gender-related budget incidence analysis	Gender audit of the budget	Gender needs assessment	Gender perspective in spending review	Other	Standard guidelines from central budget authority on how to apply gender budgeting	Expert/consultative group advises on the application of gender budgeting	Training and capacity development in the use of gender budgeting	Inter-agency working group(s) to exchange good practices on gender budgeting	Annual budget circular includes details and instructions on the application of gender budgeting	Other
Australia	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Austria	Yes	■	-	■	■	■	■	-	■	-	-	■	-	■	■	-	
Belgium	Yes	■	-	-	-	-	-	-	-	-	-	■	■	-	■	-	
Canada	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Chile	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Czech Republic	No <sup>1</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Denmark	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Estonia	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finland	Yes	-	■	■	-	-	-	-	-	-	-	■	■	-	-	-	
France	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Germany	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Greece	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Hungary	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Iceland	Yes	■	■	■	■	■	-	-	-	-	-	■	■	■	■	-	
Ireland	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Israel	Yes	■	-	-	■	■	■	-	-	-	-	■	■	■	-	-	
Italy	No <sup>2</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Japan	Yes	-	■	-	-	-	-	-	-	-	-	-	■	-	-	-	
Korea	Yes	-	■	■	-	■	-	-	-	■	-	■	-	■	■	-	
Luxembourg	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mexico	Yes	■	■	■	■	■	■	-	■	-	-	■	■	■	■	-	
Netherlands	Yes	■	■	■	■	■	■	■	■	-	-	■	■	-	-	-	
New Zealand	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Norway	Yes	■	■	-	-	-	■	■	■	-	■	-	-	■	■	-	
Poland	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Portugal	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Slovak Republic	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Slovenia	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Spain	Yes	■	■	■	■	■	■	■	-	-	-	-	-	■	■	-	
Sweden	Yes	■	-	■	■	-	-	■	-	■	-	-	■	■	■	-	
Switzerland	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Turkey	No <sup>1</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
United Kingdom	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
United States	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total OECD</b>	12	9	8	8	7	7	6	4	4	2	1	9	7	7	7	5	
Brazil	Yes	-	-	-	-	-	-	-	■	-	-	-	-	-	-	■	
India	Yes	-	■	-	-	-	-	-	-	-	-	■	-	-	-	-	
South Africa	No	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Notes:

1. Actively considering
2. Planning to introduce

Source: 2016 OECD Gender budgeting survey.

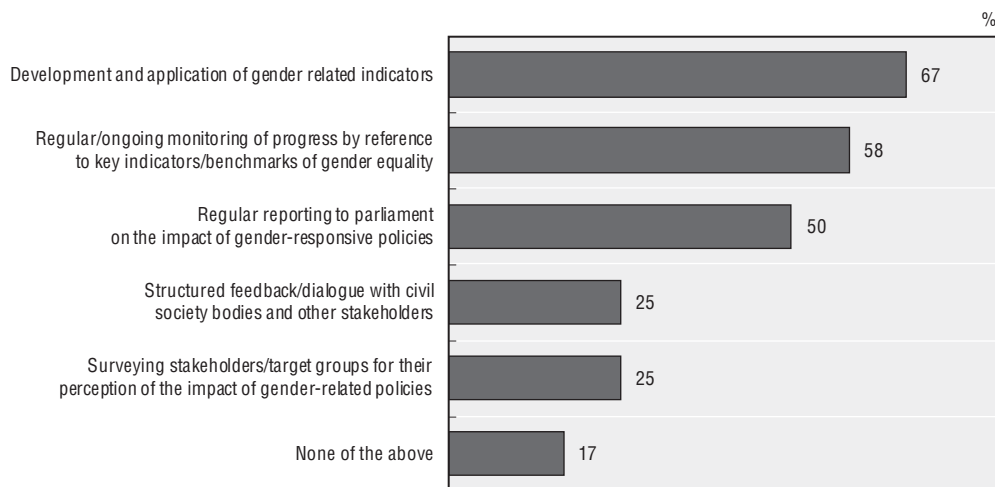
Figure 2.10. **Availability of gender disaggregated data**

Source: 2016 OECD Survey of Gender Budgeting.

#### Box 2.4. **Improved gender disaggregated data and its impact on gender-responsive budgeting – Israel**

In Israel, in 2008 the Statistics Law was amended to require that every data collecting institution must analyse and publish statistics by gender. Subsequently, since 2014, line ministries have had to conduct gender analysis of the budget. In the field of science (scholarships and funds), the exposure of data on gender budgeting (*ex post*) initiated a process of a more balanced allocation of resources. In sports, the data on gender budgeting has sparked a public discussion and a legal procedure. Despite this, some ministries have continued to have difficulty obtaining the necessary data as shown in an independent study of the Ministry of Industry, Trade and labour.

Source: OECD 2014b and 2016b OECD Survey of Gender Budgeting.

Figure 2.11. **Tools and approaches to assess the impact of gender budgeting**

Source: 2016 OECD Survey of Gender Budgeting.

In addition, half or more of these OECD countries regularly monitor progress by reference to key indicators of gender equality and regular reporting to parliament.

