



Northern Ireland  
Assembly

## Research and Information Service Briefing Paper

Paper No. 31/21

23 April 2020

NIAR 086-2021

# Gender budgeting in government: a comparative perspective on legal bases

Eileen Regan

On request, this briefing paper was prepared for the Ad Hoc Committee on a Bill of Rights (the “Committee”), to examine legal bases underpinning current uses of gender budgeting in government, in particular a constitutional basis. To provide such a comparative perspective, the paper draws on the experience of individual countries belonging to the Organisation of Economic Cooperation and Development (OECD). Throughout, potential issues are identified, aiming to help inform the Committee’s future consideration in this area.

This information is provided to Members of the Legislative Assembly in support of their duties. It is not intended to address the specific circumstances of any particular individual. It should not be relied upon as professional legal advice, or as a substitute for i

## Table of contents

Introduction	3
1. Background - context-setting information	3
1.1 Key definitions – terms & concepts	4
1.2 Emergence of gender budgeting – from theory into practice	5
1.3 Current Northern Ireland context	9
2. OECD good practice	12
3. Comparative perspective	15
3.1 OECD 2020 Report – Austria, Iceland, Spain and Korea	16
3.2 OECD 2019 Scan – Republic of Ireland	21
3.3 ARK 2021 Working Paper on Gender Budgeting – Andalucía (Spain) and Scotland	23
Conclusion	26

## Introduction

The Ad Hoc Committee on a Bill of Rights (the “Committee”) commissioned research from the Research and Information Service (RaISe), to gain greater understanding of gender budgeting in a selection of countries. In particular, the Committee wished to focus on the legal bases underpinning the gender budgeting approaches adopted in those countries, identifying good practice, if any, in particular a constitutional basis.<sup>1</sup> This briefing paper (the “paper”) provides that comparative perspective, drawing on individual experiences of countries belonging to the Organisation of Economic Cooperation and Development (OECD). Throughout, potential issues are identified, aiming to help inform the Committee’s future consideration in this area, when exercising its advisory and scrutiny roles.

The paper is presented as follows:

- Section 1: Background - context-setting information
- Section 2: OECD good practice
- Section 3: Comparative perspective
- Conclusion

Throughout, key potential issues are identified for the Committee’s consideration, seeking to help inform its future work in this area.

## 1. Background - context-setting information

Before examining different gender budgeting approaches undertaken by individual countries, this section first offers key definitions of terms and concepts, followed by an overview explaining the emergence of the gender budgeting concept, from theory into practice (including law). That context provides essential grounding to consider individual approaches in section 3 of this paper.

Other relevant background information provided for the Committee’s reference is explanation of the current situation in Northern Ireland in terms of gendering budgeting in government.

The section is presented as follows:

### 1.1 Key definitions

### 1.2 Emergence of gender budgeting – theory into practice

### 1.3 Northern Ireland context

## 1.1 Key definitions

A grounding in key terms is essential when seeking to understand what gender budgeting entails. This subsection defines “sex”, “gender”, “gender mainstreaming” and “gender budgeting”, drawing on relevant literature (governmental and nongovernmental sources).

---

<sup>1</sup> The other element of the Assembly’s Ad Hoc Committee on a Bill of Rights request is addressed in a separate RaISe briefing, entitled “CEDAW and the Istanbul Convention: A comparative view on transposition and implementation in domestic law and practice” (NIAR 55-2021), dated 23 April 2021.

### 1.1.1 Sex and Gender

“Sex” is defined at birth by biological and physiological attributes of a person, i.e.: “binary” (female and male); and, “intersex” (not exclusively female or male, instead, “other”).

“Gender” is based on: biological sex; gender role; gender identity; and, gender expression, including “binary” (feminine and masculine); “nonbinary”, (e.g. “bigender”, “transgender”, “demigender”, “agender” and “genderfluid”).

It is important to remember that the term “sex” is **not** equivalent to the word “gender”. Such terms should not be used interchangeably.

### 1.1.2 Gender differences and gender stereotyping

Research findings evidence “gender differences” – i.e. different biological and physiological attributes, different socio-economic factors, different situations and challenges and different needs and priorities (Figure 1 below). Those differences arise from socially constructed roles, expressions and identities of individuals, e.g. traditional gender roles and learned behaviours, which since childhood and into adulthood inform how people think, speak and act in the home, work and society; resulting in “gender stereotyping”.

Often such gender stereotyping can manifest in unconscious bias, meaning individuals view and evaluate others based on their gender; making quick, unconscious judgements and assessments, which often can manifest in, e.g.:

- Women and men playing different roles within their families and wider society
- They tend to participate in different workplace sectors
- They tend to have different income levels
- They tend to be unequally vulnerable to different challenges

### 1.1.3 Gender mainstreaming

“Gender mainstreaming” is a term used to describe government’s use of a gender-sensitive lens when designing, implementing and reporting on public policies.

### 1.1.4 Gender budgeting

In 2015, the OECD defined “gender budgeting” as:<sup>2</sup>

*...the systematic application of analytical tools and processes, as a routine part of the budget process, in order to highlight gender equality issues and to inform, prioritise and resource gender-responsive policies...It is a key tool of a system-wide government approach to deliver gender equality outcomes; part of a country’s broader gender equality framework.*

In 2016, amidst growing momentum for gender budgeting, the OECD conducted a study to establish a baseline of gender budgeting use among its membership. For purposes of that analysis, the OECD applied a broader definition for gender budgeting, defining it as:<sup>3</sup>

---

<sup>2</sup> Public Governance and Territorial Development Directorate. *Gender Budgeting in OECD countries*. OECD. 2017, p 2: <https://www.oecd.org/gov/budgeting/gender-budgeting.htm>

<sup>3</sup> Public Governance and Territorial Development Directorate. *Gender Budgeting in OECD countries*. OECD. 2017, pp 2-3: <https://www.oecd.org/gov/budgeting/gender-budgeting.htm>

*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.*

Importantly, the OECD's 2016 definition factored in:

- The wide scope and nature of a government's budgetary process; and,
- The principle that gender budgeting includes within its scope any means employed by government when applying gender budgeting.

Drawing on the OECD 2016 definition and other relevant literature (governmental and nongovernmental), RalSe observes gender budgeting in government seeks to:

1. Identify the different impacts of a country's budget (in whole or individual measures) on women and men;
2. Recognise how those impacts result in gender inequalities in the home, the workplace and or wider society;
3. Understand how those disparities contribute to social injustices amongst their citizens;
4. Appreciate how social injustices adversely affect economic growth in the country;
5. Rely on the above findings (1-4) at various stages in the budget cycles, e.g. when formulating, deciding, delivering and/or reviewing the budget; and,
6. Consider potential mitigations to reduce negative gender impacts, as appropriate.

In its broadest sense, gender budgeting aims to provide a comprehensive and systematic approach for government to:<sup>4</sup>

*...incorporate[e] a gender perspective at all levels of the budgetary process and restructure expenditures and revenues in order to promote gender equality.*

The Committee may wish to further note that the OECD has observed gender budgeting often sits alongside other similar type initiatives, such as "green budgeting", "well-being budgeting" and "sustainable development goals budgeting" ("SDG budgeting").<sup>5</sup>

## **1.2 Emergence of gender budgeting - theory into practice**

Drawing on relevant literature, there appear to be two distinct phases to demark the emergence of gender budgeting, i.e. from theory into practice:

- Gender mainstreaming, meaning a gender-sensitive approach to address gender gaps; and,

---

<sup>4</sup> Council of Europe. *Gender Budgeting practical implementation handbook*. April 2019: <https://rm.coe.int/1680599885>

<sup>5</sup> OECD. Public Governance and Territorial Development Directorate. *Designing and Implementing Gender Budgeting: A path to action*. 2020, p 3: [https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action\\_689198fa-en](https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action_689198fa-en)

- Gender budgeting, meaning a further means to challenge persistent gender disparities.

Each phase is explained below.

### **1.2.1 Gender mainstreaming: a gender-sensitive approach to address gender gaps**

A number of OECD studies document gender inequalities within individual OECD countries in, e.g.:<sup>6</sup>

- Labour market participation
- Entrepreneurship
- Remuneration
- Representation in senior management positions in both public and private sectors
- Health outcomes
- Educational attainments

Governments of OECD countries have sought to address such gender differences using various approaches. Amongst them has been “gender mainstreaming”. As explained earlier, it occurs when a government uses a gender-sensitive lens when designing, implementing and reporting on public policies.

