

Gender budgeting
is good budgeting:

Towards gender responsive budgeting in Ireland

Report for the National
Women's Council of Ireland



National Women's
Council of Ireland
Comhairle Náisiúnta
na mBan in Éirinn

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

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List of acronyms

DPER:

Department of Public Expenditure and Reform

DSP:

Department of Social Protection (now the Department of Employment & Social Protection)

EIGE:

European Institute on Gender Equality

ESC:

Economic, social and cultural (rights)

GB:

Gender budgeting

IFAC:

Irish Fiscal Advisory Council

IHREC:

Irish Human Rights and Equality Commission

IMF:

International Monetary Fund

NAPS:

National Anti-Poverty Strategy

OECD:

Organisation for Economic Co-operation and Development

PB:

Performance-based budgeting

PBO:

Parliamentary Budget Office

PPG:

Programme for a Partnership Government, 2016-20

STEM:

Science, technology, engineering and mathematics

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1

Introduction

The National Women's Council of Ireland (NWCI) is the leading national women's membership organisation working towards equality between women and men in Ireland. Founded in 1973, NWCI represents over 180 member groups as well as a wide range of individual members from a diversity of backgrounds, sectors and locations.

NWCI aims to lead and to be a catalyst for change in achieving equality between women and men, in particular by articulating members' views and experiences and ensuring their voices are heard when decisions that affect women's lives are being made.

As a feminist organisation, NWCI recognises that a more equitable collection and distribution of public resources is required to advance gender equality. Annual budgets, where governments raise and allocate the resources to put policy into practice, are therefore a key site for the advancement of gender equality.

In this context, NWCI is leading a project on gender budgeting, funded by the Irish Human Rights and Equality Commission (IHREC), which aims to develop a framework to advance a meaningful process of gender budgeting at national level in Ireland. This framework presents

a practical way of realising Government's commitment to harness the potential of the budget process to advance equality, reduce poverty and strengthen social and economic rights.

This document aims to set out an effective and sustainable model for implementing gender budgeting in Ireland. In doing so it draws on Ireland's experience to date in implementing related mechanisms, as well as examples drawn from best practice internationally which are suited to the Irish annual budget. Ireland is in the process of reforming its budget process: it has taken initial steps towards performance-based budgeting,

and is currently in the process of advancing recommendations from a review of the budget process conducted by the OECD.

The approach taken here is to maximise the synergies between this reform process and implementing gender budgeting, so that the required analysis and tools are integrated into each relevant aspect of the budget process. The aim here is not to propose a parallel system of analysis and decision making, but to build in the capacity to deliver gender budgeting as an integral part of the budget process. In other words, to mainstream gender equality into the reformed budget process.

2

Gender equality

Gender budgeting is a strategy to advance equality between women and men. But what does 'gender equality' mean in practical terms?

From NWCi's perspective, gender equality means that every person can develop their own abilities and make their own choices, without any limitations resulting from the gendered roles society ascribes to women and men. Gender equality respects the fundamental dignity and human rights of all of us, by recognising that human rights are:

- *Universal*: rights apply regardless of a person's sex, age, ethnicity, class etc.
- *Inalienable*: our human rights aren't created by law, custom or belief; governments cannot take them or give them away, nor can they be transferred to anyone else.
- *Indivisible*: civil and political rights, and social, economic and cultural (ESC) rights are interdependent; indivisibility recognises that we cannot fully realise e.g. our right to free speech without our right to education being fulfilled.

While legally prohibiting discrimination is a necessary step to realising gender equality, it is insufficient in and of itself. Because societies have a long and continuing history of gendered discrimination, specific measures, such as positive action, are sometimes warranted to compensate

and correct for the impact of those practices. Most fundamentally, to create a fully gender equal society, we need to dismantle the often unstated gendered assumptions that inform many policy decisions. To achieve this goal, specific consideration of different gender implications needs to inform the policy decision making process, a process described as 'mainstreaming'.

Care work is a particularly important dynamic in gender equality. A feminist perspective on care work recognises that the care we provide for each other is intrinsic to the common good. Mostly performed within families, affective care work is vital to social and economic wellbeing. While still predominantly undertaken by women, there is nothing about care work that is intrinsically gendered: it can, and should, be provided by both women and men. The association between providing care and women is a primary example of how society defines, ascribes and reproduces gendered roles. The fact that this kind of affective care work is not fully recognised or valued has significant implications in relation to the opportunities and resources available to women and men, and is a critically important factor to examine when assessing the gender implications of policy decisions.

A final point in relation to a vision of gender equality is the acknowledgement and recognition that 'women' and 'men' are not two homogeneous groups. Each woman's and man's identity is made up of a range of different factors – age, ethnicity,

income, class, whether they have disabilities etc. – that combine and interact with each other to shape the way each of us engages with the world around us.

These intersecting factors shape the nature, breadth and depth of gender differences. By recognising intersectionality, we come to understand that each of these dimensions of difference are in themselves gendered: for example, being a member of a minority ethnic group will be experienced differently by women and men members of that group; being an older woman in a remote rural area is a different experience to living in an urban environment.

A holistic vision of gender equality therefore must encompass the diverse experiences of women and men, taking account of how different dimensions of their lives intersect to shape the constraints and opportunities they face. While, in Ireland, we generally think of these dimensions in terms of the nine 'grounds' covered under equality legislation, as the Canadian example illustrates, if we are to consider all of the relevant dimensions the challenges and opportunities different people face, aspects such as income, class, geographical

location should also be included in the analysis.

NWCI's understanding of gender equality is compatible with the vision set out in the *National Strategy for Women and Girls, 2017-20*:

“An Ireland where all women enjoy equality with men and can achieve their full potential, while enjoying a safe and fulfilling life”

Importantly, the Strategy (2017: 7) notes that this vision “is underpinned by the societal values of equality, non-discrimination, inclusiveness, generosity, intersectionality, diversity and respect for human rights”. It further notes that realising the Strategy's ambition requires accountability from both public and private sector organisations charged with delivering its actions.

Resources to implement the actions set out in the National Strategy are largely allocated via the budget process. Gender budgeting can both underpin the resource collection and allocations required to deliver the Strategy, but can also contribute to greater transparency and accountability for public resources.

Figure 1: An intersectional approach to gender analysis.



Source: GBA+ online training course.

3

What is gender budgeting?

The current Government has committed itself to ensuring that annual budgets are developed in a way that will increase equality, reduce poverty, and strengthen human rights. In practical terms, this means implementing a model of ‘gender budgeting’.

This section starts out by exploring the government commitment, and summarises key learning from Ireland’s experience with related structured policy analysis mechanisms. It then goes on to provide an overview of gender budgeting.

— 3.1. Government commitments

The *Programme for Partnership Government 2016-20* (2016: 14-15) includes a number of commitments in relation to reform of the budget process.

The reforms aim to provide greater scope for consultation on, and amendment of, the annual budget, and for objective evaluation of outcomes delivered from publicly funded measures. Public bodies are to become more outcomes focused, and to be more accountable for those outcomes.

As part of this process of budgetary reform, government also committed to “develop the process of budget and policy proofing as a means of advancing equality, reducing poverty, and

strengthening economic and social rights”.

Institutional arrangements are to be put in place to support the process, both within government departments and in the new Parliamentary Budget Office, currently being established in the context of a wider suite of budgetary reforms. The Irish Human Rights and Equality Commission (IHREC) was acknowledged as a source of relevant expertise in this regard. As a way of initiating implementation of this commitment, a newly established Budgetary Oversight Committee was tasked with, inter alia, looking at budget submissions and proposals from a gender and broader equality perspective, drawing on independent expertise as necessary.

The language of ‘proofing’ is well established in Ireland (see below), meaning a requirement to analyse the impacts of substantive policy proposals in relation to key social outcomes, and to use that analysis in policy design. In this context, the commitment to develop the process of proofing is understood as strengthening the capacity of the policy making system to develop a more comprehensive analysis of policy impacts on diverse groups, thereby generating a better evidence base to inform decision making. Importantly, this capacity is to be used as “a means of advancing equality, reducing poverty, and strengthening economic and social rights”. The government commitment explicitly references the budgetary process, recognising the central importance of the annual budget in achieving public policy goals. As will be explained in greater detail in the remaining body

of this report, a holistic model of gender budgeting is now an established mechanism being used in a wide range of developed economies to achieve such aims.

Gender budgeting is also consistent with the wider aims of the budgetary reforms such as providing for greater input into the budget process, and increasing accountability for how public resources are raised and spent. **Figure 2** summarises how gender budgeting contributes to achieving standards of high quality public financial management.

The relationship between equality, redistribution, and economic growth has been under investigation for some time now, with an increasing focus on how inequality makes economic growth more fragile. This work has led the IMF to conclude that the

issues of growth and equality can't be separated, rather there's a strong case for thinking about inequality and inability to sustain economic growth as two sides of the same coin (Berg & Ostry, 2011).

A groundbreaking study by the European Institute on Gender Equality (EIGE) uses a robust econometric model to quantify the benefits of greater equality between women and men. For example, across the EU, the EIGE study found that:

- Addressing gender segregated educational choices, and increasing women's participation in the STEM sector would create between 6.3 – 10.5 million extra jobs by 2050, with about 70% of those jobs employing women;

Figure 2: Gender budgeting is good budgeting

Accountability ▶

Gender budgeting examines the degree to which government policy commitments translate into budget commitments. It strengthens the capacity of parliamentarians, NGOs & citizens to monitor public finances, and hold public office holders to account

Transparency ▶

Participation in the budget process is an important part of gender budgeting. Opening up the process to more consultation and input makes it more transparent

Effectiveness ▶

Gender budgeting provides the information needed to address inequality, and design budget measures that are more effective in realising goals

Efficiency ▶

Through systematic analysis of the impacts of budget measures on different groups of women & men, gender budgeting shows how to use public funds more efficiently

Results oriented ▶

Replace first sentence with following: Performance based budgeting more closely links policies and programmes with funding.

Economic growth ▶

By addressing inequality and discrimination, and getting better value for public resources, gender budgeting can contribute to economic growth, helping to create a 'virtuous circle' of increased resources to invest in better social & economic outcomes

- Addressing women's underrepresentation in sectors with skill shortages and good employment prospects generates greater productivity, both in individual employments and in terms of increasing the economy's productive capacity;
- In the EU, improving gender equality would contribute to an increase in GDP per capita of up to 9.6% by 2050.

Significantly, in the Irish context, the EIGE research found no studies quantifying the relationship between gender equality and economic growth – an indication perhaps that Ireland has not brought sufficient focus to this area to date.

Gender budgeting provides a method by which government can achieve its goal of harnessing the potential of the annual budget to advance equality, reduce poverty, and strengthen social and economic rights. The process of gender budgeting also contributes to the broader aims of overall reforms of the budget process. Finally, while not the purpose of gender budgeting, a growing body of literature highlights the positive relationship between greater equality and economic growth: growth which can generate the resources needed to invest in better outcomes for women and men in Ireland.

— 3.2. Previous experience in Ireland

This is not the first time that an Irish government has committed itself to implementing a structured process to improve the impact of the broad policy making process on key social outcomes like advancing gender equality and reducing poverty. Ireland was a leader in introducing 'poverty proofing', which was aimed at maximising the policy contribution to reducing poverty. Ireland committed to 'gender mainstreaming' in the context of accessing EU Structural Funds, a system intended to systematically assess policy impacts on women and men, and to strengthen the capacity of the full range of public policy to contribute to reducing gender inequality. Currently, a system of 'social impact assessment' is used to estimate the distributive impact of tax and welfare policies on household incomes. Ireland thus has relevant prior experience to draw upon and learn from.

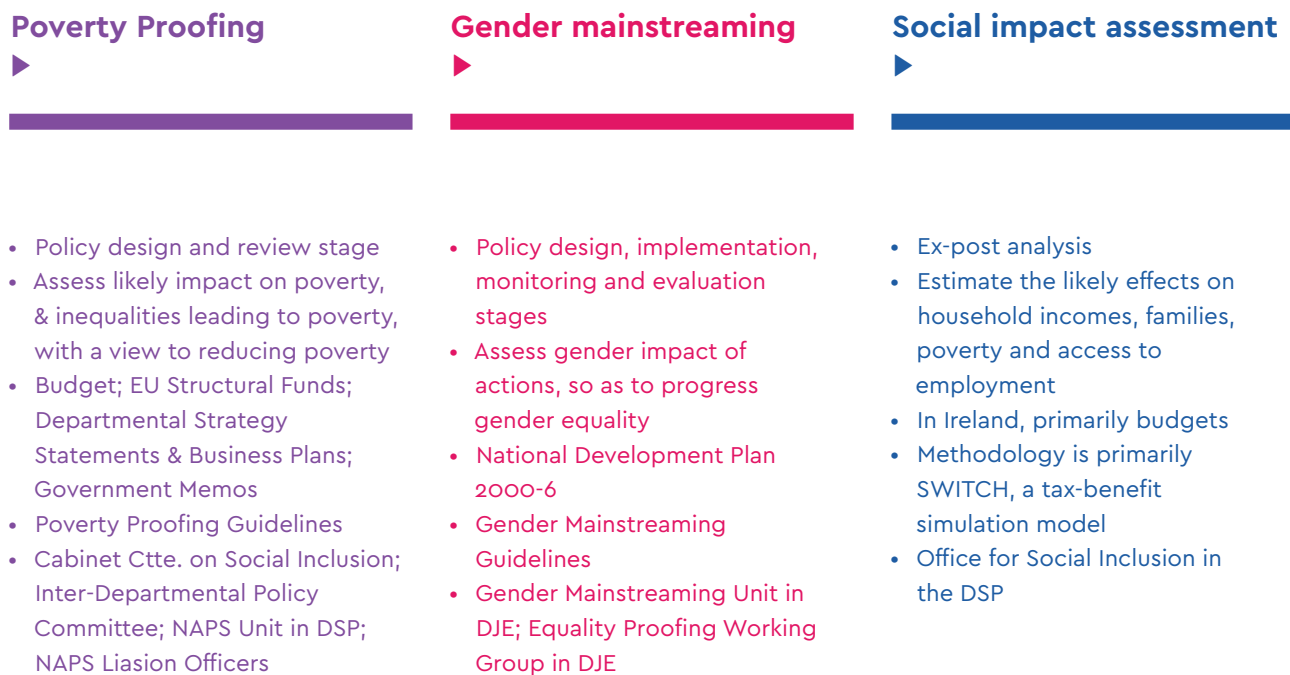
Figure 3 below summarises key aspects of each of these mechanisms: the point in the policy cycle at which they are applied, the task to be undertaken and the populations of concern, the government measures to which they apply, the methodology, and oversight and coordinating mechanisms.