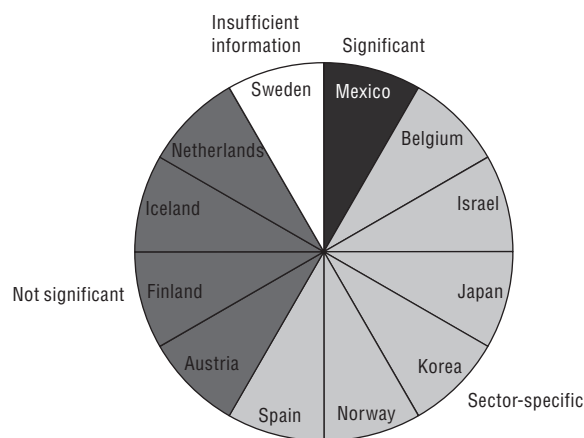
Just a quarter of these OECD countries undertake structured dialogue with civil society to assess the impact of gender budgeting (**Mexico, Netherlands, Israel**). Similarly, a quarter ask stakeholders for their perception of the impact of gender-related policies (**Austria, Netherlands, Iceland**). From outside the OECD, **Morocco** is an example of a country which regularly communicates with civil society and stakeholders in relation to gender budgeting. Inter-agency groups exchange good practices, expert groups are asked for their advice, and there is a structured dialogue with civil society and other stakeholders.

### 2.11. Effectiveness of gender budgeting

The effectiveness of gender budgeting can be measured in a number of different ways. A useful guide to the types of impact that may be expected is provided by **Korea**, where gender budgeting aims to: Increase the amount of budget share earmarked for gender equality, increase awareness of gender equality among government officials, and bring changes to the budget and policy making.

**Survey responses show that countries' self-assessment of the effectiveness of gender budgeting varies widely, even in those countries with strong gender budgeting practices. Half report sector specific results**, as illustrated in Figure 2.12.

Figure 2.12. **Effectiveness of gender budgeting in policy development and resource allocation**



Source: 2016 OECD Survey of Gender Budgeting.

In particular, a number of countries reported that gender budgeting has stimulated the adoption of policy developments to improve gender equality, specifically in the following areas:

- Education
- The labour market
- Income inequality
- Welfare
- Childcare and family care
- Citizen security
- Health
- Foreign and development policy

For example, in **Mexico**, gender budgeting has resulted in special attention being given to diseases affecting women (such as cervical cancer, ovarian and breast cancer, as well as teen pregnancy prevention) in the health sector. Similarly, in **Japan**, increased focus on gender policies has led to measures to reduce maternity harassment in the workplace. An example from outside the OECD is provided by **Brazil**, where gender budgeting has resulted in a comprehensive care programme related to women's health.

In the **Netherlands**, gender budgeting has been seen to bring changes to how funding is allocated. For example, an agreement was made between the Dutch universities, research institutes and the Minister of Education in 2015 on the conditions for receiving subsidies. To receive full payment, the number of women professors, associate professors, and women in the governing boards of research institutes and universities had to be at least 30% before 2020.

In addition, an interesting example of how gender budgeting has impacted parliamentary scrutiny of legislative proposals was provided by **Iceland** (see Box 2.5).

#### Box 2.5. Example of gender budgeting impact – Iceland

In 2015, the budget committee of the Icelandic Parliament (Althingi) proposed a significant change in a legislative proposal on changes to income tax. The aim of the legislative proposal was to simplify the income tax system, moving from three bands to two and abolishing permission for the higher income partner of a couple to benefit from unused tax credit of the lower income partner.

The budget committee initially proposed a continuation of the permission to use tax credit of lower income partner which mainly benefits men since they are the higher income partner in 75 out of 100 marriages. However, owing to the introduction of gender budgeting, the Ministry of Finance and Economic Affairs was able to point out to the committee that this would mean that men would receive tax benefits based on the work and salaries of women and so their disposable income would increase as would the gender income gap, contrary to the goal of economic equality between men and women. Thanks to this information the initial proposal of the budget committee was amended.

Source: 2016 OECD Survey of Gender Budgeting.

**Sweden** reported that since the introduction of gender budgeting is relatively new, it is too soon to present any results that have been achieved through gender budgeting. This is a point that is relevant in relation to gender budgeting in a number of countries, and as such, a wider range of impacts may become evident in future.

## 2.12. Summary

Almost half of OECD countries (15 out of 34 members) have introduced, plan to introduce, or are actively considering the introduction of gender budgeting. The vast majority of those countries which have not introduced gender budgeting still implement some form of gender-responsiveness into the policy-making process which may in turn impact spending.

Gender budgeting practices have for the most part been introduced over the course of the last decade. Perceived inequalities are cited as the primary driver for introducing gender budgeting. Its contribution towards the wider objective of gender mainstreaming has also

been an important factor. Where gender budgeting has been introduced, it is usually legally underpinned, although the nature and the intention of the legal provisions vary. Governments rely on a co-ordinated approach to guide and deliver gender budgeting, with government departments, such as the Ministry of Finance and the Ministry of Equality, working together.

A wide variety of gender budgeting approaches are practiced, with no standard model of gender budgeting in OECD countries. Focus ranges from gender impact assessment of spending programmes to the monitoring of gender performance indicators. The two most frequently used gender budgeting tools are *ex ante* and *ex post* gender impact assessments, suggesting a more systematic continuum of gender-focused policy assessment across the budget cycle. Countries also frequently apply a gender perspective in resource allocation and a gender perspective in performance setting. There is more limited use of tools such as gender needs assessment, gender audit of the budget and a gender perspective in spending review.

