Gender Budgeting in OECD Countries 2023



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Foreword

Gender inequalities continue to persist in all areas of social, political and economic life. The 2022 Report on the Implementation of the OECD Gender Recommendations found that although adherents to the Recommendations on Gender Equality in Education, Employment and Entrepreneurship and Gender Equality in Public Life have promoted policies to advance gender equality over the past five years, gender gaps remain. The COVID-19 pandemic has also exacerbated gender gaps and exposed a greater need for the application of a gender lens in policy development.

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.

The continued relevance of the OECD Gender Recommendations was highlighted in the 2023 OECD Ministerial Council Statement which outlined the Council's ongoing commitment to gender equality. The Council encouraged the OECD to continue to mainstream gender equality and inclusivity at the core of its analysis. This commitment was echoed in the 2022 OECD Declaration on Building Trust and Reinforcing Democracy and the OECD 25 November 2022 Observatory on Social Mobility and Equal Opportunity, both recognising the importance of policy responses to address the drivers of inequalities to benefit society as a whole.

The OECD Gender Recommendations underscore the role of gender budgeting to mainstream a gender perspective throughout the budget cycle. Gender budgeting involves using the practices and procedures of the budget cycle in a systematic way to promote gender equality. Effective implementation of gender budgeting assists governments to ensure that budget policy helps advance overarching objectives relating to gender equality, such as closing gender gaps in the labour market.

This report continues to expand the OECD's resources on gender budgeting by providing an overview of the design, implementation and practice of gender budgeting across OECD countries derived from the 2022 OECD Survey on Gender Budgeting, as well as drawing on information from surveys previously conducted in 2016 and 2018. The 2022 OECD Gender Budgeting Index shows that countries have adopted multi-initiative approaches to gender budgeting.

This report was prepared by Krystle Gatt Rapa, Anne Keller and Scherie Nicol of the Public Management and Budgeting Division in the Directorate for Public Governance under the oversight of Elsa Pilichowski, Director for Public Governance, and Jón Blöndal, Head of the Public Management and Budgeting Division, Public Governance Directorate. The report was prepared for publication by Meral Gedik.

The report was reviewed by the OECD Network on Gender Budgeting. It was approved by Committee of Senior Budget Officials on 10 July 2023 and prepared for publication by the Secretariat. The OECD is grateful to all of the parties who provided feedback on the report.

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Methodological note

The 2022 OECD Survey on Gender Budgeting gathered information on practices across the five building blocks of the forthcoming update of the OECD Framework for Gender Budgeting: 1) institutional and strategic arrangements; 2) methods and tools; 3) enabling environment; 4) accountability and transparency; and 5) impact.

Data, results and figures presented in this publication are from country responses to the 2022 OECD Survey on Gender Budgeting distributed to all 38 OECD countries. Responses are based upon self-reporting from governments, representing the country's own assessment of current practices and procedures. Respondents were largely from Central Budgetary Authorities. The survey results do not capture practices of gender budgeting at subnational levels of government if there is not an existing practice at the central level.

Data collection began in March 2022 and ended in June 2022. Information represents practices as of 1 March 2022 and does not incorporate evolutions since then. Responses were received from all 38 OECD countries. The quality and consistency of survey responses were checked from June to December 2022 as part of the quality control of the dataset. During this review process, countries were invited to verify and clarify any substantial changes from the earlier data, potential inconsistencies and outliers. Preliminary findings and the 2022 OECD Gender Budgeting Index were presented and shared at the meeting of the OECD Network on Gender Budgeting in September 2022.

Further details on the 2022 OECD Gender Budgeting Index and Survey methodology are available in Annex A.

Executive summary

Gender budgeting is a public financial management tool that can be used to integrate gender considerations into budget decision making. It can be used to identify budget measures that will be effective at closing gender gaps and advancing gender equality objectives.

Gender budgeting is increasingly practised in OECD countries and is now a budgeting tool used to help close gender gaps in 61% of member countries. The number of OECD countries practising gender budgeting has almost doubled in recent years, with 23 countries having introduced it in 2022, compared to 12 in 2016 (35%).

The 2022 OECD Survey on Gender Budgeting gathered information on practices across the five building blocks of the 2023 OECD Framework for Gender Budgeting: 1) institutional and strategic arrangements; 2) methods and tools; 3) enabling environment; 4) accountability and transparency; and 5) impact. A summary of the key results are as follows:

Institutional and strategic arrangements

- *Gender budgeting tends to have legal underpinnings*: A legal basis for gender budgeting is present in 61% of OECD countries, including constitutional requirements in 9% of countries.
- *Gender budgeting is typically led by Central Budget Authorities (CBAs):* The CBA has lead responsibility for gender budgeting in 61% of OECD countries where it is practiced.
- *Policy priorities for gender equality can be set out in a variety of documents:* The policy priorities may be derived from sector-specific gender equality goals (43%), a national gender equality strategy (43%), priorities identified in gender needs assessment (30%) and/or national gender equality goals (30%).
- *Inter-agency working groups can be engaged to facilitate a strong governance structure for gender budgeting:* Co-ordinated exchange through the establishment of an inter-agency working group has been introduced in 30% of OECD countries practicing gender budgeting.

Methods and tools

- *There is no one dominant gender budgeting method or tool used across OECD countries:* The application of a gender perspective in performance frameworks is the only tool used by more than half of OECD countries (52%), however, *ex ante* gender impact assessments also remain one of the most common methods for evidence gathering (48%).
- *Each country tends to use multiple analytical tools to support gender budgeting:* On average, three different methods and tools are used for the implementation of gender budgeting in OECD countries where it is practiced. Gender budgeting methods and tools tend to be implemented in the earlier stages of the budget cycle.
- *Gender budgeting methods and tools evolve over time:* Many OECD countries have plans to evolve their approach using additional tools in the future.

Enabling environment

- *Supports for gender budgeting measures have generally increased and broadened:* The core elements used to enable the implementation of gender budgeting in OECD countries are guidelines (70%), sector specific gender disaggregated data (70%), training and capacity development measures (70%) and general availability of gender disaggregated data (61%).
- *Challenges limiting the implementation of gender budgeting measures are varied:* The main challenges identified include a lack of resources (70%), a lack of knowledge or technical experience (57%) and a lack of impact on budget decisions (52%).

Accountability and transparency

- *Most countries include and publish gender budgeting evidence in annual budget documentation to increase transparency:* Gender information is included in annual budget documentation in 78% of OECD countries practicing gender budgeting. Content includes information from gender impact assessments of individual budget measures (48%), information on progress towards gender goals (39%) or summary information from budget tagging (26%).
- *External accountability for gender budgeting tends to focus on reporting to parliament:* 65% of OECD countries practicing gender budgeting regularly report to their legislatures and 30% undertake parliamentary committee hearings on gender budgeting. Oversight for gender budgeting is undertaken by the Supreme Audit Institution in approximately a quarter of countries, while independent fiscal institutions exercise oversight in 13% of countries.
- *Civic led external scrutiny processes are undertaken to increase accountability and transparency of gender budgeting practices:* Non-government stakeholders assess the gender impact of the budget in 48% of countries that practice gender budgeting.

Impact

- *Countries try to have evidence from gender budgeting considered in policy and budget decision making, however its use is still limited:* There is a requirement that gender information accompany budget proposals in the majority of OECD countries practicing gender budgeting (52%). However, just 9% of OECD countries reported gender budgeting information was always or often used in decision making, 59% of countries reported that it was sometimes used and 32% said that it was rarely used.
- *Methodologies to measure the macro impacts of gender budgeting vary across the OECD:* A third of OECD countries practicing gender budgeting have a framework or indicators in place to measure its impact (35%).

The 2022 OECD Gender Budgeting Index compares the level of implementation of gender budgeting across the five building blocks of the 2023 OECD Framework for Gender Budgeting: 1) institutional and strategic arrangements; 2) methods and tools; 3) enabling environment; 4) accountability and transparency; and 5) impact. Canada, which legislated for gender budgeting in 2018, obtained the highest score overall. Austria, Iceland, Korea, Mexico, Spain and Sweden also achieved advanced practice scores.

1 Introduction

The budget is the central policy document of government, presenting how annual and multi-annual objectives will be prioritised and achieved and how resources are raised and allocated for the delivery of public services. Given its role in authorising the funding of new and existing government programmes, the budget has significant implications for society and the economy. Thus, countries are increasingly identifying the budget process as a powerful method to affect change, particularly in the area of gender equality.

Gender budgeting is the application of gender mainstreaming in the budgetary process.[1] It involves using the practices and procedures of the budget cycle in a systematic way to promote gender equality. A characterisation of gender budgeting is provided in Box 1.1.

Box 1.1. What is gender budgeting?

As part of a broader government effort to progress on gender equality goals, gender budgeting is a public financial management tool that can be used to integrate gender considerations into budget decision making. It can be used to identify budget measures that will be effective at closing gender gaps and advancing gender equality objectives.

Gender budgeting is one of a suite of gender mainstreaming techniques[2] that assists governments in distinguishing the expected gender equality outcomes of policy choices in a systematic and co-ordinated manner. In particular, gender mainstreaming recognises the need to remove inherent gender biases from key government processes and tools as well as strategize these to meaningfully advance gender equality. In this context, gender budgeting prompts more informed decision making through the assessment of existing budget measures or new budget proposals and their impact on gender equality. It brings analytical work to the fore that helps promote improvements to budgetary policy and optimise revenue-raising and resource allocation to fulfil high-level gender goals.

A whole-of-government approach to gender mainstreaming encompasses legal, regulatory, policy and budget decisions. When implemented alongside other gender mainstreaming tools, gender budgeting can provide information about how gender inequalities have become embedded in public policies and the allocation of resources and ensure that budget decision making helps deliver transformational change that will bring social and economic gains.

This paper presents a summary of the insights drawn from the *2022 OECD Survey on Gender Budgeting* across the five building blocks of the 2023 OECD Framework for Gender Budgeting (Gatt Rapa and Nicol, 2023, forthcoming[1]): 1) institutional and strategic arrangements; 2) methods and tools; 3) enabling environment; 4) accountability and transparency; and 5) impact. The survey findings outlined in Section 2 show an overall increase in the use of gender budgeting, as well as a broadening of the foundations, supports, measures, scrutiny and oversight mechanisms that encompass OECD country approaches to gender budgeting. The degree to which gender budgeting has been implemented across OECD member countries is displayed in Section 3 through the presentation of the *2022 OECD Gender Budgeting Index*. The 2022 OECD Gender Budgeting Survey and Index methodology is provided in Annex A.