Gender mainstreaming has enabled governments, including their officials, to systematically identify and consider gender differences when formulating, agreeing and reviewing policies and programmes. It has guided them when considering proposals to identify disproportionate adverse gender impacts (direct and indirect) arising from government policies/programmes, which serve to create/exacerbate gender inequalities. Such consideration has included identifying potential mitigations for those impacts, i.e. to prevent/redress them.

Such a gender-sensitive approach broadens governments’ understanding of what drives gender inequalities. Moreover, it helps governments to move beyond, by identifying and addressing misplaced gender assumptions underpinning proposed/implemented policies/programmes. In doing so, it assists governments/officials to recognise and challenge cultural norms, family views, societal choices, personal experience and institutional barriers; all of which inform such underlying assumptions. As a result, a gender-sensitive approach enables more informed government/official decision-making; and in turn enables governments to seek to reduce/avoid unequal policy outcomes. Ultimately, such an approach assists in addressing gender disparities in the home, the workplace and or wider society.<sup>7</sup>

### **1.2.2 Gender budgeting: a further means to challenge persistent gender disparities**

Despite gender mainstreaming, gender inequalities persist to a lesser or a greater extent. Research suggests government budget-making and related decision-making may contribute

---

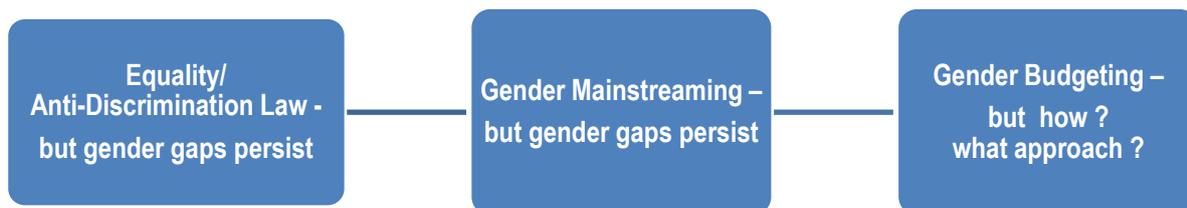
<sup>6</sup> OECD. Public Governance and Territorial Development Directorate. *Gender Budgeting in OECD countries*. 2017, p 4: <https://www.oecd.org/gov/budgeting/gender-budgeting.htm>

<sup>7</sup> O’Hagan, Angela and Elisabeth Klatzer (Editors). *Gender Budgeting in Europe: Developments and Challenges*. Palgrave Macmillan. 2018, at pp 19-42: <https://link.springer.com/book/10.1007/978-3-319-64891-0>

to persistent gender disparities as a result of gender-blind, but not gender-neutral decision-making.<sup>8</sup>

Such processes can fail to recognise disparate effects of government spending and taxing on different groups and sub-groups, which inadvertently can reinforce gender inequalities.<sup>9</sup> Such government processes may be premised on long-standing cultural norms and societal choices, which have created institutional barriers shaping that decision-making. Ultimately, those processes have served to perpetuate inequalities.<sup>10</sup>

**Figure 1:**  
**Government approaches to address gender differences when deciding policy and resourcing**



Source: RaSe, 2021

The concept of gender budgeting has emerged gradually; slowly informing government approaches aimed to address persistent gender disparities amongst citizens (Figure 1 above). One of the central figures in developing the concept was recognised:<sup>11</sup>

*...Diane Elson, an internationally renowned expert on gender budgeting, [who] challenge[d] the view that the budget is a neutral exercise and points to a body of considerable evidence which shows that ostensibly neutral policy decisions have had gendered consequences. Underlining this is the explicit recognition that in the context of extant inequalities, no state action can be considered to be gender neutral as all state action - from laws and policies to budgets can either facilitate or hinder progress in gender equality.*

In its broadest sense, gender budgeting aims to provide a comprehensive and systematic approach for government to:<sup>12</sup>

*...incorporate[e] a gender perspective at all levels of the budgetary process and restructure expenditures and revenues in order to promote gender equality.*

For the last decade, an increasing number of governments have sought to translate gender budgeting theory into practice; influenced by various factors within their countries, e.g.:<sup>13</sup>

<sup>8</sup> OECD. Public Governance and Territorial Development Directorate. *Designing and Implementing Gender Budgeting: A path to action*. 2020: [https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action\\_689198fa-en](https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action_689198fa-en); O'Hagan, Angela and Elisabeth Klatzer (Editors). *Gender Budgeting in Europe: Developments and Challenges*. Palgrave Macmillan. 2018.

<sup>9</sup> International Monetary Fund. *IMF Working Paper – Gender Budgeting: Fiscal Context and Current Outcomes*. July 2016: <https://www.imf.org/en/Publications/WP/Issues/2016/12/31/Gender-Budgeting-Fiscal-Context-and-Current-Outcomes-44132>

<sup>10</sup> OECD. Public Governance and Territorial Development Directorate. *Gender Budgeting in OECD countries*. 2017, p 23: <https://www.oecd.org/gov/budgeting/gender-budgeting.htm>

<sup>11</sup> Department for Communities. Report from the Gender Equality Strategy Expert Advisory Panel. 5 March 2021: <https://www.northernireland.gov.uk/publications/report-gender-equality-strategy-expert-advisory-panel>

<sup>12</sup> Council of Europe. *Gender Budgeting practical implementation handbook*. April 2019.

<sup>13</sup> OECD. Public Governance and Territorial Development Directorate. *Gender Budgeting in OECD countries*. 2017, p 21: <https://www.oecd.org/gov/budgeting/gender-budgeting.htm>

- Research findings
- Activism
- International agreements
- Political will
- Political leadership
- High-level public administrative commitment
- Levels of expertise and technical capacity amongst public officials
- Changes in public policy- and budget-making

Governments generally have built on their existing gender equality policy and legal frameworks, formally linking public policies with their budget cycles, and embedding gender-based analysis within that alignment, to a lesser and a greater extent. Their approaches aim to enable governments and their officials when assessing the budget's potential direct and indirect gender impacts (both intended and unintended). That assessment is to be done at key times during the budget cycle, i.e.:<sup>14</sup>

- Prior to formulating the budget (*ex ante*)
- While drafting and deciding on/executing their budgets (concurrent)
- When auditing and reporting on their budgets (*ex post*)

Many consider gender budgeting to be a form of gender mainstreaming. It similarly aims to shape government decisions using a gender-sensitive lens; but instead, it further extends the application of that lens to include policy, expenditure (including welfare benefits) and/or revenue.

To recap simply, gender budgeting in government:

- Is a gender-sensitive government approach to challenging persistent gender disparities;
- Extends gender mainstreaming, placing a gender-sensitive lens in decision-making relating to expenditure and revenue;
- Integrates social perceptions into financial planning and budgeting, through use of special processes and analytical tools;
- Is used in government budgeting and related decision-making - *ex ante*, concurrently and/or *ex post*; and,

---

<sup>14</sup> OECD. Public Governance and Territorial Development Directorate. *Gender Budgeting in OECD countries*. 2017, p 7: <https://www.oecd.org/gov/budgeting/gender-budgeting.htm>

- Includes various approaches - e.g. gender-informed resource allocation, gender assessed budgets, needs-based gender budgeting, etc.

Below Figure 2 illustrates key considerations for government when adopting a gender sensitive budget and related decision making approach, which is gender-neutral, not gender-blind:

**Figure 2:**  
**Gender sensitive budget and related decision making – key considerations**



Source: *RaISE*, 2021

Governments seek to use gender budgeting approaches as a means to improve social justice for their citizens, and thereby help to support them in the many facets of their lives, including home, job, wages, health, education, housing, etc. This in turn helps the government encourage inclusive economic growth in the country and strengthen the country's prosperity.<sup>15</sup>

Importantly, gender budgeting also supports government in meeting its domestic and international gender equality legal standards and commitments.