Only half of those countries with some form of gender budgeting could point to specific examples where the gender budgeting tool had brought about significant changes in policy design and/or outcomes. Where impact was reported, countries often cited examples of where gender budgeting has stimulated the adoption of policy developments to improve gender equality. There were more limited examples of instances where the introduction of gender budgeting has brought about changes to budget allocations. Since the introduction of gender budgeting is still relatively new in a number of countries, a wider range of impacts may become more evident in the future.

### **3. Gender budgeting: Lessons and implications for budgeting and public governance**

Gender budgeting is a specific example of a broader trend in budgeting, whereby the budget is considered as something more than a neutral, process of resource allocation, but as a value-laden process that embodies – and potentially informs and influences – long-standing societal choices about how resources are deployed. Current practice suggests, however, that there is far from universal acceptance among OECD countries about the necessity or usefulness of gender budgeting as an instrument for promoting gender equality policy; and even in those countries that apply gender budgeting, the specific approaches used vary widely. This section takes the gender-budgeting findings from Section 2 as a starting point, including the qualitative issues raised in country responses, and highlights some issues of relevance for broader OECD work in budgeting and public governance.

#### **3.1. Inclusive growth: Gender budgeting and Budget Impact Assessment**

The OECD defines inclusive growth as “economic growth that creates opportunity for all segments of the population and distributes the dividends of increased prosperity, both in monetary and non-monetary terms, fairly across society”. The concept is based upon the recognition that economic growth is an important but not sufficient condition to foster the development of people’s “well-being”, as understood in the OECD framework, and that observed outcomes across many policy areas show persistent inequalities, in areas that go beyond income alone.”<sup>7</sup>

In the context of its ongoing work on wellbeing and quality of life, the OECD has proposed<sup>8</sup> a set of factors to measure the concept of inclusiveness, such as income and wealth, jobs, skills and education, health status, environmental quality, personal security,

infrastructure and housing – many of which would expect to feature as dimensions of analysis in the context of gender budgeting. Thus, the concept of inclusive growth has a multi-dimensional nature which overlaps and intersects with the horizontal approach of gender budgeting.

In its recent work on inclusive growth, the OECD has placed importance on the role of the budget as the central system of resource allocation, with a related key role in determining the quality of the associated policy analysis – which includes the capacity of policy analysis to cater for multi-dimensional themes. Table 3.1 illustrates the potential for “Budget Impact Assessment” to expand beyond its traditional areas of coverage – household income impacts arising from budget policy changes – to a broader range of issues including poverty, environmental sustainability and well-being, in addition to impacts on gender equality.

Section 2 outlined how “gender-proofing” of budget policies – i.e. ensuring that all policies which are brought forward for consideration in the budget context are assessed in a structured and meaningful way for their impact on gender equality – is just one element of gender budgeting. From the perspective of inclusive growth, gender-proofing is similarly just one element of the range of thematic assessments that can inform the quality of policy-making. This raises the question of where governments should direct their future attention, in seeking to advance the analytical quality and relevance of budget-related policy analysis. It is notable that similar issues arise in the area of regulatory policy, where the traditional “Regulatory Impact Assessment” tool is being re-purposed and broadened to address the requirements of modern public governance.

**Table 3.1. Gender and other dimensions of inclusive growth in budget impact assessments**

Budget assessment dimension	Description
Household income	Increase/decrease in net take-home financial position across the salary/benefit scale; classified by household type (single, one-parent, two-parent, number of children, number of other dependants, housing status)
Well-being impacts	Effects of budget measures on a range of well-being indicators, such as access to and quality of healthcare; housing status; access to education; cultural and community life
Environmental impacts	Effects and costing of budget measures as to their impact on production of CO <sup>2</sup> and/or other environmentally deleterious emissions
Gender impacts	Relative quantified net impacts of budget measures by gender
Ethnic impacts	Relative income and other impacts of budget measures on particular ethnic groups in society
Poverty impacts	Effects of budget measures, including income, material deprivation indicators and other well-being indicators, on the position of underprivileged and/ or marginalised sections of the population

Source: OECD (2016a), *The Governance of Inclusive Growth*.

### **3.2. Learning from other horizontal budget themes: The case of Green Budgeting**

As table 3.1 illustrates, a multi-dimensional approach to budgeting could include a range of horizontal themes beyond traditional income impact assessment, and beyond gender budgeting, to include issues such as environmental impacts. In fact, environmentally-responsive or “green” budgeting has its origins in the 1987 report of the Brundtland Commission (World Commission on Environment and Development) which recommended that “the major central economic and sectoral agencies of governments should now be made directly responsible and fully accountable for ensuring that their policies, programmes, and budgets support development that is ecologically as well as economically sustainable”.