Each of these initiatives requires that the impact of measures on different populations is considered and incorporated into policy design. They share a number of common features, including:

An institutional infrastructure to implement the process in relevant government departments and agencies;

- Development of impact assessment tools – some more detailed and sophisticated than others;
- A strong emphasis on the need for disaggregated data, as well as more generally, evidence relevant to assessing the impact of a particular policy proposal;
- A recognition of the importance of structured consultation / engagement with people who will be affected by a policy change.

While each of these mechanisms has value, it is not clear that they have been implemented in the systematic and comprehensive manner intended. In addition, identifying clear impacts on policy decisions is challenging. However, Ireland's experiences to date have generated learning relevant to implementing gender budgeting, summarised in **Figure 4**.

Figure 3: Social outcome policy assessment mechanisms in Ireland

Source: Irish Human Rights & Equality Commission (2016)

— 3.3. Gender budgeting

Gender budgeting “aims to analyse any form of public expenditure, or method of raising public money, from a gender perspective, identifying the implications and impacts for women and girls as compared to men and boys. The key question is: What impact does this fiscal measure have on gender equality? Does it reduce gender inequality; increase it; or leave it unchanged?” (Elson, 2001: 16). Where analysis reveals that the measure would have no, or a negative impact, on gender equality, the next step is to examine how the gender equality impact could be improved. When budget measures have been designed to maximise

their contribution to achieving those outcomes – in whatever policy area the measure is intended to address – the budget has been ‘proofed’ (to reference the language of the government commitment). Gender budgeting asks that the benefits and costs of policies are assessed in terms of their contribution to gender equality, and then that action is taken on foot of that evaluation. The critical point, as Stotsky (2016: 4-5) notes, is not whether an initiative is called ‘gender budgeting’, but the extent to which fiscal policy and administration is formulated “with an eye to promoting gender equality and girls’ and women’s development.”

It is important to understand that gender budgeting is not about producing a separate budget for women; rather it is about taking a systematic approach to

Figure 4: Summary learning relevant to implementing gender budgeting in Ireland

Definitions, Data, Indicators, Guidelines



- The goal of the process must be clearly defined, and capable of operationalisation
- New sources of disaggregated data and advice on where to access data is needed
- Without indicators to monitor achievement and audit progress, the process can become symbolic
- Guidelines should present a streamlined approach and be customised to different policy domains where possible

Screening and detailed proofing



- An initial 'screening tool' can support the development and enhancement of capacity in an evolving area
- Detailed assessment may be most effectively carried out on a selective basis, as proposals with obvious relevance may require a different approach to proposals with less obvious impacts

Proofing Institutions



- To be effective, robust institutional supports are needed, particularly:
- Support from senior management both within, and across Departments (e.g. the Co-ordinating Group of Secretaries General)
- A coordination/oversight mechanism can provide valuable strategic guidance and input specific expertise
- Recognise the cross-government work involved as a core activity for the staff involved

Resources and Training



- To be effective, the process must be well resourced, including personnel with the appropriate analytical skills and knowledge, as well as relevant disaggregated data
- Training across a range of subjects is also required
- Training on inequality, poverty, & rights should be incorporated into general service training, alongside a commitment to evidence-based policy making
- Training should incorporate modules appropriate to the policy activity of departments – general training on implementing guidelines is not sufficient

Transparency, Accountability, Participation



- The basis for decisions must be fully transparent and accountable – clearly specified, and readily accessible to all
- Demonstrable evidence of policy impact is important to show how the analysis influences decisions alongside competing priorities
- Meaningful consultation with the people affected by policy decisions is critical

Source: adapted from Irish Human Rights & Equality Commission (2016)

budgetary decision making, conducting gender analysis on various dimensions of raising and spending public resources. There is no single way to do this, with countries making use of the range of analytical tools available, as appropriate to national circumstances in the more than 80 countries that have implemented some form of gender budgeting.

An important point to recognise from the outset is that gender budgeting must encompass equality for diverse groups of women and men. Gender budgeting needs to take account of how various dimensions of difference – whether these be aspects of identity, such as sexual orientation or religion, or socio-economic dynamics such as income, or geographical location (see Section 2 above) – shape the way public policy impacts upon us. As one of the foremost proponents of gender budgeting, Diane Elson (2001:16) notes, a gender equality focus should be structured to explicitly take account of other forms of inequality, such as class, ethnicity, or urban/rural location. The key gender budgeting question – does this reduce, increase, or leave gender equality unchanged? – needs to be (re) formulated to bring these dimensions of difference into the analysis. For example Budlender *et al* (2002: 53) note that gender budgeting initiatives can, and have, included categories such as race and ethnicity; for example, in South Africa, gender and race analysis were combined to determine the impacts on white women and men compared to other racial groups. Similarly, Canada's GBA+ (Gender Based Analysis Plus) system is identified as a 'best practice' in this regard in the forthcoming OECD *Gender Budgeting Toolkit*.

This section provides an overview of gender budgeting, starting with the history and background to the concept, and going on to describe the process at a high level. Following sections explore the implementation of gender budgeting in greater detail.

► Background to gender budgeting

Gender budgeting was first developed in the 1980s as a way of analysing the budget for its gender equality impact. Gender budgeting is not about separate budgets for women, nor does it necessarily involve increased spending on women-specific initiatives: the focus is on working towards equal economic and social opportunities for both women and men (Budlender *et al*, 2002: 53).

Gender budgeting was developed as an aspect of gender mainstreaming, reflecting an understanding that equality cannot be achieved solely via special

measures that leave the source of inequality intact: a more systematic approach is required. Effectively tackling gender inequality means adopting an active and visible policy of considering the impact on a diverse groups of women and men, and (where necessary) adjusting to achieve stronger equality outcomes. In order to identify, understand, and design more effective measures, women themselves needed to be involved in defining goals and shaping policy.

From a European perspective, gender equality is recognised as a fundamental human right, and a common value of the EU itself, as well as contributing to economic growth, employment and social cohesion. To advance gender equality, the EU adopted a dual approach that “involves not restricting efforts to promote equality to the implementation of specific measures to help women, but mobilising all general policies and measures specifically for the purpose of achieving equality by actively and openly taking into account at the planning stage their possible effects on the respective situations of men and women (gender perspective)” (EU Commission, 1996: 2).

International organisations focused more explicitly on economic goals also highlight the value of gender budgeting. Recognising that economic gains from greater gender equality have been “amply demonstrated”, the IMF notes that “most fiscal policies have implications for gender equality” and therefore it is “important for governments to develop tools that can disentangle the gender impact of policies, whether or not the primary objective of these policies is gender-related”. Effective gender budgeting is “a microcosm of the challenges of modern budgeting, e.g., the need for clear, multi-dimensional budgetary impact analysis, multi-annual framework, audit and performance evaluation mechanisms (for example, spending reviews) that feed directly into the policy-making and budget cycle but with gender-related goals in mind” (IMF, 2017).

The OECD takes a similar approach in its review of gender budgeting. Downes *et al.* (2016) note that “many disparities and inequalities between the sexes appear to have become embedded, to a greater or lesser extent, in the baseline of public policies and the allocation of public resources ... Given that the budget process is the gateway for resource allocation, as well as a key determinant of the standards and qualities of public policy formulation, it is natural that the budget be considered for its likely impact on gender-responsive public governance”. The OECD similarly emphasises the compatibility between gender and

performance based budgeting “increasingly seen as necessary for supporting inclusive growth policies”.

Arguably gender budgeting “goes further than gender mainstreaming. Gender budgeting activates gender mainstreaming by implicating all aspects of policy and programmes, revenue generation and expenditure by locating gender in the principal expression of a government’s priorities – the budget” (O’Hagan, 2016:1127-1134). Gender budgeting makes inequality visible in economic and other policy domains.

► A three stage process

At a very simple level, we can think of the overall process of implementing gender budgeting in three incremental stages (Quinn: 2009). The first, very obviously, is to analyse how diverse women and men experience the measures under consideration. Developing the knowledge and technical capacity to conduct this analysis is a key challenge to be addressed. Next, this analysis is used to adjust or reformulate measures so as to achieve stronger equality impacts. Finally, to fully realise the transformative potential of gender budgeting, this process should be embedded right throughout the budgetary process.

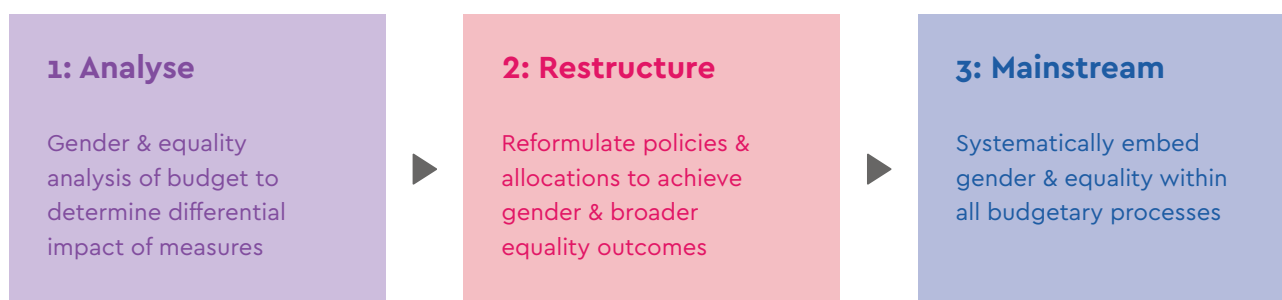
► Analysis

Budgetary measures ultimately result in some form of infrastructure, services, income transfers or salaries to a particular target group; the revenue side of the budget funds these measures. The first point of analysis is to determine the gender balance among the beneficiaries or tax payers. This quantitative analysis is the initial step, and can in itself sometimes be challenging to accomplish due to the lack of disaggregated data. **In implementing gender budgeting, a priority focus must be ensuring the availability of relevant data.**

While in some jurisdictions, a ‘screening’ tool is used to provide an initial assessment of the gender relevance of a particular measure – Andalucía’s G+ system being a particular example – initial gender analysis should not be restricted to measures that have an ‘obvious’ gender equality relevance. A key insight to be gained from gender budgeting is that measures that may appear ‘gender neutral’, or without a particular gender equality relevance, when examined more closely, have different impacts on different groups of women and men e.g. infrastructure investments, pensions policy and taxation.

Taxation policy is a point of particular relevance, as many gender budgeting initiatives tend to focus on the expenditure side. However even seemingly ‘neutral’ taxation measures can raise particular

Figure 5: Three stages of gender budgeting



Quinn (2009:16-17)

issues for different groups in the population. Killian (2015, cited in Murphy, 2017: 73-4) used a gender budgeting approach to analyse Irish taxation policy in relation to the nine equality grounds protected by legislation in Ireland. Her analysis, “predicated on the principle of ‘first do no harm’, found that while relatively few recent tax measures specifically impacted on a dimension of inequality, intersectional considerations – where tax measures impact more than one group at once – were important”; her analysis is summarised in **Figure 6** below.

To realise the potential of gender budgeting however, the analysis needs to extend to more complex areas, requiring an understanding of the dynamics of gender and inequality. This point is stressed in the literature, both in respect of gender budgeting internationally, but also in relation to Ireland’s experience to date with, for example, poverty proofing, gender mainstreaming and social impact assessment. **Successful gender budgeting requires understanding of the dynamics of gender and inequality.**

For example, how does gender shape and structure the need(s) being addressed? Different socially constructed roles for women and men mean that they can face different challenges and opportunities; these gender differences not only frame access to a service, but the nature of the need itself. Unequal outcomes often result from failure to take account of these differences: one size may not fit all.

At a minimum therefore, this analysis should inform policy and decision makers about the *number* of women and men who benefit from (or contribute to in the case of revenue measures) a particular government measure. A more substantive analysis will provide a richer understanding of the reach and effectiveness of policies and programmes, by illuminating, for example, how gendered roles determine the needs of women and men; the barriers faced by people who were intended to benefit, but who did not.

This kind of analysis strengthens accountability in the budget process by examining the relationship between government’s stated priorities and policy goals, and the resources allocated/raised.

Most fundamentally, equality and gender analysis tells us the extent to which a particular resource allocation or revenue measure reduces or increases inequality, or leaves it unchanged – and what can be done to enhance the outcome.

Building this understanding into the process, taking

account of difference, ultimately makes for more effective policy. A comprehensive equality and gender analysis will also illustrate the benefits – to economy as well as society – of taking steps to increase the positive impact of any measure on inequality, poverty and social and economic rights. (CoE, 2009:17-18).

While gender budgeting is not only an awareness raising exercise, it is clear from the literature that the process of equality and gender analysis is iterative, with deepening understanding being developed as the process is embedded. To a considerable extent, the efficacy of the process will be determined by efforts to understand and embed gender and equality analysis within the budget process – the involvement of external and/or technical expertise has proved critical in this regard.

► Restructure

Having completed the equality and gender analysis, the next stage is to examine how the budget can be restructured to take account of these differences so as to advance equality, reduce poverty and strengthen economic and social rights.

Where resources have been allocated inequitably, where the distribution of resources doesn’t align with government priorities, a realignment is required. While gender budgeting takes many forms, Stotsky (2016: 4) notes that some countries focus efforts on fiscal policy changes, including budget allocations or the structure of fiscal policies, while others focus more on administrative changes to expenditure tracking and monitoring systems. Importantly “the most successful efforts encompass both policy and administrative aspects”

In some instances, this may mean introducing a positive action measure, or a time-limited line of spending to address a particular issue. But in many cases, this will be an ineffective and inefficient approach: addressing the issue at source is more likely to produce a sustainable change, and secure better value for money.

