



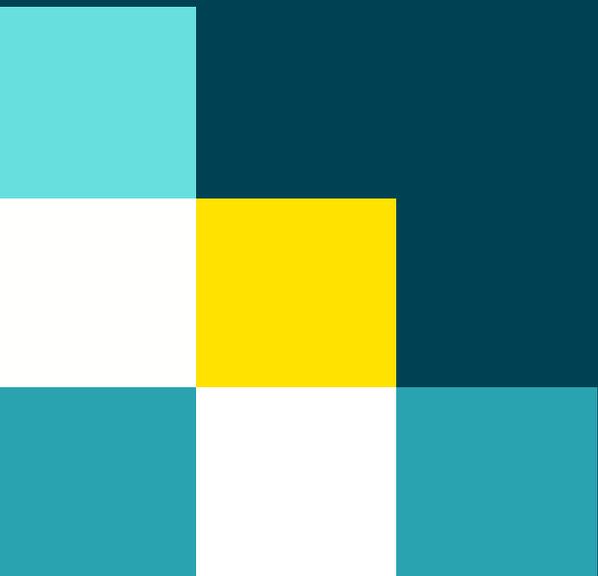
Wales Centre for Public Policy
Canolfan Polisi Cyhoeddus Cymru

Tackling Inequality Through Gender Budgeting

Evidence and Models

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Summary

- Gender budgeting is an approach to public policy making that puts gender analysis at the heart of budget processes, public finance and economic policy, as a means of advancing gender equality. It is a critical review of how budgetary allocations affect the economic and social opportunities of women and men, and it seeks to restructure revenue and spending decisions to eliminate unequal outcomes, while understanding the contexts in which those differences arise.
- This report synthesises evidence on gender budgeting, presenting experiences from national and sub-national governments, and civil society actors from around the world. It includes examples of gender budgeting tools, methods and approaches which operate across multiple stages of the budget process and support longer term implementation.
- There are three key elements to gender budgeting: i) gender-based assessment – gender impact assessments need to be supported by disaggregated and time-use data; ii) implementing changes based on gender analysis; and iii) working with relevant actors within and outside government.
- The international evidence points to a clear set of conditions – political, institutional and conceptual – that underpin the adoption and implementation of gender budgeting. Approaches to gender budgeting need to be specific to the political and structural context in which it is being attempted.
- The challenge to effective implementation of gender budgeting is not identifying the barriers to sustained implementation, but to achieving the structural, cultural and institutional changes required to make the transformation complete.
- Austerity budgets have had devastating consequences on women’s income, financial security and independence. This has been reinforced by the absence of sustained commitments to gender equality and robust gender analysis.
- The Gender Equality Review has highlighted key areas of action for advancing gender equality, and gender budgeting is one institutional response. Many of the conditions necessary to support Wales in adopting its own form of gender budgeting are already in place in policy commitments on social and economic equality.
- The milestones and the national indicators of the Wellbeing of Future Generations Act (2015) provide a conceptual underpinning. For example, the indicator framework could be mapped across spending allocations to be analysed from a gender perspective using some of the tools and approaches in this report. Gaps do however remain, notably the omission of the part time worker gender pay gap.
- Adapting Wales’ impact assessment tools for gender budgeting and training senior officials and Cabinet members in the principles of and approaches to gender budgeting would support a coherent approach.

Introduction

Ministers asked the Wales Centre for Public Policy to conduct three pieces of work to provide independent evidence and expertise to inform the Gender Equality Review (GER) that was commissioned by the First Minister in 2018:

1. An international review of gender equality policies and practices (Parken, 2018). This identified Nordic countries as leading the way in implementing policies intended to promote gender equality. In light of this, ministers asked the Centre to facilitate an event that would enable Welsh Government officials to discuss these approaches with leading academic experts and senior policy makers from Nordic countries.
2. The resulting roundtable exploring what Wales can learn about gender equality policies and practice from Nordic countries was held on 21 February 2019; and
3. This review of international gender budgeting practice, reflecting the important role that this has played in mainstreaming gender equality in other countries.

Gender equality is an expressed ambition of the Welsh Government and is central to achieving its other priorities including tackling child and in-work poverty, addressing the challenges of climate change, and securing the wellbeing of future generations. The Gender Equality Review and gender budgeting have important implications for Wales in continuing to work towards gender equality. Ensuring outcomes from policy and resourcing decisions drive action to advance gender equality is a central proposition of gender budgeting. By focusing on the budget as part of the institution of government, gender budgeting presents a transformative approach to public finance and policy decisions. This shares the same transformational intent that is at the core of the UK Equality Act 2010 (UK Government, 2010) and the Wales Public Sector Equality Duty 2011 (UK Government, 2011). As 'transformative feminist policy change' in action (O'Hagan, 2015: 233), gender budgeting gives practical effect to the Gender Equality Review's Steering Group vision of a feminist government, whereby the Welsh Government:

'Is committed to equality of outcome for all women, men and non-binary people and actively works to drive cultural and structural change.

- **Pro-actively works to advance equality and remove the barriers against all women's participation in the economy, public and social life.**
- **Puts a gender perspective at the heart of decision-making, resource and budget allocation.**
- **Takes an intersectional approach to all of its work and ensures diversity of representation, participation and voice.**

- **Is people-focused and collaborative, ensuring that all communities are meaningfully engaged in its work.**
- **Is open, transparent and accountable and welcomes scrutiny through a gender lens.**
- **Makes use of policy development and analysis tools to embed gender equality into all of its work and actively monitors progress towards equality using a robust evidence base.**
- **Leads by example and supports other public bodies to take action to deliver equality.’** (Welsh Government, 2019a: 2)

This report provides a synthesis of current practice; research, academic and policy literature on approaches to implementing gender budgeting from countries around the world. The review aims to highlight relevant and practical insights for politicians, officials, and civil society stakeholders. It aims to build understanding of what gender budgeting is and offers some learning to guide the next steps of reflection, consideration of options, and discussion through consensus building across government and with stakeholders.

In doing this it aims to set international experience in the specific context of Wales and the limited range of revenue powers and competences over public policy. Past activities by the Welsh Government provide a baseline of experience upon which lessons from international practice can be applied. These include innovative approaches to impact assessment and the potential for budget analysis for specific groups, such as children.

It is not intended to be used as a blueprint for gender budgeting in Wales, but rather as a starting point for adoption of gender budgeting, adapted to the policy context and implemented by maximising existing and future political opportunities in Wales.

Review Questions

In commissioning this report, Welsh Government indicated a particular interest in four main questions, around which the report has been structured:

- 1 What is gender budgeting?
 - a. How can gender budgeting lead to culture change?
 - b. How can gender budgeting activate gender mainstreaming?
- 2 What conditions, applicable to the Welsh context, are needed to implement gender budgeting?
- 3 How can gender budgeting be applied?
 - a. At a national level?

- b. At a sub-national level?
- c. At a regional/municipal/local government level?

4 What can Wales learn from international models of gender budgeting?

What is Gender Budgeting?

The UK Women's Budget Group recently summarised gender budgeting as

'a tool to bring about change. This means persuading policy-makers (government, parliament, civil servants) to think about what impact spending and revenue raising decisions will have on gender equalities and to adopt policies that will bring about greater equality between women and men.' (UK Women's Budget Group (UKWBG), 2018: 4)

Gender budgeting is an approach to public policy making that puts gender analysis at the heart of budget processes, public finance, and economic policy. Gender budgeting has been described as 'good budgeting' (Stotsky, 2016); bringing together of gender equality objectives and public finance management by directing public resources towards improving outcomes for women and men across the diverse and intersecting characteristics and realities of people's lives. Through this, gender budgeting brings together decision making on policies, expenditure and revenue as a means of advancing gender equality. The European Institute for Gender Equality (EIGE) conceptualises gender budgeting as the 'full integration of gender perspectives at all stages of budget and planning processes' (EIGE, 2018: 12). They consider there to be three key elements of gender budgeting: i) gender-based assessment; ii) implementing changes based on gender analysis; and iii) organising gender budgeting through working with relevant actors within government and outside government (EIGE, 2018). This requires comprehensive data disaggregated by gender to support the analysis, such as time-use data showing how individuals spend their time.

Sharp's (2003) early goals for gender budgeting were:

- raising awareness and understanding of gender issues and the impacts of policies and budgets;
- making governments accountable for their gender budget and policy commitments; and
- changing and refining government budgets and policies to promote gender equality.