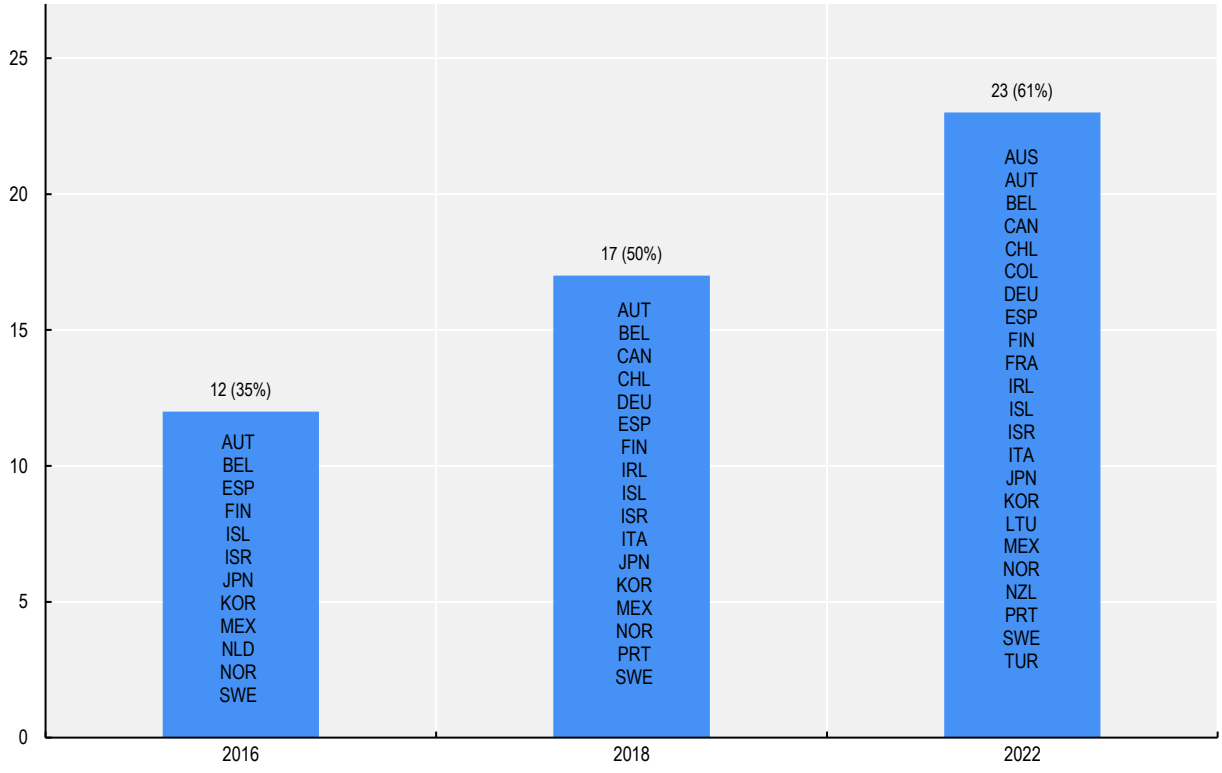
2 Gender budgeting across the OECD

Overview of gender budgeting across the OECD

Results from the *2022 OECD Survey on Gender Budgeting* (referred to as the "2022 survey" hereinafter) show an increase in the number of OECD countries practicing gender budgeting. In 2022, 23 out of 38 OECD countries had introduced gender budgeting measures (61%), compared to 17 out 34 in 2018 (50%) and 12 out of 34 in 2016 (35%) (Figure 2.1).

Figure 2.1. Growing use of gender budgeting in OECD countries, 2016-22

Number of countries (percentage of countries practicing gender budgeting)

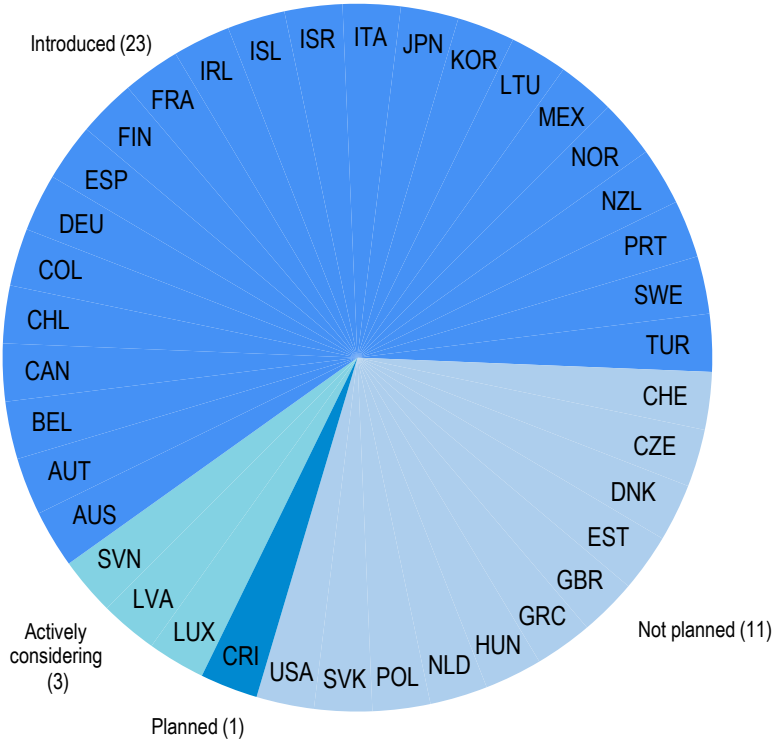


Source: 2022 OECD Survey on Gender Budgeting, Question 1; 2018 OECD Budget Practices and Procedures Survey; 2016 OECD Survey of Gender Budgeting.

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Some OECD countries have a relatively longstanding gender budgeting practice, such as Norway (2005), Finland (2006), Mexico (2006), Korea (2006), Iceland (2009), Spain (2009) and Austria (2009) (Sharp and Broomhill, 2013[2]; Downes, von Trapp and Nicol, 2017[3]; OECD, 2014, p. 192[4]). Countries that introduced/reintroduced gender budgeting since 2018 include Australia, Colombia, France, Lithuania, New Zealand and Türkiye (Figure 2.2).

Figure 2.2. Status of gender budgeting across OECD countries, 2022



Notes: "Planned" refers to the situation where the introduction of gender budgeting is foreseen whereas "Actively considering" refers to the situation where the introduction of gender budgeting is being deliberated.
At the time of the 2022 survey New Zealand introduced gender budgeting on a pilot basis. New Zealand is now progressing gender budgeting on a year-by-year basis.
Source: 2022 OECD Survey on Gender Budgeting, Questions 1 and 2.

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Both OECD countries that have recently implemented gender budgeting and those with an established practice are considering further developing their approach in the future. Australia and New Zealand had initiated pilots at the time of the survey and are now continuing the introduction of *ex ante* gender impact assessment in policy development, decision making, and across the budget as a whole (Australian Government, 2023, p. 13[5]). Lithuania and Türkiye have recently introduced gender budgeting as part of their performance budgeting frameworks and are working to further develop effective measures to track progress.

Of the countries that do not implement gender budgeting, one OECD country, Costa Rica, has concrete plans to implement it in the future (Box 2.1).

Box 2.1. Future plans to implement gender budgeting in Costa Rica

Costa Rica has indicated plans to introduce a budget with a gender lens in partnership with the International Monetary Fund and the Council of Ministers of Finance of Central America, Panama and the Dominican Republic, but a defined work schedule for implementation has not yet been set. Since 2019, Costa Rica has used a methodology developed by the National Institute for Women to estimate the country's investment in gender equality for the fulfillment of Sustainable Development Goal 5, tracked against institutional targets inscribed in the National Plan for Development and Public Investment. Guidelines, instruments and criteria on the application of the methodology across planning and public budgeting are being developed by the Ministry of Finance, as well as instruments to gather gender-disaggregated data.

Source: 2022 OECD Survey on Gender Budgeting.

In addition, Luxembourg, Latvia and Slovenia are actively considering the implementation of gender budgeting. Detail concerning gender budgeting pre-planning undertaken in Latvia is provided in Box 2.2.

Box 2.2. Gender budgeting pre-planning in Latvia

Latvia conducted a gender budgeting pilot project in 2017, including a review of gender impact analysis measures implemented to date, finding insufficient data disaggregated by gender and public service knowledge and interest to analyse the impact of the budget through a gender perspective. Review recommendations included amendments to ministerial instructions on the analysis of the state budget requiring information on gender equality performance indicators in the annual report on the results of the state budget. With a view to conduct analysis of the gender-disaggregated budget outputs and performance indicators of three ministries and central public institutions, as per the *National Plan on the Promotion of Equal Rights and Opportunities for Women and Men 2021-2023*, Latvia intends to raise awareness across the public service of the benefits of gender budgeting through the dissemination of information and provision of training and broader capacity building initiatives across state and local government institutions. The aim is to integrate equal opportunities and non-discrimination principles into policy planning, implementation and evaluation processes by 2028.

Source: 2022 OECD Survey on Gender Budgeting.

Also among the countries that do not practice gender budgeting, five reported the existence of gender mainstreaming processes to ensure gender equality is considered in the development of policies (Luxembourg) and decision making (United Kingdom),[3] the drafting of legislation (Denmark and the Netherlands) and performance setting (Greece). Although these processes have not been identified as gender budgeting measures, they may still impact public spending decisions in terms of gender equality.

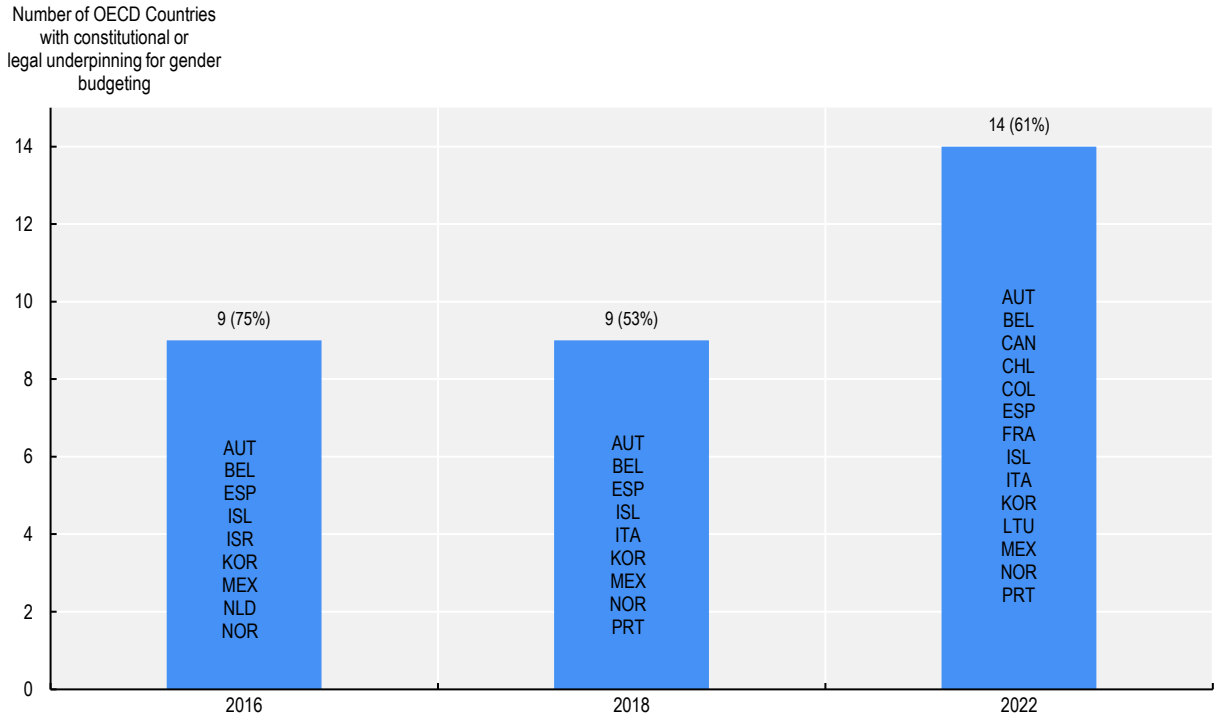
Institutional and strategic arrangements

Gender budgeting requires a strong institutional and strategic framework (Gatt Rapa and Nicol, 2023, forthcoming[1]).This section outlines institutional and strategic arrangements in place across OECD countries practicing gender budgeting. In particular, the discussion illustrates the growing efforts being made across the OECD to ensure gender budgeting practices are sustainable and being effectively applied and co-ordinated to achieve high priority gender equality objectives.