As in the case of gender budgeting, there is currently no single international standard for green budgeting, and its practice is relatively limited. However, since the time of the Brundtland Report, countries have developed a range of tools for “greening the budget” including the following:

- **Climate Budget Tagging** has been used in some countries across Asia to highlight and monitor how money disbursed through their budget contributes to achieving climate change goals (Governance of Climate Change Finance, 2016)
- A more comprehensive approach is the use of a **Climate Change Financing Framework (CCFF)** which aims to engage all relevant stakeholders toward the mobilising, managing, and targeting of domestic climate finance resources (UNDP, 2015). For this purpose, the CCFF determines what constitutes “climate-related finance allocations” in the budget and accounts for how they are used. The intention is to create an institutional framework for climate change policy and its mainstreaming across sectors.
- A direct way to make public expenditures greener is to introduce environmental requirements for public procurement (“**green procurement**”). This approach does not require that all public procurement decisions pass an environmental test, but allows for an informed consideration of environmental impacts in balance with objectives such as to deliver necessary public goods and services in a timely, economical and efficient manner that allows for fair competition (OECD, 2015).
- In similar vein, the activities of **state owned enterprises (SOEs)** and the design of **public private partnerships (PPPs)**, both potentially at high risk of damaging the environment, can be designed to prioritise environmental protection (UNDP, 2015a).
- More generally, the tool of **Environmental Impact Assessment (EIA)** – a specialised form of Regulatory Impact Assessment – has become standardised across many OECD countries. In particular, the European Union has a long record in this area, dating from the initial EIA Directive of 1985 (85/337/EC) through to the consolidated 2011 Directive (2011/92/EU). Since 2001, the EIA concept has been extended to the assessment of plans and programmes by the **Strategic Environmental Assessment (SEA)** Directive (2001/42/EC).
- **Budget ear-marking:** It is also notable that, under its seventh Environment Action Programme (EAP) for the period 2014-20, the EU has ear-marked a minimum share (20%) of its overall budget towards climate change mitigation and adaptation.

### 3.3. Data-sets for evidence-based budgeting: “Gender-specific by default?”

As Section 2 shows, the quality and nature of the data-sets and statistics available represent a limiting factor on the development of gender budgeting. There has been a sustained emphasis over recent years on the availability of “big data” and “open data” as aids to evidence-based policy-making, with a focus on the extension of these approaches from the private to the public sectors.<sup>9</sup> Within the broad area of digital government, it is accepted as good practice that government information frameworks should be “open by design” and that government data should be “open by default”, allowing for the use and re-use of data elsewhere within the public sector and within civil society more generally.

However, to provide a grounding for evidence-based decision-making and for civic engagement on policy issues, the content of the data is just as important as its open nature. The survey results point to a systematic lack, across many OECD countries, of the necessary gender-disaggregated data that would allow for the gender aspects to be properly taken into account in policy design, and for gender outcomes to be properly evaluated. It may be that the

non-availability of this data reflects assumptions that the “default” allocation of resources is gender-neutral, and that gender-disaggregation should only be sought where there are *prima facie* grounds for believing that a non-gender-neutral policy issue is in question. However, as Annex A illustrates, gender inequalities seem to be significant and persistent across many policy domains, suggesting that the social dynamics of gender inequality are more subtle and deep-rooted than might appear based on a superficial assessment of individual policy areas.

Accordingly, there seems to be a case for a more systematic and thorough-going approach to collecting data on a gender-disaggregated basis. The example from Israel (see Box 2.4) points to an appreciation of the importance of such data availability as a key element in a national gender equality strategy. It seems plausible to suggest that the routine collection of gender-disaggregated across OECD countries could also yield new policy insights from comparative analysis across countries.

### **3.4. Open, participative and inclusive budgeting: Gender aspects**

The OECD Recommendation on Budgetary Governance (2015) calls on governments to “provide for an inclusive, participative and realistic debate on budgetary choices, by a) offering opportunities for the parliament and its committees to engage with the budget process at all key stages of the budget cycle, both *ex ante* and *ex post* as appropriate; b) facilitating the engagement of parliaments, citizens and civil society organisations in a realistic debate about key priorities, trade-offs, opportunity costs and value for money; and c) providing clarity about the relative costs and benefits of the wide range of public expenditure programmes and tax expenditures.”

Throughout the OECD and in other countries, at both national and sub-national levels, more inclusive and participative approaches to budgeting are being put into effect. A clearer and more structured approach to “needs assessment” is one element of an inclusive agenda. Citizens and civil society organisations involved in women’s advocacy often have the most direct experience and insights into the potential impacts of budget decisions on individuals and vulnerable groups. There is potential therefore for the quality of policy-making to be improved by including these voices within the policy-development and budget cycles. New technologies allow for the opening up of the policy-making process, including social media and “crowdsourcing” approaches. However, participation in the design, implementation and monitoring phase of the budget process is also possible using traditional tools such as citizen consultations, “deliberative dialogue” (a structured engagement between stakeholders and policy-makers designed to elicit views and insights and complex policy issues) and engagement in parliamentary hearings related to the budget.

In practice, however, the survey results indicate that the opportunities for civic engagement on gender budgeting issues – e.g. via the conduct of “gender audit” or “gender needs assessment” by bodies independent of government – are limited across OECD countries. In addition, the survey results showed limited use of a structured dialogue with civil society to assess the impact of gender budgeting. The general lack of gender-disaggregated data may be a factor which inhibits such broader discourse and critical engagement on the gender implications of resource-allocation decisions.