Gender budgeting does not mean separate budgets for women and men; instead, gender budgeting means applying gender analysis to how governments raise and spend public

money. It is a critical review of how budgetary allocations affect the economic and social opportunities of women and men, and it seeks to restructure revenue and spending decisions to eliminate unequal outcomes, while understanding the contexts in which those differences arise.

Learning and policy transfer of the core concept of gender budgeting has been more successful when grounded in local contexts; maximising the opportunities for change offered through local policies that respond to new political systems and processes, such as Welsh devolution.

Gender Budgeting and Organisational Culture Change

Central to the success of gender budgeting is a political and institutional commitment to gender equality, and an acceptance that the budget process and resulting documentation reflect government priorities in terms of what governments consider to be essential in how public money is raised and spent through taxation and public contribution.

In many government contexts, the budget has been regarded as a technical exercise of public finance management and 'gender neutral'; that is not relevant for addressing inequalities. This perception has been changing globally, with increasing recognition of how expenditure and revenue policies can influence inequality. In many places, this has been influenced by the work of feminist economists and activists, government actions, and the increasing engagement of international institutions such as the OECD, the International Monetary Fund, and the World Bank.

External pressure from feminist advocacy has often either been central to government action, or at the very least has contributed to government and parliamentary engagement with the concept of gender budgeting. Over the years in Wales there have been multiple attempts by feminist organisations and women's civil society organisations to create gender budgeting advocacy groups outside government to maintain pressure on the Welsh government, and to channel learning from UK and international experience. Funding to support gender budgeting advocacy and analysis outside of government is limited and precarious in many places, underlining the need for government action. Examples of feminist gender budgeting groups in other contexts include:

- in Austria, successful advocacy from Watch Group, an external lobby and research group, combined with internal pressure from civil servants and receptive politicians coincided with the political opportunity of constitutional reform;

- the Scottish Women's Budget Group was formed to influence the newly created Scottish Parliament and Government in 1999/2000;
- 'La Femme Fiscale' from Manitoba, Canada is a giant inflatable feminist fiscal superhero (see Turnbull, 2006) who has been taken on in human form in the guise of a campaign group of the same name in Austria; and
- the UK Women's Budget Group has grown in capacity and reputation as an authoritative source of intersectional gender impact assessment, gender disaggregated public spending and revenue analysis, through its sustained analysis of UK government budgets, fiscal and economic policy. It has consistently developed its research and analysis outputs which have been a highly important resource for gender budgeting and gender equality advocates both outside and inside government.

The realisation that policies and policymaking institutions are inherently gendered has produced a change in practice, and an impetus for a changing culture in public finance management, as evidenced by the OECD:

'...many disparities and inequalities between the sexes have become embedded, to a greater or lesser extent, in the baseline of public policies and the allocation of public resources.' (Downes et al., 2017:2)

This realisation that gender inequalities are enmeshed in institutional practices, including budgetary processes, is one of the main reasons to talk about gender as an integral part of public finance and public policy. Such changing perceptions provide possibilities for regarding budgets as an integral part of adjusting policy and practice to advance equality, as envisaged in the early days of gender budgeting in South Africa:

'The budget reflects the values of a country – who it values, whose work it values, and who it rewards...and who and what and whose work it doesn't.' (Govender in Budlender, 1996: 7)

These aspirations, from a different historical context, are not far removed from the current context in Wales. They mirror the policy and political focus on the social, economic, environmental and cultural wellbeing of Wales, as set out in the Wellbeing of Future Generations (Wales) Act (2015) (WFG) (Welsh Government, 2015). The seven strategic wellbeing goals of the Act provide a framework for economic and social policy, as well as the wellbeing objectives that each public body is required to produce.

Why do Gender Budgeting?

In 2017 an OECD country survey revealed the principal reason for governments to engage in gender budgeting was to address perceived gender inequalities in policy development and resource allocation, and as one aspect of gender mainstreaming practice. Other reasons included gender budgeting being part of a broader equality agenda, and also promoting a general principle of transparency in policy development and resource allocation (Downes, et. al., 2017).

As Budlender and Hewitt outlined in early publications on international experiences on gender budgeting, governments do not have infinite sources of finance (Budlender et al. 2002; Budlender and Hewitt, 2003). By viewing public policy, spending and revenue decisions through a gender lens, governments are taking a more holistic approach to policy making; examining the impacts of policy at different stages from policy appraisal, to policy formulation and implementation. As such, gender budgeting is an approach that leads to more targeted spending, clearer formulation of policy and resources being allocated to meet the diverse needs of the population. Gender budgeting links gender equality policy and macroeconomic policy commitments, through greater consistency between economic goals and social commitments, such as those set out in the Prosperity for All: Economic Action Plan by the Welsh Government (2018b).

The following examples demonstrate how gender budgeting introduces a way of looking at policy and resources that transforms the policy making process:

- Funding childcare would not be seen as a cost to the public purse but rather a way of opening up opportunities – paid and unpaid – for parents and carers, creating jobs in infrastructure and as well as in service provision, and introducing greater choice to parents and a more equal sharing of childcare and other caring responsibilities. Increasing employment has obvious economic benefits, and improving gender relations has significant benefits to individual and collective wellbeing. Gender analyses of spending on care provision and investment in infrastructure revealed that not only does investment in expanding care facilities create short-term construction employment, it creates sustained employment in childcare and other social care, and through multiplier effects and tax revenues generates further revenue (De Henau and Himmelweit, 2016; Łapniewska, 2016).
- Transport and public procurement of transport services, when subjected to a gender analysis, reveal the ways in which women and men use transport services and how this links to time use differences. Combining gender needs and gender impact assessment information can help inform transport planning and investment in infrastructure that meets the needs of the wider population, beyond investment in roads and bridges.

- Gender expenditure analysis of the Modern Apprenticeship programme in Scotland has revealed that over many years millions of pounds have been invested in training and skills development pathways which were, unintentionally, reinforcing gendered segregation in skills and training, and subsequently in the labour market. Fewer women accessed Modern Apprenticeships, and usually in skill areas where women already predominated and where pay levels were lower than men's. Following sustained investigation and analysis from 2005 onwards a series of policies and processes have been introduced by the Scottish Government and Skills Development Scotland to orientate spending and access to skills that expand access across the frameworks for women – and men; and to disabled people and ethnic minority people whose access to Modern Apprenticeships has been less than 0.5% and 2% respectively (EHRC Scotland, 2013).

Gender Budgeting and Gender Mainstreaming

Gender budgeting has often been characterised as gender mainstreaming; that is: the integration of gender analysis at all stages and by all those involved in the policy process. In the Gender Equality Review in Wales, gender mainstreaming has been characterised as:

'The mechanism by which, by taking gender into account at the formulation of policy through each stage of the policy process, policy is made to promote equality.' (Parken, 2018: 9)

Arguably gender budgeting *activates* gender mainstreaming by focusing on how resources to fund policy objectives are raised and allocated in such a way that existing gendered inequalities are addressed and not exacerbated.

'Gender budgeting is an application of gender mainstreaming 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: 5)

Bringing the budget process into the policy making cycle in this way enables a more complete approach to the cycle and outcomes of policy making. Government budgets follow their own cycles, which usually involve annual budgets and three or five year spending reviews. Resources are allocated and revenue instruments changed with effects that take place over different time periods, ranging from immediately to the medium term. The timeframe for identifying and assessing impacts is also variable and attributing outcomes to spending decisions is complex; the absence of clearly articulated objectives, indicators and

expenditure analyses further complicates this. Measuring impacts requires reliable baseline and outcomes data by gender and other characteristics.

The concept of gender budgeting and gender mainstreaming are anchored in the 1995 Platform for Action (PfA) from the 4th UN World Conference on Women in Beijing. Specifically, the PfA directed governments to:

'use gender-impact analyses in the development of macro and micro-economic and social policies in order to monitor such impact and restructure policies in cases where harmful impact occurs.'

(United Nations, 1995: 69)

International human rights provisions, including the Convention on the Elimination of Discrimination Against Women (CEDAW), Article 3 of both the International Covenant on Economic, Social and Cultural Rights (ICESCR) and the International Covenant on Civil and Political Rights (ICCPR) includes direction for governments to ensure equality between men and women, under the principle of non-discrimination. Article 2 (1) of ICESCR commits governments to the progressive realisation of rights through maximising available (spend and revenue) resources, including through legislative measures. To implement gender budgeting a number of governments have amended public finance legislation and introduced or amended equalities legislation such as the Public Sector Equality Duty (PSED) of the UK Equality Act (2010) (UK Government, 2010).