► Mainstream

The third stage, and the one that makes the previous two sustainable, is about embedding this analysis within the budgetary process. Having recognised that budgets are not ‘neutral’, and that measures do impact differently on women and men, and other population groups, the analysis

Figure 6: Equality grounds and taxation issues in Ireland



Source: Killian (2015) cited in Murphy (2017)

► Good practice example: Canada's intersectional gender analysis: GBA+

- Gender Based Analysis Plus (GBA+) is an enhanced form of gender-based analysis used in Canada since 1995
- Analytical tool to assess impacts of measures on diverse groups of women and men, taking into account other identity factors and how they intersect with gender
- Used across all sectors to guide systematic consideration of gender equality in development of policies, programmes, and legislation
- Key questions in GBA+
 - Identify the issues: analyse the policy context, along with gender & diversity e.g. how does this measure relate to government priorities? Are there historical disparities that should be addressed?
 - Challenge assumptions: even where - or especially where - the measure has no obvious gender equality implications, it's important to challenge those assumptions - e.g. who are the groups affected, how they will be affected, can a 'gender neutral' assessment be supported with evidence?
 - Gather the facts - research and consult: policy makers can glean valuable information about impacts through research & consultation. The findings of a general consultation can't be applied to all groups - seek out multiple perspectives. Remember that accessibility issues, social conditions and economic considerations all affect people's ability to participate.
 - Develop options and make recommendations: where research, consultation and analysis reveal →

to examine and address these inequities needs to be incorporated into the routine budgetary process: the assumptions underpinning policy, who has influence and how decisions are made. Gender budgeting is therefore highly compatible with broader reforms to the budgetary process, intended to bring greater accountability and transparency to the process.

Perhaps the most critical aspect of mainstreaming is this: "mainstreaming is not a once-off exercise; mainstreaming gender budgeting requires an ongoing commitment to understanding gender, which includes analysis and consultation, and ongoing budget readjustments to take account of the changing needs of women and men, boys and girls." (CoE, 2009:20).

→
different impacts or unintended barriers, develop options to address these. Highlight any data gaps identified.

- Monitor and evaluate: monitoring and evaluation should include consideration of specific groups who are positively or negatively affected. Highlight data gaps and unintended outcomes. Incorporate strategies to address these issues in future policy.

Source: GBA+ Job Aid: Demystifying GBA+

4

Creating the conditions for successful gender budgeting

The literature on gender budgeting (e.g. Elson, 2001; Quinn, 2009) points to a range of contextual factors that have been identified by experts and practitioners as playing an important role in the successful implementation of gender budgeting; these are usefully summarised by O'Hagan (2016: 1243-1246) in three phases (**Figure 7**). She sees the presence and interaction between these 'favourable conditions' as critical to both securing and implementing gender budgeting, while acknowledging that not all are 'necessary' conditions.

A brief review of these conditions would indicate that Ireland is currently somewhere moving from phase one to phase two.

The Irish government has already implemented a system of gender mainstreaming (albeit in the context of accessing EU Structural Funds), which did establish a gender equality architecture within the civil service. While the current government commitment to strengthening the capacity of the annual budget to advance equality can't be characterised as a 'pro-equality climate', it does represent an interest and willingness on the part of government.

The favourable economic conditions to which O'Hagan refers are returning to Ireland after a period of serious recession and austerity. Ireland is a small, open EU economy in which the overall strategy for economic development relies heavily on being responsive and receptive to external drivers; indeed the request to the OECD to review budgetary governance and input from the Houses of the Oireachtas, and an apparent

willingness by government to progress key reforms and recommendations demonstrates a positive approach to governance and should contribute to broader, and better understanding of the budgetary process.

Pressure and presence in relation to gender budgeting from women's NGOs and academics has a reasonably long history in Ireland: as far back as 2004, Barry, Pillinger, Quinn, & Cashman explored the application of gender budgeting in an Irish context, in that instance, in local development organisations. The peer-reviewed journal *Administration* has recently published a special issue on budget and policy 'proofing', which engages with how this can be advanced in an Irish context (2017, 65:3). An alliance of civil society groups came together in the Equality Budgeting Campaign to advocate for the adoption of the practice in Ireland. NWCI has long advocated for a gender mainstreaming approach – including gender budgeting – as being vital for the advancement of gender equality in Ireland; NWCI's gender budgeting project is further evidence of this presence. The government commitment also acknowledges the role of IHREC in supporting gender budgeting in Ireland. Ireland is fortunate to have an established base of academic, practitioner and NGO expertise which can play a valuable roll in delivering gender budgeting.

We are currently moving into the formal adoption phase, with key institutions such as the Budgetary Oversight Committee and the Parliamentary Budget Office (PBO) being established. The political will to move

forward is expressed in the Programme for Partnership Government commitment, while there has been positive engagement with parliamentarians via the Budgetary Oversight Committee. DPER held a seminar exploring the topic in conjunction with IHREC this summer, showing evidence of engagement from key officials.

Gender budgeting efforts in relation to Budget 2017 were relatively limited – not an unexpected outcome as the Budgetary Oversight Committee had been newly established only a few months before budget day and was beginning to grapple with its remit, and the PBO not yet established. The Committee held a number of thematic hearings on the topic, with input from a range of stakeholders, including NWCI and IHREC, where the Committee explored the topic of gender budgeting, and began

to consider its role in relation to this commitment.

While not all of the conditions listed above are necessary to successfully implement gender budgeting, two factors in particular are identified as being particularly important:

“Arguably two of the essential conditions for the successful adoption and sustained implementation of gender budgeting are political will and leadership at the appropriate level(s) of government; and a clear conceptual analysis and framing of gender budgeting as a gender equality policy” (O’Hagan, 2016:1208-1210)

These are discussed in the following sections.

Figure 7: Framework of Favourable Conditions for Gender Budgeting

Phase 1: Advocacy & Agenda Setting



- Pro-equality climate
- Commitment to gender mainstreaming
- Responsiveness & receptiveness to external drivers
- Political change & political opportunity structures
- Gender equality architecture
- Positive approach to governance
- Favourable economic conditions
- Understanding of budgetary process
- Presence & pressure of women & feminist NGOs

Phase 2: Formal adoption



- Clear conceptual framework for gender budgeting
- Engaged actors:
 - Officials (Finance & Public Expenditure)
 - Politicians / parliamentarians
 - Civil society
 - Political will
- Positive institutional arrangements

Phase 3: Implementation



- Evidence in practice
- Political leadership
- Strategy for continuity

Source: O’Hagan (2017)

— 4.1. Political leadership

A consistent finding across the literature on gender budgeting is the critical importance of clear and continued political leadership to drive through the necessary change in systems and culture.

Reviewing international experience, different countries use different approaches. For example, in some instances a Women's or Equalities Ministry is assigned lead responsibility for gender budgeting. However, in most countries, it is the Finance Ministry which is assigned the primary responsibility for leading on gender budgeting. Significantly, where these efforts are led by the Minister themselves "gender budgeting has tended to have more influence on budget priorities" (Stotsky, 2016: 15). In Ireland, there are two 'money departments' – the Department of Finance, which largely deals with revenue raising, and the Department of Public Expenditure and Reform; both departments are (currently) led by the same Minister. To ensure that gender budgeting is well embedded throughout the budget process, the strongest and most effective political leadership sits most comfortably with the Minister of Finance and of Public Expenditure and Reform.

However, Stotsky (2016: 25) also notes that to ensure that gender budgeting efforts are institutionalised and focused on agreed gender equality goals, relevant spending ministries have also been incorporated.

At political level, Ministers of State can play a useful role in making the link between gender, inequality, and poverty and economic policy issues. However, while there are currently three Ministries of State located within the Departments of Finance and of Public Expenditure and Reform, none includes an equality remit¹. Neither the Minister of State for Equality, Immigration and Integration nor the Minister of State for Disability Issues² has an institutional relationship with either of the two 'money' departments.

It is clear that in the Irish context, while the PPG has made the commitment to gender budgeting, this commitment is not yet reflected within the make up of government and how responsibilities are assigned.

To give expression to this political commitment, therefore, and support informed decision making and clear lines of accountability, it should arguably be reflected in the architecture of government itself.

To deliver the accountability promised by government from reform of the budget process, government must establish clear lines of political accountability and coordination. Responsibility for the process of implementing gender budgeting should sit jointly with the 'money' departments – while many gender budgeting initiatives have tended to focus on the expenditure side, Elson has written extensively about the importance of applying similar analysis to the revenue raising aspect of the budget. Relevant line ministers i.e. the Minister for Justice and Equality and the Minister for Employment and Social Protection can play a supporting and enabling role in identifying priority areas for action. A Minister for State within the money departments should be assigned responsibility for supporting the implementation of gender budgeting at government level.

+ Recommendation

- The Minister(s) of Finance and of Public Expenditure & Reform should have primary accountability for implementing Gender budgeting
- Relevant line ministers have a supporting and enabling role in identifying priority areas
- A Minister for State, with linkages to all relevant departments, would assist with integrating budget and equality expertise

1. The Ministers of State for the Office of Public Works & Flood Relief and for Public Procurement, Open Government & eGovernment are located in DP&ER while the Minister of State for Financial Services and Insurance is in DF.

2. Respectively, located in the Department of Justice & Equality and in the Department of Health

— 4.2. Clearly articulating the purpose of gender budgeting

Without a clear sense of the purpose of gender budgeting, the risk is that it easily becomes a ‘box ticking’ exercise, which does not lead to a deeper understanding of the dynamics of inequality and poverty within, most particularly, the money departments. O’Hagan is clear that a clear conceptual framework for gender budgeting, in other words, a clear and shared understanding of the purpose of gender budgeting, is in fact an essential pre-condition for success. Such understanding is important in enabling the sharing and integration of the two critical sets of expertise, i.e. budgeting and equality/poverty/rights analysis. A clear conceptual framework can facilitate the exchange of knowledge, and embedding of understanding. The importance of a clearly defined purpose is also highlighted in learning from Ireland’s previous experience.

In terms of these commitments being a useful lever for change, O’Hagan (2016: 1229-1238) finds that “there is a greater chance of securing policy change if there is resonance with the dominant government frames”. A first step is to adopt approaches that recognise and challenge the gendered nature of policy discourse; these fall into three types of ‘frames’:

- Dominant government policy priorities;
- Government perspective on gender equality;
- Gender budgeting frames that structure how issues are presented;

“It requires a reorientation in how gender is recognised as a policy problem and how gender is politicised as a legitimate political goal” (O’Hagan, 2017: 22-23).

Government has made explicit the purpose of implementing gender budgeting in the PPG: it is being introduced “as a means of advancing equality, reducing poverty and strengthening economic and social rights” (PPG, 2016:15). In other words, this is not merely an analytical exercise, but one explicitly intended to advance equality and reduce poverty, understood within a rights-based analysis. While the government commitment forms part of a broader suite of reforms, it is clearly conceptualised as a way of increasing equality

in Ireland. In terms of relating to government frames, Scotland provides a useful reference point, where the Scottish Women’s Budget Group reframed gender budgeting as central to economic policy and inclusive growth, as well as a key contribution to more effective policy making. This framing is not dissimilar to the understanding of gender budgeting reflected in the PPG, where it is located with a wider suite of reforms intended to increase the effectiveness of policy making by bringing a greater focus on evidence, outcomes, transparency and accountability. As Ireland rebuilds from a massive economic crisis, the positive relationship between equality and sustainable economic growth, and the need to ensure that all aspects of Irish society benefit from that growth, are also relevant.

“To be adopted as a component and approach of a government’s commitment to gender equality, the concept of gender budgeting needs both to be clearly articulated within the dominant government frames and gender equality must be understood conceptually and through data analysis and promoted as a government priority” (O’Hagan, 2016:1238-1241)

Thus the rationale for gender budgeting in Ireland is primarily located as a mechanism to promote gender equality, while also contributing to the broader government goals of reforming the budget process to support more effective policy making and supporting sustainable and fair economic growth. However, a formal statement of the purpose of gender budgeting should be articulated by the Irish government, in conjunction with appropriate gender equality expertise. This task could usefully be progressed in the Gender Budgeting Standing Committee recommended below.

+ Recommendation

- Government should develop a formal statement of gender budgeting goals, in consultation with gender & equality experts, and incorporate these as core government priorities throughout the budgetary process
- These outcomes are to be incorporated as core government priorities in budget documents

5

Implementing equality and gender budgeting

The following sections set out a framework for implementing gender budgeting in Ireland. There are a wide array of tools and methodologies associated with gender budgeting, and they are not reviewed exhaustively here. See, for example, a series of working papers published by the IMF in 2016 exploring the adoption and implementation of gender budgeting across the globe. Reviews of gender budgeting efforts internationally reveal considerable variation across countries. As Budlender (2015: 37) notes, “to the extent that the variations between countries reflect country ownership and adaptation to particular styles of budgeting and governance, they should be encouraged unless they have clearly negative implications.”