Legal basis for gender budgeting

A legal basis for gender budgeting can safeguard its implementation through insulating the practice from economic and political fluctuations (OECD, 2023[6]). A legal underpinning can also encourage engagement with governments, parliaments and Supreme Audit Institutions (SAIs) through the establishment of effective leadership arrangements, strong governance structures and co-ordination mechanisms, and scrutiny and oversight functions for gender budgeting practices. In 2022, gender budgeting had legal underpinning in 14 out of 23 OECD countries, compared to 9 out of 17 in 2018 and 9 out of 12 in 2016 (Figure 2.3). The percentage of OECD countries which have legal underpinning for gender budgeting has fluctuated in recent years, mainly reflecting the increase in gender budgeting adoption with countries having recently introduced gender budgeting not yet having obtained legal authority for the practice.

Figure 2.3. OECD countries with legal underpinning for gender budgeting, 2016-22



Note: Although the number of countries is the same in 2016 and 2018, the composition is not identical. This is likely to be due to a lack of continuity in survey responses over time.
Source: 2022 OECD Survey on Gender Budgeting, Question 6; 2018 OECD Budget Practices and Procedures Survey; 2016 OECD Survey of Gender Budgeting.

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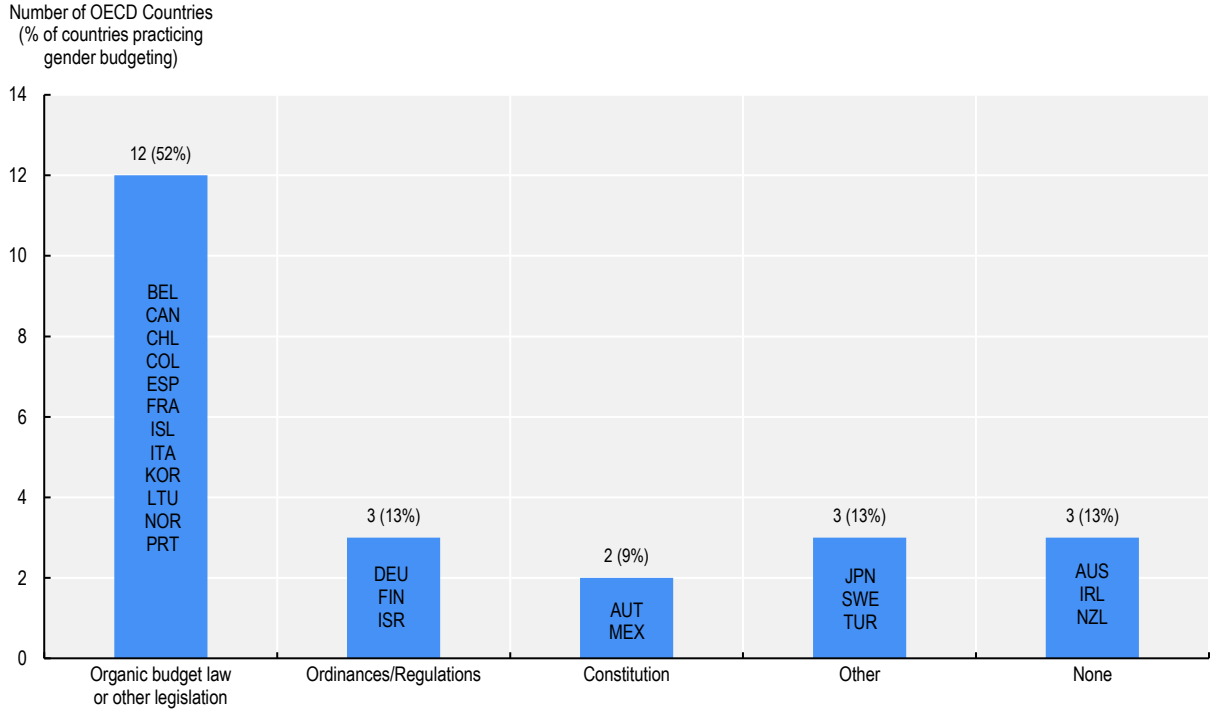
The highest authority for conducting gender budgeting in 2022 varies across OECD countries (Figure 2.4). Constitutional authority provides the strongest underpinning for gender budgeting; however, it is uncommon with constitutional provisions in just two OECD countries (Austria and Mexico). Around a quarter of countries practising gender budgeting have provisions set out in the Organic Budget Law (26%), while 13% of OECD countries practicing gender budgeting do so without a legal basis. For example, two OECD countries with relatively longstanding gender budgeting practices – Japan and Sweden – reported still obtaining authority for gender budgeting through high level political commitment/convention in 2022.

The gender budgeting practices of Germany, Finland and Israel are solely authorised by Ordinances/Regulations in 2022.

In some countries, the authority for conducting gender budgeting has strengthened over time. For example, in Spain gender budgeting was initially underpinned by provisions requiring a Gender Budgeting Report in the Organic Law for Effective Equality between Women and Men (2007) but this requirement has since been incorporated into the General Budget Law in 2020. Finland's approach to gender budgeting was initially underpinned by administrative practice (Budget Circular), while in 2022 Ordinances/Regulations for gender budgeting had been implemented.

In about a third of OECD countries that practice gender budgeting, the highest authority is provided by other legislation (26%), including legislation relating to gender equality, gender mainstreaming, or specifically gender budgeting. For example, Belgium obtains its authority for gender budgeting through its 2017 gender mainstreaming legislation aimed at monitoring the application of the resolutions from the world conference on women held in Beijing in September 1995 and at integrating the gender perspective into the whole of the federal policies. Of the OECD countries that have introduced a legal basis for gender budgeting since 2018, Canada and Colombia provide examples of the varying nature of enacted obligations (Box 2.3).

Figure 2.4. The highest authority for practising gender budgeting across OECD countries, 2022



Source: 2022 OECD Survey on Gender Budgeting, Question 6.

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Box 2.3. Examples of legal obligations for gender budgeting in Canada, Colombia and Spain

Canada

The *Canadian Gender Budgeting Act* 2018 commits the Government of Canada to strengthen its financial administration by ensuring gender and diversity is considered in budgetary decisions. Under the Act, the Minister of Finance and the President of the Treasury Board must publicly report on the outcomes of gender impact assessments of all budget measures, tax exemptions and expenditure programmes to enhance transparency and accountability.

Colombia

Legislation implemented in 2019 establishing the *2018-2022 National Development Plan (Pact for Colombia, Pact for Equity)*, requires budgetary authorities to annually submit a report of the budget allocations aimed at guaranteeing the equity of women identified by the Ministry of Finance and Public Credit through budget tracing/tagging to the Congress of the Republic.

Spain

The Spanish Constitution, established in 1978, explicitly declares the equality of all individuals and prohibits any form of discrimination. In 2007, the Organic Law for effective equality between women and men was enacted, imposing an obligation on public administrations to prepare gender impact reports for any proposed law, plan, or project requiring government approval. This commitment includes the preparation of a Gender Budgeting Report alongside the annual State Budget. To further strengthen the implementation of gender budgeting, this obligation was incorporated into the General Budget Law in 2020 through the amendment of its Article 37.2.

Source: *Canadian Gender Budgeting Act* S.C. 2018, c. 27, s. 314; Government of Colombia (2019, pp. 5-6[7]), "Budget Tracer for Women's Equity: A guide to the inclusion of the gender approach for women in the public policy cycle"; Spain – direct communication.

Policy direction for gender budgeting

A strong approach to gender budgeting benefits from clearly stated gender equality objectives identifying key areas of focus for government action (OECD, 2023[6]). These may be incorporated into broader performance or outcomes frameworks that establish overarching and holistic accountability and transparency methodologies to track progress relating to the high-level government strategic priorities. Clear gender equality strategies and objectives help direct gender budgeting efforts as well as better-target budget choices.

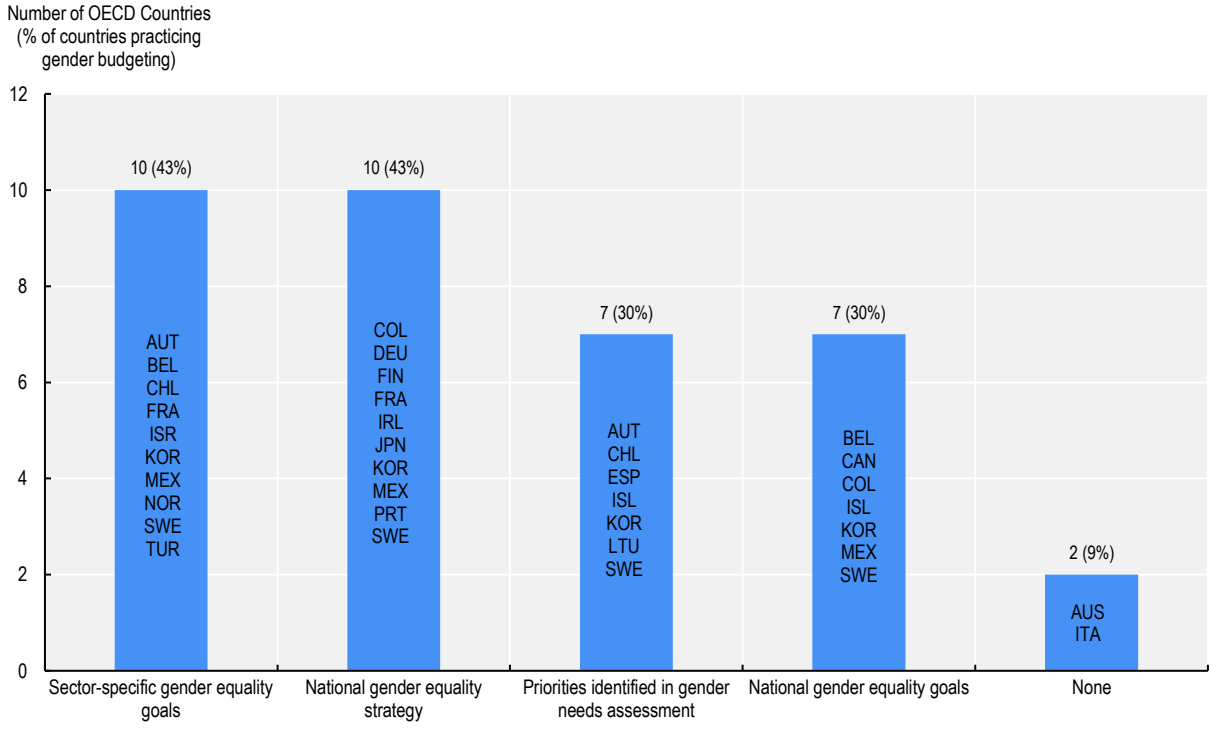
In 2022, 91% of OECD countries undertaking gender budgeting had implemented a variety of strategic arrangements to guide initiatives (Figure 2.5). The most common policy methods directing gender budgeting efforts are sector specific (e.g. education, housing) and national gender equality goals, established in 43% of countries respectively. Strategic priorities identified in gender needs assessment and national gender equality goals are used to guide gender budgeting in 30% of countries respectively (see Box 2.4 for the example of Iceland). Only two countries practice gender budgeting with no policies guiding gender budgeting (Australia and Italy). When describing challenges relating to implementation, Austria highlights not having a gender equality strategy in place impacting co-operation across government in relation to gender budgeting.

Box 2.4. Strategic policy direction for gender budgeting in Iceland

Gender budgeting in Iceland is guided through national gender equality goals outlined in Equality Legislation and fiscal and gender equality action plans, as well regularly performed and published gender equality needs assessments. The Government of Iceland maps the status of gender equality across policy domains and identifies targeted objectives and actions to address challenges. Government departments are required to set gender priorities through medium term planning and provide evidence on how these objectives will be addressed through the budget. Gender impact assessments of new budget measures have been conducted since 2020, with the results included in information provided to decision makers within the administration, the cabinet and in Parliament and published in the Budget Bill.

Source: 2022 OECD Survey on Gender Budgeting.