Under PSED and the specific duties for Wales, there is a requirement for the Welsh Government and all listed public bodies to eliminate discrimination, advance equality, and foster good relations. Under section 77 of the Government of Wales Act (2006) (UK Government, 2006), ministers are to ensure their functions have 'due regard' for the principle of equality of opportunity. The legal framework for equality in the UK has shifted towards a transformational approach to realising equality of opportunity and outcome for all (Hepple, 2014); implicating policy and political institutions in changing their ways of being and doing. As Cavaghan (2017) has highlighted, and the international evidence on gender budgeting consistently underlines, there is a necessity to build knowledge and analytical capacity within and outside government to understand the gendered dimensions of policy and associated outcomes. These policies and their outcomes reflect the intersecting characteristics of gender, race, class, age, and disability which comprise the lived realities of peoples' lives and the experiences of discrimination and disadvantage they may encounter.

Conditions Supporting Gender Budgeting in Wales

In the current context in Wales it is clear that there are a number of positive conditions that have the potential to drive the adoption and support the implementation of gender budgeting in Wales. The ongoing fiscal constraints on the Welsh Government Budget resulting from austerity present challenges but equally reinforce the need for more effectively targeted spending to achieve policy outcomes.

Table 1 offers a framework for assessing the current situation and areas for development for gender budgeting support in Wales. It is based on the Framework of Favourable Conditions (FFC) (O'Hagan, 2015) which draws on a comparative analysis of international experiences. The FFC is an analytical framework that can also be used as a diagnostic tool to assess the extent to which the necessary contextual, institutional, and political elements are in place to support the adoption and implementation of gender budgeting, and which remain to be secured. The FFC in Table 1 mirrors the OECD's good practice gender index consisting of a governance framework, operational tools and a supportive environment, identifying areas for improvement. It is offered as a summary of the key conditions that support the adoption and implementation of gender budgeting. Its purpose is to offer a framework for reflection on the current state of readiness of the Welsh Government and stakeholders to progress an appropriate form of gender budgeting. It presents some of the principal positives that are in place to support the introduction of gender budgeting, signalled with a tick (✓); and identifies areas for improvement to be addressed within government and with external partners, indicated with a minus (-) sign. The initial observations made here should be read in conjunction with Phase 1 of the Rapid Review of Gender Equality and the Roadmap produced in conclusion to Phase 2.

Framework of Favourable Conditions

Table 1: Favourable Conditions for Gender Budgeting in Wales

Framework of Favourable Conditions	Observations on conditions in Wales (May 2019)
<p>Pro-equality climate</p> <ul style="list-style-type: none"> • Responsiveness/receptiveness to external influences • Political change/opportunities <p>Agenda – setting and Adoption</p> <ul style="list-style-type: none"> • Gender equality machinery • Positive approach to governance 	<p>Principles for feminist government and vision for gender equal Wales</p> <ul style="list-style-type: none"> ✓ Gender equality rapid review 2018-2019 ✓ Well-being of Future Generations Act (2015) ✓ Rights of Children and Young Persons (Wales) Measure (2011) ✓ Public Sector Equality Duty and Wales specific duties (2011) ✓ Government of Wales Act (2006) ✓ EHRC and Chwarae Teg ✓ Parliamentary Committees Joint Working/Concurrent scrutiny ✓ Annual ministerial report on equality duties ✓ Fair Work Commission

	<p>Understanding of budgetary processes</p>	<ul style="list-style-type: none"> ✓ <i>Internal and external understanding of budget process</i> ✓ <i>Publicly available, accessible, transparent information?</i>
	<p>Pressure from engaged women’s and civil society organisations</p>	<ul style="list-style-type: none"> - <i>No active women’s budget group currently</i>
	<p>Favourable economic climate</p>	<ul style="list-style-type: none"> - <i>Post-austerity/Pre-Brexit – economic uncertainty requires reaffirmed effort to advance gender equality</i> ✓ <i>Economic Action Plan – weak on gender measures</i>
<p>Formal Adoption</p>	<p>Engaged actors</p> <ul style="list-style-type: none"> • Officials – finance and policy • Politicians and parliamentarians • Civil Society 	<p><i>Strategic Budget Unit</i></p> <ul style="list-style-type: none"> ✓ <i>Wales Assembly – Children, Young People and Education Committee; Equality, Local Government and Communities Committee; Finance Committee.</i> ✓ <i>Chwarae Teg and other feminist organisations but no specific gender budget group</i>
	<p>Political will and leadership</p>	<ul style="list-style-type: none"> ✓ <i>First Minister and cabinet</i>
	<p>Clear conceptual framework</p>	<ul style="list-style-type: none"> ✓ <i>Well-being Future Generations</i> ✓ <i>Legislative underpinning</i> - <i>Improved articulation of equalities objectives and narrative (EHRC)</i>

Framework of Favourable Conditions	Observations on conditions in Wales (May 2019)
Formal Adoption	<p>Positive institutional arrangements</p> <ul style="list-style-type: none"> ✓ <i>Cross-departmental engagement</i> ✓ <i>Gender Budgeting structure. Budget Advisory Group for Equality – under review</i>
	<p>Strategy for continuity</p> <ul style="list-style-type: none"> ✓ <i>Civil Society pressure</i> ✓ <i>Legislative underpinning – Public Sector Equality Duty, Wales-specific duties, Wellbeing of Future Generations Act</i> ✓ <i>Implementation of Gender Review Roadmap</i>
Implementation – a gender aware budget	<p>Gender-aware budget</p>
	<ul style="list-style-type: none"> • Gender mainstreaming in policy analysis <ul style="list-style-type: none"> ✓ <i>Strategic Integrated Impact Assessment</i> ✓ <i>Integrated Impact Assessment for policy</i> - <i>No gender analysis in budget process</i>
	<ul style="list-style-type: none"> • Gender analysis in government processes <ul style="list-style-type: none"> ✓ <i>Parliamentary committee scrutiny</i> ✓ <i>Possibility of gender budgeting pilot within a specific policy area – to be confirmed</i>
	<ul style="list-style-type: none"> • Gender aware budget documentation <ul style="list-style-type: none"> - <i>Not yet developed</i>

Sources: Adapted from O'Hagan, 2015

The framework of the Wellbeing of Future Generations Act (2015) (WFG) (Welsh Government, 2015) offers positive policy and political conditions for introducing gender budgeting in Wales. In particular, the formulation of the national milestones presents an opportunity to include a gendered dimension. Work is ongoing to refine the national indicators, in areas such as the gender pay gap, household income levels and public safety. However, the pay gap indicator only covers full time workers, omitting the part time worker gender pay gap. The indicator framework could be mapped across spending allocations to be analysed from a gender perspective using some of the different tools and approaches outlined later in this report.

In 2016, a review by the Public Policy Institute for Wales of the impact assessment of policy proposals (Grace, 2016) led to the introduction of Integrated Impact Assessments (IIAs) in 2018 (National Assembly for Wales 2019a). These combined existing impact assessments into a single, integrated framework to better support the policy process to understand the potential impacts of policies. The IIA approach is structured around the WFG sustainable development principle of improving Wales' economic, social, environmental and cultural well-being and is also intended to support the implementation of the WFG's 'five ways of working'. This is regarded within the Welsh Government as a positive development, aiming to bring together the key policy priorities of the Wellbeing of Future Generations Act and to demonstrate their interconnectedness.

Similarly, recent efforts from 2015-2016 to introduce a Strategic Integrated Impact Assessment (SIIA) of the budget aims to consider spending decisions through different lenses to understand their impact. These are equalities, human rights, children's rights, Welsh language, climate change, rural proofing, health, biodiversity and economic development. The SIIA also uses the WFG to frame and inform considerations of budget proposals. However, concerns that the equality, and specifically the gendered dimensions of both these assessments are diluted in the process have been raised. Given that a specific criticism has been that there is 'little critical analysis through a gender lens' (Chwarae Teg, 2018), reports from National Assembly Committees have commented on the need for a continued emphasis on gender equality policy as highlighted in the Gender Equality Review (National Assembly for Wales, 2018).