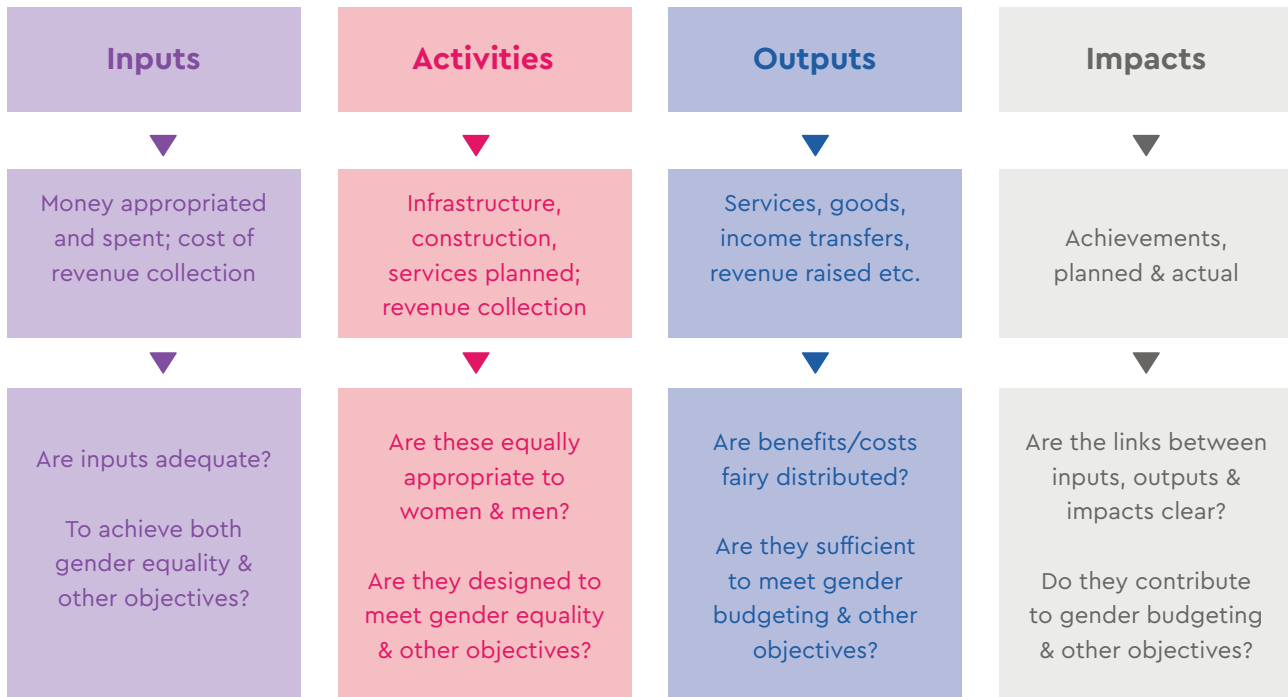
Accordingly, the approach here is to identify what has worked in other settings, and apply that learning to mechanisms already being used, or in development, here in Ireland.

— 5.1. A functional framework for relating budgets to gender and inequality

While the specifics of gender budgeting need to be designed to meet the systems, processes, and stage of development applying in each adopting country, Elson (2001:18) sets out a ‘functional framework’ to assist in developing the analysis that is at the core of gender budgeting, that is, “bringing together two bodies of knowledge which have usually been kept separate: knowledge of gender inequality and knowledge of public finance and public sector programmes’.

It is a simple framework that focuses – consistent with sound public finance management – on the impact of activities funded in the budget; the same framework can be used for planning and appraisal, as well as in the audit and evaluation phases. It is also compatible with programme based budgeting. Applying this analysis to discrete programmes funded under each government department often reveals gaps between stated aspirations, programmes, and budgets allocated, as well as between planned and actual delivery, which can be shown in audits and evaluations.

This kind of analysis can – and should – be conducted regardless of whether the particular government

Figure 8: Functional framework bringing together expertise on inequality, poverty & rights with public finance & public policy

Elson (2001: 18-19)

department or programme specifically names gender or equality as part of its objectives. Gender equality is often complementary and mutually reinforcing with other policy objectives, but where trade-offs are identified between equality and other objectives, an integral part of the process is to investigate ways of removing or reducing the trade-off.

Particular attention should be paid where issues cut across government departments and programmes: it is important that progress under one programme is not wiped out by action (or more likely inaction) in another. While in practice, such analysis is generally applied to government expenditure, the same logic holds for revenue raising.

Where the analysis reveals an unequal impact, changes need to be made: in identifying impact and output objectives, organising activities, and allocating funding to close the gaps. In many cases, better progress can be achieved via 'tweaks' to the original specification e.g. by adjusting the priorities that determine activities and funding, and/or with better specified impact and output objectives,

Most importantly, to achieve change, policy and decision makers, along with the public, need to be informed of, and understand the nature of, the analysis: gender budgeting is a process of embedding gender analysis within the budgetary process. Similarly, public participation in the budgetary process will be facilitated by ensuring that the learning from gender impact analysis is clearly and simply communicated to relevant parties.

However, in attempting to utilise frameworks such as this, the literature agrees that there are a number of factors which are particularly important for success:

- Data disaggregated by sex, and by other grounds of inequality where possible, e.g. disability, age, ethnic background, family status etc.
- Clearly specified output and impact objectives and indicators: vague, poorly specified objectives make it more difficult to assess the performance of a given measure; indicators should capture the impact sought. Experienced practitioners note that

additional sources of relevant data may need to be sourced to monitor effectively.

- An understanding of gender, inequality, poverty and socio-economic rights: where gender budgeting fails to produce effective change, it is often because these dynamics were poorly understood by budget officials, accordingly policies and resources are poorly specified;
- To achieve this understanding, a strong finding from the literature is that learning is deeply and more quickly embedded when there is meaningful and ongoing dialogue between government and civil society / academia.

— 5.2. Advice and expertise

“The details of gender responsive budgeting will need to be designed in a country-specific way. But the general principle will always be that of bringing together two bodies of knowledge which have usually been kept separate: knowledge of gender inequality and knowledge of public finance and public sector programmes”
(Elson, 2001:18)

This central insight into the core task of gender budgeting has often proved challenging to deliver in practice. But it is clear from the literature that the success or failure of the enterprise is to a significant degree reliant on the extent to which these two bodies of expertise are well integrated and fully understood: it is at this point that gender is truly mainstreamed into the budget process.

From the perspective of budget officials, international surveys of gender budgeting indicate that guidelines (generally issued by a money department) on the application of gender budgeting, as well as training and capacity building events are common aspects of the gender budgeting infrastructure.

However, a strong finding from the range of literature on gender budgeting is that one of the most effective ways of supporting the process of transmitting and

embedding an understanding of the dynamics of intersectional gender inequality is the involvement of external and/or technical expertise, most particularly during the earlier stages of implementation, when new ways of working are being bedded down.

The OECD (2017:25) finds that “citizens and civil society organisations involved in women’s advocacy often have the most direct experience and insights into the potential impacts of budget decisions on individuals and vulnerable groups. There is potential therefore for the quality of policy-making to be improved by including these voices within the policy-development and budget cycles”. Similarly Quinn (2017: 112) notes that “while civil society fulfils a number of both supportive and critical roles in relation to gender budgeting, it is perhaps its application of gender expertise to economic policy that is of particular importance”.

The OECD found that over half of the countries implementing gender budgeting have an expert consultative group in place to advise on the application of gender budgeting, as well as inter-agency working groups to exchange good practice.

In thinking about how this aspect might be operationalised in Ireland, the example of Scotland seems particularly appropriate, not least because, as O’Hagan (2017: 32) notes “in a small polity like Scotland, and arguably Ireland, there is greater access and a more proximate relationship between elected representatives, civil society organisations and activists.” The Scottish Women’s Budget Group (SWBG) – a voluntary organisation of women activists, academics and practitioners – leveraged these kinds of relationships to secure early access to institutions being established in the context of devolution, giving the Scottish parliament greater powers in relation to the budget. Consequently, when the Scottish Government convened an Equality and Budget Advisory Group (EBAG) to help shape its equality approach to the budget, and to advise on the technical task of integrating equality expertise into the budget process, the Group initially comprised government officials and members of SWBG (later expanded to include a broader range of expertise³). A significant achievement has been the production of an Equality Budget Statement

3. Scottish Government members: Equality Unit, Equality & Tackling Poverty Analysis, Finance Policy, Economic Advisor; External members: Equality and Human Rights Commission, Convention of Scottish Local Authorities (COSLA), SWBG and Joseph Rowntree Foundation

4. Scotland has only recently gained revenue raising powers

► Good practice example: Scotland's Equality and Budget Advisory Group (EBAG)

- Non-statutory advisory group convened by Scottish Government
- Membership comprises government officials & external expertise
- Remit is to help shape equality approach to the budget, specifically:
- Advice on equality implications of budgetary decisions across all policy areas
- Contribute to mapping the pathway between evidence, policy and spend
- Improve the presentation of equality information in budget documents
- Contribute to improved commitment to, and awareness of, mainstreaming equality into policy and budget process

as part of the annual draft budget, intended to capture the value of resource allocation⁴ towards equality and the decision making process.

O'Hagan (2017: 21) notes that this way of working reflects “the context of a small and permeable polity in Scotland” enabling activists and government alike “to maximise the opportunities of the political dynamics and dimensions of a small country that is closely networked at elite and advocacy levels”.

As outlined above, Ireland has access to an established body of academic, practitioner, and NGO expertise, much of which already has the kind of ‘proximate relationship’ with officials and parliamentarians referred to by O'Hagan.

Establishing a Standing Committee on Gender Budgeting would be a valuable way of tapping into expertise in the Irish context. Along with government officials with responsibility for the budget, including the new Parliamentary Budget Office, membership of the Gender Budgeting Standing Committee should

include relevant statutory bodies including IHREC, NESC, CSO and IFAC, technical expertise in the form of the ESRI, along with, gender equality expertise in the form of NWCI and other relevant civil society and academic experts. IHREC has suggested that the Standing Committee could be chaired by the Chair of the Budgetary Oversight Committee.

A different, but no less important, form of expertise is that of people actually impacted by budget measures. Again, a consistent finding across the literature, and from Ireland's previous experience, is the importance of consulting with groups – most particularly those most likely to experience inequality – to better understand and inform policy development. However, the challenge of consulting meaningfully with members of the public on a highly technical exercise like an annual budget is considerable. There has been some progress in relation to making budgetary information more accessible, for example www.wheremyourmoneygoes.gov.ie, a graphical and easy-to-use tool for examining government expenditure over a period of ten years; further development of this website along the lines recommended by Petrie & Shields (2010) in relation to producing a Citizen's Guide to the Budget would assist in making not only budget numbers, but the budget process more accessible to citizens.

However NGO and civil society organisations can also play a valuable role in engaging with specific populations. In particular, membership organisations such as NWCI place a high premium on engaging with their memberships and ensuring those views are articulated when key decisions affecting them are being made. It is resource intensive work, but provides valuable and distinctive information for the policy making system, government should therefore fund selected civil society organisations to engage in budget consultations with specific groups with a view to feeding into the budgetary process.

+ Recommendation

- Government should convene a Standing Committee of appropriate gender budgeting expertise to provide strategic advice in the implementation of gender budgeting
- Relevant NGOs should be funded to engage with key groups experiencing inequality, to ensure those most directly affected by budget measures have input to the process

— 5.3. Data requirements

Data disaggregated by sex – and other grounds of inequality – is a critical requirement of gender budgeting. Policy and decision makers need access to data and evidence in order to support informed decision making. OECD (2017:17) finds that with the exception of Norway and Sweden, gender disaggregated data is routinely available only on a sectoral basis in the other ten countries surveyed who are implementing some form of gender budgeting.

The OECD has previously identified a range of challenges in this regard: limited human resources, capacity of statistical offices and producers of statistics limited skills in incorporating an equality and gender perspective into their work, capacity of departments and agencies to determine the need for gender disaggregated data, poor coordination across departments, absence of indicators to guide disaggregated data collection, and the poor quality of existing data. Given the history of gender budgeting, the findings of the OECD survey indicate slow progress is being made in developing this essential resource.

Recent DPER initiatives such as the creation of the online Databank⁵, which provides detailed information about public expenditure and revenue on a multi-annual basis, along with the associated Where Your Money Goes⁶ website, which presents state expenditure information in an accessible format, are welcome as part of the overall process of increasing accountability and transparency in the management of public funds. Disappointingly, neither site provides any gender disaggregated data, nor is there any indication that this is planned. This means for example, that while the Databank provides information on WTE employment in say local authorities, by quarter and authority, we have no information on the number of women and men employed.

Israel however provides an interesting example of how to overcome the seeming inertia in collection and publication of gender disaggregated data: in 2008, the Statistics Law was amended to require that all

data collecting institutions must analyse and publish statistics by gender. By 2014, line ministries were required to conduct gender analysis of their budgets, provoking debate and remedial action about gender imbalances in different spending lines. For example, ex-post evaluation of science funding initiated a process of more balanced resource allocation. (OECD, 2017:19)

+ Recommendation

- DPER Databank to commit to publishing all data on a gender disaggregated basis
- Examine legislative options to require institutions collecting public data to analyse & publish this on a gender disaggregated basis
- Seek ongoing advice from the Gender budgeting Standing Committee on addition of other grounds of inequality & poverty

5. Available at <http://www.per.gov.ie/en/databank/>

6. Available at <http://whereyourmoneygoes.gov.ie/en/>

— 5.4. Legislation

“Gender budgeting has proven most successful in jurisdictions where it has been underpinned by legislation”
(Quinn, 2017: 115)

Unlike several other OECD countries, Ireland’s constitution doesn’t include a chapter specifically dealing with public financial management; neither does it have an ‘organic budget law’ comprehensively setting out budgetary rules and procedures (OECD, 2016: 16).

In countries where gender budgeting is underpinned by legislation, Quinn (2017: 115) notes that in most instances, this has involved changes to organic budget and other financial legislation to require that a gender perspective becomes routine throughout the process of budget formation, delivery, and subsequently audit. Legislative initiatives include making provision for annual gender budget statements to parliament, collecting and managing gender disaggregated data, assigning responsibility for oversight of gender budgeting (either to existing or newly created bodies) and including gender analysis as a part of the regulatory impact assessment of new legislation and government programmes. She notes Austria, Iceland and Andalucía as examples Ireland could look to in this regard.

Quinn notes that Austria’s legislative provisions make “Austria’s gender budgeting initiative one of the most institutionally robust in Europe, and arguably provides a strong legislative basis for a refinement of its methods so as to effect more substantive gender equality outcomes in line with socioeconomic priorities”. The reforms integrated gender as “a category of analysis and control in all of the institutions of the budget, extending all the way to the Court of Audit”.

Gender budgeting legislative initiatives in Austria came in the context of a major process of overall budgetary reform, including moving to performance-based budgeting. This is not dissimilar to the current context in Ireland, where the government commitment on equality in the budget is also located within a broader suite of reforms to the budget process.