## 1.3 Northern Ireland context

### 1.3.1 Overall picture

The Northern Ireland Executive (the “Executive”) currently applies a gender-neutral approach to its budgetary and related decision making; seeking to meet its Section 75 requirements under the Northern Ireland Act 1998. The Equality Commission for Northern Ireland (ECNI)

<sup>15</sup> 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”. OECD. Public Governance and Territorial Development Directorate. *Gender Budgeting in OECD countries*. 2017, pp 22-3: <https://www.oecd.org/gov/budgeting/gender-budgeting.htm>

Application of this definition in practice can be found in the Canadian Government’s Budget 2019 publication. Therein, the Federal Canadian Government stated greater equality leads to stronger growth, relying on the following research findings:

- McKinsey Global Institute estimates government steps taken to advance greater equality for women, e.g. reducing the gender wage gap by employing more women in technology and by boosting women’s participation in the workforce, could add \$150 billion to Canada’s economy by 2026;
  - RBC Economics estimates government adding more women to the workforce could boost Canada’s Gross Domestic Product (GDP) by as much as 4 per cent; and,
  - The Peterson Institute for International Economics has found that increasing the share of women in leadership positions from zero to 30 per cent could translate into a 15 per cent boost in profits—more money for businesses to invest in new jobs, which would benefit more people.
- <https://www.budget.gc.ca/fes-eea/2018/docs/statement-enonce/chap02-en.html>

For further discussion on the link between gender equality and economic growth, refer to: O’Hagan, Angela and Elisabeth Klatzer (Editors). *Gender Budgeting in Europe: Developments and Challenges*. Palgrave Macmillan. 2018: <https://link.springer.com/book/10.1007/978-3-319-64891-0>; Public Governance and Territorial Development Directorate. *Gender Budgeting in OECD countries*. OECD. 2017, pp 22-23: <https://www.oecd.org/gov/budgeting/gender-budgeting.htm>

has confirmed that the Section 75 equality and good relations duties apply to budget processes.<sup>16</sup>

However, a March 2021 report issued by the “Gender Equality Strategy Expert Advisory Panel” (“Expert Panel” – see below) found: “[g]ender equality has not been a policy priority in Northern Ireland”.<sup>17</sup> That Panel - appointed by the Department for the Communities to inform the drafting of the Gender Strategy - further noted:<sup>18</sup>

*...the existence of Section 75 as policy infrastructure which could enable gender budgeting in NI but implicated issues of competence and capacity within the civil and public service as a significant inhibitor of Section 75 processes to deliver gender equal policy and resource allocation in Northern Ireland.*

Also to note is the February 2021 ARK Working Paper (“ARK 2021 Working Paper”), which explained the Northern Ireland context as follows:<sup>19</sup>

*In the twenty years since the Good Friday Agreement’s commitment to the ‘full and equal participation of women in public life’, statistics affirm the persistence of deeply embedded gendered inequalities which continue to inhibit women’s life opportunities in NI. In Northern Ireland, the Executive does not apply “gender budgeting” as discussed later in this paper...*

*...The NI gendered differential in the NI economic inactivity figures and the gender pay gap are examples which acutely illustrate the need to develop policies which integrate both gender analysis as a means of identifying persistent structural inequalities and explicit gender equality actions and outcomes in order to ameliorate them.*

*Gender equality also has particular salience in those societies emerging from violent conflict, including NI. Reflecting its importance, research indicates that countries characterised by gender discrimination and structural inequalities are more likely to experience internal conflict whereas, by contrast, those countries with greater levels of gender equality are associated with lower levels of human rights violations and better outcomes for peace and reconciliation...*

Further to that ARK 2021 Working Paper, it is helpful to revisit a 2013 scoping study report (“2013 Report”), which was commissioned by the Equality Commission for Northern Ireland. It considered the potential use of gender budgeting tools in meeting Section 75 requirements and the use of international models. That 2013 Report concluded that the application of impact assessment processes to mainstream gender equality was:<sup>20</sup>

<sup>16</sup> Department of Finance. 2021-22 Draft Budget: <https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/Draft%20Budget%202021-22%2019.01.21.pdf>

<sup>17</sup> Department for Communities “Gender Equality Strategy Expert Advisory Panel”. 5 March 2021: <https://www.northernireland.gov.uk/publications/report-gender-equality-strategy-expert-advisory-panel>

<sup>18</sup> Ballantine, J and Rouse, M (2020) “Gender Budgeting and Equality”, Submission to the Expert Group, from Ulster University Gender Budgeting Research Team O’ Hagan *et al.* “Tackling Inequality through Gender Budgeting”. 2019: <https://www.wcpp.org.uk/wp-content/uploads/2019/09/TacklingInequality-Through-Gender-Budgeting.pdf> ; Department for Communities. Report from the Gender Equality Strategy Expert Advisory Panel. 5 March 2021: <https://www.northernireland.gov.uk/publications/report-gender-equality-strategy-expert-advisory-panel>

<sup>19</sup> Professor Joan Ballantine, Dr Michelle Rouse, Professor Ann Marie Gray. “Gender Budgeting: Working Paper 1 What does the literature tell us? Lessons for Northern Ireland (NI)”. ARK Working Paper Series. February 2021: [https://www.ark.ac.uk/ARK/sites/default/files/2021-02/Gender\\_Budgeting-1.pdf](https://www.ark.ac.uk/ARK/sites/default/files/2021-02/Gender_Budgeting-1.pdf)

<sup>20</sup> Sheila Quinn. *Equality Responsive Budgeting: An expert paper produced for the Equality Commission*. Equality Commission for Northern Ireland. 2013, pp 64-65:

*...a worthwhile enterprise, both in terms of the recognised demand for a deeper application of the Section 75 duties to the budget process but also in terms of the wealth of methodologies associated with gender responsive budgeting which are adaptable to the Northern Ireland context... [and are] ... vital at all levels of government ... as a means of fulfilling Section 75 duties.*

### 1.3.2 Key political agreements and legislation relating to gender

Below is a list of key gender/equality political agreements and legislation applying in Northern Ireland and of relevance to this paper:

- The *Belfast/Good Friday Agreement* (B/GFA), at paragraph 20 of Strand 1, states the Northern Ireland Executive (the “Executive”) is to seek to agree a Programme for Government (PfG). The Executive also is to review as necessary, a programme incorporating an agreed budget linked to policies and programmes, subject to approval by the Assembly on a cross-community basis, after scrutiny in Assembly Committees. Section 20(3) of the Northern Ireland Act 1998 gives effect to these B/GFA provisions.
- The Executive Office (TEO) is to coordinate the PfG, including the applicable Equality Scheme process.
- The Department of Finance (DoF) is to “provide equality information as well as finance information” to the Executive, to inform the decision taken on the Executive Budget (Budget).
- Each individual department is to assess equality impacts of the Budget on its functions, (screening and Equality Impact Assessment (EQIA), where needed).<sup>21</sup> The DoF, however, observe that:<sup>22</sup>

*While equality impact assessments are to be carried out on all policies in Northern Ireland, including identifying differential impacts on women and men, this **does not necessarily equate directly to gender budgeting**. [emphasis added]*

- That information is then to be compiled by the DoF and provided to the Executive for the final budgetary decision.

Key ongoing developments are also of note here, including:

- The proposed draft Outcome Framework contains a specific outcome focusing on equality. TEO’s public consultation closed on 22 March 2021.<sup>23</sup> It was “intended only as an aid to the conversation - a starting point for discussion and debate”. Apparently more detailed “action plans” are to follow; and eventually a PfG agreed, which is to be maintained in a continuous “live” format that is “always open to new

<https://www.equalityni.org/ECNI/media/ECNI/Publications/Employers%20and%20Service%20Providers/Equalityresponsivebudgeting2013.pdf?ext=.pdf>

<sup>21</sup> It is worth noting here that a formal investigation from the Equality Commission for Northern Ireland into the 2019-20 Budget process found breaches of the Equality Scheme.

<sup>22</sup> Department of Finance. 2021-22 Draft Budget: <https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/Draft%20Budget%202021-22%2019.01.21.pdf>

<sup>23</sup> <https://www.northernireland.gov.uk/programme-government-pfg#toc-2>

ideas". Ultimately, all this aims to help the Executive to meeting its B/GFA, Strand 1, paragraph 20 commitment. Consultation analysis now are undergoing analysis.

- Part of the above consultation is an EQIA on the PfG draft Outcomes Framework; that exercise closes 30 April 2021.<sup>24</sup>
- The Department for Communities is leading on what will be the Executive's "Gender Equality Strategy" ("GES"). This work is ongoing, following Executive approval on 24 September 2020 to develop and publish one by the end of 2021, subject to Executive agreement. The GES is to: bring focus to identifying and addressing the issues, barriers and disadvantages that undermine equality of opportunity in Northern Ireland and fulfil the commitments in *New Decade, New Approach* and the PfG. It is to be informed by: an Expert Panel (with the knowledge and expertise that should enable it to make effective recommendations on the themes and key actions that the GES should address); a Co-design Group; and, an Cross-departmental Working Group.<sup>25</sup>

### Potential issues for consideration:

The Ad Hoc Committee on a Bill of Rights may wish to ask the following:

1. What lessons can be learned from past experience so that the Executive (including its departments) fully meets Section 75 roles and responsibilities and better redress persistent gender disparities in Northern Ireland?
2. Will gender budgeting feature in the work of The Executive Office (TEO) and the Department of Finance (DoF) going forward to strategically and methodically drive forward gender equality in Northern Ireland, e.g. the forthcoming Executive Programme for Government/Outcomes Framework and related indicators, the Gender Strategy, the Executive Budget, including, e.g., decision making on expenditure allocation and revenue collection?
3. Is gender budgeting informing the ongoing DoF internal review of the Executive Budget process?