Evidence from the Future Generations Commissioner and the Equality and Human Rights Commission to the joint committees in their scrutiny of the 2019-2020 Budget reinforces that impact assessment should be about:

'...taking the decisions that are going to maximise your contribution to the goals.' (National Assembly for Wales, 2019b: 12)

As the combined effects of the IIA approach and the more recent efforts from 2015-2016 to introduce the SIIA of the budget take hold across government, the challenges of integrating

equalities analysis can be addressed systematically. These are useful tools with the potential to inform gender budgeting if they are adjusted.

Early work for the Gender Equality Review made a number of recommendations for institutionalising the changes required to embed gender equality in policy making and outcomes. Key among these is the need to 'create the conditions for officials, researchers, NGOs and citizens to work together to create and test a 'learning practice' mainstreaming equality model', with Parken (2018) suggesting a focus on the *Employability Plan* (Welsh Government, 2018c).

There are currently many economic and social policies in Wales and a substantive number of spending commitments that have the potential to have an impact on advancing gender equality and women's economic independence. The extent to which these have been formulated from a gender-aware perspective or have been assumed to be gender neutral is not clear. In reality, there are very few policy areas and actions that do not have gendered contexts or consequences. In *Prosperity for All* (Welsh Government, 2018b), there is currently very limited gender analysis meaning that a range of gender budget tools and approaches could potentially be applied. These could include analysing the gender (and other equality characteristics) of the beneficiaries of public spending by conducting an incidence analysis of spending and service usage; analysis of specific programme expenditures; and analysing how effectively gender equality objectives have been advanced. Likewise, the Valleys Taskforce encounters a number of gender dimensions, including in relation to employability, economic development and investment. These require a gendered analysis and a more expansive concept of investment, so that social investment and investment in social care are included.

The budget process in Wales, as in Scotland, has been the focus of recent review, and is currently a two-stage process including a Draft Budget as Stage 1, and the Annual Budget at Stage 2 that sets out the **Main Expenditure Groups** (MEG) (Welsh Government, 2019b). These are: health and social services; housing and local government; economy and transport; education; international relations and the Welsh language; environment, energy and rural affairs, and central services and administration. In 2018-19 this amounted to an annually managed expenditure of £18.255m.

The current budget has committed £1.8bn to social care investment; a highly gendered area of public policy and spending (Welsh Government, 2018d). The Welsh Government's ambitious priorities for carers reflect the significance of unpaid care, especially by women and girls, estimated to be worth around £8.1bn to the Welsh economy (Welsh Government, 2018e). The gendered dimensions of unpaid care highlight the necessity of gender analysis and gender equality objectives which have the potential to inform efforts to alleviate pressures on unpaid carers and to ensure quality care provision. Similarly, of the £40m childcare budget and £60m capital budget for childcare facilities (Welsh Government, 2018d:

4) there will be a range of gender equality outcomes in relation to employment in the childcare workforce, magnified by multiplier effects along supplier value chains. The £6.2bn commitment to public procurement (Welsh Government, 2018d: 5) and £115m for 100,000 Modern Apprenticeships (Welsh Government, 2018d: 20) are highly gendered public spending allocations which need to be assessed for their potential impacts.

Gender Budgeting and Multi-Level Governance

As gender budgeting has been spreading globally over 30 years, it has taken on different forms and methodologies, adapting to local contexts. Consequently, international efforts demonstrate how gender budgeting has been introduced at different levels of government. The examples below show how various tools used for gender budgeting can work at these different levels and how they may contribute to improved budgetary outcomes.

National Government

Canada

A distinct characteristic of the Canadian approach is the integration of an intersectional gender equality analysis, incorporating analysis of how different characteristics of a person interact to shape their experiences, such as their gender, race and national origin, among others. This is known as gender benefit analysis+ (GBA+). In 2016 the first GBA using the G+ approach set out a series of actions and mandatory requirements for the cabinet and treasury in the 'GBA+ action plan 2016-2020'. In 2017 the first gender budget statement was produced alongside the federal budget (Government of Canada, 2018), committing the government to conducting a GBA+ analysis of all budget items for the 2019 budget.

Gender budgeting is not yet embedded throughout the budget cycle, and is instead focused on the policy proposal and policy formulation stage. The OECD considers that, while already meeting some of the elements of good practice, gender budgeting in Canada is not yet mainstreamed. It highlighted five key areas for further improvement:

- develop an overarching gender equality strategy;
- align the scope of the Status of Women (Government of Canada, n.d.) with the broader G+ approach to intersectional gender equality;
- improve the evidence base to inform G+ analysis;

- improve parliamentary scrutiny and increase the engagement of the Office of the Auditor General; and
- consider the legal underpinning for gender budgeting and strengthen the progress made by the Department of Finance in improving gender analysis and presentation of gender analysis in the budget documentation (OECD, 2018: 14).

The government sought to have the Standing Committee on Procedure and House Affairs make it a requirement for GBA+ analysis of the budget to be tabled concurrently by the Minister of Finance. Supporting this process, in 2018 a government-wide Gender Results Framework was introduced to track how performance against key gender equality indicators. In common with many countries, the parliamentary committee on gender budgeting is still being formed, but there remains a greater emphasis on intersectional analysis than in many other countries.

Spain

Since 2003 there has been a legal requirement to assess the gender impact of any proposed legislation, including the Budget Bill. This provision was reinforced with the Organic Law on Formal Equality in 2007. However, despite this legal underpinning, the consistency of gender analysis of the state budget has been variable. What does distinguish practice in Spain, and is a useful example for Wales, is the government analysis of tax policies, commissioned by the Women's Commission and researched by academics (see Jubeto et al., 2018). Research on the implications of personal income tax, joint declaration and tax expenditures (permissible tax deductions and tax reliefs which act as subsidies and result in reduced government revenues) at the state level and by autonomous community governments highlights how revenue policies have gendered outcomes such as the allocation of allowances and exemptions only to husbands; and therefore the importance of gender analysis across tax and fiscal policy (see de Villota, 2017; de Villota et. al. 2009).

Iceland

Following the financial crash of 2008 when the banks collapsed in Iceland, constitutional and financial services reforms were pursued, providing an opportunity for feminist activists to promote gender budgeting. The 2016 Public Finances Act legally required gender analysis, and practice has been developed through separate national government initiatives. In 2010, the City of Reykjavik began to introduce a gender and human rights budgeting approach, combining these legal and conceptual approaches to budgetary analysis.

A five-year plan for gender budgeting was approved by the national government in 2015 and progress to implement its objectives is continuing, although this has been limited to date. In common with many experiences of attempting to implement gender budgeting, commentators have highlighted the enduring resistance to change, especially among finance departments and some public authorities (Steinþórsdóttir et. al., 2018). Despite clear gender

objectives and political narrative, resistance has persisted in some policy areas such as personal versus joint taxation. The openness to share and learn among Iceland's gender advocates within government, academia and activism has resulted in the Icelandic experience being a very public learning process. Through this, it has also become a reference point for other emerging efforts to implement gender budgeting and draw on lessons from neighbours and international networks.

Austria

The reforms of the Austrian national budget process included constitutional reform and a shift towards performance budgeting. These created opportunities for the introduction of gender budgeting and developments since 2013 offer practical insights for stakeholders in Wales. The resultant approach to gender budgeting has been hailed as 'one of the most institutionally robust in Europe' (Quinn, 2016: 8). Others have engaged more critically with the areas for improvement, which in turn presents positive learning opportunities for other legislatures. It has been considered that the practice 'lacks some key and basic elements of gender budgeting' (Klatzer et al., 2018b: 142). For example, adopting a performance budgeting system requires clearly defined, gender aware performance objectives, activities and indicators. These reflect the legal provisions to report on equality mainstreaming and set equality outcomes contained in the Public Sector Equality Duties and related Wales specific duties, as well as the importance of being informed by robust gender disaggregated data.

The Austrian experience highlights the importance of *improving the analytical capacity and understanding of gendered dynamics in public policy*, what some – including the Scottish Government – increasingly call gender 'competence'; and what Cavaghan (2017) describes as the process of building 'gendered knowledge'. A level of knowledge and understanding of gendered dimensions cannot be assumed. Quinn's initial assessment for the IMF of developments within the government and specifically the finance ministry, concluded that '[t]here is no evidence that budget officials were supplied with sufficient expertise—either through sustained capacity building or ongoing gender experts—to adequately undertake their newly mandated gender equality budgetary obligations' (2016: 12). These observations highlight the need for *all government* officials to be trained and supported in developing gender knowledge and an appreciation of the gendered dimensions and impacts of policy *and* finance decisions.