► Best practice example: Austria's legislation on gender budgeting

- Gender budgeting incorporated as an integral dimension of overall budget reform
- Legislation and constitutional amendment in 2007 requires budgets to “strive for the effective equality of men and women”
- Federal Budget Act defines gender budgeting as analysing impacts of administrative and budget decisions, and applying corrective measures towards gender equality where necessary
- In line with performance budgeting, each budget ‘chapter’ specifies up to five outcome objectives, of which gender equality is one
- Gender equality outcomes either aligned with ministries’ gender equality priorities, or ministries human resource policies
- Gender equality also supported by reformulation of the gender equality requirement in regulatory impact assessment to ensure ‘effective’ gender equality is assessed

+ Recommendation

- Examine legislative underpinnings to gender budgeting in relevant comparator jurisdictions with the aim of developing an appropriate legislative initiative for Ireland

— 5.5. Institutions' role in implementing gender budgeting

Below, two particularly important institutional arrangements for implementing gender budgeting are discussed, in line with the OECD (2015) recommendations on reform of the budget process: the Oireachtas Committee System, and the new Parliamentary Budget Office.

► Oireachtas Committees

Parliamentary input to and scrutiny of the budget process is comparatively weak in Ireland. In fact, the 'Index of Legislative Budget Institutions'—a composite metric comparing legislative budget engagement across countries— "show that the level of budget engagement by the Houses of the Oireachtas is the lowest observed in any OECD country" (OECD, 2015:30); it is the only one (among the countries compared) where the legislature has no scope to amend the budget, and can only accept or reject the budget as a whole.

The capacity to make suggestions or amendments in relation to draft budgets is a frequent element of gender budgeting initiatives, accordingly the reforms recommended by the OECD on increasing parliaments' meaningful engagement with the budget can make a significant contribution to implementing gender budgeting in Ireland.

The OECD locates Oireachtas Committees as perhaps the key parliamentary mechanism to strengthen democratic budgetary oversight in Ireland. Currently, there are three Oireachtas Committees with particular budgetary briefs: Finance, Public Reform and An Taoiseach; Public Accounts; and Budgetary Oversight. In addition, each of the sectoral Committees will consider areas of policy with budgetary implications. OECD (2015) makes a number of procedural recommendations, some of which – once they have incorporated the goals of gender budgeting as a specific theme of their work

– have the potential to support the implementation of gender budgeting in Ireland. These include:

- Oireachtas to hold pre-budget hearings in early to mid-July, with joint committees holding a series of open hearings, drawing views from a wide range of experts and stakeholders. To implement gender budgeting, the hearings should include specific expertise with regard to equality, poverty and socio-economic rights;
- Constituting a new Budget or Estimates Committee to act as a forum for pre-budget hearings. OECD suggests the membership comprise the Joint Committee on Finance, Public Expenditure & Reform alongside the chairpersons of the other joint committees as well as the Public Accounts Committee;
- On the basis that Committees complete scrutiny of the Estimates before the end of the previous year (another OECD recommendation), Committees should use time in the early part of the budget year to engage with departments and agencies on a "focused dialogue" on issues of performance and impact. To implement gender budgeting, the dialogue on performance and impact must include a focus on advancing equality, reducing poverty and strengthening socio-economic rights.

Oireachtas Committees often convene sub-committees to focus on particular areas of work. It would be useful to convene a gender budgeting sub-committee with membership from all three of the budget and financial oversight Committees to drive forward implementation and ensure a consistent and through approach to the work.

Many parliaments across the OECD use advisors as a way of bringing in technical expertise to support Committees in their work; the OECD (2015: 42) review recommends that, in addition to support from the PBO, Committees could also benefit from the use of temporary advisers during the budget process, where particular skills or expertise are required in relation to areas of focus.

Enabling Committees to hire in temporary equality

7. Denmark, Germany, New Zealand, Sweden, USA, Scotland, UK, Australia, Canada

and gender expertise would assist the work of all Committees: those with a sectoral focus could utilise such support to assess measures within their own sector, while the three Committees with budgetary and financial management oversight could usefully draft in expertise to support them in overseeing the process of gender budgeting.

+ Recommendation

- Oireachtas Committees to include expertise from, and scrutiny on, equality, poverty and socio-economic rights dynamics as a core part of their budgetary work
- Consider convening a gender budgeting sub-committee, comprised of members of the three budget and financial oversight Committees, to drive the process forward and ensure a coherent and consistent approach
- Enable Committees hire in specific expertise to support their gender budgeting work

- Independent, technical analysis and briefing to support committee scrutiny at all stages of the budget process
- Confidential budget analysis to support individual parliamentarians (e.g. costing policy proposals)
- Training to develop parliamentarian's capacity in relation to financial scrutiny
- Independent and pro-active research in relation to the budget performance budgeting
- Provide specialist support to Committees in assessing performance information submitted to them
- Provide research notes on alternative performance metrics, and inform a critique on how existing performance information might be improved

Most particularly in relation to the latter three functions, it will clearly be important that the Office is given an explicit brief in relation to providing analysis in relation to advancing equality, reducing poverty and strengthening socio-economic rights.

► Parliamentary Budget Office (PBO)

Critically important to implementing gender budgeting is the establishment of the Parliamentary Budget Office⁸. The establishment of such an office was a recommendation of the OECD (2015: 41-2) review, to “provide specialist analytical support to parliamentarians and to facilitate effective scrutiny throughout all stages of the budget cycle” – to address what the OECD described as a “notable lacuna” in the Irish system.

It is not yet clear exactly what format the Office will take, or exactly where it will sit institutionally, but the OECD suggests that core functions should include:

+ Recommendation

- Mainstream gender budgeting goals into the remit of the PBO
- Staff at the PBO should have competence in equality, poverty and socio-economic rights issues

8. A Director for the new Office was appointed during summer 2017

Figure 9: Examples of parliamentary budget offices

Austrian Parliamentary Budget Office



- Mandate to support parliament in the budgetary process, in debating & approving the budget, and exercising its oversight role; established 2012
- PBO staff attend Budget Committee meetings; head of PBO appears before Committee
- Links parliament to Austria's Fiscal Advisory Council
- Expected full staffing complement of 6 academic experts and 2 assistants: academic experts have backgrounds as budget experts, economists and lawyers.
- Funded from the budget of the parliament administration
- Has been important in providing additional independent expertise, reducing information asymmetries, and strengthening parliament's capacity to engage effectively with the government in budgetary matters

Canadian Parliamentary Budget Officer



- PBO provides parliament with independent analysis on national finances, economic trends, as well as the government's estimates. Provides policy costings on request of parliamentarians or parliamentary committees. Position established 2008.
- Work focuses on ex-ante budget analysis, complementing Auditor General's ex-post audits. PBO's work comes in 3 forms: committee requests, regular products & independent research
- Produces a bi-annual economic & fiscal forecast, an annual long-term fiscal sustainability forecast and undertakes policy costings (it does not have a role in costing election manifestos); policy costings are commonly 'reasonableness tests' of Ministry of Finance costings
- All PBO work is available to all parliamentarians & the general public
- 17 staff, with an annual budget of 2.8 million CAD

Australian Parliamentary Budget Office



- PBO is responsible for election time policy costings, budget impact estimates for election commitments, and research on budgetary & fiscal policy issues – at the initiative of the PBO; office established 2011
- Functionally, PBO is designed to complement existing specialised financial and economic expertise available to parliamentarians
- PBO's ex-ante analysis of the cost of proposed expenditure and revenue measures is distinct from the ex-post analysis of the National Audit Office
- PBO has 38 staff, with a budget of 29.7 million AUD 4 years

— 5.6. Gender budgeting tools used internationally

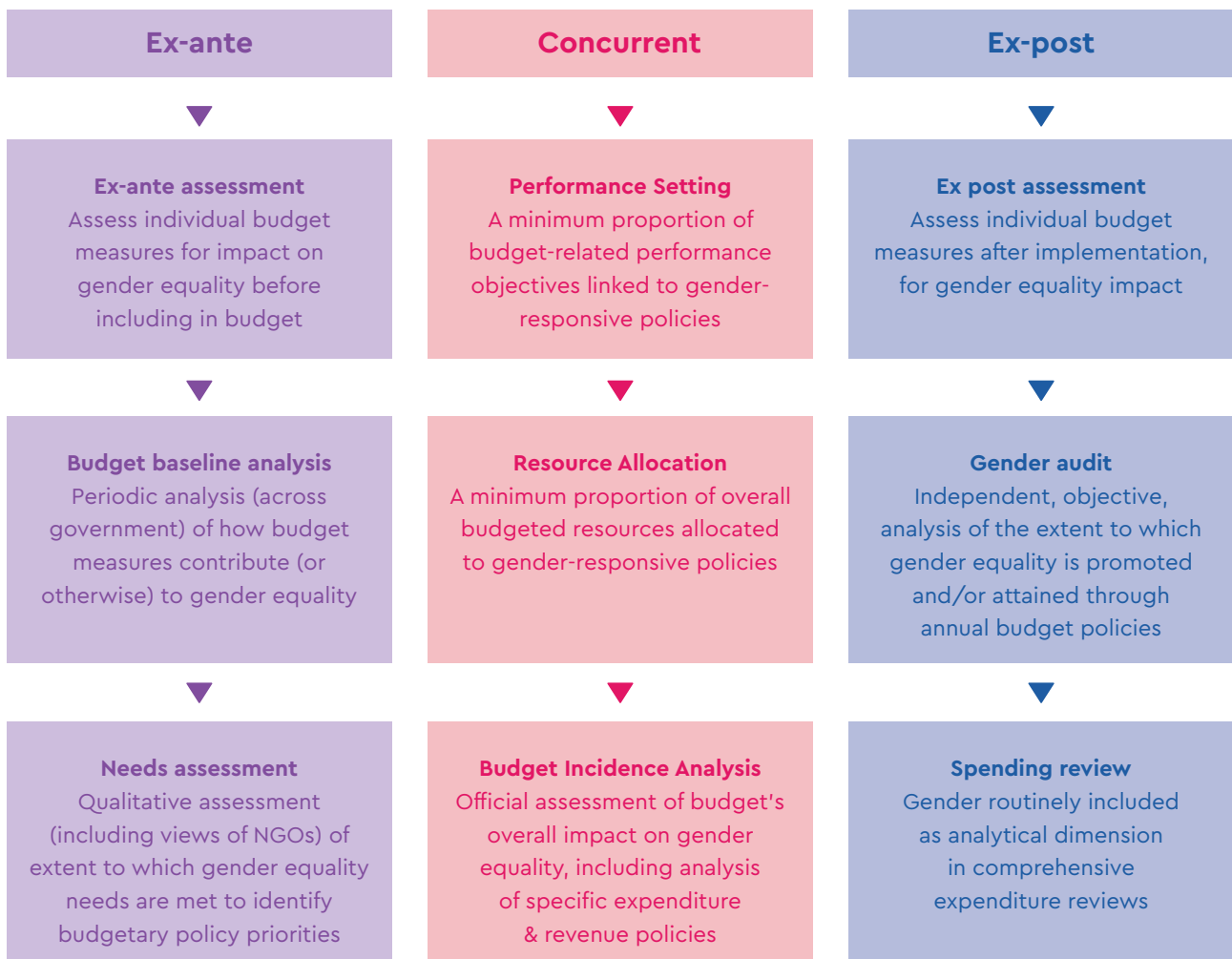
The literature on gender budgeting features a wide range of tools and methods to bring a gender analysis into the budget process. The OECD (2017:7) usefully summarises a typology of gender budgeting approaches, illustrating the range of tools which can be utilised at various stages of the budget process.

Two of the most frequently used gender budgeting tools are ex-ante and ex-post gender

impact assessment, which the OECD sees as “a systematic continuum of gender-focused policy assessment across the budget cycle”.

OECD notes that the “rigour and impact” of approaches seems variable, but singles out Austria as a strong example of gender budgeting in practice: government is required to do an ex-ante assessment of the gender impact of any regulation, in line with an “explicit set of rules for assessing impacts on gender equality, and is combined with a new handbook and training for the users and a mandatory ex-post evaluation” (OECD, 2017:14)

Figure 10: OECD typology of gender budgeting interventions by point in budget cycle



Source: OECD, 2017:7

OECD's (2017:14) recent survey of gender budgeting initiatives found that countries use a broad range of gender budgeting tools; on average countries used five of the nine tools identified in **Figure 4**. A further dimension to consider is the degree of 'coverage' gender budgeting has. In many countries the issue of national/federal/local budget process fail to be considered; in the immediate context in Ireland, our focus is on the national level.

We can also think about coverage in terms of every item in the budget, or particular departments, or programmes. For example, is the gender budgeting tool box applied only for programmes that have particular gender relevance, or which have been identified as priorities by government? Such an approach would be extremely limited, and would fail to realise the transformative potential of gender budgeting: a core understanding is that while budgets may appear to be neutral, they can be complicit in creating and reproducing poverty and inequality. A 'full' gender budgeting system would not exclude any budgetary items in principle, but would assess the potential of each measure to contribute to the achievement of policy goals, adjusting as required to maximise impact. However, in the initial stages

of implementing gender budgeting, when learning and understanding the dynamics of inequality and poverty are key, this can be overwhelming.

Elson (2001:14) notes that a comprehensive gender budgeting analysis is rarely attempted on the whole budget – countries have not yet embedded the institutions, technical capacity and understanding to achieve this level of analysis. She identifies different degrees of coverage for gender budgeting initiatives, which can be conceived of as developmental stages along the road to full gender budgeting.

Further analysis of countries use of tools being used in surveyed countries allowed the OECD to identify three broad categories of gender budgeting systems (**Figure 5**). These categories are incremental, with countries building on each category as its capacity deepens.

This 'incremental' approach provides a useful model for how a country beginning to implement gender budgeting can start at a manageable level, without overburdening the system, while developing the capacity and expertise to broaden and deepen the scope of gender budgeting.

For example, many countries start gender budgeting by identifying particular policy priorities.

Figure 11: Three broad categories of gender budgeting systems



These priorities are drawn from the patterns and issues revealed by gender analysis, the input of those affected by the budget e.g. women, as well as government policy on inequality.

Quinn (2016) distinguishes between two broad approaches: gender equality priorities can be identified by sector, or government department, geographic area, etc., This is an approach best exemplified by Austria, where this analysis forms the core of its Gender Budget Statement. A different approach was employed in Andalucía, where gender is integrated as a category of analysis in all budget headings, and a rating mechanism is used to determine the gender relevance of each budget item.

Quinn stresses that both involve a robust and rounded methodology, subject to all regular budget processes and controls. Both countries too ground their processes legislatively.