## 2. OECD good practice

The OECD has undertaken extensive studies into gender budgeting practices amongst those member countries that use them. That work includes:<sup>26</sup>

- *OECD Recommendation on Gender Equality in Public Life* (2015)
- *OECD Recommendation on Budgetary Governance* (2015)
- *Gender Budgeting in OECD countries* (2017)
- *Gender Equality in Canada: Mainstreaming, Governance and Budgeting* (2018)
- *Budgeting and public expenditures in OECD countries* (2019)
- *Designing and implementing Gender Budgeting: A path to action* (2020)

<sup>24</sup> <https://www.northernireland.gov.uk/programme-government-pfg#toc-2>

<sup>25</sup> <https://www.communities-ni.gov.uk/articles/gender-equality-strategy>

<sup>26</sup> OECD online Gender Budgeting Library: <http://www.oecd.org/gov/budgeting/gender-budgeting.htm>

The following subsections take a closer look at them, drawing out and summarise key points relating to good practice.

In its 2019 publication entitled, *Budgeting and public expenditures in OECD countries* (“2019 Report”), the OECD reported its 2018 survey findings, in particular:<sup>27</sup>

- 17 of its member countries (out of 34) had adopted gender budgeting in some form, namely Austria, Belgium, Canada, Chile, Finland, Germany, Iceland, Ireland, Israel, Italy, Japan, Korea, Mexico, Norway Portugal, Spain and Sweden
- A further two are introducing gender budgeting, i.e. France and Turkey
- The remainder have not practiced

Figure 3 below – compiled by the OECD – provides an illustration of that breakdown:

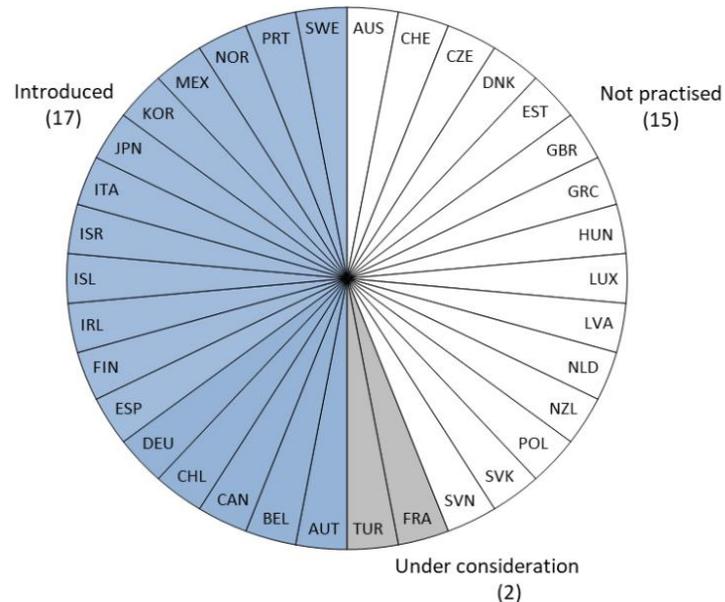
---

<sup>27</sup> OECD. Public Governance and Territorial Development Directorate. *OECD budgeting and public expenditures in OECD countries*. 2019, p 105: <https://www.oecd.org/gov/budgeting/gender-budgeting.htm>

Also see the OECD homepage for gender budgeting:

[https://read.oecd-ilibrary.org/governance/budgeting-and-public-expenditures-in-oecd-countries-2018\\_9789264307957-en#page107](https://read.oecd-ilibrary.org/governance/budgeting-and-public-expenditures-in-oecd-countries-2018_9789264307957-en#page107)

**Figure 3:**  
**OECD countries that practice gender budgeting<sup>28</sup>**



*Notes:* Data for the United States are not available.

*Source:* OECD (2018), OECD Budget Practices and Procedures Survey, Questions 32 and 36, OECD, Paris.

*Source:* OECD, 2020

The OECD 2019 Report also found various interpretations of gender budgeting when applied in practice; grouping such practices into three broad categories:<sup>29</sup>

1. *Gender-informed resource allocation – whereby individual policy decisions and or funding allocations take into account the impact of the decision on gender equality;*
2. *Gender-assessed budgets – whereby the impact of the budget as a whole is subject to some degree of gender analysis; and,*
3. *Needs-based gender budgeting – whereby the budget decisions are underpinned by a prior assessment of gender needs.*

The OECD explained two-thirds of those surveyed in 2018 used gender budgeting falling into the following three categories: Gender-informed resource allocation; Gender-assessed budget; and, Needs-based gender budgeting. Only some of them undertook gender budgeting in more than one.<sup>30</sup>

The OECD also observed surveyed countries with gender budgeting either:<sup>31</sup>

<sup>28</sup> OECD. Public Governance and Territorial Development Directorate. *Designing and Implementing Gender Budgeting: A path to action*. 2020, p 4: [https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action\\_689198fa-en](https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action_689198fa-en)

<sup>29</sup> OECD. Public Governance and Territorial Development Directorate. *Gender Budgeting in OECD countries*. 2017, pp 2-3: [www.oecd.org/gender/Gender-Budgeting-in-OECD-countries.pdf](http://www.oecd.org/gender/Gender-Budgeting-in-OECD-countries.pdf)

<sup>30</sup> OECD. Public Governance and Territorial Development Directorate. *Gender Budgeting in OECD countries*. 2017, p 12: <https://www.oecd.org/gov/budgeting/gender-budgeting.htm>

<sup>31</sup> OECD. Public Governance and Territorial Development Directorate. *Gender Budgeting in OECD countries*. 2017, p 12: <https://www.oecd.org/gov/budgeting/gender-budgeting.htm>

- Compiled gender-assessed budgets that tended to undertake gender-informed resource allocation as well; and,
- Undertaking needs-based gender budgeting that also tended to have gender-assessed budgets.

The above variance naturally raises questions regarding government use of gender budgeting, e.g.:

#### Potential Issues for Consideration:

The Ad Hoc Committee on a Bill of Rights may wish to ask the following:

4. How best to translate gender budgeting from theory into practice in a strategic and methodical manner that is sustainable and effective?

- For example, what are the bases underpinning the government's use of gender budgeting?
  - For example, should it have a legal basis?
  - If so, should that legal basis be found in one or more of the following areas, identified by the OECD:
    - Legislation
    - High-level political commitment/convention
    - Administrative practice (such as a government budget circular)
    - A constitutional requirement
    - Compliance with international law or instrument

### 3. Comparative perspective

Drawing on a number of publications, this subsection highlights OECD countries which have a legal basis for their gender budgeting, i.e.:

3.1 OECD 2020 Report – Austria, Iceland, Spain and Korea

3.2 OECD 2019 Scan – Republic of Ireland

3.3 ARK 2021 Working Paper on Gender Budgeting – Andalucía (Spain) and Scotland

The Committee may wish to look beyond legal bases and view all forms of gendering budgeting used by member countries – see Figure 4 below:



**Figure 5:**  
**Legal Basis for gender budgeting in OECD countries<sup>34, 35</sup>**

### **Austria**

The key foundation for gender-responsive budget management in all public authorities lies in the Austrian Federal Constitution which commits public administrations to aiming for equal status of women and men in budget management, and more specifically in outcome orientation. In addition, the Federal Budget Law 2013 has detailed regulations on outcome oriented administration including the consideration of the objective of effective equality of women and men.

### **Iceland**

The principle of equality is set out in the Constitution of the Republic of Iceland which states that “Men and women shall enjoy equal rights in all respects”. Gender budgeting has been legally binding in the Act on Public Finances (No. 123/2015) since January 2016. It states that the Minister of Finance and Economic Affairs should, in collaboration with the minister in charge of gender equality, draw up a gender-responsive budgeting plan to be consulted when the national budget is prepared, and that the draft national budget should report the impact that these considerations have had on achieving gender equality.