Figure 2.5. Policy direction for gender budgeting comes in a variety of forms, 2022



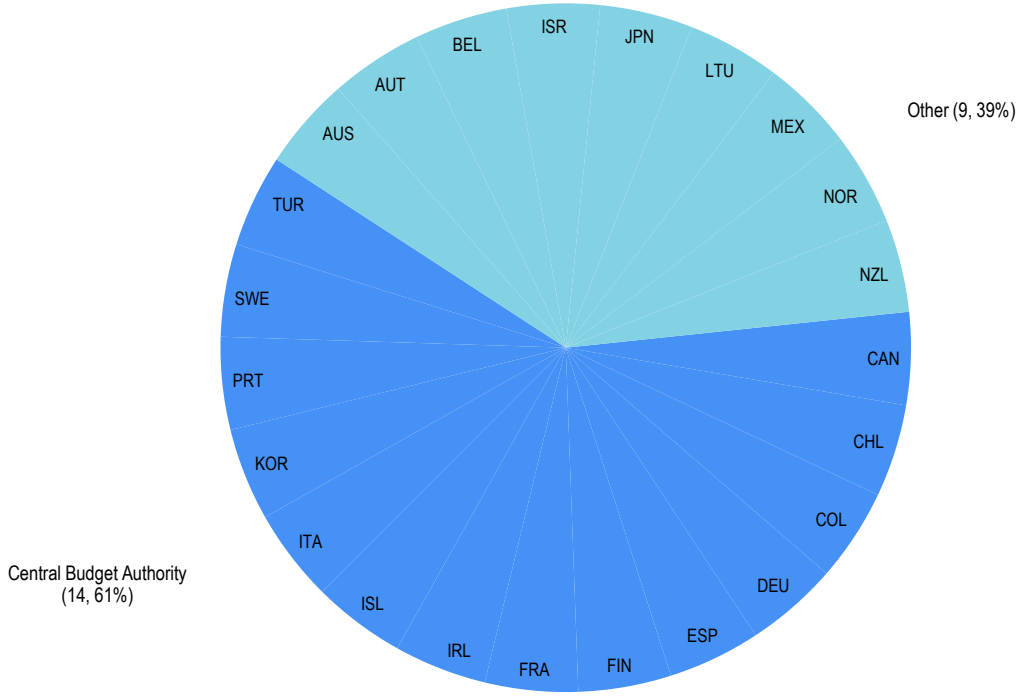
Source: 2022 OECD Survey on Gender Budgeting, Question 7.

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Institutional arrangements for gender budgeting

Clear institutional arrangements support a strong strategic framework for gender budgeting. This includes the identification of the most appropriate government authority to lead practices. In 2022, 61% of OECD countries reported that their gender budgeting practice was led by the Central Budget Authority (CBA) (Figure 2.6), up from 35% in 2018. An approach to gender budgeting led by the CBA can have positive impacts on the quality of evidence gathered from methods and tools, due to the considerable influence that the CBA has over resource allocation, government-wide policymaking and the achievement of policy goals.

Figure 2.6. Institution with lead responsibility for gender budgeting, 2022



Note: The "Other" category includes countries where leadership for gender budgeting is shared between the CBA and another part of government.
Source: 2022 OECD Survey on Gender Budgeting, Question 5.

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Where responsibility for gender budgeting is shared with the CBA and one or more government institutions in 2022, this often includes the Central Gender (Equality) Institution (CGI) mandated to advance gender equality policy (Austria, Israel, Lithuania, Norway, New Zealand). In 2022, Belgium indicated that main responsibility for gender budgeting resided with line ministries. Mexico also indicated that line ministries lead gender budgeting, with other institutions including the Ministry of Finance and the CGI (Inmujeres - National Institute for Women) playing a supporting role. In Japan, although the budget is formulated by the CBA, gender equality initiatives are under the authority of the Gender Equality Bureau of the Cabinet Office.

The establishment of an inter-agency working group led by the CBA and including stakeholders from across government can also strengthen the implementation of gender budgeting through providing a vehicle for communication and co-ordination. In 2018, 23% of countries had an inter-agency group on gender budgeting (Belgium, Spain, Iceland, Sweden), increasing to 30% of countries in 2022. Since 2018, Canada, Korea and Ireland have established inter-agency groups, with Ireland's group being established simultaneously with the introduction of equality budgeting (Box 2.5).

Box 2.5. Inter-agency working group to support equality budgeting in Ireland

A pilot initiative for equality budgeting was announced in Ireland as part of the 2018 Budget. Since then, all 18 government departments in Ireland are participating in equality budgeting through setting targets relating to equality objectives. To support the implementation of equality budgeting, an Interdepartmental Network has been established, represented by senior members of staff from each government department with broad knowledge of the policy work undertaken by their department and its relevance to advancing the goals of equality and inclusion. The Network is responsible for:

- ensuring that policymakers in their departments are fully aware of and implementing equality budgeting policy
- bringing all relevant work within their department to the attention of the Equality Budgeting Unit to ensure the informed strategic direction of equality budgeting
- ensuring the suitable representation of their department at meetings.

Source: 2022 OECD Survey on Gender Budgeting; Government of Ireland (2019[8]), "Equality Budgeting", https://www.gov.ie/en/policy-information/aec432-equality-budgeting/#expert-advisory-group (accessed 21 December 2022).

Methods and tools

This section outlines the methods and tools used by OECD countries to perform analyses and gather evidence on the gender impact of budget measure, highlighting the various approaches to the development of a comprehensive gender budgeting practice.

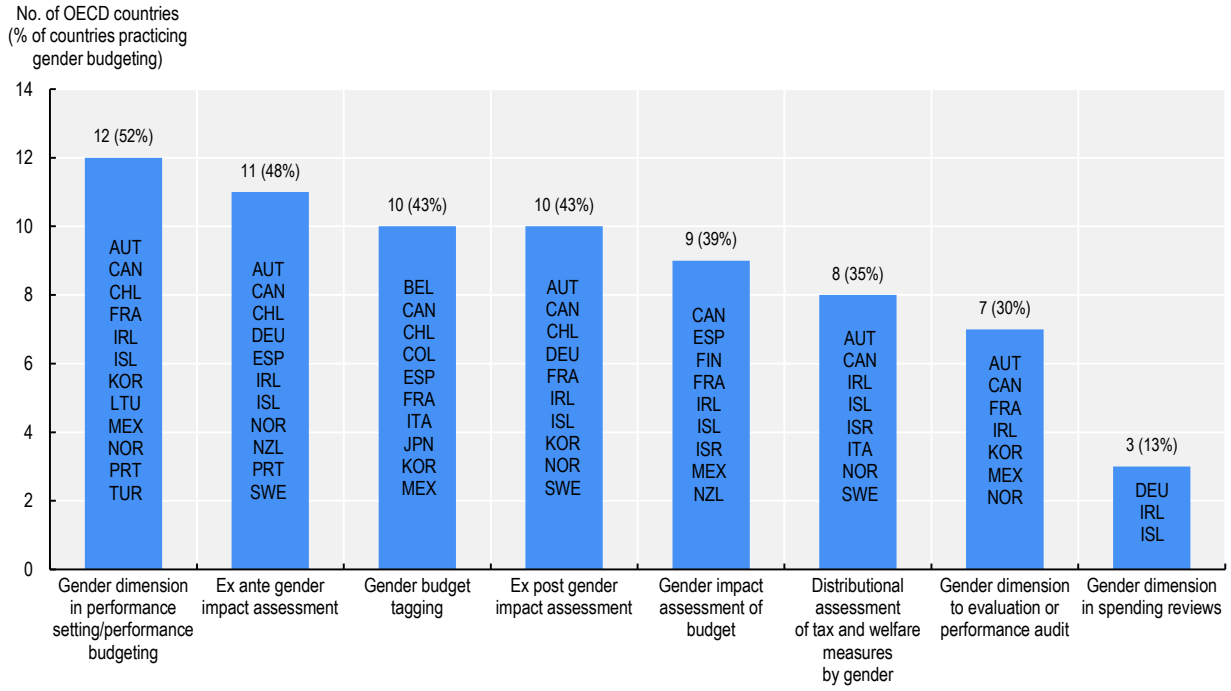
Selection of gender budgeting methods and tools

The appropriate selection of methods and tools for implementation across the budget cycle is essential to an effective and sustainable gender budgeting practice. In 2022, there is no common gender budgeting approach or suite of measures implemented across OECD countries. Rather, countries aim to select methods and tools that build on the foundation of their enabling environment and that fit within existing budgeting frameworks and ongoing reforms, while taking advantage of cross-government strengths. For example, a country with a strong focus on performance budgeting may integrate a gender perspective through their performance framework, while a country with a strong culture of gender impact assessment may choose to require assessments alongside all new budget proposals.

The implementation of gender budgeting methods and tools in 2022 is illustrated in Figure 2.7, showing that the application of a gender perspective in performance setting is used by the majority of OECD countries practicing gender budgeting (52%). On average, in 2022 three different methods or tools are used to implement gender budgeting by each OECD country. In 2022, Canada and Ireland use the greatest number of tools (seven). Other countries with a comprehensive range of gender budgeting methods include Iceland (six), and Austria, France, Mexico and Norway (five). In contrast, Belgium, Colombia, Japan, Lithuania and Türkiye use one tool each (Figure 2.7).

Of the countries that have been practicing gender budgeting since 2016 or 2018, those which have strengthened their approach through increasing the number of gender budgeting tools in use by 2022 include Austria, Belgium, Canada, Chile, Ireland and Portugal.

Figure 2.7. Methods and tools used for gender budgeting, 2022



Note: Four countries also specified that they use "Other" tools not listed (Colombia, Finland, Germany and Mexico).
Source: 2022 OECD Survey on Gender Budgeting, Question 10.

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The number of OECD countries using select gender budgeting methods and tools in each of the years 2016, 2018 and 2022 is presented in Table 2.1. A new tool which countries are experimenting with is the inclusion of a gender dimension in spending reviews. Spending reviews help governments prioritise and reallocate spending and are growing in use. Integrating a gender perspective can help ensure that budget reprioritisation does not increase gender gaps, but instead supports the achievement of gender goals (Nicol, 2022[9]).

Table 2.1. Use of gender budgeting methods and tools, 2016-22

	2016	2018	2022
No. of OECD countries practicing gender budgeting	**12**	**17**	**23**
Gender dimension in performance setting	8	10	12
Gender impact assessment (*ex ante* or *ex post*)	10	14	13
Distributional assessment of tax and welfare measures by gender	6	7	8
Gender dimension in spending reviews	2	4	3

Note: The information presented in the table relates only to data for tools that were available across the 2016, 2018 and 2022 OECD surveys on Gender Budgeting. Data relating to tools only available in 2016 or 2018 or 2022 have not been captured in the table.
Source: 2022 OECD Survey on Gender Budgeting, Question 10; 2018 OECD Survey on Budget Practices and Procedures; 2016 OECD Survey of Gender Budgeting.

Gender budgeting evidence use across the budget cycle

Gender budgeting methods and tools are used to gather evidence that informs decision making across the different stages of the budget cycle: 1) planning and formulation, 2) approval, 3) implementation and reprioritisation. The implementation of methods and tools across OECD countries in 2022 is presented in Table 2.2. Analysis of this data suggests the tendency for countries to apply gender budgeting measures to direct budget prioritisation and foster greater transparency and accountability in the earlier stages of the budgetary process, rather than to obtain insights following implementation to improve scrutiny and budget reprioritisation or incorporate learnings into future budget decision making.

Examples of gender budgeting methods and tools implemented in 2022 to inform budget decision making across different stages of the budget cycle can be seen in:

- Norway where the CBA collects *ex ante* information on the gender impact of budget proposals put forward by each ministry.
- Korea where selected budget policies and activities are assessed following implementation against gender equality goals and performance indicators to assess programme performance and strengthen the impact of national policies.