A version of the Austrian model would appear to be a useful first step to implementing gender budgeting in Ireland; the recently published *National Strategy for Women and Girls* would be an obvious place to start in identifying priorities for Budget 2018.

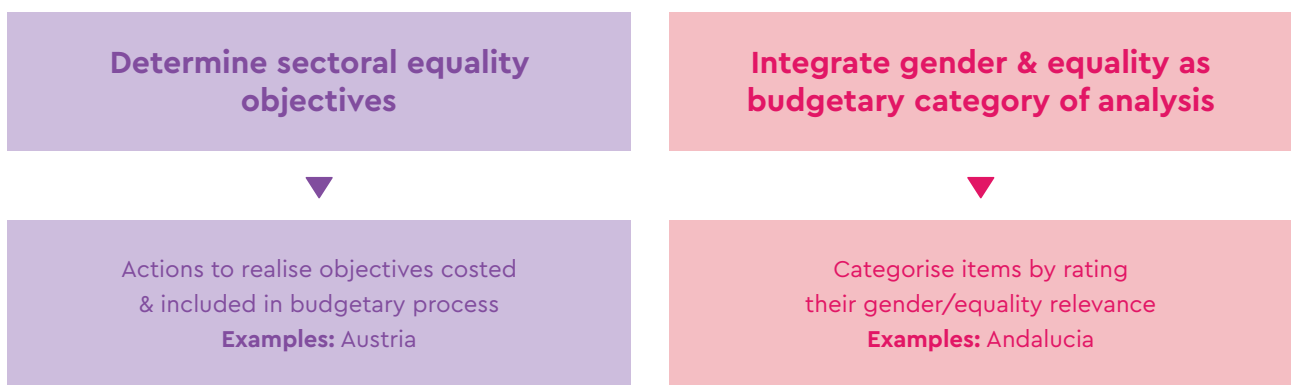
— 5.7. Tools to implement gender budgeting in Ireland

From the earliest stages of its development, the literature has highlighted that gender budgeting is consistent with modern and accountable reforms of public fiscal management. Accordingly, the tools and methods discussed below are simply those of good public financial management (PFM).

In this context, and to avoid gender budgeting becoming merely a box ticking exercise, this observation from the IMF (2017:7) is pertinent: “the important point is not whether an initiative is labelled as ‘gender budgeting’ but whether fiscal policies and PFM practices and tools are formulated and implemented with a view to promoting and achieving gender equality objectives, and allocating adequate resources for achieving them.”

In other words, the most important point about doing gender budgeting is not the use of a particular tool or method, but rather to harness all of the informational and analytical tools at our disposal to ensure that the

Figure 12: Broad approaches to identifying priorities for action in gender budgeting



annual budget, as indicated in the PPG, is understood a “as a means of advancing equality, reducing poverty and strengthening economic and social rights”.

Learning from the implementation of gender budgeting internationally has led to the understanding that “efforts that included inside-government initiatives, and especially efforts involving the Ministry of Finance or equivalent, were more likely to have impact” (Budlender, 2015: 39).

In light of this understanding, and in the interests of not overburdening a reforming system with additional tools that replicate elements already in place, the approach here is to identify how the methods already being used or developed in the Irish context can be harnessed in service of gender budgeting: how can the analytical methods at our disposal be strengthened to contribute to an informed gender analysis? Where such elements are absent from the Irish budgetary process, components which have played a prominent role internationally, and which are assessed as having the potential to advance a gender budgeting approach in Ireland, are discussed.

Of course, these instruments in and of themselves do not bring about any change: they are tools which, if used correctly, can facilitate a stronger equality focus in the budget decision making process (Budlender, 2015:37)

► Social Impact Assessment Framework

In the context of responding to the PPG commitment, DPER has been developing a revised Social Impact Assessment Framework.

Currently, the Departments of Finance, Public Expenditure & Reform, and Social Protection, and externally the ESRI, conduct an ex-post social impact assessment of budget measures. The analysis uses the SWITCH micro-simulation model to assess the impact by income decile, family, marital, and employment status. In general, SWITCH analysis is based on the household, in part due to the difficulties of

assessing income sharing between women and men living together as a couple. However, related work by Watson et al (2013) explored the extent of income sharing in couples, allowing estimates to be made of the differential impact of budget measures on women and men.

► Good practice example: Gender impact of tax & welfare measures in Ireland

- Microsimulation model analyses impact of policy measures separately from changes in the overall economy
- Incorporates analysis of personal taxation along with welfare measures
- Includes basis for estimates on income sharing between women & men living as a couple
- Analysed gender impact of 'austerity' budgets ex post; can also develop ex ante analysis to inform decision making
- Methodology can be extended to include other dimensions e.g. disability

9. Income tax and PRSI changes accounted for 40% of the reduction in female lone parent incomes over the course of 2009-13; reductions in Child Benefit accounted for 27%.

A clear limitation is that this model cannot take account of all budget measures e.g. indirect taxes and publicly funded services. An additional limitation is that the analysis is generally published sometime after the budget is announced, and too late to meaningfully contribute to debates. The Dáil therefore votes on the budget without the benefit of this analysis. Publishing such analysis with, or at least very shortly after, the budget is announced would facilitate a more informed debate.

The revised SIA framework is to have a broader scope encompassing public services, to allow comparisons between the distributional impact of changes to various public services, and outcomes for different household types. The framework is to encompass two strands, one focusing on enhancing the microsimulation of tax and welfare measures by extending the model to include indirect taxes¹⁰. Secondly, to supplement the microsimulation analysis published just after the budget, a series of papers will be published assessing key public expenditure areas¹¹.

These papers are to establish a baseline position covering the level of expenditure in a given policy area, identifying the key drivers of spending, and generating a profile of beneficiaries. The SIA framework can incorporate both quantitative assessments, measuring the change in incomes as a result of policy and qualitative assessments, offering a description of how policies affect households' financial positions:

- Has the policy change resulted in quantifiable gain/loss for existing beneficiaries?
- Who has gained/lost the most/least?
- Has it altered the profile of beneficiaries?
- Has this resulted in a change to the key drivers of spend in this area?

Establishing an initial baseline also allows a multi-annual dimension to be included in policy assessments, giving an indication of behavioural and time lag effects of policies, so that 'first round' impact assessments could also potentially take

account of changes in behaviour over time.

Importantly, it is envisaged that the revised SIAF will help to identify where existing spending programmes have significant equality impacts that are not intended policy outcomes. Implementing this approach should help to build up data and evidence on the impact of public expenditure, a critical step in consolidating the information needed to assess the contribution that different programmes can make to advancing equality, reducing poverty and strengthening social and economic rights: in the absence of such data, international experience indicates assessments can easily become subjective, failing to engage with the dynamics and drivers of inequality.

+ Recommendation

- Extend the SWITCH microsimulation model to analyse additional grounds of inequality, and to incorporate indirect taxation
- Publish microsimulation analysis of budget measures on budget day, or very shortly thereafter
- Develop a programme of priority SIAs - expenditure programmes with the potential to contribute to equality outcomes - with the advice of the GB Standing Committee

10. The SWITCH model uses SILC data, which doesn't include household expenditure and so can't currently be used to calculate the impact of indirect taxes.

11. Four areas have been identified to date – health, childcare, education and social housing – on the basis that there was scope to carry out an assessment, they account for a significant

share of social expenditure, and they are high priority issues where there have been budgetary changes in recent years. The first two papers, on the General Medical Services scheme and Targeted Childcare schemes are published and available at: <http://igees.gov.ie/publications/economic-analysis/social-impact-assessment/>

► Spending Reviews

During the economic crisis, Comprehensive Expenditure Reviews were a key means of identifying the potential for savings in government departments. A revised programme of rolling Spending Reviews has since been announced, with all Departmental expenditure to have been reviewed over a three year period.

The purpose of the revised SR programme is to assess whether existing expenditure is being allocated in the best way (is it efficient? effective?) and more broadly, to ensure a balance across multiple policy goals to maximise the impact of expenditure – an aspiration consistent with the human rights principle of maximising available resources.

Accordingly, explicitly incorporating the gender budgeting focus into such reviews can help to clarify objectives, and an evidence and data based understanding of the equality, poverty, and rights dynamics of any spending programme – whether such aspects are an explicit policy focus, or an unanticipated outcome.

+ Recommendation

- Incorporate a specific gender equality analysis into the programme of Spending Reviews
- Spending Reviews to include specific consideration of how programmes can be adjusted to achieve stronger equality outcomes

► Budget Circulars and Equality Budget Statements

Amongst the tools frequently used in countries implementing gender budgeting are ‘engendered’ budget circulars and budget statements¹².

Budget call circulars describe the official notices issued by money departments at the beginning of the budget cycle, instructing line departments and agencies about how their budget ‘asks’ should be submitted. They may include the relevant budget ‘ceiling’ of expenditure and, in some, instances describe government priorities to be addressed in budget measures. Budget call circulars often specify a standard format and/or forms to be completed in the submission, which will form the basis of negotiation during the Estimates process.

The format of budget circulars varies widely across countries; those where countries are moving towards performance based budgeting often use more narrative, along with output and impact indicators to measure performance. At a minimum a gender budgeting circular should require all data and indicators to be disaggregated by sex, along with other equality grounds where relevant. Circulars sometimes include appendices, guidance notes or manuals providing more detail about how to address these issues.

Budlender (2015: 5) reviews these instruments in 17 countries and concludes that the more clearly a call stipulates how inequality is specified, the more likely it is that the issue will be considered carefully by officials. She notes that “If a call circular states only that agencies should ‘consider gender’ in their submissions, many agencies may respond by simply adding the words ‘especially women’, ‘gender’ and ‘gender-responsive’ at various points, or by changing all references from ‘people’ to ‘women and men’.”

Gender or Equality Budget Statements are usually described as accountability documents produced by government to demonstrate how policies and budgets are contributing to equality. Typically, they are tabled in parliament as a part of the budget package. Whereas budget circulars aim to influence

12. This section draws substantively on Budlender’s (2015) review of gender budget circulars and statements in 17 Asia-Pacific countries.

the budgetary decision making process i.e. ex-ante, a budget statement is generally drawn up after the decisions have been made. In other words they are put together ex-post, with the primary purpose of being accountable in relation to equality¹³.

Establishing a clear relationship between the requirements set out in the budget circular and publication of a budget statement is therefore an important aspect of realising the potential of these instruments.

The format and content of budget statements varies widely across countries; they are, however, more compatible with performance based budgeting systems, which emphasise the link between allocations and policy, and include output and impact indicators. A point of note is that few countries to date have considered revenue in the gender budget statements – a significant omission, given the gendered impacts that revenue measures can have. Australia, the country with the longest history of gender budgeting, is an exception, which in some cases discusses revenue-related measures.

Equally importantly, one cannot expect that these instruments alone will bring such changes. Instead, they are more usefully seen as tools that can facilitate gender-responsive changes in budget decision-making processes

The most critical point is the relationship between the two: where a budget statement is intended to influence budget outcomes, it will usually be named and described as a requirement in the call circular.

These mechanisms have proved helpful in generating greater awareness of inequality and how this might be addressed in policy, budgeting and implementation. Sometimes significant improvements in the availability of information for a variety of actors is also attributed to use of these tools, not least because these exercises often result in new data generation and collation, particularly for administrative data, which is often of considerable value in responding to circulars and preparing statements.

► Good practice example: Canadian Government's Gender Budget Statement 2017

- Includes gender-based analysis to identify how public policies affect women and men differently
- Systematic use of data informs better tailoring of government programmes
- Recently, its gender based analysis has evolved to include factors such as ethnicity, age, income and sexual orientation

Source: IMF (2017: 11)

However, countries that do use these mechanisms stress that it takes several years to introduce, test, refine and mainstream. Budlender (2015) notes that some governments have taken steps to limit the size and scope of budget statements, to reduce the burden of producing it – and of engaging with it. These are also strategies that might be used to initiate the process. For example, in both Australia and South Korea, expenditures are identified on the basis that they are linked to the gender equality strategy. In the Irish context, a reasonable first step would be to prioritise actions in the *National Strategy for Women and Girls*.

All Departments providing information and costings for the Budget 2018 Estimates process were specifically requested to identify where their proposals would contribute to equality goals or give rise to equality impacts. This information *should* assist in assessing the equality impacts of additional expenditure, and could contribute to an Equality Budget Statement for Budget 2018.

A final point: equality budget statements can facilitate

13. Note that Budlender also describes budget statements that are used as part of the budget decision making process – i.e. something akin to a budget circular – but

for clarity of language the terminology of circular and statement are used here

Figure 13: Learning on budget circulars and statements



Adapted from Budlender (2015: 43-44)

engagement with the budget process by parliamentarians, civil society organisations etc. But without this engagement, any system of equality budget statements may not be sustained, or may become simply a public relations exercise. Budget circulars and Equality Budget Statements can help to focus attention on equality as an outcome of the budget process, enabling money departments to make strategic choices between different proposals. But, they are merely enabling. As UN Regional Director Rhona Clarke¹⁴ puts it: these tools “offer exciting possibilities. Their true potential however, will only be realised when those outside government chambers including civil society and women’s rights organisations use these tools to inform public debate and discussion.”

+ Recommendation

- Issue a gender budgeting circular at the start of the budget process to specify how departments and agencies should reflect these priorities in their budget ‘ask’ (building on the process for Budget 2018)
- Initiate the process of developing an Equality Budget Statement based on priorities in national strategy documents

► National performance framework

One of the recommendations of the OECD (2015:12) review of parliamentary engagement with the budgetary process was to introduce a National Performance Framework, in which government would articulate the high level outcomes it was seeking, and for which it is accountable, along with associated output indicators. “The NPF should be the authoritative frame of reference for all budgetary performance information” – such a framework would be an ideal location for government to set out the outcomes it was seeking in relation to advancing equality, reducing poverty and strengthening social and economic rights, giving such outcomes a similar weight and importance in determining and evaluating budgetary decisions.