### **3.5. Gender budgeting and performance budgeting**

The OECD has defined performance budgeting as budgeting that links the funds allocated to measurable results. Governments are increasingly incorporating performance

information in the budgeting and governance processes as a means of achieving better results, promoting greater value for money, and increasing the transparency of spending decisions.

Performance budgeting is at a more advanced stage of adoption amongst OECD countries than gender budgeting. In a number of OECD countries, performance budgeting is providing a favourable environment for the pursuit of cross-cutting policy issues such as gender budgeting, inclusiveness and environmental sustainability. Information from the 2016 OECD Performance Budgeting Survey highlights that gender-sensitive measures form part of the performance information provided in budget submission in nine OECD countries (Austria, Belgium, Estonia, Israel, Korea, Mexico, Slovenia, Sweden, Switzerland). Gender indicators are collected much less frequently in budget submissions than other types of analytical information, such as efficiency indicators. However, the rates are in line with other cross cutting policy issues like inclusiveness and environmental sustainability (OECD, 2016 forthcoming).

As mentioned in Section 2, an illustrative case of the way in which advances in performance budgeting can trigger advances in gender budgeting is provided by Austria. As the practical application of performance budgeting increases, it will be interesting to note whether it continues to support the development of gender budgeting practices. Measurable outputs and clearly-linked budget allocations, identified by their gender-responsive character, would support the development of gender budgeting in tandem with performance budgeting.

### **3.6. Strategic planning and medium-term budgeting: Relevance for gender objectives**

The OECD Recommendation on Budgetary Governance (2015) calls on governments to “closely align budgets with medium-term strategic priorities”, and recognises the potential role of a medium-term expenditure framework (MTEF) in this regard. By their nature, many high-level goals of government – including gender equality goals – may only be achieved over a multi-year period, and it is appropriate that the programmes and matching resources to achieve these goals should be given expression in the national MTEF.

The UN Sustainable Development Goals (SDGs) were adopted in 2015 as a means of co-ordinating global action on key policy imperatives - from ending poverty (Goal 1), ending hunger (Goal 2), promoting health (Goal 3) and education (Goal 4) through to all the major priorities of modern government as expressed in the 17 Goals. A distinguishing feature of the SDGs is that they have been designed and agreed as being relevant for all countries, whatever their level of development, and that they can thus motivate a common vision for action whereby countries can benefit from one another’s experiences.

Goal 5 (“Achieve gender equality and empower all women and girls”) is one of the central, cross-cutting goals in the SDG framework, that is relevant for the quality, legitimacy and inclusiveness of policy-making in all other areas. Within this Goal, Target 5.a calls for “reforms to give women equal rights to economic resources”; Target 5.b calls for “enhanced use of enabling technology to promote the empowerment of women”; and Target 5.c requires governments to “adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality”. The development of effective gender budgeting approaches, underpinned by modern digital government strategies, is consistent with – if not, indeed, required for – compliance with this aspect of the SDGs.

Progress under this agenda could also inform budget-related responses to other SDGs such as Goal 13 “Combat climate change” – which includes a target to “Integrate climate change measures into national policies, strategies and planning” – as well as Goals 14 and 15 which relate to environmental protection: All three of these measures would potentially come within the ambit of “green budgeting” as described above.

### **3.7. Gender budgeting and gender mainstreaming: Towards an integrated policy-development approach**

The approach to policy prioritisation and target-setting that is embodied in the SDGs points to an appreciation that achieving policy goals in one area is dependent, to a greater or lesser extent, in promoting compatible and supportive goals other areas. This holistic and integrated approach to policy development seems particularly relevant for advancing the gender equality agenda, and for establishing an enduring, meaningful role for gender budgeting.

Past gender budgeting initiatives have often aimed at securing specific funding for targeted activities for women, as opposed to ensuring that resource allocation is based on full knowledge of how current policies and programmes may impact women and men. Funding for targeted gender equality activities may be necessary but an *ad hoc* approach alone will not ensure that countries meet the goal of increased gender equality across sectors. Indeed such an approach risks leading to a marginalisation of efforts and weaker overall impact. Initiatives which focus only on adding resources for targeted activities for women risk resulting in “separate budgets” or being carried out in isolation from the regular budget and policy-development processes.

Similarly, *ad hoc* initiatives risk missing opportunities to mainstream gender into ongoing budget reform processes. For example, the shift in many OECD countries towards some form of performance-based budgeting often involves significant changes in instructions and guidelines; introduction of gender related output and outcome indicators, and monitoring and evaluation of these indicators. The linkage of performance-informed policy approaches with stronger and more multi-dimensional evaluative frameworks – both *ex ante* and *ex post* of the budget process – is increasingly seen as necessary for supporting inclusive growth policies (OECD 2015, *Policy Making and Policy Shaping: The Public Governance of Inclusive Growth*).

As noted earlier, many countries that have not explicitly embraced gender budgeting report the use of gender mainstreaming initiatives in policymaking, whether as an alternative or as a precursor to gender budgeting. Some countries report significant sector-specific impacts of gender budgeting without the use of gender-budgeting tools at every stage of the budgeting cycle. Yet efforts are still needed to ensure that policy commitments in health, education, and other sectors are matched with resources. Mainstreaming gender “visibility” throughout the budget cycle – from formulation to monitoring and reporting – ensures accountability for policy commitments to gender equality. A clear continuum should be established between the policy development cycle (from needs-assessment through to the design of policy interventions, implementation and *ex post* evaluation) and the budget cycle, with a strong sense of how these two cycles interact and overlap; well-defined linkages between the evaluative and impact-assessment requirements that underlie both cycles; and a clear “line of sight” between the outcomes of these analyses and their specific use in policy implementation and resource-allocation.