Moving from the questions of institutional knowledge and awareness of gender, the second critique of the Austrian example is structural and emphasises *the need for mainstreaming gender analysis across spending portfolios*. For instance, while at least one gender equality performance objective was required for each of the 33 budget chapters, there was only a requirement for one gender objective to be part of the four overarching or 'global' budget headings. According to Klatzer et al. (2018: 143), this meant the focus on gender objectives was lost in the layers of institutional structures, levels of responsibility and decision-making

and that gender equality perspectives are not mainstreamed throughout the budget. The positive examples from Andalucía and Barcelona of explicit analysis at different levels of the budget presentation illustrate visibility, coherence and evaluation of the gendered impacts of spending.

The quality of indicators and other measures has been a focus of reviews of the Austrian process. A synthesis of the concerns raised by OECD (Downes, 2017), Hammerschmid and Grünwald (2014, cited in Quinn, 2018), in addition to Klatzer et al.'s commentary (2018b) above includes:

- the weak alignment between spending and policy objectives;
- the quality of the objectives, e.g. a focus on 50:50 levels of representation, rather than structural, gendered dimensions;
- participation by civil society and other stakeholders in budget consultation;
- gender equality objectives are rather superficial, and need better informed analysis; benefit between women and men of any given intervention lacks understanding and sophistication as a gender equality objective; and
- despite the development of an institutional approach to integrate gender analysis, there is still a lower value attached to gender equality than other reform measures, highlighting the importance of improving gender knowledge inside government.

There are lessons from this experience for the development of both the Integrated Impact Assessment for policy, and the Strategic Integrated Impact Assessment of the budget in Wales, particularly in relation to sustaining the focus on gender equality objectives at different levels and stages of the policy and budget process. There are also lessons in relation to the caveats from both the Equality and Human Rights Commission and the Future Generations Commissioner of the need to ensure equality objectives are articulated and evidenced in the assessment and evaluation process. The absence of clearly formulated gender equality objectives in relation to policy and spending objectives also means that the monitoring of outcomes and performance in relation to these priorities is more difficult and less robust.

As in many countries, the absence of an overarching national or sub-national gender equality action plan or strategy, gender equality dimensions within other national strategies are lost and the coherence and tracking of gender equality objectives across policy and programme areas is weakened. Based on the weaknesses they observed in the Austrian experience, Klatzer et al. (2018b) and Quinn (2018) both highlighted the need for current, accurate data to inform gender analysis in the formulation and monitoring of policy and spending outcomes.

A final insight from the Austrian case relates to the importance of political leadership, especially from the Finance Ministry and the need for a structure within government to

support co-ordination across government departments. Clear leadership, that not only complies with but which animates the legal requirements for gender analysis in public spending decisions, is imperative. Klatzer et al.'s (2018b) emphasis on the need for a cross-departmental and cross-institutional co-ordinating structure to support the exchange of information, congruence of strategic objectives and spending allocations to advance gender equality, may reflect recent developments within the Welsh Government

In Sweden, where approaches to gender budgeting have been developing over many years, and at different levels of government, a gender analysis process called JämKas is used. The tool follows five steps, which are not dissimilar to tools and processes developed in other countries:

- inventory and prioritization of gender equality relevance;
- analysis of how gender equality is affected by the budgetary item under review;
- a survey of current gender patterns in the selected program or sector;
- assessment of the potential impact of proposals with reference to national gender equality policy objectives; and
- examination of alternative solutions if negative impacts are anticipated (Swedish Government, nd, p.37)

This is an example of the core processes of gender budgeting which are: an examination of the distribution and impact of resource allocation and a review of decisions in order to advance gender inequality and eliminate existing inequalities.

Sub-national and Devolved Government

Andalusia

The Junta de Andalusia, one of the 17 Autonomous Communities, or devolved regional governments in Spain has been engaged in gender budgeting since 2003. The legal competences of the regional government, set out in the Statute of Autonomy (Junta de Andalusia, 2006), updated the original 1981 statute to expand powers across social and economic policy and include a number of fiscal policy levers and institutional structures, including a devolved tax agency. These mirror the devolved powers to Wales and the consolidated budget of the regional government is just under €35bn (Junta de Andalusia, 2018a).

The process in Andalusia was initiated in 2003 when the Gender Impact Budget Commission led by the Minister for Finance and officials from across the regional government was established. This followed pressure from feminists inside and outside government, pressing

for change and drawing heavily on the declarations in the Beijing Platform for Action to maximise policy drivers for economic and social change. This use of opportunities for political change to advance gender equality reforms has been common to many experiences of gender budgeting (see O'Hagan, 2016 and Castillejo and Tilley, 2015). The Act 18/2003 of the parliament of Andalusia authorised the regional government of Andalusia to actively use the public budget to advance gender equality. The G+ methodology and programme was initiated in 2005. This aims to ensure that all stages of the budget process, across all spending departments are subject to analysis, using the G+ scale that identifies programmes according to their gender relevance and transformative capacity (Junta de Andalusia, 2018b). The scale has four possible ratings (G+, G, g1 and g0), classifying G+ as those budget programmes that have the greatest capacity to impact on the obstacles preventing effective equality between men and women (Junta de Andalusia, 2012). This means that the Andalusian G+ differs from the Canadian approach.

Following the G+ method, strategic plans for impact in terms of gender equality are developed within each ministry, supported by gender equality units; they identify the mandatory impacts of proposed legislation. Gender impact evaluation reports of the budget have been produced since 2006; and in 2013 gender budget audits were introduced to assess performance outcomes, completing the cycle of programme and policy review.

In its Gender Audit Plan for 2018, the autonomous government describes gender budgeting audits as 'the result of a process designed to ensure that public spending plays an active role in encouraging gender equality' (Junta de Andalusia, 2018c: 6). A clear process for engaging with spending departments and government agencies is set out; and includes training and support for policy and finance officials. By 2017, 24 spending programmes and 7 government agencies across the autonomous government had been audited for progress on gender equality outcomes. This amounted to around €16.6bn, 70% of the G+ and G rated programmes identified in the 2018 budget. In turn, the Gender Impact Evaluation Report for the 2019 Budget presents a gender analysis of spending across 13 departments, analysis of spending and distribution of personnel across government, and an analysis of spending and results across 11 ministries (Junta de Andalusia, 2019). The impact assessment approach is a mixture of programme and account-based budgeting, policy-based budgeting and an assessment of staffing expenditure; reflecting the three-way expenditure analysis proposed by Sharp (2003).¹

According to the officials currently engaged in managing gender budgeting:

¹ See the glossary for an explanation of the terms.

'It is an example of how the public budget can be used as a valid and efficient tool to ensure that gender is integrated in budgetary policy.' (Jubeto et al., 2018: 230)

The Andalusian experience is one of the most enduring gender budgeting strategies in Europe. Its early imperative was rooted in the drive to change the social and economic status of women in the region and was an integral component of plans reforming the region and boosting economic growth and capacity. According to Puig-Barrachina et. al. (2017), part of the success in sustaining the gender budgeting strategy in Andalusia has been that it stuck to its original conceptual and political project of empowering women and promoting women's economic status in the face of austerity imposed by central government and external pressures from EU, ECB and IMF. The case of Andalusia highlights the imperative of having clear gender equality objectives, political purpose and commitment, supported by robust processes outlined in the G+ methodology including gender impact evaluations and gender budget audits. However, the recent shift from the dominant left-wing government to the political right, will be a test of whether policy processes that are not fully embedded are vulnerable to reversal.

Scotland

Gender budgeting has been pursued by the Scottish Women's Budget Group since the inception of the Scottish Parliament in 1999/2000. This pressure from outside government, with an expanding coalition of civil society voices, has resulted in commitments from successive Scottish Governments to adopt and implement a wider approach called 'equalities' budgeting that seeks to incorporate analysis across legally protected characteristics including race, age, disability, sexual orientation (O'Hagan, 2017). This approach presents significant analytical and data challenges. Similar to Wales, there is a requirement for multiple assessments including environmental and human rights impact assessments. The Equality Impact Assessment (EQIA) process has recently been the focus of a practice development project on building gender competence in policy making led by the WISE Research Centre at Glasgow Caledonian University with officials across the Economy Directorate.