### **Spain**

The Spanish Act from 1978 states that there should be no discrimination between men and women. Law 30/2003 of 13 October sets out that all draft bills must include a gender impact assessment report. In addition, Royal Decree 1083/2009 of 3 July established that the annual Draft Budget Law must be accompanied by a Gender Impact Report.

### **Korea**

The 2006 National Finance Act made the submission of gender budget statements and balance sheets mandatory from the 2010 fiscal year onwards. Provisions require the Government to submit a gender budget statement that analyses the impact of budgeting on women and men, and a gender budget balance sheet that assesses whether women and men equally benefit from the budget.

Source: OECD, 2020

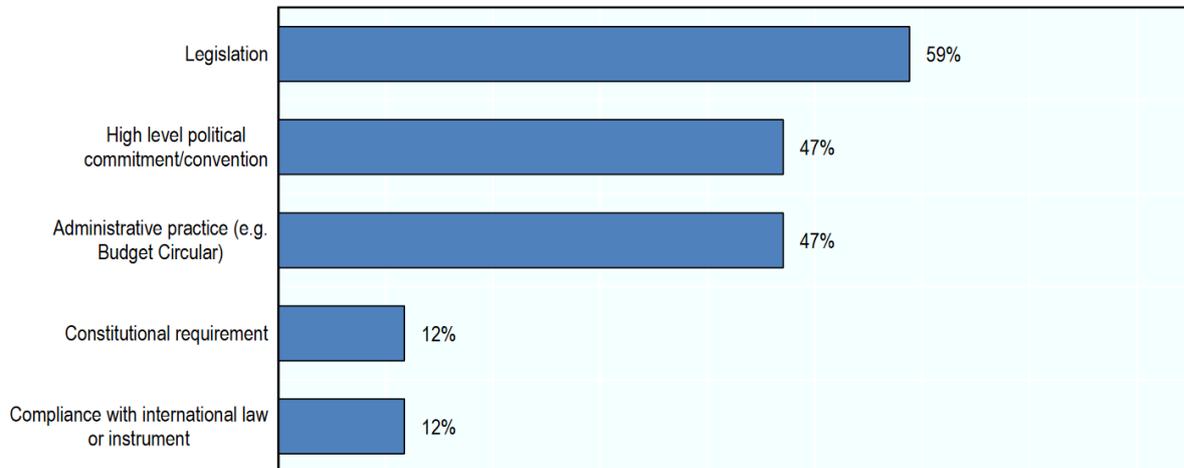
<sup>34</sup> OECD. Public Governance and Territorial Development Directorate. *Designing and Implementing Gender Budgeting: A path to action*. 2020, p 24: [https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action\\_689198fa-en](https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action_689198fa-en)

<sup>35</sup> Iceland gender budgeting features - as reported in RaISE presentation compiled and delivered by Eileen Regan, at Session 6 of the OECD's 3<sup>rd</sup> Experts Meeting on Gender Budgeting, in September 2019, in Paris:

- Constitution
  - Article 65 gender protection
- Good political will
  - Following Iceland's banking crisis and the Government's collapse
- Government's agreed guiding principle
  - “Gender budgeting: where justice and fairness go hand in hand with economic well-being”
- 2008 Equal Status and Rights of Women Act
- 2015 Public Finance Act
- Government's Multi-Year Gender Equality Action Plan
- Parliamentary Resolution requirements
  - Based on Action Plan
- Ministry of Finance Gender Budgeting Report 2019

A further illustration of the above variance can be seen in Figure 6 below, wherein the legal basis for gender budgeting approaches in OECD countries is highlighted:

**Figure 6:**  
**Legal Basis for gender budgeting in OECD countries – a breakdown<sup>36</sup>**



*Notes:* Data shown only for the OECD countries which have introduced gender budgeting.  
*Source:* OECD (2018), OECD Budget Practices and Procedures Survey, Question 33, OECD, Paris.

*Source: OECD 2020*

**For gender budgeting use in government, most OECD countries do not have a constitutional requirement or rely on compliance with international law or instrument for gender budgeting - both constitute 12 per cent. Whereas most do have a legislative basis – at 59 per cent. The two other popular bases were high level political commitment/ convention and administrative practice, e.g. government budget circular - both at 47 per cent.**

#### *OECD Composite Index – first attempt*

A further important finding included in the OECD 2020 Report concerned the OECD's first attempt at a "Composite Index for Gender Budgeting".<sup>37</sup> This pilot Index sought to assesses the extent to which gender budgeting efforts of OECD member countries include:<sup>38</sup>

1. Political leadership
2. Legal foundation
3. Clear bases for roles and responsibilities and strong coordination mechanisms

<sup>36</sup> OECD. Public Governance and Territorial Development Directorate. *Designing and Implementing Gender Budgeting: A path to action*. 2020, p 25. [https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action\\_689198fa-en](https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action_689198fa-en)

<sup>37</sup> The OECD's first attempt at a composite indicator on gender budgeting will be further refined over time in order to ensure it captures the elements that underpin a comprehensive gender budgeting framework. OECD. Public Governance and Territorial Development Directorate. *Designing and Implementing Gender Budgeting: A path to action*. 2020: [https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action\\_689198fa-en](https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action_689198fa-en)

<sup>38</sup> OECD. Public Governance and Territorial Development Directorate. *Designing and Implementing Gender Budgeting: A path to action*. 2020, pp 22-27: [https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action\\_689198fa-en](https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action_689198fa-en)

4. Collection of gender-disaggregated data
5. Training and capacity development
6. Review and evaluation of the impact of gender budgeting

The 2020 Report noted the need for action in all areas to advance gender budgeting and to make it sustainable and effective. In particular, the OECD explained that:<sup>39</sup>

*Despite the growth in gender budgeting practices across the OECD, these efforts are unlikely to be effective or enduring without the requisite enabling environment in place to fully embed the practice. Political leadership, High level political commitment, is important for gender budgeting, particularly at the start to help drive the change in culture within government. Political commitment adds weight to gender budgeting reforms, which might otherwise be difficult for government staff to mobilise, particularly if they are already stretched in their jobs.*

The 2020 Report further revealed the importance of applying each of the above *via* the following three elements, if gender budgeting practice is to be effective and sustainable, i.e.:<sup>40</sup>

1. Strategic framework
2. Implementation tools
3. Enabling environment

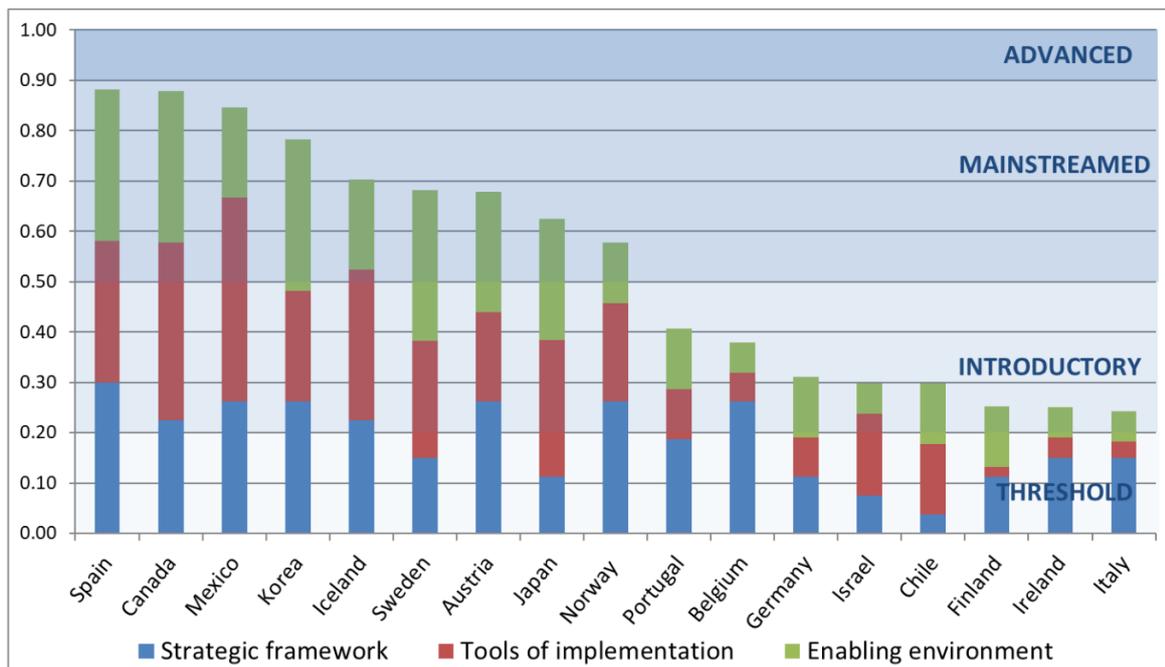
Figure 7 below presents the OECD's findings when applying its Composite indicator on gender budgeting. That Index categorised the member countries' gender budgeting efforts as "threshold", "introductory", "mainstreamed" or "advanced":

---

<sup>39</sup> OECD. Public Governance and Territorial Development Directorate. *Designing and Implementing Gender Budgeting: A path to action*. 2020, p 23: [https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action\\_689198fa-en](https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action_689198fa-en)

<sup>40</sup> OECD. Public Governance and Territorial Development Directorate. *Designing and Implementing Gender Budgeting: A path to action*. 2020, pp 29-31: [https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action\\_689198fa-en](https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action_689198fa-en)

**Figure 7:**  
**OECD’s first attempt at a composite indicator on gender budgeting<sup>41</sup>**



*Note:* Only shows scores for OECD countries that have introduced gender budgeting. Information used for this index reflects data represented in the 2018 OECD Budget Practice and Procedures Survey. Data for Canada has been updated to reflect the introduction of the Canada Gender Budgeting Act in December 2018. Information for countries will continue to be updated as new information is collected.