► Good practice example: Scotland’s Equality Budget Statement

- Provides an equality assessment of expenditure plans
- Published as an integral part of Scottish budget documents
- Most recent Statement provides an overview of impacts in relation to equality, encompassing a socio-economic inequality analysis, along with an assessment of impacts on child rights and child poverty
- Also includes chapter on inclusive growth, followed by chapters for each ministry, exploring equality issues in greater detail

Source: O’Hagan (check ref)

+ Recommendation

Articulate clear gender equality outcomes and indicators within a National Performance Framework, for which government is accountable

14. Cited in Budlender (2015: ii)

6

Gender budgeting in the context of reform of the budgetary process

Many successful gender budgeting initiatives have been implemented in tandem with, and integrated within, broader reforms of the budgetary process (Quinn, 2016).

This is also the case in Ireland, where a series of reforms to the budget process are underway. Gender budgeting will thus be advanced in the context of these reforms; it's important that the reforms are complementary and mutually reinforcing. Recommendations in relation to an Irish model of gender budgeting are framed to work in tandem with, and complementary to, the broader reform agenda.

— 6.1. On-going reforms to the budget process

Reforms to the budget process have been ongoing for a number of years now; with significant developments including the reorganising of the money function into two separate departments: Finance, which has responsibility for overall fiscal and tax policy, and Public Expenditure & Reform, with responsibility for public expenditure (and other matters). Some other relevant reforms are summarised below:

- **Evidence based expenditure:** A new Public Spending Code has been put in place to streamline the processes for evaluating spending programmes. The Irish Government Economic and Evaluation Service (IGEES) is developing the capacity for evidence based policy development.
- **Accessible budget information:** the streamlined and outcome-related performance information has been made more accessible to the public, in a format intended to be user-friendly via IrelandStat and the DPER Databank.
- **Whole of year budget cycle:** while the focus is often on 'budget day', the budget is developed over a yearlong cycle, which allows for ex-ante input. The aim is that Oireachtas committees are in a position to engage in constructive dialogue about budget priorities, to inform the work of government in framing the budget, and the Dáil, in responding to it.
- **National Economic Dialogue:** this formal process of engagement with civil society organisations is intended to enhance the budget development process. The Dialogue is held in July each year to enable the process to inform budget development, and responding to it.

- **Parliamentary Budget Office:** in line with the OECD recommendation, a PBO is currently being established; it's intended that the Office will cost policy proposals from Oireachtas members, including considering second-round effects.
- **Programme budgeting:** Elements of programme budgeting have been introduced, with the structure of the Estimates information being streamlined into a programme format, aligned with public bodies' Statements of Strategy. These programmes include output targets and results so that allocations and performance information can now be considered together by relevant Oireachtas Committees.
In April this year, the Irish government published its first Public Service Performance Report, responding to one of the OECD recommendations from its review of parliamentary engagement with the budget. The Performance Report provides quantitative performance data, which it is intended will be developed and refined over time. This first report does not include gender analysis, but as the aim is information from the Performance Report to be fed into the policy making process, it is important that providing gender disaggregated data is prioritised.

► Programme budgeting and gender budgeting

Gender budgeting is very compatible with performance based budgeting, and indeed Stotsky (2016: 25) notes that incorporating gender budgeting into programme based budgeting “seems to offer the greatest promise for ensuring that its goals are included in the budget process”.

Performance based budgeting (PB) is about linking the funding of public organisations directly to results and outcomes, and systematically using performance indicators to measure what government is doing, and the expected impact of those actions. The aim is to bring a stronger evidence base to policy-making, making the budget process more transparent and accountable, to the benefit of all budget stakeholders:

- For budget staff, PB can be the tool which “enables them to distinguish between rewarding a powerful budget claim, from just rewarding a powerful claimant”;

- Politicians increasingly see the advantage of PB as a way of delivering better value for money for the electorate, and/or of finding funding for particular priorities;
- External stakeholders can use PB to bring increasing pressure on government to be accountable for the results achieved from public expenditure (de Jong, 2016).

While gender budgeting has been implemented in tandem with broader budgetary reforms in a number of countries, with Austria being frequently cited as a best practice example in this regard, as gender equality was fully integrated into the new constitutionally mandated budgetary principle of PB.

What is critical is that policies related to advancing equality, reducing poverty and strengthening socio-economic rights are fully integrated at all stages of the budget cycle. The key requirement for gender budgeting is the bringing together of two sets of expertise: a recognition and understanding of the dynamics of inequality and poverty paired with “an adaptation and reinforcement of existing institutions and tools” (IMF, 2017: 9-10). The key point is to identify the critical entry points in the budget cycle and policy assessment tools, to ensure that government policies are funded and implemented in a way that maximises equality outcomes.

+ Recommendation

Performance based budgeting can play an important role in implementing gender budgeting. Advancing gender equality should be included as categories of analysis & control in all budget documentation

7

The budget cycle

This section locates the different aspects of gender budgeting discussed within the annual budgetary cycle.

► **April: Stability Programme Update (SPU) and June: Summer Economic Statement (SES)**

In line with the EU Stability and Growth Pact, the Irish government publishes its Stability Programme Update in April. This sets out government's medium term economic forecasts and fiscal policy, at a high level: the available 'fiscal space' for the forthcoming budget, and a broad indication of the split between tax and expenditure. The 'fiscal space' describes the resources available to government, based on the cost of maintaining existing provisions, demographic change, economic growth etc. However, both the OECD and IFAC have pointed to the lack of 'no policy change' information – only very limited information on the funding required to maintain current provision is provided, and future spending commitments aren't reflected systematically in projections.

Originally, the SPU was published on budget day, but was subsequently brought forward to April, in line

with EU reforms. Over recent years, government has published a draft SPU to allow for some discussion of its contents at the relevant Oireachtas Committee. In 2015, government published a more "politically elaborated" Spring Economic Statement alongside the SPU, giving the Dáil a week to debate and comment on contents.

A key challenge is that the available fiscal space can change considerably, all the way up to just before the budget itself – so the information in the SPU is often out of date, and leaves TDs less than a week to consider how the space has been allocated, and any alternative proposals. This issue is exacerbated by the fact that the practice of publishing abridged Estimates of Expenditure a few weeks before the budget was abandoned during the years of economic crisis, leaving a considerable information gap.

+ Recommendation

- Include realistic 'no policy change' projections in the Stability Programme Update to inform pre-budget hearings
- Hold ex-ante hearings on fiscal planning in February/March, under the Committee on Finance, Public Expenditure & Reform
- Publish abridged Estimates of Expenditure in the weeks before the budget

► July: National Economic Dialogue

In June, government hosts a 'National Economic Dialogue' with the aim of having an open, inclusive debate about competing economic and social priorities. Those attending the event include a selection of NGOs and environmental groups, as well as representatives from business, trade unions, academic research institutes, and the diaspora.

While the process is not as inclusive as it could be, it does represent a willingness a government's part to strengthen stakeholder participation in the ex-ante phase – a principle in keeping with those of 'open government'. Some Oireachtas members have expressed concerned about being sidelined from the budgetary process as a consequence of NED, while NGOs remain concerned about other avenues of influence on budget priorities.

Better alignment between the Oireachtas hearings proposed below and NED would help to allay those concerns, and some progress was made in that regard this year, as the Committee on Budgetary Oversight attended the NED.

The OECD (2015: 39) recommends that the process of ex-ante engagement with the budget should be firmly located within the Oireachtas and its Committees, so that NED might eventually be subsumed into "more open, participative hearings" to be held in early to mid-July. This would allow the relevant Oireachtas Committees to hold open pre-budget hearings, bringing in the perspectives of a wide range of experts and stakeholders. To support gender budgeting implementation, such hearings must include those with an informed perspective on the dynamics of inequality and poverty, and on realising rights.

As part of the presentation of the budget, the OECD also envisages that government would be invited to explain the extent to which, and the manner in which, it has (or has not) taken the recommendations into account in the budget.

+ Recommendation

Include updated and more detailed information on 'no policy change' in line with the OECD recommendation

► July: Mid-Year Expenditure Report

In July the Mid-Year Expenditure Report is published, reporting on trends in expenditure to the end of June, and setting out spending ceilings and the basis for any changes since budget day; it also provides an update on projected expenditure.

The information in the MYER enables the kind of 'no policy change' analysis called for in the OECD (2015) review, and government has indicated that it intends to meet implement this recommendation. This would then enable sectoral Oireachtas Committees to review the priorities and challenges indicated for each Group Vote, and make recommendations in relation to future spending.

+ Recommendation

Oireachtas Committees to take the lead in holding open, pre-budget hearings with a wide range of experts & budget stakeholders in early to mid July, with a thematic focus on equality, poverty & realising rights.

► July: Tax Strategy Group papers

In July, papers prepared by the TSG to provide costed options in relation to tax and welfare for consideration in the budget are published, with the aim of facilitating an informed discussion of different options. The papers are circulated to relevant sectoral Oireachtas Committees for their consideration.

In general, in terms of equality and poverty, the approach of TSG papers is to focus on distributional analysis in terms of the income distribution, and the impact of proposals on income inequality. There is limited consideration of particular dynamics of inequality.

Guidance should be issued to the TSG with regard to requirements to consider impacts on diverse groups of women and men on each of the proposals developed for consideration.

+ Recommendation

- All TSG papers should include a detailed gender equality analysis, along with proposals to strengthen the equality impact (where appropriate)
- This requirement should be supported by the development of guidance to ensure consistency of approach

► October: White Paper on Receipts and Expenditure

Government publishes a White Paper on Receipts and Expenditure for the budget year on the weekend before the budget. It is presented to the Dáil, but is effectively a pre-budget reference document prepared on a technical no policy change basis; its figures are superseded by budget documentation itself.

► October: Budget Day

The budget is announced by government no later than 15th October, the culmination of a yearlong cycle of activity. The Minister's budget speech, along with the suite of budget documentation, is an opportunity for government to set out its decisions in a transparent manner, be accountable in relation to the consultation and decision making process, and most particularly in the context of gender budgeting, to account for the equality dimensions of the budget.

In Ireland, Finance and Social Welfare Bills have not been published until sometime after budget day. Similarly, full detailed Estimates of Expenditure are not published with the Budget documents. In order to facilitate meaningful engagement, particularly by parliamentarians, the OECD recommends that publication of the Finance and Social Welfare Bills be brought forward to budget day, along with the full detailed Estimates of Expenditure.

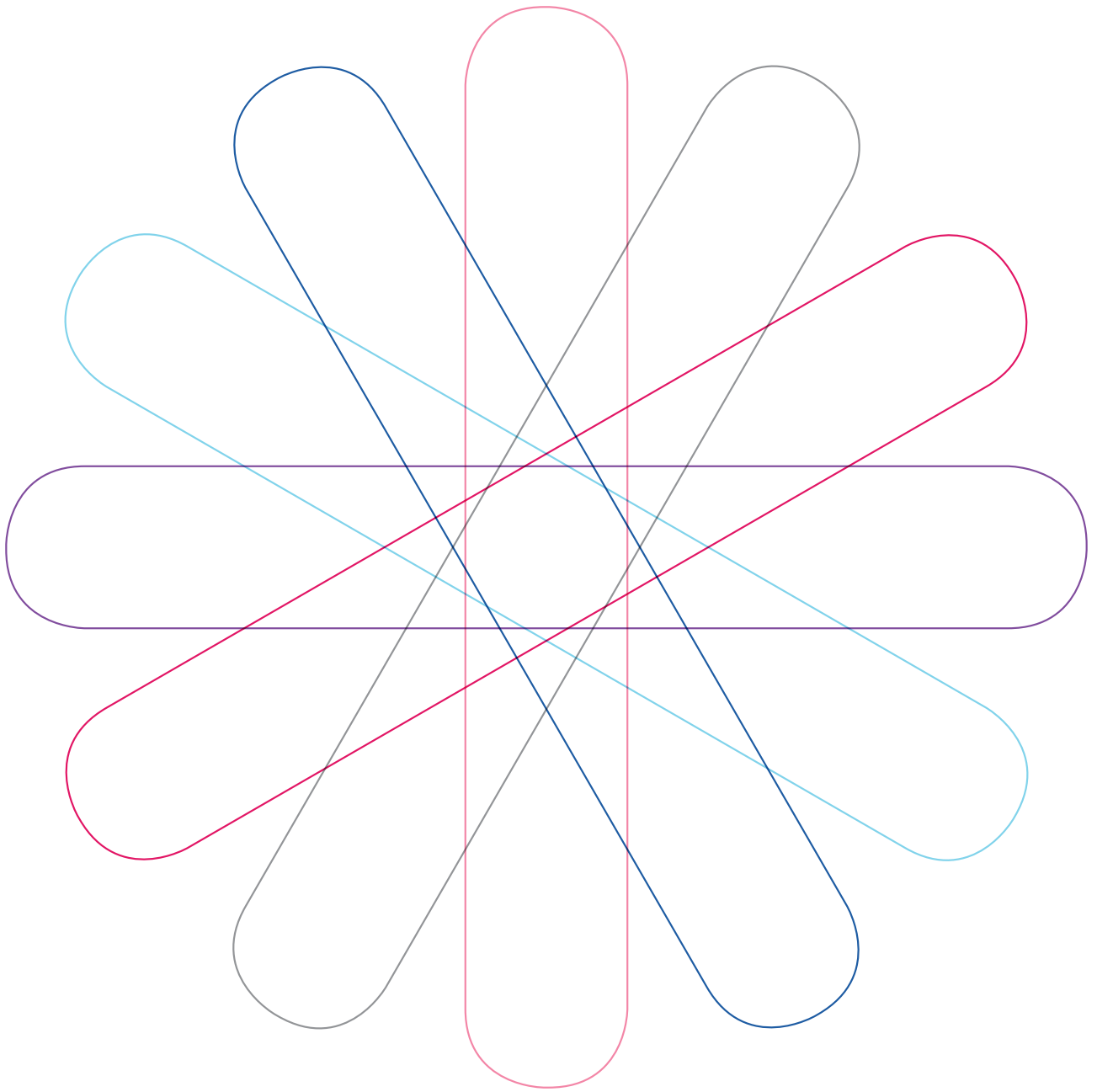
The importance of consultation and facilitating input into the budgetary decision making process is regularly highlighted as a critically important aspect of gender budgeting. However, many civil society organisations express frustration that such consultations are one-way: organisations frequently invest considerable time and resources in developing proposals for the budget, and presenting these to

government, however government rarely feeds back in a meaningful way about why recommendations are adopted, or not. As an element of opening up the budget process, the OECD recommends that government should formally account for how it has responded to the recommendations made during the consultation phase, and that this should form part of the budget speech and presentation by the Minister on budget day.