An advanced approach to gender budgeting will incorporate a gender perspective across each stage of the budget cycle to improve the effectiveness of budget policy in meeting gender equality goals (OECD, 2023[6]). In 2022, 30% of OECD countries practicing gender budgeting have applied measures to inform decision making at each key stage of the budget cycle (Austria, Canada, France, Iceland, Ireland, Norway and Sweden) (Table 2.2).

Table 2.2. Use of gender budgeting tools and methods across the budget cycle, 2022

	Planning and approval			Approval		Implementation and reprioritisation	
	Gender dimension in performance setting/performance budgeting	*Ex ante* gender impact assessment of budget measures	Gender budget tagging	Gender impact assessment of budget	Distributional assessment of tax and welfare measures by gender/gender-related budget incidence analysis	*Ex post* gender impact assessment of budget measures	Gender dimension in spending reviews
Australia							
Austria	■	■			■	■	
Belgium			■				
Canada	■	■	■	■	■	■	
Chile	■	■	■			■	
Colombia			■				
Finland							
France	■		■	■		■	
Germany		■				■	■
Ireland	■	■		■	■	■	■
Iceland	■	■		■	■	■	■
Israel				■	■		
Italy			■		■		
Japan			■				
Korea	■		■			■	
Lithuania	■						
Mexico	■		■	■			
Norway	■	■			■	■	

	Planning and approval			Approval		Implementation and reprioritisation	
	Gender dimension in performance setting/performance budgeting	*Ex ante* gender impact assessment of budget measures	Gender budget tagging	Gender impact assessment of budget	Distributional assessment of tax and welfare measures by gender/gender-related budget incidence analysis	*Ex post* gender impact assessment of budget measures	Gender dimension in spending reviews
New Zealand		■		■			
Portugal	■	■					
Spain		■	■	■			
Sweden		■			■	■	
Türkiye	■						
Total	**12**	**11**	**9**	**9**	**8**	**10**	**3**

Note: While Italy undertakes gender budget tagging, this is done *ex post* and so is not included in the total for the planning and approval phase of the budget. Australia did not yet systematically use any tools and methods as it had just recently reintroduced gender budgeting.
Source: 2022 OECD Survey on Gender Budgeting, Question 10.

Scope of gender impact assessment

Both *ex ante* and *ex post* gender impact assessment (GIA) remain two of the most common methods of gender budgeting evidence gathering used in OECD countries. Most countries apply these impact assessments to selected policies included in the budget, rather than all policies (Table 2.3). Box 2.6 provides an example of the criteria used by Austria in selecting which policies should be subject to a gender impact assessment.

Table 2.3. Scope of gender impact assessment, 2022

	Ex ante gender impact assessment		*Ex post* gender impact assessment	
	Selected policies included in the budget	All major policies included in the budget	Selected policies included in the budget	All major policies included in the budget
Australia				
Austria		■		■
Belgium				
Canada		■		■
Chile	■		■	
Colombia				
Germany	■		■	
Finland				
France			■	
Ireland	■		■	
Iceland		■	■	
Israel				
Italy				
Japan				
Korea			■	
Lithuania				
Mexico				
Norway	■		■	
New Zealand	■			

	Ex ante gender impact assessment		*Ex post* gender impact assessment	
	Selected policies included in the budget	All major policies included in the budget	Selected policies included in the budget	All major policies included in the budget
Portugal	■			
Spain		■		
Sweden		■		■
Türkiye				
Total 2022	**6**	**5**	**7**	**3**

Source: 2022 OECD Survey on Gender Budgeting, Question 10.

Box 2.6. Criteria for gender impact assessment in Austria

Gender impact assessments in Austria are embedded within the system of regulatory impact assessments (RIAs). Like other OECD countries, Austria has realised that not every new regulation or proposal needs the same level of scrutiny and has accordingly introduced RIA threshold tests.

RIA in Austria has to be conducted for all laws and regulations initiated by the executive and for government projects with major financial impacts. A threshold test (Wesentlichkeitsprüfung) introduced in 2015 determines whether a simplified or full RIA has to be conducted for draft regulations. The current threshold is EUR 20 million. While there are no exceptions granted, there is the possibility to conduct a simplified RIA (WFA light). Specifically, laws and regulations with no impact on the state budget, no significant impacts in other WFA areas, no financial impacts greater than EUR 20 million and no long-term financial impacts are eligible for WFA light.

These threshold tests help to ensure that regulations with significant societal impacts are adequately assessed before being introduced. Secondly, they ensure that government resources are not unduly wasted in assessing regulatory proposals with only minor impacts, where the costs of conducting RIA would outweigh its benefits. Therefore, it is important the resources used to develop a policy scale with the size of the problem and its solution.

Source: OECD (2020[10]) *Austria: Regulatory Impact Assessment and Regulatory Oversight*, OECD, Paris, https://www.oecd.org/gov/regulatory-policy/RIA-in-Austria-web.pdf.

Future development of gender budgeting practices and approaches

Several OECD countries outlined their plans to further develop their gender budgeting practises. For example, Chile reported that they were focused on improving budget tagging processes across gender and other areas including climate change and the elderly and Colombia was working to integrate a gender approach across indicators for investment projects and the planning and budgeting process. Spain was preparing a Methodological Guide to enable better interpretation of the questions answered by ministerial departments categorising each budgetary expenditure programme, while also improving the graphic presentation of key results from their Gender Impact Report for increased accessibility (Ministerio De Hacienda y Funcion Publica, 2022[11]).

The future intentions of OECD countries to broaden the number of methods and tools that encompass their gender budgeting approach factored significantly in the 2022 survey:

- Finland noted plans to undertake a gender impact assessment of the government's economic policy over the parliamentary term, building on an exercise done in 2018
- Iceland is exploring the implementation of budget tagging and widening the scope of gender budgeting for greater inclusion of intersectional analysis

- Ireland advised of the development of a tagging system to link budget allocation line items to dimensions of equality, green, well-being and Sustainable Development Goal (SDG) budgeting
- Israel aims to develop guidelines for ministerial analysis of the budget from a gender perspective
- Italy foresees the 2024 Budget Law providing the Parliament with a Sustainable Development Budget that includes classification of budgetary expenditure that promotes gender equality
- Japan plans to incorporate gender equality perspectives into policy formulation and implementation processes using insights from gender budgeting and also plans to use the Gender Equality Council to enhance the effectiveness of gender budgeting through monitoring and impact studies
- Türkiye intends to establish a reporting system that will monitor and evaluate gender equality indicators linked to budget measures and help better inform decision-making processes.

Enabling environment

This section highlights the increased uptake and the broadening of supports for gender budgeting measures across the OECD. The discussion to follow also illustrates how elements of a supportive enabling environment help with the effective implementation of gender budgeting methods and tools and can ensure the practice of gender budgeting is sustainable and continually improved over time.

Support for gender budgeting measures

Since 2016, there has been an increase in the number of OECD countries introducing guidelines, data collection and training initiatives to support the implementation of their gender budgeting practice. In 2022, the majority of countries that practice gender budgeting have the following elements in place:

- CBA standard guidelines or annual budget circular detailing how to apply gender budgeting (70%)
- Sector-specific (70%) or generally available disaggregated data (61%)
- Training and capacity-building in the application of gender budgeting (70%).

Approximately half of OECD countries (47%) use five or more enabling environment elements to reinforce the implementation of their practice in 2022, similar to the situation in 2018 (47%) and 2016 (50%). Countries with the most elements in place are Korea (seven) and Canada (six), whereas those with the fewest elements in place are Germany and Japan (both one) (Table 2.4 shows some of the common elements).

Table 2.4. Common elements of an enabling environment to support gender budgeting, 2022

	Support for Gender Budgeting				
	Guidelines on how to apply gender budgeting	Sector specific gender or sex disaggregated data	Training and capacity building	General availability of gender or sex disaggregated data	Expert consultative group advises on gender budgeting
Australia		■		■	
Austria	■	■	■	■	
Belgium	■		■		
Canada	■	■	■	■	
Chile		■			
Colombia	■	■	■	■	
Germany		■			
Spain	■	■	■	■	
Finland	■	■		■	
France	■	■	■		
Ireland		■	■	■	■
Iceland	■		■	■	
Israel	■				■

	Support for Gender Budgeting				
	Guidelines on how to apply gender budgeting	Sector specific gender or sex disaggregated data	Training and capacity building	General availability of gender or sex disaggregated data	Expert consultative group advises on gender budgeting
Italy	■	■	■	■	
Japan					■
Korea	■	■	■	■	■
Lithuania			■		
Mexico		■	■	■	
Norway	■	■			
New Zealand	■		■	■	
Portugal	■		■	■	■
Sweden	■	■	■	■	
Türkiye	■	■	■		
Total	**16**	**16**	**16**	**14**	**5**

Note: This table shows the common elements of an enabling environment in place for gender budgeting, but not all possible elements, which include an inter-agency group to ensure co-ordination and exchange of good practices and programme budgeting.
Source: 2022 OECD Survey on Gender Budgeting, Question 18.

Guidelines on the application of gender budgeting

Reflecting the technical nature of gender budgeting tools and processes, guidelines on the application of gender budgeting are central to creating a strong enabling environment. Examples of how guidelines are used to direct the application of gender budgeting are provided in Box 2.7.

Box 2.7. Guidelines on the application of gender budgeting in Korea and Norway

Korea

Legislation enacted in 2006 made it mandatory for the government of Korea to submit a Gender Budget Statement (GBS) and Gender Budget Execution Report analysing the impact of public spending on women and men from the 2010 fiscal year. In 2022, the GBS included 38 sectoral statements for each Ministry.

The annual budget circular issued to ministries to guide the development of the following year's budget proposals provides detailed instructions on how every aspect of the sectoral GBS and balance sheet is to be drafted by each ministry, through completion of a GBS form. The GBS form asks for line ministries to provide information on:

- projects and policies directly aimed at enhancing gender equality (PDAs) or indirectly influencing gender equality (PIIs) and their allocated budgets
- gender impact analysis findings
- expected gender equality outcomes and targets
- performance indicators and their rationale
- reporting against overarching gender equality goals outlined in Korea's Gender Equality Framework, such as the elimination of gender-based violence and the promotion of women's health.

Norway

In 2020, Section 24 of the Equality and Anti-Discrimination Act (the Act) of Norway was clarified and strengthened to require that all public authorities actively work to systematically promote intersectional gender equality in all their activities, including budgeting. A reference to the duty to actively promote equality and report on it is included in Norway's annual budget circular issued to ministries, which is used to prepare the state budget. The budget circular for 2023 includes two reporting requirements for ministries regarding budget proposals:

1. Public authorities must report on their action to integrate consideration of equality and non-discrimination in their work, including assessment of achieved results and a statement of the expected future outcomes of actions.
2. Public employers must report on the current state of gender equality in their organisation and their intended actions to fulfil their obligations according to Section 26a of the Act, including carrying out a salary survey from a gender perspective and documenting the survey biannually.

Source: 2022 OECD Survey on Gender Budgeting.

Disaggregated data

Targeted policy development that draws on the insights attained through gender budgeting practices is contingent on good availability of quality disaggregated data. Disaggregated data across all or most key areas of the public service has increased from being available in 16% of OECD countries practicing gender budgeting in 2016 to 61% of countries in 2022.

Poor availability of disaggregated data was reported as a challenge to the implementation of gender budgeting by 17% of countries, including Ireland, Lithuania and New Zealand which have all more recently introduced gender budgeting, as well as Austria (Figure 2.8). Ireland recently completed a review of its data requirements in relation to equality budgeting and hopes to address these in coming years (Box 2.8).