Policy pilots, studies of the budget process and equalities analysis in draft budgets resulted in the introduction in 2009 of the Equality Budget Statement (EBS) alongside the draft budget. The first of its kind in the UK, the EBS is a tangible commitment to integrate equalities analysis in the budget. The joint Scottish Government and Scottish Parliament Budget Process Review Group (2017) made a series of recommendations to strengthen the equalities analysis in the budget formulation process and the scrutiny process within government and by parliamentary committees and plenaries. Work is ongoing within the Scottish Government and within the Equality and Budget Advisory Group (EBAG) to improve the quality of the equality analysis and to develop new tools and processes to improve

practice across government portfolios. In its 2019 workplan, to improve analytical processes EBAG has been considering the intersectional dimensions of the childcare expansion investment, tax policy, the equality dimensions of housing funding commitments, and improving the equalities analysis within the National Performance Framework (NPF). Further developments are underway, led by the Scottish Human Rights Commission, to bring human rights budgeting and scrutiny into the Scottish Budget process.

The experience in Scotland demonstrates how positive tensions for change create pressure for government action and how influence from advocates outside government can maintain pressure. However, the Scottish Women's Budget Group has been largely a voluntary and unfunded effort to engage government. The addition of voices from statutory and intermediary organisations over the years has widened the interest in equality budgeting and has strengthened the range of voices pressing for change.

Regional and Local Government

Examples of gender budgeting at regional and municipal government levels include initiatives to introduce gender budget audits, using Wellbeing Gender Budgeting methods (explained in the section below on tools for gender budgeting). These examples include experiences in local government in Turkey in projects funded by UN agencies and in the Ministry for the Interior between 2013 and 2016. In Italy, EU-funded project related initiatives have been attempted and projects at municipal level have pioneered the use of Wellbeing Gender Budgeting methods to evaluate, plan and allocate local council resources in line with their statutory responsibilities and gender equality objectives. In Ukraine, with the support of funding from a range of agencies including the UN, the EU and the Swedish international development agency; projects have been running since 2003 with a focus on district level government. The experience in Ukraine, along with developments in North Macedonia, Albania and other emerging democracies, all highlight the requisite combination of engaged civil society actors, engaged government and institutional actors, and clear gender equality objectives overseen by leadership from the Ministry of Finance.

Coordination arrangements and external scrutiny

There are a range of coordination arrangements that have been put in place which aim to improve practice in government departments. Where these engage civil society actors, including advocacy organisations and academics, alongside policy makers and politicians institutional knowledge around gender is facilitated. The experiences below offer some insights for the Welsh Government when considering which actions to adopt and how to implement gender budgeting.

Berlin, Andalusia, Scotland, and Barcelona City Council are all examples of where specific institutional arrangements have been put in place to improve practice across government departments. Led by independent chairs (Scotland), Ministries of Finance (Andalusia and Berlin), and the City Mayor's office (Barcelona), these commissions and advisory groups have the responsibility for developing processes and practice, oversight of processes and outcomes, and advising ministers and senior officials on improvements needed to implement gender budgeting.

The Equality and Budgets Advisory Group in Scotland is notable because of the membership of external statutory and civil society organisations such as the Scottish Women's Budget Group, Joseph Rowntree Foundation, and the EHRC Scotland and Convention of Scottish Local Authorities (COSLA). In Berlin, with a budget of around €26m, the membership of the co-ordinating group comprises the Head of Budgets in the Department of Finance with the Head of Gender Equality as the co-chair, with participating officials from spending and policy departments within the central administration of the regional government, district representatives and external advisors and consultants. Barcelona City Council has a budget of around €433m. The co-ordination structure follows a dual strategy under the Councillors for Feminist and LGBTI, with oversight of the city's resource management processes and the parallel processes of citizens' rights, participation and transparency.

Approaches to Gender Budgeting

It is clear from the academic literature, case studies and government publications that there is a breadth and depth of experience in gender budgeting. Across Europe and globally various approaches at different levels of activity have been applied: from a whole budget process to a specific programme approach; as well as different conceptual approaches.

The following sections set out: i) conceptual approaches to gender budgeting; ii) budgetary approaches to integrating gender in the budget process; iii) tools most often applied in gender budgeting; and iv) a proposed typology of the stages and tools for gender budgeting in Wales. This section is intended to give Welsh Government and stakeholders some insight into practical experiences from other countries and at different levels of government. It is neither a prescriptive nor exhaustive list, but offers some options to inform further consideration of an approach to gender budgeting in Wales.

Conceptual Approaches to Gender Budgeting

Three broad conceptual approaches have been observed in Europe (Klatzer et al. 2018a):

- **Mainstreaming gender perspectives into the whole public finance process**

An ambitious approach to mainstreaming gender across all public finance management processes and policy formulation stages from strategic planning, formulation and decision making; to audit and evaluation following budget implementation. As an approach, it aligns with the Council of Europe definition of gender budgeting as incorporating gender perspectives at all levels and all stages of the budget processes, structuring revenue and expenditure decisions to promote gender equality.

- **Integrating gender perspectives into performance-based or programme-based budgeting**

As public finance reforms have been advanced globally, Klatzer et. al. (2018a) observed a move towards forms of performance, outcome or results-based budgeting. While these offer important entry points for gender analysis, they also require gender objectives and indicators to be clearly articulated as both overarching aims of government policy and as specific programme goals, as evidenced in the Austrian experience.

- **Wellbeing gender budgeting**

This innovative approach to mapping needs for individuals and communities to ensure basic human rights are protected and fulfilled has been developed from Sen's capabilities approach (Nussbaum, 2003; Robeyns, 2003). The theoretical links between wellbeing and gender budgeting have subsequently been advanced (see Addabbo et al. 2015; Addabbo, 2016). This approach analyses what individuals need to be educated, fed, housed and in good health, etc. from a gendered perspective and applies these to public service resourcing decisions. Many of the applications of this approach have been at a local government level, with examples from Spain, Italy, and Turkey.

Supporting tools have been developed and utilised to implement gender budgeting at different levels of government, in different political contexts, and with divergent levels of government and civil society capacity. Tools are applied at different stages of the budgetary process and across different public finance instruments, including draft budgets, spending allocations, medium term financial strategies and spending reviews; as well as at the organisational level, such as universities, local authorities, local councils and individual departments.

Budgetary Approaches to Integrating Gender

Sharp (2003, cited in UNIFEM 2003: 6) originally proposed a three-way categorization of spending in relation to gender:

- i) Specifically targeted expenditures by government departments and authorities to women or men in the community intended to meet their particular needs;
- ii) Equal employment opportunity expenditure by government agencies on their employees; or
- iii) General or mainstream budget expenditures by government agencies which make goods or services available to the whole community, but which are assessed for their gender impact.

These different ways of thinking about spending can take different forms depending on the type of budgetary process being followed. Two different approaches include:

- **Policy-based gender budgeting approach**

The starting point in this approach is the policy areas where evidence suggests the greatest impact on equality might be achieved. These could include closing gaps in employment, wages or political representation, improving work-life balance, and reducing violence against women. Using local-level indicators, developed from an analysis of the local context, the aim is to assess actual conditions, compare these with ideal benchmarks, and use this to identify those policy areas where the greatest 'need' might be. Having done this, the relevant expenditure items or programmes are audited to ensure that they are designed to respond to the assessment of 'need'.

- **Account-based gender budgeting approach**

In contrast to a policy-based approach, the account-based approach starts with an analysis of the budget, and seeks to re-classify *expenditure* in order to assess the alignment between the gender-relevant objectives identified by government and the actual budget allocations. The benefit of this approach, is that it ensures that the focus is on the overall budget and government activity, rather than just on specific policy or programme areas (Bettio and Rosselli, 2018).

Regardless of approach, there are a range of tools and methods available to support the analysis.

Gender Budgeting Tools

Elson (1999) was the first to propose a set of tools, and these have since been developed and elaborated in different contexts internationally.

