

OECD Best Practices for Gender Budgeting

HIGHLIGHTS

2023

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ABOUT GENDER BUDGETING

Addressing gender inequalities is not only a matter of intrinsic value and a moral imperative. It can also enhance growth, productivity, competitiveness and the sustainability of economies. Closing gaps in labour force participation and working hours may result in an average boost of 9.2% to GDP across OECD countries by 2060, adding about 0.23 percentage points to average annual growth.

Closing gender gaps requires a whole-of-government approach encompassing legal, regulatory, policy and budget decisions. When implemented effectively, gender budgeting can ensure that budget decision-making helps effect transformational change that will bring social and economic gains.

Gender budgeting is increasingly used in OECD countries. Over 60% of OECD countries practice gender budgeting in 2022 compared to 35% of OECD countries in 2015.

The benefits of gender budgeting include:

- A better evidence base upon which resource allocations decisions can be made
- A budget that is more effective in closing gender gaps
- A better understanding of the impact of the budget on different groups of society

ABOUT THE OECD BEST PRACTICES FOR GENDER BUDGETING

While there is growing use of gender budgeting across OECD countries, the quality and impact of efforts can still vary. These OECD Best Practices aim to guide countries towards the core elements which will help raise the standard of gender budgeting and drive outcomes in relation to national gender priorities. The OECD Best Practices are relevant for all countries, regardless of their approach. They draw on lessons learned through the OECD Network on Gender Budgeting and the OECD's work with countries on gender budgeting.

OECD BEST PRACTICES FOR GENDER BUDGETING - AN OVERVIEW

- 1 Strengthening the link between budgeting and key gender equality objectives**

Gender budgeting should be grounded in national gender quality objectives that identify the key areas of focus for whole-of-government action. A well-designed gender budgeting practice will strengthen the link between budgeting and gender equality objectives.
- 2 Ensuring gender budgeting is sustainable beyond political cycles**

While political leadership is important at the start, legal foundations help ensure the sustainability of gender budgeting in the longer term and insulate it from fluctuations arising from the economic or political environment. A framework which seeks to measure the impact of gender budgeting is also important for gender budgeting to be sustained.
- 3 Incorporating gender budgeting into the overarching budget framework, with leadership from the central budget authority**

The central budget authority should lead on gender budgeting. The approach chosen by each country should build on the existing budget framework and be coherent with other budgeting initiatives. Gender budgeting should be incorporated into relevant budget reforms.
- 4 Embedding gender budgeting tools at all stages of the budget cycle**

A more advanced approach to gender budgeting benefits from the incorporation of a gender perspective at all the different stages of the budget process - budget planning and formulation, budget approval and budget implementation and reprioritisation.
- 5 Underpinning gender budgeting with strong data and analysis**

Gender budgeting benefits from good availability of gender-disaggregated data. Line ministries and agencies may need to strengthen existing data collection or collect new gender-disaggregated data to support effective implementation. Intersectional analysis can shed light on the multifaceted nature of gender inequality.
- 6 Supporting gender budgeting implementation through capacity building**

Successful implementation of gender budgeting relies on training and capacity development for relevant government stakeholders including the central budget authority and line ministries and agencies. Central gender equality institutions and women's NGOs can be important partners for capacity building.
- 7 Using gender budgeting to reinforce government transparency**

Key information on the impact of the budget on gender equality should be published, e.g. in a gender budget statement, to improve budget transparency and increase accountability and public engagement on how the government is using the budget to ensure that gender goals are prioritised and achieved.



For further information:

[@OECDgov](https://twitter.com/OECDgov)

www.oecd.org/gov/budgeting/gender-budgeting/

Contact: Scherie.Nicol@oecd.org