Box 2.8. Audit of disaggregated data to support equality budgeting in Ireland

In 2020, the Central Statistics Office (CSO) of Ireland conducted a data audit of 107 data sources from 31 public bodies in co-operation with the Department of Public Expenditure and Reform. The audit aimed to ascertain the availability of public service data disaggregated by equality. In 2021, a focused equality data audit was conducted, covering all national data sources held by Tusla (the Child and Family Agency). This work was guided by the Equality Budgeting Expert Advisory Group representing key internal and external stakeholders and the audit findings were published alongside Ireland's 2021 Budget. The information is also published on the CSO webpage and will continue to be updated as new data is identified.

In response to the data audit, the CSO and the Department of Children, Equality, Disability, Integration and Youth are developing a data strategy to identify what actions are needed to improve the disaggregation of data and identify actions needed to address data gaps.

Source: 2022 OECD Survey on Gender Budgeting; Ireland Department of Public Expenditure and Reform (2022[12]), Budget 2022 - Equality Budgeting: Equality Audit of Tusla Data, https://assets.gov.ie/201255/04e174ba-a01c-4182-9a82-e2fa7df06442.pdf (accessed 13 March 2022).

Austria recognises insufficient political will and a lack of resources as the main limitations impacting the availability of data. Finland's response to the survey also acknowledged that despite the country's longstanding tradition of gender equality impact assessment of legislative proposals, assessment of the

impact of budgetary measures on gender equality is affected by the insufficient availability of disaggregated data. Belgium, Israel, Japan and Lithuania reported that their gender budgeting practices were not yet supported by either sector specific or generally available disaggregated data in 2022 (Table 2.4).

Continual action is required to fill data gaps and improve data collections. For example, Sweden's survey response indicated aims to require that all government agency annual reporting data and all official statistics pertaining to individuals be disaggregated by gender. Best practice gender budgeting is increasingly considering insights into the intersecting impacts of inequality, through analysis of data that accounts for the multiple aspects of an individual's identity that can compound experiences of inequality (OECD, 2023[6]).

Training and capacity-building

The elements of a supportive enabling environment also include awareness raising initiatives and development of the necessary skills to perform gender budgeting practices through capacity development for relevant government stakeholders.

For example, in 2022, Türkiye carried out training programmes to increase the awareness of gender budgeting among members of parliament and government executives, as well as provide technical assistance to the public officials. Additionally, the CGI of France (Direction générale de la cohésion sociale - service des droits des femmes et de l'égalité femmes-hommes) and the CBA (direction du budget) undertake annual workshops with each ministry to improve identification of the impact of expenditure on gender equality as part of the drafting of the Appendix to the Annual Finance Bill. Canada also provides an example of how the implementation of gender budgeting can be supported through regular awareness raising activities and mandatory training and capacity building initiatives on the application of gender impact assessment (Box 2.9).

Box 2.9. Gender budgeting awareness raising, training and capacity development in Canada

Since 2012, the Government of Canada has held Gender Based Analysis Plus (GBA Plus) Awareness Week to promote understanding of the development of inclusive and responsive policies, programmes, services, and decision making that affects the well-being of all Canadians. In 2022, the events were hosted by Women and Gender Equality Canada (WAGE) in partnership with the Canada School of Public Service and included contributions from experts and champions sharing their vision for the application of the rigorous GBA Plus analytical process.

To further support the application of GBA Plus, since 2017 some departments in the Government of Canada have implemented mandatory training and development requirements for responsible government officials. Since 2018, GBA Plus guidance and templates are provided in preparation for the annual budget, as well as training and capacity building through in-person, online and digital platforms. Efforts have also been made to improve the quality of GBA Plus provided by departments for Cabinet proposals and Treasury Board Submissions through guidance documents.

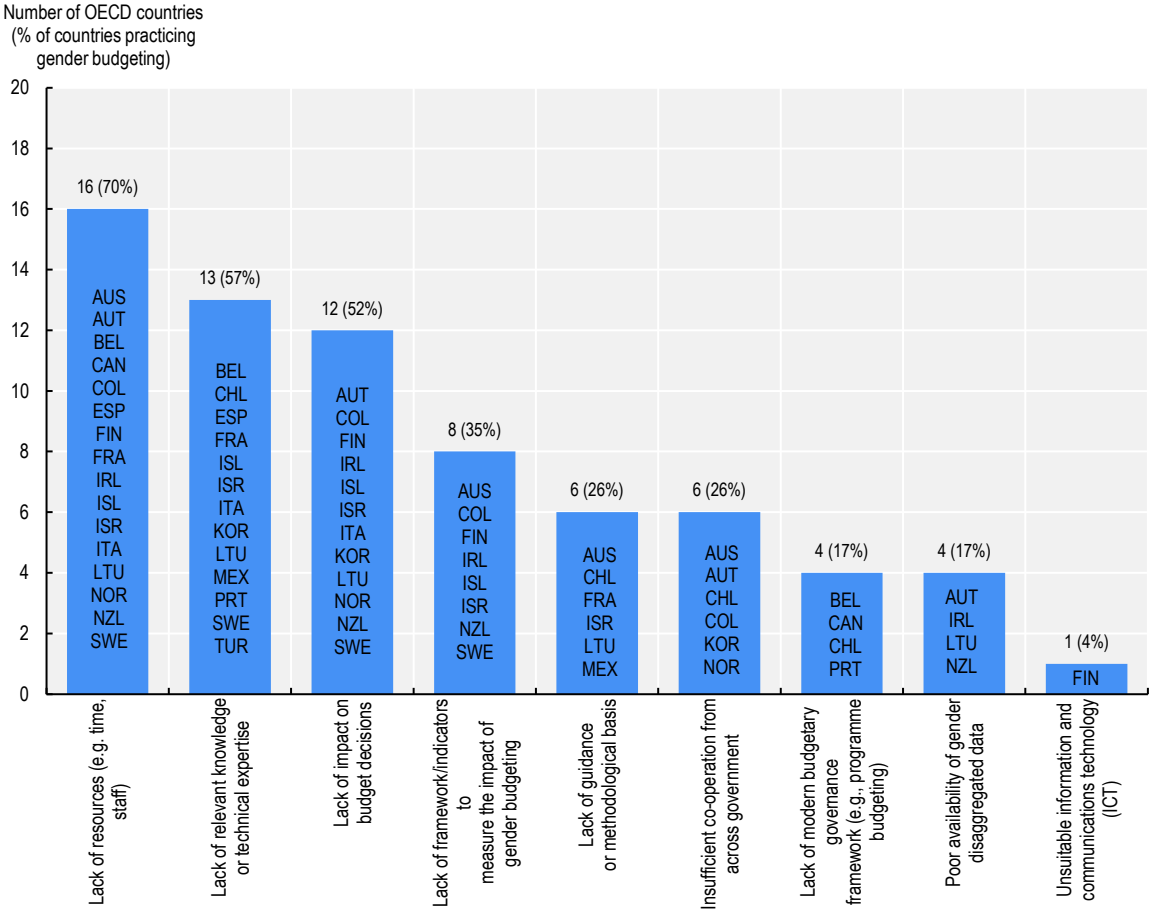
Source: 2022 OECD Survey on Gender Budgeting; Government of Canada (2022[13]), Gender-based Analysis Plus Awareness Week 2022: GBA Plus in Action - Opening Event, 11 April 2022, https://www.csps-efpc.gc.ca/events/gba-plus-awareness-week-2022/opening-event-eng.aspx (accessed 21 December 2022); Government of Canada (2022[14]), GBA Plus Awareness Week: May 9 to 13, 2022, https://women-gender-equality.canada.ca/en/gender-based-analysis-plus/gba-plus-awareness-week.html (accessed 21 December 2022); Government of Canada (2022[15]), Invitation to present in a live virtual event to celebrate Gender-based Analysis Plus (GBA Plus) Awareness Week, 19 April 2022, https://www.canada.ca/en/department-national-defence/maple-leaf/defence/2022/04/invitation-present-virtual-event-gba-plus.html (accessed 21 December 2022); Regan, E., and Wilson, M. (2019), 'Demystifying Gender Budgeting: Case Studies from the OECD', Paper presented to the Working Party of Senior Budget Officials – 3rd Experts Meeting on Gender Budgeting, OECD Conference Centre, Paris 19-20 September 2019.

Although the roll out of training and capacity development initiatives has increased significantly since 2016 across OECD countries practising gender budgeting, a lack of relevant knowledge or technical expertise continues to be a challenge impacting its implementation in the majority of countries (57%) (Figure 2.8).

Main challenges impacting gender budgeting practices

Limitations to the implementation and effective practice of gender budgeting will affect its capacity to generate lasting impacts for society and the economy. Several challenges were identified by OECD countries practicing gender budgeting in 2022, with the most significant being a lack of resources to effectively implement gender budgeting measures; acknowledged by 70% of countries (Figure 2.8).

Figure 2.8. Key challenges in implementing gender budgeting, 2022



Source: 2022 OECD Survey on Gender Budgeting, Question 19.

StatLink https://stat.link/xidrcs

As New Zealand introduced gender budgeting on a pilot basis at the time of the 2022 survey, useful insights can be gained in assessing the challenges and successes experienced at this stage in the implementation process (Box 2.10).

Box 2.10. Challenges and successes in piloting gender budgeting in New Zealand

New Zealand identified several challenges encountered during the gender budgeting pilot, including:

- A lack of legislative requirement for gender budgeting.
- Some challenges with gaining insight into how gender budgeting may impact on budget decision making.
- Time, capacity and resourcing constraints across government agencies to undertake an in-depth assessment of their Budget initiatives, and make any necessary amendments to proposed initiatives, during the Budget process. There is an assumption that agencies should complete a thorough policy development process in advance of preparing Budget initiatives, including considering gender impacts and using the Bringing Gender In tool where relevant, as there is limited time to do so during the Budget stage.
- Accessing, utilising and collecting sufficient gender disaggregated data to inform gender impact assessments and analysis during the Budget process.

To address some of these challenges, the Ministry for Women is currently taking action to strengthen gender impact analysis through capacity building initiatives and updating of training materials across all Government agencies ahead of Budget 2023, including a refresh of the 'Bringing Gender In' online tool, and the Gender Budgeting guide. It is envisioned that these tools will further strengthen gender analysis across the New Zealand Government. The inclusion of gender budgeting in future budget processes remains the prerogative of Ministers.

Despite these challenges, the Ministry for Women and the Treasury (CBA) New Zealand received positive feedback from government agencies involved in the pilot. A review of the pilot in May 2022 found that:

- All of the participating Budget initiatives would have an impact on women and girls, and nearly half of the initiatives would have a disproportionately positive impact for women and girls.
- Nearly all of the participating initiatives (94%) identified an impact on Maori women and girls, of which over half would have a disproportionately positive impact.

The findings from the review of the gender budgeting pilot in Budget 2022 will be used as a baseline to track the impact on women and girls identified in budget initiatives and how well government agencies can identify and explain this impact. Statistical research is also being undertaken to understand the current wellbeing deficits in different population cohorts in preparation for the 2022 Wellbeing Report which has been identified as an opportunity to inform future spending priorities and to understand the demographic impacts of Budget allocations.

Source: 2022 OECD Survey on Gender Budgeting and direct communication.