In its online resource on gender budgeting, 'Women Count', the UK Women's Budget Group (UKWBG, 2018) presents general principles for gendered analysis that form part of the analysis for a gender impact assessment. Gender impact assessment is a broad term covering assessments of laws, policies or programmes to identify the likely gendered outcomes. Policy and resource allocation decisions should:

- look at impacts on individuals as well as households;
- consider that interests within households may differ, so policies that benefit a household's decision-maker may not benefit all household members;
- understand that policy may affect decision-making power within households;
- take a lifetime perspective wherever possible;
- consider that the long-term effects of policies may outweigh current impacts. For example, policies that make it easier for women to continue providing unpaid care may have negative impacts on women's lifetime earnings and pensions;
- take account of effects on the unpaid care economy;
- recognise that the fiscal benefits of encouraging women into employment are not 'free' but may have an impact on unpaid care;
- look at differences within particular groups of women and men, wherever relevant. For example, differences by race, income, disability and so on;
- focus on the least advantaged;
- quantify gender differences in effects where possible; and
- avoid assuming there is no gender effect to quantify. Most policies have some gender effect and even where they can't be measured, qualitative arguments about such effects need to be taken into account.

Source: Adapted from Women Count, UK Women's Budget Group (UKWBG, 2018: 9).

In its review of tools for gender budgeting in 2006, the International Labour Organization (ILO) discussed the practicalities of tools initially developed by Elson (1999) and how they have been applied to international situations (ILO, 2006). The resulting summary is a menu of analytical activities that support the identification of gendered dimensions of spending decisions.

Budgeting Tools

Ex-ante budgeting tools

1. Gender-aware policy appraisal – analyses whether policies will potentially reduce gender inequalities and imbalances (a type of gender impact assessment).

2. Gender-disaggregated beneficiary assessments – assesses the effectiveness of service delivery. It involves obtaining the views of potential beneficiaries on whether service delivery is meeting their needs. Its application depends on women's effective participation.

3. Gender-aware medium-term economic policy framework – involves using 'gender variables' in economic models to generate budget outcomes. It also involves paying attention to the extent of female participation in decision-making processes.

4. Gender-disaggregated analysis of the budget on time use – assesses the effectiveness of service delivery. It focuses on the impact of budget allocations on how household members use their time and involves keeping track of individuals' time budgets.

Ex-post budgeting tools

5. Gender-disaggregated public expenditure incidence analysis – analyses the distribution of benefits from public expenditure by gender. It requires the collection of information on the net unit cost of service provision and multiplies it by the number of units used by each group. Challenges in terms of applicability include obtaining this type of information, lack of household sex-disaggregated data, and complexities linked to decentralization and contracting out public service delivery.

6. Gender-responsive budget statement – a document outlining the implications of public spending for gender equality with various indicators. This is done by using any of the above tools and disaggregating expenditures based on their impact on gender equality.

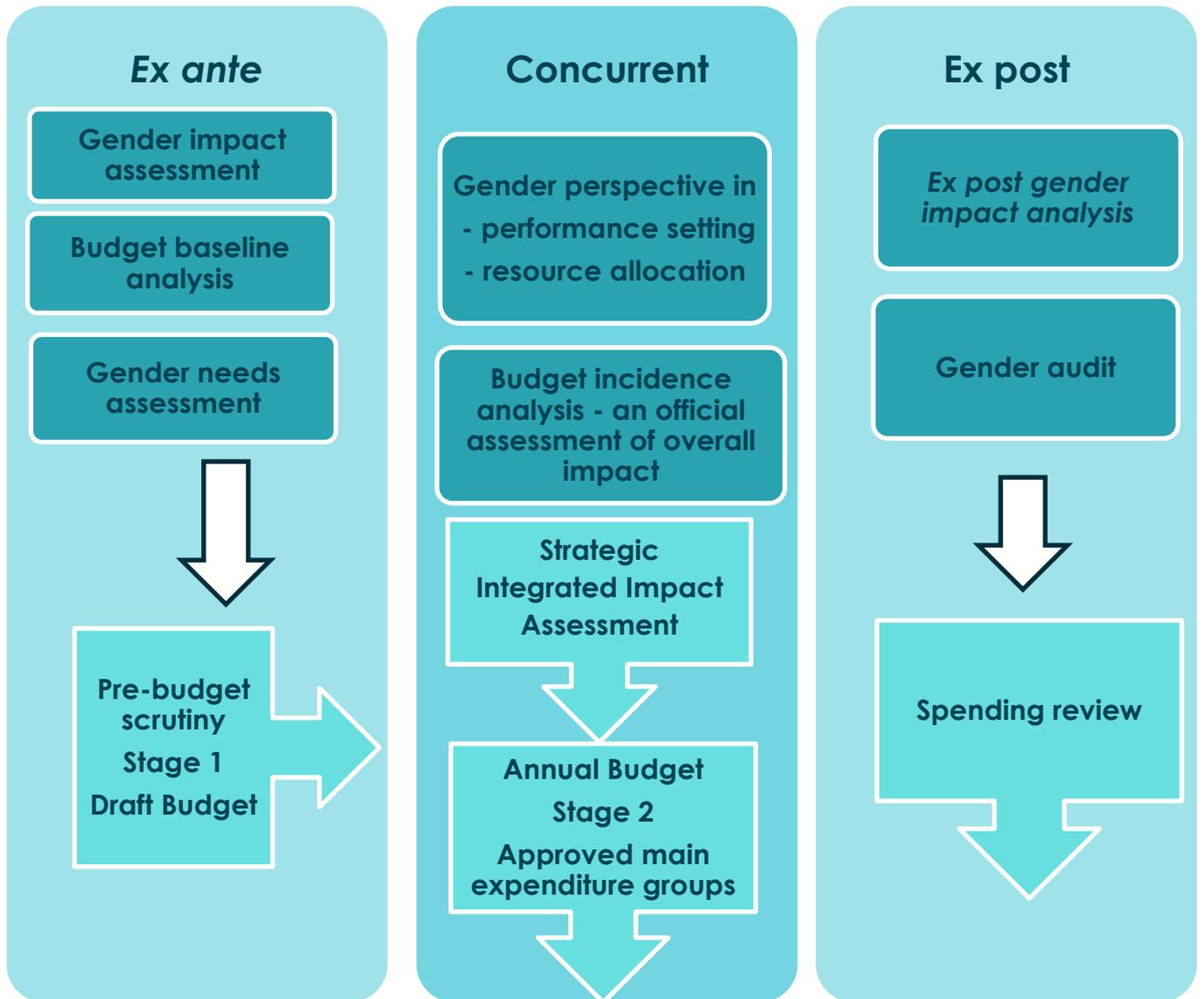
Source: Adapted from ILO (2006)

A Typology of Tools for Gender Budgeting in Wales

As global practice in gender budgeting has evolved, multiple tools and analytical methods have been developed of which a selection are set out below (see Klatzer et al., 2018a). Some of these are standard gender mainstreaming tools for gender impact assessment and more general equality impact assessments; others have a specific application in assessing beneficiary analysis, gendered distributional analysis and assessing outcomes. All are policy development tools as well as tools for assessing the impacts and outcomes of policy.

Building on years of methodological development and practical implementation in countries around the world, the OECD characterised the main stages of the budget where different types of gender analysis could be applied as *ex-ante*, *concurrent*, *ex-post* (Downes et al., 2017). Table 2 broadly indicates how the elements of the Welsh Government budget fit within the OECD typology and the tools for gender analysis that could be applied at these different stages. While part of the budget process may run over one year, there are also medium term budget cycles; therefore not all of these tools should be applied each year. The darker shaded boxes are the tools described by the OECD, with full descriptions in the glossary at the end of this report. The lighter coloured boxes are the processes and documents already in place within the Welsh Government's budget process.

Table 2: Applying the Welsh Budget Process to the OECD Typology



International Insights on Gender Budgeting

The clear challenge to effective implementation of gender budgeting is not identifying the barriers to sustained implementation, but to achieving the structural, cultural and institutional changes required to make the transformation complete. The effectiveness of gender budgeting therefore relies on government preparedness to engage to achieve its transformative potential. This involves embedding gender aware analysis in the processes of resource raising and allocation, so that the outcomes for public budgets advance equality rather than reinforce inequality.

The following section presents relevant learning on gender budgeting adoption and implementation and offers insights for the Welsh Government and National Assembly for Wales.²

Leadership by the ministry of finance has consistently been identified internationally as an essential element of the successful adoption of gender budgeting. This has been a core, if rather elusive, requirement of gender budgeting since the early days and this finding has often been repeated across the academic, institutional and civil society literature and evaluations. In 2018, 19 of the 23 countries that Kolovich classified as being prominent gender budgeting countries, the ministry of finance had a leadership role (Kolovich, 2018). Of course external civil society and academic advocates also have a central role, as do gender and other ministries inside government. Parliamentary scrutiny, pressure and collaboration is also essential; and gender budgeting champions inside parliament and government help maintain pressure.