Finally, and perhaps most importantly, a Gender Equality Statement should be included as a core element of budget documentation. While as discussed above, the Statement can take many forms, it should at a minimum set out how the budget contributes to advancing equality, reducing poverty and strengthening socio-economic rights, and include an ex-ante distributional analysis.

+ Recommendation

- Publication of the Finance and Social Welfare Bills, along with the full detailed Estimates of Expenditure, should be brought forward to budget day to support more meaningful engagement
- As part of the budget presentation, government should formally account for how it has responded to recommendations made during the consultation phase
- A Gender Equality Budget Statement should form part of the budget documentation, incorporating at a minimum an analysis of how the budget contributes to advancing equality and an ex-ante distributional analysis



8

Summary: implementing gender budgeting in Ireland

Gender budgeting “aims to analyse any form of public expenditure, or method of raising public money, from a gender perspective, identifying the implications and impacts for women and girls as compared to men and boys” (Elson, 2001: 16).

Gender budgeting is now an established technique used in over 80 countries to mainstream gender equality concerns into the budget process. The annual budget is one of the principal ways in which government implements its policies. While many aspects of the budget have traditionally been thought of as ‘gender neutral’, a more considered analysis reveals differential impacts on diverse groups of women and men in the population.

Gender equality means that all women and men have an equal opportunity to fulfil their potential, without arbitrary restrictions related to socially constructed gendered roles. Achieving gender equality is about more than removing formal barriers: often unstated gendered assumptions are built in to the full gamut of public policy. A systematic gender analysis of policy impacts reveals these assumptions and the differential impacts they have on diverse groups of women and men.

Care is a critically important aspect of gender inequality. Care work is not intrinsically gendered, nonetheless, it is predominantly undertaken by women. This disproportionate burden of care work has significant impacts on women’s and men’s access to resources and opportunities.

Realising gender equality means realising equality

for diverse groups of women and men. How we engage with the world around us is framed by how a range of different factors – age, ethnicity, income, class, etc. – combine and intersect with each other. The nature, breadth and depth of gender differences are shaped by these intersecting factors. A holistic vision of gender equality must encompass these diverse experiences – as must an effective system of gender budgeting.

Gender budgeting is good budgeting not only because addressing inequality and discrimination is an important public policy goal, but also because it contributes to achieving other goals such as improved transparency and accountability in the raising and spending of public resources, and to the realisation of a virtuous circle, where the positive relationship between equality and sustainable growth helps to generate the resources to invest in better outcomes for diverse groups of women and men in Ireland.

Successful implementation of gender budgeting is challenging; it is explicitly intended to be so. It asks that we deepen our analysis and understanding of public policy to make better informed decisions leading, in turn, to enhanced equality.

Ireland’s “distinctive” (OECD,2015:11) budget process is currently heavily controlled by central government – particularly the ‘money’ departments – with limited consultation, restricted timescales, and no capacity to amend the package presented by government.

To increase the effectiveness of government policy, bring a greater focus to outcomes, and to enhance

transparency and accountability, Ireland has committed to a range of budgetary reforms. Included is a commitment to strengthen budget ‘proofing’ so as to advance equality, reduce poverty and strengthen social and economic rights: gender budgeting is an established methodology with the capacity to realise those goals.

Implementation of reforms is currently underway, and can help to strengthen gender budgeting capacity. Advancing the broader budgetary reform agenda is highly complementary with gender budgeting, and the precise shape of the Irish gender budgeting model will be formed in this context. Accordingly, proposed actions are developed with the aim of mainstreaming gender budgeting throughout the evolving budget process, drawing on learning internationally as well as from Ireland’s own experience with ‘proofing’ mechanisms. Adapting gender budgeting learning to the national context can help develop ownership of the process, and (assuming there are no negative implications), should be encouraged (Budlender, 2015: 37).

A wide array of tools and methodologies are now available to policy makers seeking to implement gender budgeting, but it’s important to remember that the tools are merely instrumental: they alone don’t bring about change. What matters most is not whether an approach

is labelled as ‘gender budgeting’, or that a particular tool is used, but rather that budget measures are “formulated and implemented with a view to promoting and achieving gender equality objectives, and allocating adequate resources for achieving them” (IME, 2017: 7).

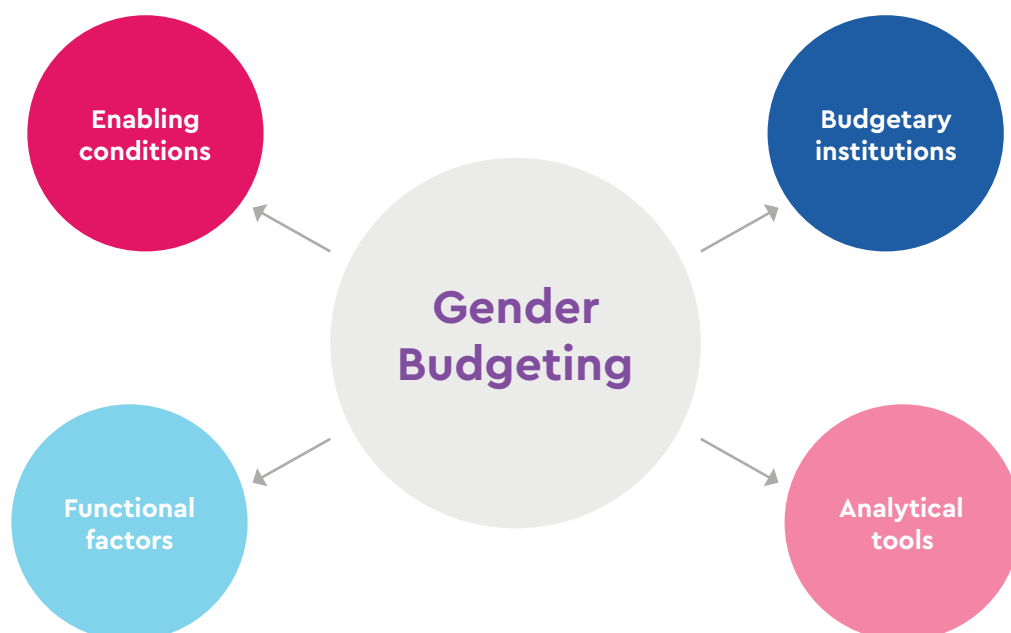
This research has identified a number of elements which are particularly important to delivering effective gender budgeting; the key points are summarised below, and located within the current (and emerging) budgetary cycle.

► Enabling conditions for gender budgeting

Realising the benefits of gender budgeting is not merely a technical exercise, but one that requires both clarity of purpose, and the political will and leadership to deliver: these conditions have been consistently identified as being the most important in supporting gender budgeting.

The key task of gender budgeting is bringing together two separate sets of expertise: government budgeting, and an intersectional understanding of gender inequality, across the full range of government policy. Political leadership from the Minister(s) – not

Elements of effective gender budgeting



just the Department(s) – with responsibility for raising revenue and allocating government resources plays an important role in achieving the changes needed. In Ireland these two functions are managed by separate departments (although currently led by one Minister), and this is where lead responsibility for gender budgeting should lie. Ministers of State can play a valuable role in the kind of cross-government coordination required to link government equality policies with budgetary resource allocation. A Minister of State, located principally in the ‘money’ departments and linked to key line ministries, should be assigned responsibility for cross-government coordination of gender budgeting.

A clear statement of the purpose of gender budgeting is valuable in ensuring that those goals can be meaningfully operationalised across diverse policy domains, and in making the links between equality and other government policy goals.

Gender budgeting can also contribute to a more effective, accountable and transparent budget process, while reducing inequality is shown to support sustainable economic growth.

A formal government statement of the goals of gender budgeting, developed in consultation with relevant gender equality expertise, supports implementation.

+ Recommendation

- Delivery of gender budgeting should be led by the Minister(s) for Finance and for Public Expenditure & Reform
- A Minister of State should be assigned responsibility for cross-government coordination of gender budgeting
- Government should develop a formal statement of gender budgeting goals, in consultation with gender & equality experts, and incorporate these as core government priorities throughout the budgetary process

► Functional conditions for gender budgeting

While the specifics of gender budgeting need to adapt to each country’s systems, a basic functional framework examines the relationship between the inputs, activities, outputs and impacts of budgetary measures from the perspective of promoting equality for diverse groups of women and men. The same framework can be applied to both revenue raising and expenditure, and throughout the budget cycle, from planning and appraisal, through to audit and evaluation. Analysis should be conducted across policy domains, whether specifically targeted at gender equality or not: gender analysis often reveals gaps between stated aspirations and impacts achieved. Gender equality is often complementary to and mutually reinforcing with other policy objectives, but where trade-offs are identified, gender budgeting requires investigation of how to remove or reduce the trade-off.

Learning domestically and internationally has identified a number of factors that are particularly important for success.

► Advice and expertise

Where gender budgeting efforts fail, it is often because the dynamics of inequality in relation to diverse groups of women and men is poorly understood by budget officials.

Embedding of gender equality expertise is most successfully accomplished via the inclusion of gender relevant expertise from NGOs, researchers and practitioners within the budget process. A Gender Budgeting ‘Standing Committee’, comprised of officials from government agencies and external expertise, would be of considerable value in providing advice and expertise on how to integrate and realise the benefits of gender budgeting in Ireland.

Civil society organisations also play an important role in communicating with key target groups, providing a valuable source of information on the direct experience and insights of diverse groups of women and men impacted by budget measures. Funding NGOs to undertake specific consultations is a useful way of bringing this information into the budget process.

+ Recommendation

- Government should convene a Standing
- Committee of appropriate gender budgeting expertise to provide strategic advice in the implementation of gender budgeting

► Data for gender budgeting

Data disaggregated by sex – and other grounds of inequality – is a critical requirement of gender budgeting to support informed decision making. While there have been some improvements in the availability of data disaggregated by sex and other equality grounds, recent initiatives, such as DPER's Databank, do not routinely include gender disaggregated data. A clear commitment to collecting, and publishing, data on a gender disaggregated basis is vital to conducting gender analysis. Additional, more innovative approaches may be required to develop policy relevant data in relation to very small populations. Requiring all data collection institutions to collect, analyse and publish statistics by gender is an effective way of increasing the supply of relevant data.

+ Recommendation

- DPER Databank to publish all data on a gender disaggregated basis
- Examine legislative options requiring data collecting institutions to analyse & publish gender disaggregated statistics
- Seek ongoing advice from the Gender Budgeting Standing Committee on addition of other grounds of inequality & poverty

► Legislating for gender budgeting

Ireland's constitution doesn't include a chapter specifically addressing public financial management, nor do we have an 'organic budget law' setting out budgetary rules and procedures; however, gender budgeting has proven most successful in jurisdictions where it has a statutory underpinning. Legislative initiatives internationally include elements such as provision for an equality budget statement, data collection, responsibility for oversight of gender budgeting, and requirements to conduct gender analysis. Austria, which including gender budgeting requirements as part of an overall performance oriented reform, provides a useful example for Ireland in this regard.

+ Recommendation

Examine gender budgeting legislation in relevant comparators, with the aim of developing an appropriate legislative initiative for Ireland

► Oversight

Two institutions are identified as having a valuable supporting role in implementing gender budgeting in Ireland: Oireachtas Committees, and the newly formed Parliamentary Budget Office.

► Oireachtas Committees

The OECD locates Oireachtas Committees as perhaps the key parliamentary mechanism to strengthen democratic budgetary oversight in Ireland. Incorporating gender concerns into the OECD's procedural recommendations on strengthening parliament's budgetary role would enable Oireachtas Committees to play a valuable role to in advancing gender budgeting in Ireland.

A gender budgeting sub-committee, with membership from all three of the budget and financial oversight Committees, would help to drive forward implementation and ensure a consistent approach to the work.

Committees could also benefit from the use of temporary advisers during the budget process, to contribute specific gender equality expertise in relation to sectoral policy areas, and to support budgetary committees in overseeing the process of gender budgeting.

+ Recommendation

- Oireachtas Committees to include expertise from, and scrutiny on gender equality as a core part of their budgetary work
- Convene a gender budgeting sub-committee to drive the process forward and ensure a coherent and consistent approach
- Enable Committees to hire in specific expertise to support their gender budgeting work

► Gender budgeting tools

Mainstreaming gender analysis into the current, and developing, framework for policy appraisal and evaluation in Ireland can help to develop ownership and embed it into budget decision making (**Figure 14**).

To ensure a consistent approach specific policy appraisal and evaluation guidance should be developed to inform and support the process of gender budgeting, along with training and other capacity building events.

+ Recommendation

- Develop gender budgeting guidelines to ensure a consistent approach to policy appraisal and evaluation
- Provide officials with gender budgeting training & capacity building

► Parliamentary Budget Office (PBO)

Critically important to implementing gender budgeting is the establishment of the Parliamentary Budget Office.

The OECD recommended establishing a Parliamentary Budget Office to provide specialist analytical support to parliamentarians, and to support effective scrutiny throughout the budget cycle. While implementing gender budgeting is not the task of the PBO – this is the responsibility of each government department – it is important that the remit, and staffing, of the Office includes gender budgeting competence.

+ Recommendation

- Mainstream gender budgeting goals into the PBO remit
- PBO staffing should include competence in gender budgeting

Figure 14: Mainstreaming gender equality into policy assessment and evaluation

Social Impact Assessment Framework



- Extend SWITCH to include additional grounds & indirect taxation; publish analysis on budget day
- Develop programme of priority SIAs, with gender equality relevance in consultation with the GB Standing Committee

Spending Reviews



- Incorporate a specific gender equality analysis into the programme of Spending Reviews
- Include specific consideration of how programmes can be adjusted to enhance equality outcomes

Budget Circular Equality Budget Statement



- Issue a budget circular specifying how departments should reflect equality priorities in their budget 'ask'
- Include an Equality Budget Statement as part of budget documents

National Performance Framework



- Articulate clear gender equality outcomes and indicators within a National Performance Framework, for which government is accountable
-

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