Accountability and transparency

By systematically integrating a gender perspective into the design, development, implementation and evaluation of relevant public policies and budgets, gender mainstreaming and gender budgeting reinforce government accountability and transparency notably through increasing visibility on how the budget is being used to ensure gender equality goals are prioritised and achieved. The 2022 survey asked a range of new questions, aimed at gaining insights into the establishment of internal and external scrutiny and oversight mechanisms for gender budgeting across OECD countries (see Table A.4). This section

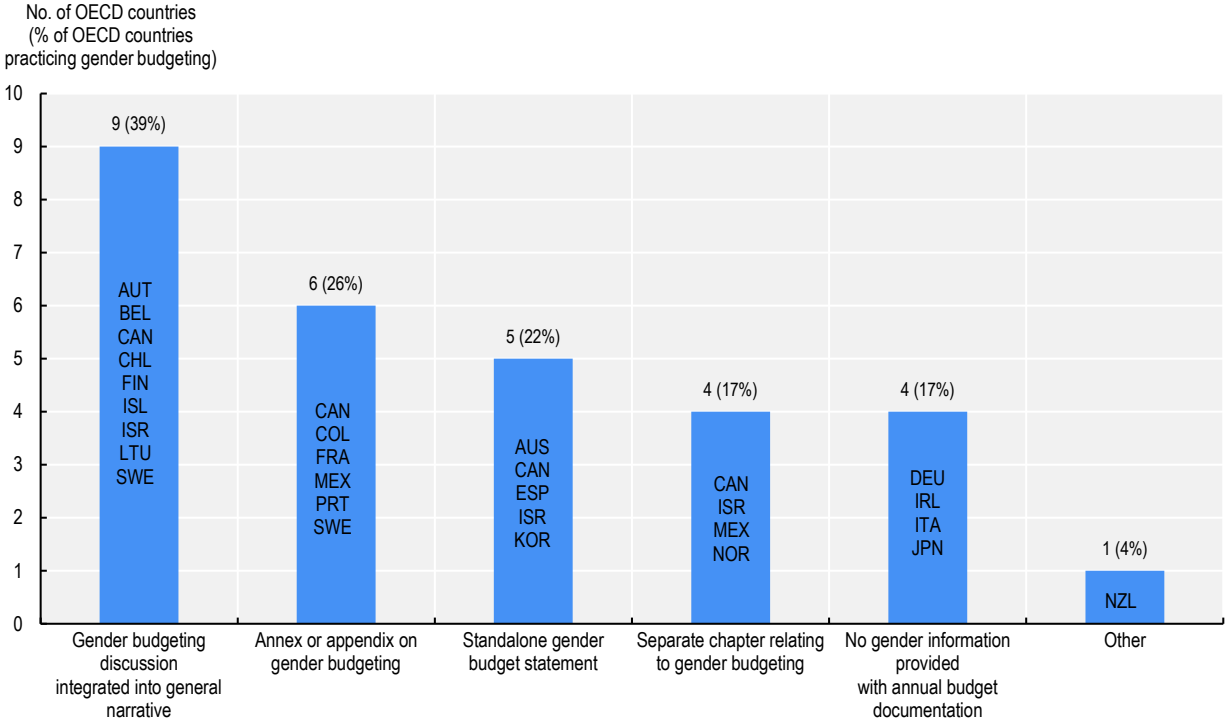
highlights the measures countries have put in place to foster transparency and accountability in relation to the impact of the budget on gender equality.

Inclusion of gender budgeting evidence in annual budget documentation

Across the OECD, various forms of gender budgeting evidence are included or accompany annual budget documentation to increase transparency and accountability on government action and public spending to achieve gender equality objectives. In 2022, the majority of OECD countries practicing gender budgeting included associated evidence in annual budget documentation (78%) (Figure 2.9). This represents an increase in countries including gender budgeting information in budget documentation, with 52% of countries reporting publishing a gender budget statement of varying content in 2018, and only two countries recording this practice in 2016 (Sweden and Korea) (Downes and Nicol, 2020[16]).

In 2022, gender budgeting discussion integrated into the general narrative of the budget was the most common medium used to present gender budgeting information in draft budget documentation, practiced by 39% of countries (Figure 2.9). For example, in Sweden gender equality analysis and gender-disaggregated data is provided throughout the Budget Bill, consisting of many volumes whereby in each policy area a discussion outlines the situation for women and men, girls and boys in relationship to the budget proposal and the possible impacts on gender equality if the policy was to be implemented.

Figure 2.9. Format of gender budgeting information provided with draft budget documentation, 2022

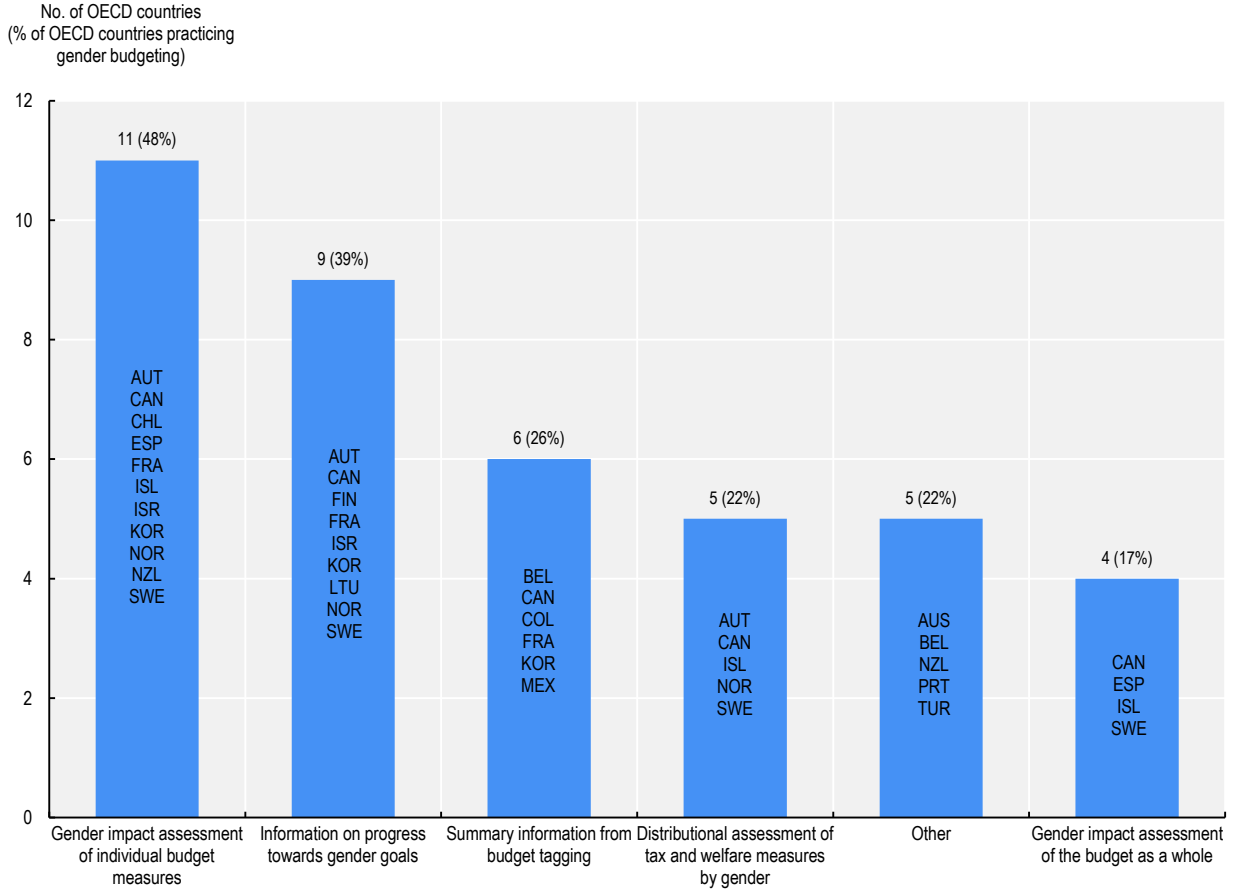


Source: 2022 OECD Survey on Gender Budgeting, Question 13.

StatLink https://stat.link/1k9aeb

In 2022, the contents of gender budgeting information included or accompanying budget documentation most commonly took the form of gender impact assessments of individual budget measures in 48% of practicing countries, information on progress towards gender goals in 39% of countries and summary information from budget tagging in 26% of countries (Figure 2.10).

Figure 2.10. Content of gender budgeting information provided with draft budget documentation, 2022



Source: 2022 OECD Survey on Gender Budgeting, Question 13.1.

StatLink https://stat.link/t6i3ul

Examples of the various forms and contents of gender budgeting information included within or alongside budget documentation across the OECD in 2022 include:

- Belgium – a gender comment explains how the gender perspective will be considered during the elaboration and execution of projects
- Chile – an annual budget brochure is published presenting a gender orientated discussion within a summary of the planned expenditure for the following year
- France – an Appendix to the Annual Finance Bill contains a gender impact assessment of individual budget measures and information on progress towards gender equality goals in the form of Key Performance Indicator annual strategy descriptions, analysis, forecasts, targets and results
- Iceland – information on the gender impact of new budget measures is included as a part of the Budget chapters on revenue and expenditures.
- Portugal – a set of gender equality indicators covering key policy areas are published – from digital to transport, social protection and infrastructures, wages and domestic violence – to promote an annual analysis of the gender impact of budget policies
- Sweden – a gender impact assessment of the budget as a whole is published in an Annex to the Budget Bill, reporting on economic gender equality indicators across labour income, capital income, income tax, pensions and underemployment and unemployment
- Türkiye – a budget justification from a gender perspective is included in budget documentation.

A further example of other types of information accompanying budget documentation is provided by New Zealand (Box 2.11).

Box 2.11. Information accompanying budget documentation in New Zealand

In New Zealand, following Budget Day, the materials provided to Ministers concerning the Budget are made publicly available on the Treasury website through a process where the Government proactively releases the information used to inform its Budget decision making. This would also include the results of the gender impact assessments and information relating to individual budget initiatives included in the gender budgeting pilot.

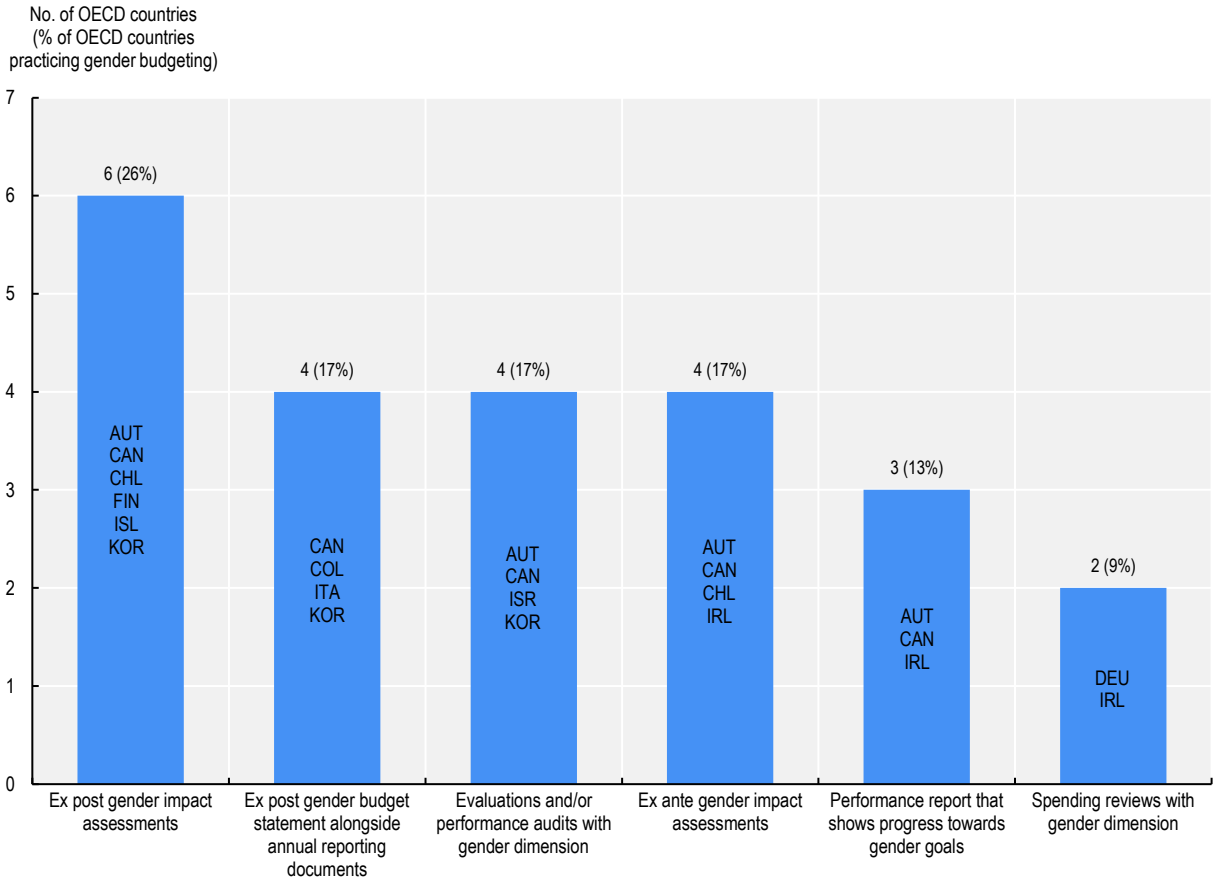
The information is distinct from the Budget documentation published on Budget Day to communicate the impact of Budget decisions to Parliament, media, analysts and the general public.