Line ministries are at the frontlines of gender mainstreaming and gender budgeting, but central budget authorities, in partnership with national machineries for the advancement of women, can play a critical role in ensuring that line ministries adequately reflect gender mainstreaming initiatives in resource allocation. Central budget authorities can also ensure that gender budgeting initiatives are accompanied with system-wide resources such as a central resource of expertise, clear guidelines, training for personnel, and routine availability of gender-disaggregated data and statistics. Parliaments can also ensure gender equality is taken into account in the budgetary approval process and in holding government to account for the promotion of gender equality in activities and investments across all sector areas.

Such a co-ordinated and integrated approach should not add to the administrative burden for the line ministries and agencies, but should aim to re-structure and re-focus existing preparatory work to better inform decision-making, and to ensure that policy proposals with (inadvertent or negligent) negative impacts on gender equality can be identified and averted. In other words, gender budgeting needs to be seen not as a procedural compliance tool, but as an instrument of good and impactful policy design that bears directly upon the substance of specific policies across all sectors of government. A test of the success of gender budgeting will be whether this approach yields new insights into the design (and re-design) of policy areas, which might not otherwise have been viewed as “gender related” or “gender sensitive” policies. The systematic use of *ex ante* gender budgeting assessment tools might expand the scope of gender budgeting beyond areas where data are available by default, or areas well-known for gender inequalities.

Finally, while beyond the scope of this report, an interesting area of further focussed research is the potential for gender budgeting, and for gender equality approaches more generally, to contribute to strengthened economic growth and development (See e.g. Stotsky, 2007).

## Notes

1. A previous OECD survey, the 2011 Survey on National Gender Frameworks, Gender Public Policies and Leadership showed ten countries as conducting gender-responsive evaluations for their central budgets, with Switzerland doing so in some cases (OECD, 2014b).
2. See *Women, Government and Policymaking in OECD Countries: Fostering Diversity for Inclusive Growth* (OECD, 2014b).
3. Gender mainstreaming is defined as the (re)organisation, improvement, development and evaluation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels and all stages, by the actors normally involved in policy-making.
4. See again, Footnote 1.
5. Figures 2.2 and 2.3 are drawn from initial research into publicly available government documents.
6. The previous OECD 2011 Survey on National Gender Frameworks, Gender Public Policies and Leadership showed five countries as having provisions specifically related to gender budgeting within their Budget Law.
7. OECD (2013), *OECD Workshop on Inclusive Growth*, OECD Publishing, Paris; OECD (2014), *All On Board: Making Inclusive Growth Happen*, OECD Publishing, Paris.
8. OECD (2015), *How's Life? 2015*, OECD Publishing, Paris.
9. See OECD, 2014a, *Recommendation on Digital Government Strategies*.

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## ANNEX A

### *Examples of the persistence of gender inequalities in OECD countries*

While there have been some improvements in the past decade, gender inequalities persist in various areas of public life in OECD countries. Examples can be found in labour market participation, entrepreneurship, remuneration, representation in senior management positions both in the public and private sectors, health outcomes, and education.

In labour market outcomes, differences between male and female participation rates have narrowed from 19 percentage points to 14 percentage points across OECD countries in the period 2000-14 (Figure 1.B), but remain high in most countries. There is a significant wage gap associated with gender, even for the same occupations and even when controlling for individual characteristics, such as education. The gender wage gap has decreased in most OECD countries between 2000 and 2013 although its variation remains significant among OECD countries (Figure 1.A).

Gender differences in paid working hours and participation in part time work remain significant, with women less likely to work full time. Involuntary part time employment is higher among women than men, and the gap has grown by 55% between 2000 and 2014 in OECD countries (Figure 1.C). In many advanced economies, tax systems impose disincentives for female labour-force participation through high tax wedges on secondary earners. Some OECD countries such as Japan and Korea have introduced a significant increase of the length of paternity leave, as an incentive to offset and reverse trends in female labour-force participation. But while the average length of maternity leave has grown from 16 to 19 weeks between 2000 and 2015, the average length of paid father-specific leave has only grown from 3 to 9 weeks, less than half of maternity leave (Figure 1.D).

In the area of entrepreneurship, female representation across many OECD countries remains low. Women are under-represented with regard to business-ownership and entrepreneurship. When asked about the feasibility of starting an enterprise within the next five years, 29% of women in OECD countries answered positively in 2012 compared with 39% of men, although the gap slightly decreased between 2009 and 2012 (Figure 2.A). On average, women represent 25% of business-owners with employees. The earning gap in self-employment has slightly decreased between 2006 and 2012 in OECD from 36 to 32% (Figure 2.B); however, it is more than twice as high as the gender wage gap in OECD countries.