*Source:* (OECD, 2019<sup>[24]</sup>)

*Source:* OECD 2020

As Figure 7 highlights, the OECD found almost half of its member countries that have implemented gender budgeting are found to have an “introductory” practice, namely Belgium, Chile, Finland, Germany, Israel, Italy, Ireland and Portugal. It further found that the remaining countries have a “mainstreamed” practice in place, i.e. Austria, Canada, Japan, Korea, Iceland, Mexico, Norway, Spain, and Sweden. Lastly, it found that none of its member countries yet qualified as having an “advanced” practice.<sup>42</sup> **The stated results importantly highlight that most countries already engaged in gender budgeting are on a journey, which all seek to advance, at varying paces, and in varying manners.**

<sup>41</sup> OECD. Public Governance and Territorial Development Directorate. *Designing and Implementing Gender Budgeting: A path to action*. 2020, p 33: [https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action\\_689198fa-en](https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action_689198fa-en)

<sup>42</sup> OECD. Public Governance and Territorial Development Directorate. *Designing and Implementing Gender Budgeting: A path to action*. 2020, p 33. [https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action\\_689198fa-en](https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action_689198fa-en)

### Potential issues for consideration:

The Ad Hoc Committee on a Bill of Rights may wish to ask the following:

5. Has TEO and/or the DoF any plans to engage with the OECD or other such experts, which have undertaken extensive research on the matter of gender budgeting, including on those countries with a legal basis, including a constitutional?
6. What is the view of the following - TEO, the DoF, the Independent Fiscal Commission for Northern Ireland (IFCNI), the Fiscal Commission, the Northern Ireland Human Rights Committee, the Equality Commission for Northern Ireland, key third sector stakeholders, the OECD and/or other - about adopting a constitutional basis for gender budgeting in Northern Ireland?

### 2.2.2 OECD 2019 Scan – Republic of Ireland

The Republic of Ireland (RoI) is one of the 17 OECD countries taking efforts to implement gender budgeting. At the request of RoI's Department of Justice and Equality and the Department of Public Expenditure and Reform, the OECD undertook a "Scan", to inventory actions taken to mainstream equality considerations into the budget process. The Scan followed on from previous work, taking into account the standards set out in the *2015 OECD Recommendation on Gender Equality in Public Life* and the *2015 OECD Recommendation on Budgetary Governance*.<sup>43</sup>

The Scan highlighted the following:<sup>44</sup>

- In 2017, RoI introduced equality budgeting on a pilot basis. It was part of a commitment in the Programme for a Partnership Government (dated May 2016), to:<sup>45</sup>

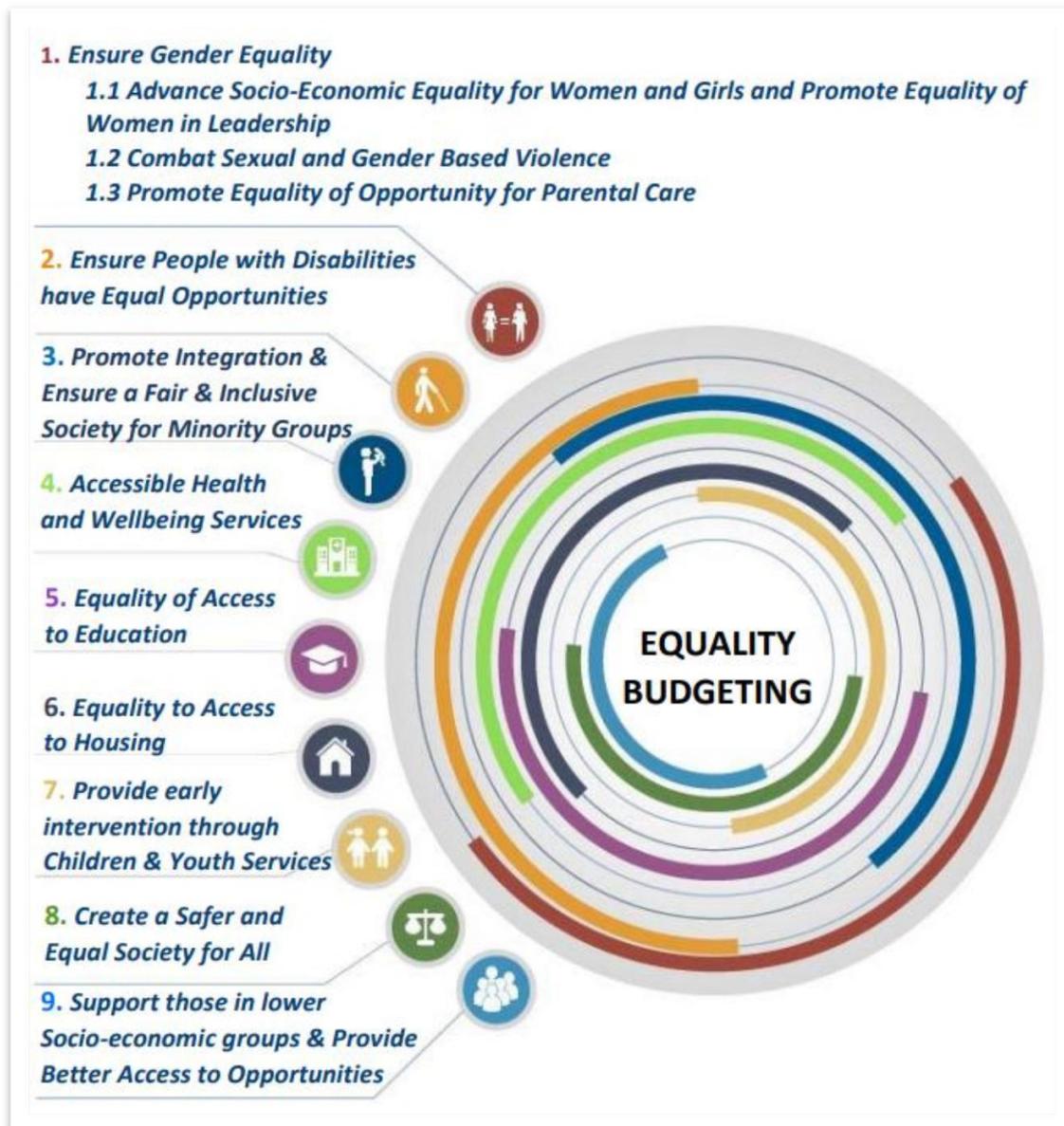
*develop the process of budget and policy proofing as a means of advancing equality, reducing poverty and strengthening economic and social rights.*
- That Government commitment resulted in a pilot initiative, which built on RoI's performance budgeting framework. The initiative encouraged departments to identify programmes where they could set performance targets relating to one of nine equality dimensions, including gender – see Figure 8 below:

<sup>43</sup> OECD. Public Governance and Territorial Development Directorate. *OECD Scan: Equality Budgeting in Ireland - Equality mainstreaming and inclusive policy-making in action*. 2019, Introduction and pp 5-6: <https://www.oecd.org/gov/budgeting/equality-budgeting-in-ireland.pdf>

<sup>44</sup> OECD. Public Governance and Territorial Development Directorate. *OECD Scan: Equality Budgeting in Ireland - Equality mainstreaming and inclusive policy-making in action*. 2019, Introduction and pp 5-6: <https://www.oecd.org/gov/budgeting/equality-budgeting-in-ireland.pdf>

<sup>45</sup> OECD. Public Governance and Territorial Development Directorate. *OECD Scan: Equality Budgeting in Ireland - Equality mainstreaming and inclusive policy-making in action*. 2019, Introduction and pp 5-6: <https://www.oecd.org/gov/budgeting/equality-budgeting-in-ireland.pdf>

**Figure 8:**  
**RoI Performance Budgeting Framework – Equality lens, including gender<sup>46</sup>**



Source: OECD 2019 Scan, relying on Department of Public Expenditure and Reform 2019

- Initiatives such as poverty proofing government policies, and the addition of a gender module to the tax-benefits model, complement the introduction of an equality lens to the performance framework.
- The Government's implementation of equality budgeting has benefitted from the fact that equality has been high on the national political agenda. Equality budgeting had emerged alongside a number of high-profile developments in recent years, to advance equality and inclusion within society, e.g. Constitutional referendum for same-sex marriage and a Citizens' Assembly on gender equality.