Governments have their own styles and structures which reinforce the international finding that institutional responses and policy framing for gender budgeting are context specific. In the Welsh context, budget responsibilities are shared across ministerial departments. The commitment to gender budgeting as an approach to resource allocation and revenue raising is therefore a cross-government commitment. Gender budgeting literature and experiences from elsewhere underscores the need for finance officials to be working alongside policy officials, with a shared objective to make decisions and processes work to advance gender equality.

² This is drawn from Stotsky (2016), Kolovich (2018), O'Hagan and Klatzer (2018) and Quinn (2018).

Legal requirements for gender budgeting are important. Underpinning gender budgeting with legal provisions can help to protect it from the electoral cycle and changes in key policy actors. Austria, Bolivia, and Rwanda have mandatory gender budgeting in their constitutions, and Iceland's constitutional reform following the 2008 financial crisis included the incorporation of gender budgeting legislation. At sub-national level, some Autonomous Communities in Spain including Euskadi (the Basque Country) and Andalucía include specific legal provisions for gender analysis in the budget process (O'Hagan and Klatzer, 2018). In Kolovich's 2018 study for the IMF noted that around 20 countries including Belgium, El Salvador, Morocco and Vietnam have a legal mandate for gender budgeting in their budget or other finance laws and more than half the countries with prominent gender budgeting have secured legal underpinning. The Public Sector Equality Duty (UK Government, 2010) and the specific duties for Wales provide an important legislative imperative for gender analysis.

Gender budgeting goals should be aligned with national gender equality plans.

Governments should formulate overarching, strategic goals for gender equality and set these out clearly in gender equality plans. In the absence of national gender equality plans, overarching frameworks such as the Wellbeing of Future Generations in Wales that encompass government priorities or the National Performance Framework in Scotland, should contain specific gender goals and outcomes and be informed by gender analysis. Gender equality goals should be visible and actively pursued across all areas of policy, including economic and fiscal policy; and also focused on tax policies rather than just on spending, which has been a more typical focus for gender budgeting. The need for an analysis of tax policy has increasingly been highlighted in the gender budgeting literature. Examples include the German experience of resistance to changes to individual - from joint - personal taxation assessment, as a consequence of limited political and public support for gender equality measures (see Färber, 2018). Keane, et. al. (2014) modelled tax changes in Ireland in the 2009-2013 budgets, and De Henau and others from the UK Women's Budget Group have consistently highlighted the highly gendered and usually negative consequences for women of UK government tax policies, especially since 2010 (De Henau, et. al, 2010; UKWBG, 2018). As Welsh control over the revenue policy increases with the introduction of Welsh rates of income tax, there is scope to conduct analysis to understand the gendered impacts of tax policy linked to the gendered dimensions of earned income, unpaid care and the inter-action with social security entitlements.

Gender budgeting can be implemented successfully at the national, state, and/or local levels. India, Mexico and Uganda introduced gender budgeting efforts at national and local levels. In Mexico, the federal government earmarked resources nationally for women's health and economic empowerment programs; locally, Mexico City implemented a programme aimed at providing safe public transport options for women. Uganda's local efforts have focused on gender-aware budget statements and sex-disaggregated analysis of the gender

imbalance of unpaid care burdens. In Germany, UK, Turkey and Spain, gender budgeting initiatives have been introduced at local government levels.

Capacity building is broadly needed but technical-level staff in many countries would particularly benefit from additional training. Kolovich (2018) focuses on experiences in Austria that are also common to many countries. Despite the well-developed gender budgeting framework and commitment to gender equality, finance staff engaged in developing budgets reported that they were not equipped to conduct gender analysis. This finding echoes many similar findings that demonstrate the importance of building gender knowledge and competence across policy making roles.

As resources have become increasingly constrained under the austerity across Europe since 2008, budgets have become increasingly political spaces where policy decisions are focused on public resources. While budgets can create policy spaces to support gender equality, the focus of many austerity policies on social policy and particularly social protection payments have been characterised as a ‘weaponising’ of the budget (Picchio, 2018), acting against the interests and wellbeing of the population. Cuts to disability benefits, child and family benefits are examples of this trend criticised by many feminist and anti-poverty organisations, and as evidenced in the introduction of the so-called ‘rape clause’, the commonly adopted name for the exemption from the two-child limit for child benefit in the UK pursued as a deficit reduction measure.

The austerity budgets of the UK and many other EU countries have had devastating consequences on the income levels, financial independence and security of women – particularly black and minority ethnic women. The combined absence of sustained commitments to gender equality and the lack of robust gender analysis has contributed to these outcomes. This highlights the need for effective mechanisms and political commitment to gender budgeting. These examples reinforce the significance of the Welsh Government commitment to feminist principles for government and the vision for a gender equal Wales.

Conclusion

Policy opportunities present in current political objectives and commitments in Wales provide many of the favourable conditions necessary for the Welsh Government to introduce gender budgeting. The international evidence presented in this report provides examples of approaches to gender budgeting and experiences of how other governments at national and sub-national level have sought to overcome resistance and find appropriate processes to suit their context. With political will and robust direction, the Welsh Government can apply this learning to progress its own version of gender budgeting.

The evidence from Europe and beyond underscores the need for clarity of purpose and understanding; the essential underpinning of a robust and consistent political commitment to gender equality; and processes and structures that support and engage politicians, officials and civil society actors to develop an appropriate approach to gender budgeting.

Many tools have been tried and tested in the implementation of gender budgeting. The foundations of these tools are already in place for the Welsh Government Budget with existing practice in equality impact assessment which has evolved into the Strategic Integrated Impact Assessment. Core commitments, indicators and objectives to advance gender equality are integral to both these analytical tools and the surrounding policy and budget formulation processes.

Gender budgeting need not be complex; but it does need to be robust: based on data and analysis and a common understanding of concepts and purpose. The international evidence highlights that those engaged in policy making and budget preparation need to be supported to develop their understanding of the gendered dimensions of public policies, i.e. that the impact of public spending and revenue decisions have different impacts for women and men. Making the links between people's everyday lives and how public money is raised and spent is fundamental to gender budgeting. This requires high quality information inside government that is also shared outside government.

Central aspirations of gender budgeting are to make the budget process more open, democratic and participative. In her characterisation of gender budgeting as 'good budgeting', Stotsky highlights how more inclusive and sustainable economic growth can arise from the recognition and reward of the care economy (2016). These concerns are central to the Economic Action Plan for Wales (Welsh Government, 2018b), the City Region Deals and the significant investments they represent (National Assembly for Wales, 2017); as well as the Fair Work Plan for Wales (Fair Work Wales, 2019). In April 2019 the European Institute for Gender Equality (EIGE, 2019) published analysis of the macroeconomic benefits of gender budgeting and gender analysis. The benefits are consistent with the political and policy commitments of the Welsh Government, the ambitions of the Wellbeing of Future

Generations Act (2015) and the potential benefits of economic and social policies that seek to advance equality in Wales.

Gender Budgeting Glossary

Account or activity based budgeting is based on detailed activities, such that the costs associated with the activities are recorded.

Budget baseline analysis is a periodic analysis to assess how the existing allocation of government expenditures and revenues contributes (or otherwise) to gender equality.

Ex post gender impact assessment is an assessment of individual budget measures, after their introduction/ implementation, specifically for their impact on gender equality.

Gender equality impact assessment an ex ante assessment of a law, policy or programme to identify the likely gendered impact of outcomes.

Gender needs assessment is 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.

Gender performance budgeting is the setting of a minimum requirement for budget-related performance objectives to be linked to gender-responsive policies.

Gender resource allocation is the setting of a minimum proportion of overall budgeted resources to be allocated towards gender-responsive policies.

Gender budget incidence analysis is an official assessment of the budget's overall impact on gender equality, including a gender-disaggregated analysis of specific policy measures, both revenue- and expenditure-related.

Gender audit is an objective analysis, conducted by an independent authority, of the extent to which gender equality is effectively promoted and/or attained through the policies set out in the annual budget.

Programme budgeting is the presentation of expenditure estimates in programmes across the budget. This groups all the costs of a programme together and provides a total for the entire programme.

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