The representation of women in senior positions lags behind that of men across various sectors of the economy. There are 80% more male managers than females in employment and the gap persisted between 2011 and 2014 (Figure 1.F). In the private sector, women

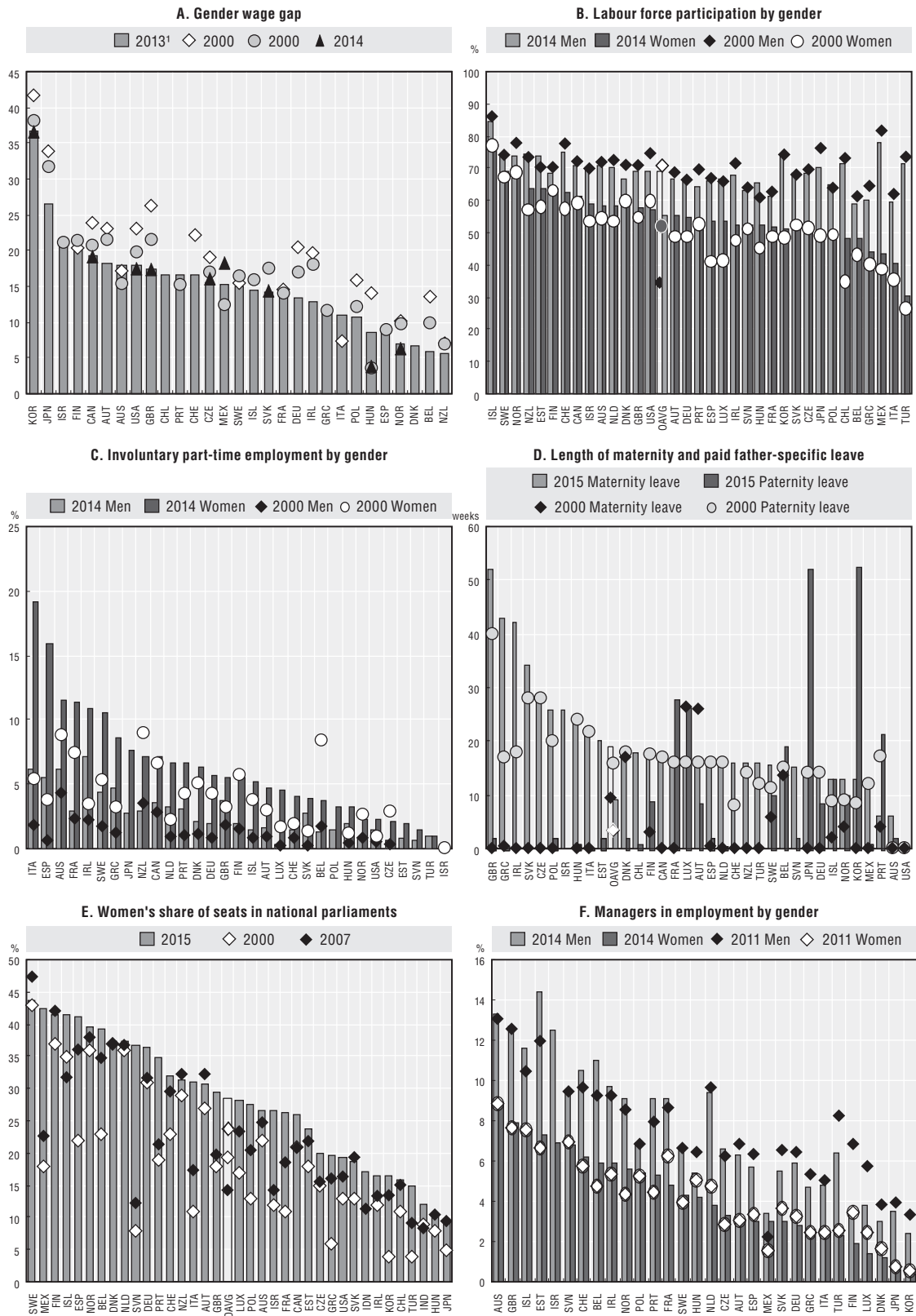
account for 41% of the workforce in the largest companies, but only for 19% of executive level positions and for 12% of board seats. Women hold less than 5% of CEO positions and less than a quarter of senior management roles in S&P 500 firms (OECD, 2016e).

In OECD countries in 2015, on average, only 34% of the highest-ranking civil servants were women. In terms of the number of women holding public office, some improvements can be seen in lower houses of parliament, with an increase of women holding 20.6% of seats in 2002 and 28.6% in 2015. But there are significant differences among individual countries, for example, Sweden (44%) and Mexico (42%) are leading; while Hungary and Japan have barely a 10% share of women in parliament (Figure 1.E).

OECD countries typically have high life expectancies which are mostly in line with biological norms characteristic of both genders. However, health outcomes are also indirectly affected by public policies of other areas such as employment or education. When asked about their health status, a lower share of women reported good/very good health in 2013 than in 2007. This gender gap – albeit while going from positive to negative for women between 2007 to 2013 – is smaller than the gap among groups of women or men who also reported low educational attainment (Figure 3). These indicators point to a complex, multi-dimensional set of factors where gender is important, although not always predominant.