<sup>46</sup> OECD. Public Governance and Territorial Development Directorate. *OECD Scan: Equality Budgeting in Ireland - Equality mainstreaming and inclusive policy-making in action*. 2019. <https://www.oecd.org/gov/budgeting/equality-budgeting-in-ireland.pdf>

- Important to note that there has been a relatively strong institutional framework in place to deliver equality budgeting. The Department of Public Expenditure and Reform (DPER) leads the equality budgeting initiative, with support from the Department of Justice and Equality (DJE).
- A number of government departments are implementing the pilot initiative. Those efforts are guided by an “Equality Budgeting Experts Advisory Group”, which includes representatives from across government departments and agencies, as well as from academia and civil society.
- Following its Scan, the OECD found:<sup>47</sup>

*The pilot itself has been relatively successful in pushing for equality considerations to be on the radar of government departments when they set performance metrics as part of the annual budget process. The equality budgeting pilot has already helped advance performance budgeting in Ireland, by encouraging departments to set specific targets where they would otherwise set indicators and by improving the collection of performance data.*

- The OECD also noted that the Irish Government still faces challenges when implementing the pilot more broadly across departments, and in particular with the following:<sup>48</sup>

*Equality is a very broad concept, for which there is no overarching strategy or set of goals in Ireland....mak[ing] it difficult to judge the extent to which equality goals currently...set by departments are in line with real needs or are sufficiently ambitious.*

*The roll out of the equality budgeting pilot has been steady but time-consuming for DPER. Efforts to engage departments have been hindered by the fact that equality budgeting is not obligatory; departments have limited incentive or capacity to participate, and they are unclear of the ultimate goal of the initiative.*

*While gender can be a more straightforward construct in terms of data collection, the wider equality brief brings a range of challenges. For example, data and information in the disability space are more complex because they rely on self-disclosure, and there is substantial variation in the range and nature of disabilities.*

- The Scan report also provided OECD guidance, to strengthen RoI’s institutional approach to equality proofing more holistically.

### 2.2.3 ARK 2021 Working Paper on Gender Budgeting

The ARK 2021 Working Paper, entitled *Gender Budgeting: Working Paper 1 What does the literature tell us? Lessons for Northern Ireland*, provides examples of **subnational** gender

<sup>47</sup> OECD. Public Governance and Territorial Development Directorate. *OECD Scan: Equality Budgeting in Ireland - Equality mainstreaming and inclusive policy-making in action*. 2019, Introduction and pp 5-6: <https://www.oecd.org/gov/budgeting/equality-budgeting-in-ireland.pdf>

<sup>48</sup> OECD. Public Governance and Territorial Development Directorate. *OECD Scan: Equality Budgeting in Ireland - Equality mainstreaming and inclusive policy-making in action*. 2019, Introduction and pp 5-6: <https://www.oecd.org/gov/budgeting/equality-budgeting-in-ireland.pdf>

budgeting practices in Andalucía (Spain) and Scotland. ARK summarises those examples as follows:<sup>49</sup>

- **Andalucía**<sup>50</sup>

*The Junta de Andalucía (one of the 17 devolved regional governments in Spain) has been involved in gender budgeting since 2003<sup>2</sup> (see Puig-Barrachina and Ruiz, 2016). In 2007, it implemented its G+ programme for policy appraisal. The G+ programme outlines a methodology designed to identify budget programmes with the greatest impact for improving gender equality. All policy proposals across all budget lines are subject to a rigorous analysis of their contribution to gender equality (ex-ante gender assessment). Programme managers are required to assess their programmes/policies and rank them according to the G+ scale. In 2013, the government introduced gender audits to assess the implementation of the G+ programme. As a result, an annual gender impact report (ex-post gender assessment) now accompanies the budget. It examines how the distribution of budget resources affect the economic, social and life opportunities of men and women (Government of Andalucía, 2016). Reflecting the scale of gender budgeting practices implemented, the consolidated budget of the autonomous community of Andalucía for 2012 was 29.62 billion euros, and the G+ appraised programmes represented around 73% of this spend. • The success of the G+ programme is reflected in the Andalusian Index of Gender Inequality (INDESGEN) which showed a decrease of gender inequality in the region from 2005-2012 and a 2012 score above the Spanish average.*

ARK commented about the above that:<sup>51</sup>

*These figures demonstrate that even within the budgetary confines of devolved/sub-regional government, where the range of fiscal and policy levers may be circumscribed, significant progress on gender equality is still possible.*

- **Scotland**<sup>52</sup>

*The Equality Impact Assessment (EQIA) process in Scotland has recently been the focus of a practice development project in building gender competence in policy making, led by the WISE Research Centre for Economic Justice, Caledonian University<sup>3</sup>. Policy pilots, studies of the budget process and equalities analysis in draft budgets resulted in the introduction of the Equality Budget Statement (EBS) (in 2009)<sup>4</sup>, alongside the draft budget. The*

<sup>49</sup> Professor Joan Ballantine, Dr Michelle Rouse, Professor Ann Marie Gray. *Gender Budgeting: Working Paper 1 What does the literature tell us? Lessons for Northern Ireland (NI)*. ARK Working Paper Series. February 2021, pp 4 - 6. [https://www.ark.ac.uk/ARK/sites/default/files/2021-02/Gender\\_Budgeting-1.pdf](https://www.ark.ac.uk/ARK/sites/default/files/2021-02/Gender_Budgeting-1.pdf)

<sup>50</sup> Professor Joan Ballantine, Dr Michelle Rouse, Professor Ann Marie Gray. *Gender Budgeting: Working Paper 1 What does the literature tell us? Lessons for Northern Ireland (NI)*. ARK Working Paper Series. February 2021, p 5. [https://www.ark.ac.uk/ARK/sites/default/files/2021-02/Gender\\_Budgeting-1.pdf](https://www.ark.ac.uk/ARK/sites/default/files/2021-02/Gender_Budgeting-1.pdf)

<sup>51</sup> Professor Joan Ballantine, Dr Michelle Rouse, Professor Ann Marie Gray. *Gender Budgeting: Working Paper 1 What does the literature tell us? Lessons for Northern Ireland (NI)*. ARK Working Paper Series. February 2021, p 5. [https://www.ark.ac.uk/ARK/sites/default/files/2021-02/Gender\\_Budgeting-1.pdf](https://www.ark.ac.uk/ARK/sites/default/files/2021-02/Gender_Budgeting-1.pdf)

<sup>52</sup> Professor Joan Ballantine, Dr Michelle Rouse, Professor Ann Marie Gray. *Gender Budgeting: Working Paper 1 What does the literature tell us? Lessons for Northern Ireland (NI)*. ARK Working Paper Series. February 2021, p 5. [https://www.ark.ac.uk/ARK/sites/default/files/2021-02/Gender\\_Budgeting-1.pdf](https://www.ark.ac.uk/ARK/sites/default/files/2021-02/Gender_Budgeting-1.pdf)

*first of its kind in the UK, the EBS represents a tangible integration of equality analysis in the budget. In addition, the Joint Scottish Government and Scottish Parliamentary Budget Process Review Group (2017) made a series of recommendations to strengthen equality analysis in the budget formation process. Work is ongoing within the Scottish government and the Equality and Budget Advisory Group (EBAG) to improve the quality of equality analysis and to develop new tools and processes. Reflecting its importance, the EBAG's work plan for 2019 is scoping the intersectional dimensions of childcare expansion investment, tax policy, the equality dimensions of housing funding commitments and improving the equalities analysis within the National Performance framework (O'Hagan et al., 2019).*

*While it is true that most taxation and revenue raising powers remain with the Westminster government and are not devolved, it is significant that the Scottish government is currently exploring the gendered aspects of tax policy within the context of devolution. While NI does not have income tax raising powers, it nevertheless does have revenue raising capacity, for instance in its ability to set the regional rate etc.*

The ARK 2021 Working Paper also observed that:<sup>53</sup>

*...available evidence across Europe indicates that the practice of gender budgeting is almost exclusively associated with the expenditure side of the budget and in particular expenditure related to the delivery of public services. However, Quinn (2016) notes that the lack of focus on revenue, income transfers and on macro-economic budgetary decisions excludes important dimensions of fiscal policy with the potential for a significant impact on gender equality.*

#### **Potential issues for consideration:**

The Ad Hoc Committee on a Bill of Rights may wish to ask the following:

7. What views has the newly established Independent Fiscal Council for Northern Ireland (IFCNI) on the matter of gender budgeting in terms of expenditure allocation and revenue collection; or, the Fiscal Commission (FC) in terms of adopting a gender budgeting approach with respect to the exercise of Northern Ireland's currently devolved fiscal powers and any further in future?