In education, although young women in OECD countries are now more educated than young men on average gender gaps in educational attainment persist. Female and male students have very different shares among graduates in different fields, and the differences are more pronounced at higher levels of education. While women graduates represented 57% of Masters degrees in 2013, they accounted for only 30% of engineering degrees. At the Doctorate level 47% of graduates were female but again received only 28% of doctorate degrees in engineering (Figure 4.B). Occupational segregation appears to prevail in a complex environment with differing incentives, social norms, and lack of role models. At the same time, while men are overrepresented in engineering, they continue to be underrepresented in caring professions such as nursing.

Figure 1A-F. Gender inequalities in the labour market and public life



Source: OECD (2016), Social Protection and Well-Being database.

Figure 2A-B. Gender inequalities in entrepreneurship

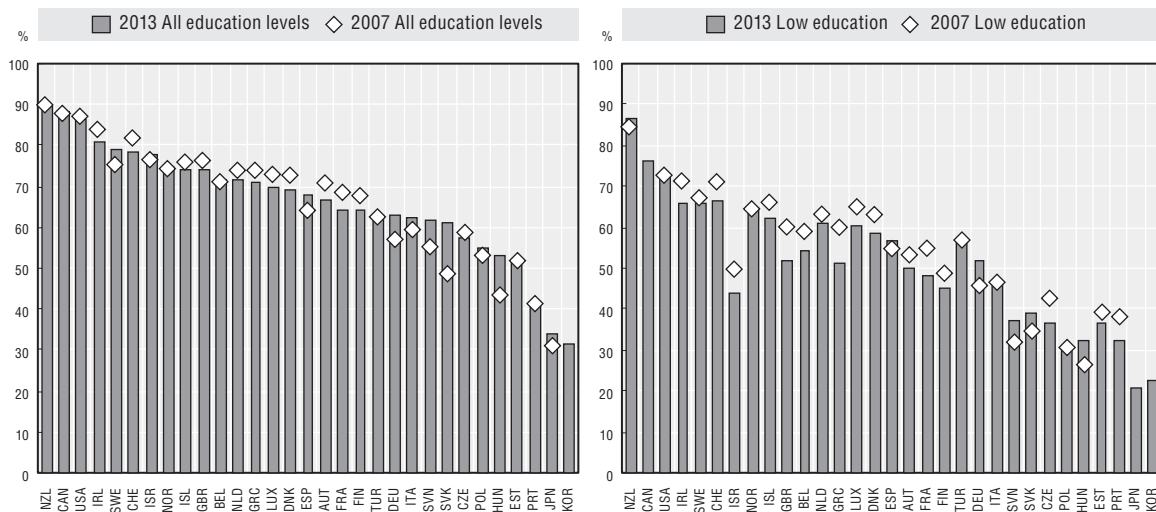


1. 2012 or latest available year (2011 for Germany and Greece).

Source: OECD (2016), Gender database.

Figure 3A-B. Share of women reporting good/very good health with different educational attainment

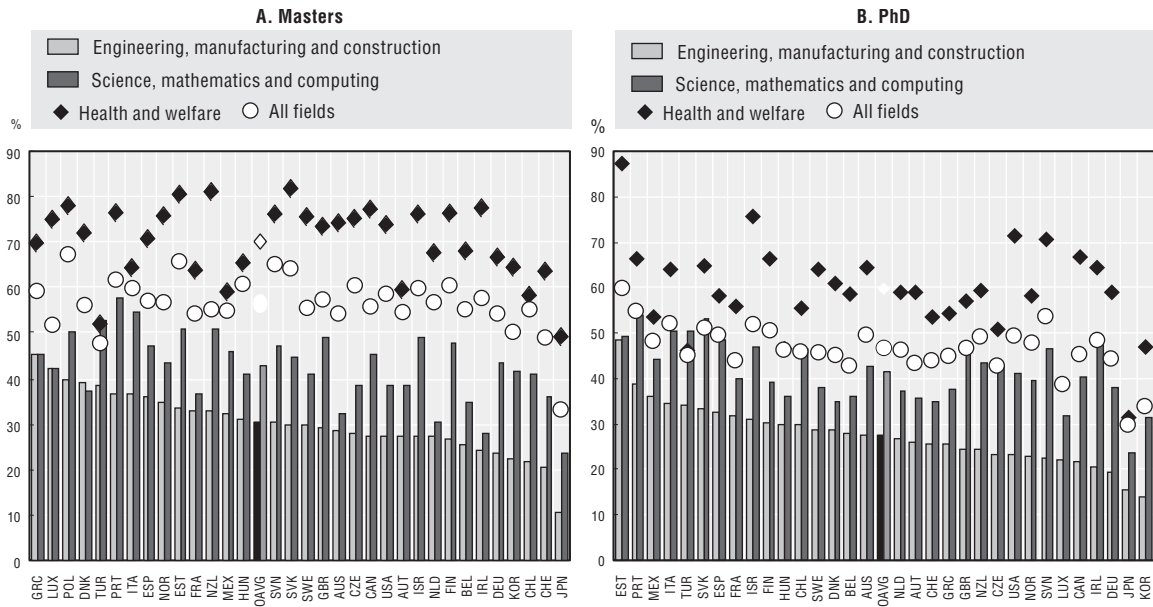
Women aged 15+



Source: OECD (2015), OECD Health database.

Figure 4A-B. **Graduation in tertiary education by gender**

2013



Source: OECD (2015), OECD Education at a Glance 2015 database.

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