<sup>53</sup> Professor Joan Ballantine, Dr Michelle Rouse, Professor Ann Marie Gray. *Gender Budgeting: Working Paper 1 What does the literature tell us? Lessons for Northern Ireland (NI)*. ARK Working Paper Series. February 2021, p 5. [https://www.ark.ac.uk/ARK/sites/default/files/2021-02/Gender\\_Budgeting-1.pdf](https://www.ark.ac.uk/ARK/sites/default/files/2021-02/Gender_Budgeting-1.pdf)

## Conclusion

Gender disparities persist in many countries, as evidenced by extensive research findings. Northern Ireland is amongst those countries. If Northern Ireland is to constructively address persist gender inequalities in its society; its past and current contexts suggest it would be beneficial for the Executive (including its departments) and the Assembly (including committees), to further expand their understanding of gender budgeting; and then use that knowledge to explore how best they could strategically and methodically use gender budgeting in a sustainable and effective manner?

Governments continue to advance gender budgeting, with greater or lesser success, at varying degrees, and with varying approaches. Going forward, it remains to be seen whether the Executive (including departments) will draw on the experience of other countries identified in this paper. The OECD also provides good practice guidance from its extensive study in the area. Perhaps it could help the Executive to increase understanding across the TEO and departments of what gender budgeting entails? Such enhanced knowledge and understanding seems essential to any consideration adopting a constitutional basis for gender budgeting in Northern Ireland.

Usually countries incrementally introduce and implement such an approach. That typically is followed by ongoing refinement year on year, including addressing challenges relating to items such as departmental submissions, budget documentation, transparency, parliamentary scrutiny, data gaps, knowledge and expertise and culture.

So to repeat, it seems essential to:

- Understand how gender budgeting operates in practice by, for example, demystifying impacts and identifying what aspects of a model works best and why; and,
- Address scepticism about gender budgeting, if it exists, to decrease its potential for impeding learning and development; and, hampering the emergence of a gender budgeting culture within and outside government.

The Executive, the TEO and the DoF could look to approaches taken in many OECD countries (and others), to redress those disparities by using a number of means: Political leadership; Legal foundation, including constitutional means if deemed appropriate for Northern Ireland circumstances; Clear bases for roles and responsibilities and strong coordination mechanisms; Collection of gender-disaggregated data; Training and capacity development; and, Review and evaluation of the impact of gender budgeting.<sup>54</sup> The OECD 2020 Report noted the need for action in all stated areas, usually, using a strategic framework, implementation tools and enabling environment. The OECD stated such an approach helps to advance gender budgeting and make it sustainable and effective. In particular, it explained that:<sup>55</sup>

*Despite the growth in gender budgeting practices across the OECD, these efforts are unlikely to be effective or enduring without the requisite enabling environment in place to fully embed the practice. Political leadership, High level political commitment, is important for gender budgeting, particularly at the start to help drive the change in culture within government. Political commitment adds weight to gender budgeting*

<sup>54</sup> OECD. Public Governance and Territorial Development Directorate. *Designing and Implementing Gender Budgeting: A path to action*. 2020, pp 22-27: [https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action\\_689198fa-en](https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action_689198fa-en)

<sup>55</sup> OECD. Public Governance and Territorial Development Directorate. *Designing and Implementing Gender Budgeting: A path to action*. 2020, p 23: [https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action\\_689198fa-en](https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action_689198fa-en)

*reforms, which might otherwise be difficult for government staff to mobilise, particularly if they are already stretched in their jobs.*

It also clearly advised that:<sup>56</sup>

*...budget process alone cannot, and should not, try to assume onto itself the responsibility for solving all the problems of society. A whole-of-government approach involving the contribution of all government ministries and agencies is essential in areas such as understanding societal needs, setting of priorities, as well as policy development and implementation.*

In addition, the OECD observed in 2019:<sup>57</sup>

*Indeed, when gender budgeting is implemented effectively, it can bring a reprioritisation of resources to help close gender gaps.*

So, to recap, gender budgeting:

- Is not separately budgeting on gender grounds, e.g., for women/girls or men/boys
- Does highlight the amount of public money that government allocates to different groups, e.g. women/girls or men/boys
- Does aim to understand what drives gender gaps and how to move beyond them, including:
  - Recognising misplaced gender assumptions underpinning decisions, e.g. those resulting in institutional barriers
  - Challenging gender norms and learned behaviours
- Does then enable broader and deeper consideration of citizens' social, financial and economic needs, while systematically using a gender conscious approach, while using a gender lens, e.g. gender impact analysis (GIA), to assist in determining whether changes should be made for reasons related to gender equality
- Does seek to enable better informed decision-making amongst politicians and public officials, at key stages of budget cycles and related financial processes
- Does identify the different impacts (intended and unintended) of government budgets and other (in whole or individual measures) due to gender
- Does enable consideration of how those impacts result in gender inequalities in the home, the workplace and/or wider society, which contributes to social injustices amongst their citizens, and adversely affect economic growth in the country
- Does then allow for consideration of potential mitigations to reduce identified negative gender impacts, as appropriate, e.g. at various stages in the budget cycle, when formulating, prioritising, deciding, delivering and/or reviewing their budgets accordingly.

<sup>56</sup> OECD. Public Governance and Territorial Development Directorate. *Designing and Implementing Gender Budgeting: A path to action*. 2020, p 6. [https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action\\_689198fa-en](https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action_689198fa-en)

<sup>57</sup> OECD. Public Governance and Territorial Development Directorate. *Gender Budgeting in OECD countries*. 2017, p 3: <https://www.oecd.org/gov/budgeting/gender-budgeting.htm>

- Does aim to support more effective budgeting by promoting gender equality and helping to reduce or avoid unequal gender outcomes

In a nutshell, gender-specific needs and priorities persist in Northern Ireland society, which the Executive could address more sustainably and effectively, by more closely and fully examining Executive/departmental expenditure allocation and revenue raising decisions (spending and taxation). Proper use of gender impact analysis would allow for more considered Executive and departmental budget and related decision-making, enabling identification of different gender impacts as routine consideration (potentially amongst others). But how best to achieve that – through a constitutional legal basis or other or both? Perhaps the Committee wishes to seek legal advice on that point as well; not just engage with gender budgeting experts?

When doing so, however, it may wish to also bear in mind the OECD finding in its 2020 Report, that almost half of OECD countries that have implemented gender budgeting are found to have an “introductory” practice, namely Belgium, Chile, Finland, Germany, Israel, Italy, Ireland and Portugal. The Committee may further note the OECD’s further finding that the remaining countries have a “mainstreamed” practice in place, i.e. Austria, Canada, Japan, Korea, Iceland, Mexico, Norway, Spain, and Sweden. And that, none of OECD members yet qualified as having an “advanced” practice.<sup>58</sup> All those OECD results importantly highlight for the Committee that most countries already engaged in gender budgeting are on a journey, advancing at varying paces and in varying manners – through constitutional and non-constitutional, and sometimes a blended approach.

---

<sup>58</sup> OECD. Public Governance and Territorial Development Directorate. *Designing and Implementing Gender Budgeting: A path to action*. 2020, p 33. [https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action\\_689198fa-en](https://www.oecd-ilibrary.org/governance/designing-and-implementing-gender-budgeting-a-path-to-action_689198fa-en)