Source: 2022 OECD Survey on Gender Budgeting.

Gender budgeting information published by government

The 2022 survey gathered data on further methods used by OECD countries to encourage accountability and transparency of gender budgeting. The most commonly published information is *ex post* gender impact assessments, made public by approximately a quarter of countries practicing gender budgeting (26%) (Figure 2.11).

Figure 2.11. Gender budgeting information published by the government, 2022



Source: 2022 OECD Survey on Gender Budgeting, Question 14.

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Examples of the various forms of gender budgeting information published by governments across the OECD in 2022 include:

- Austria – an annual report that tracks gender equality outcomes across defined indicators, as well as an annual report aggregating the results of *ex post* regulatory impact assessments of laws and public investments conducted that year (including an evaluation of the gender dimension)
- Belgium – the biannual evaluation of the application of budget tagging and justifications of budget allocations from a gender perspective undertaken by the Institute for the Equality of Women and Men is published on its website and outlined in the intermediary report and the end of term report to Parliament, the latter of which is legally required under the Law on Gender Mainstreaming.
- Canada – Gender Based Analysis Plus undertaken in relation to evaluations are publicly available on departmental websites and annual Departmental Results Reports report on the gender and diversity impacts of programmes in supplementary information tables.
- Colombia – a gender perspective of budgets and public policies is included in published information related to the budget tracker for Women's Equity. These cover details relating to international commitments and the national regulatory framework, gender budgeting tools, summary analysis of investment and operating expenses for women's equality, projects and initiatives to close gender gaps and outcomes achieved, as well as challenges related to the budget tracker.

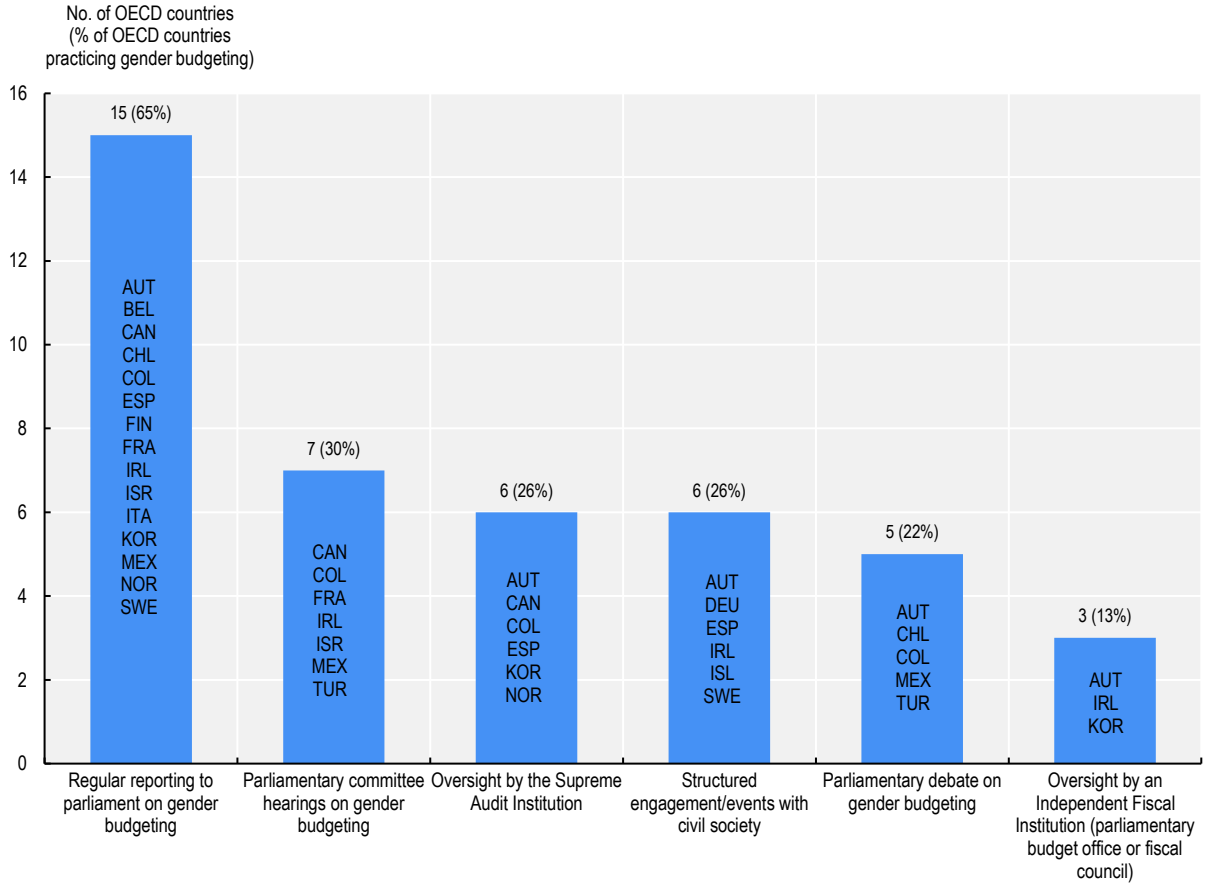
- Iceland – Ministerial Annual reporting of the progress towards gender goals is published
- Italy – information on the Gender Budget is published in the Government's Annual Report to Parliament
- Japan - the budget for each item listed in the Fifth Basic Plan for Gender Equality is published by the Gender Equality Bureau Cabinet Office
- Korea – the number of beneficiaries of selected budget measures by gender, is published, where applicable
- Mexico – government actions to promote gender equality and eradicate gender violence and forms of gender discrimination is published, as well as the analysis methodology concerning expenditures for equality
- Portugal – external accountability for gender budgeting encompasses the publishing of progress reports against gender goals.
- Spain – the Ministry of Finance and Civil Service has dedicated web pages where the Cross-Cutting Budget Reports can be accessed. The Gender Impact Report also has its own web page where users can access to the report itself and also consult the main results of the exercise. The main results are presented in a graphical format, allowing users to analyse them based on programmes, sections, and amounts.

External accountability for gender budgeting

The implementation of external accountability processes for gender budgeting takes many forms across OECD countries. Accountability processes focused on parliamentary engagement in the gender budgeting process provide for an inclusive and participative method for scrutiny of budgetary decision making. It also helps ensure the government is held to account for how budget policy progresses gender equality objectives. In 2022, external accountability for gender budgeting was focused on the establishment of parliamentary processes, with regular reporting to parliament on gender budgeting being the most prevalent oversight method, practiced by 65% of countries (Figure 2.12). This is a significant increase from the number of countries practicing gender budgeting in 2016 reporting to parliament on the impact of gender responsive policies (50%). Other accountability methods focused on the work of specialised parliamentary committees dealing with budgeting that conduct hearings or take part in parliamentary debates on gender budgeting were practiced to a much lesser extent across OECD countries in 2022 (Figure 2.12).

Oversight by Supreme Audit Institutions (SAIs) or Independent Fiscal Institutions (IFIs), such as parliamentary budget offices, can also play an important role in gender budgeting systems through undertaking impartial assessments of government performance reports and outcomes measures, reviewing and validating gender impact assessments of budget measures and examining progress towards gender equality goals. In 2022, SAIs in a quarter of OECD countries practising gender budgeting (26%) undertook analysis relating to it, while IFIs exercised oversight in 13% of countries (Figure 2.12).

Figure 2.12. External accountability for gender budgeting, 2022



Source: 2022 OECD Survey on Gender Budgeting, Question 15.

StatLink https://stat.link/gn81de

Details of some of the mechanisms employed by OECD countries in 2022 to ensure external accountability for gender budgeting included:

- Australia – Government expenditure proposals, as well as those contained in the annual Women's Budget Statement, are scrutinised by the legislative and general-purpose committees of the Senate
- Canada – since 2021, the Task Force on Women in the Economy has advised the Deputy Prime Minister and Minister of Finance on policy actions to address the unique and disproportionate impacts on women caused by the COVID-19 recession (Government of Canada, 2021[17])
- Italy – external accountability is ensured through the publication of the Annual Report on the website of the Ministry of Economy and Finance and a selection of items made available on the App Bilancio Aperto (Open Budget)
- New Zealand – regular periodic reporting on the implementation of the *Convention on the Elimination of All Forms of Discrimination against Women* to the United Nations Committee on the Elimination of Discrimination against Women, which recommended the introduction of gender budgeting in 2022, requiring progress reporting against this recommendation when the next periodic report is due back in 2023 (New Zealand Ministry for Women, 2023[18]).

Engagement with civil society on gender budgeting

Government engagement with civil society in respect of gender budgeting helps increase transparency and accountability. Civil society can also help inform gender equality needs assessments and the development of gender equality strategies that ensure inclusivity, good governance and strengthen the democratic process.

In 2022 a quarter of OECD countries practising gender budgeting undertook structured dialogue with civil society (Austria, Germany, Iceland, Ireland, Spain, and Sweden) (Figure 2.12).

Expert consultative group

Governments may establish an expert consultative group with skills in economics, policy and gender equality to support gender budgeting through providing insights into community needs and policy impacts. Engagement with an expert group can also increase transparency and accountability of government action and ensure that the application of gender budgeting methods and tools are inclusive and thorough.

In comparison to other enabling environment elements, only a minority of OECD countries practising gender budgeting engage with an expert consultative group (Table 2.4). In 2022, just 22% of countries were obtaining guidance and advice from an expert consultative group on gender budgeting. Since 2018, Ireland, Israel, Korea and Portugal have established expert consultative groups, while Japan's group has been active since 2016. Like other OECD countries, the establishment of Ireland's expert consultative group reflects the timing of the introduction of their equality budgeting practice (Box 2.12).

Box 2.12. Expert consultative group on equality budgeting in Ireland

In Ireland, the equality budgeting Expert Advisory Group representing key civil society stakeholders and chaired by the Department of Public Expenditure and Reform was established in 2018 to provide ongoing strategic guidance on the development and implementation of equality budgeting policy. The role and objectives of the Group includes:

- offering constructive, critical feedback on the Equality Budgeting initiative
- providing expert guidance and informed insights on the future direction and areas of focus for equality budgeting, drawing on international experience and lessons from other policy areas and academia
- promoting a coherent, cross-government approach to equality budgeting to maximise equality impacts and avoid duplication of effort across various policy areas
- identifying existing strengths of the Irish policymaking system which can be leveraged in support of equality budgeting, along with potential shortcomings that need to be addressed in this regard.

Source: 2022 OECD Survey on Gender Budgeting: Government of Ireland (2019[8]), "Equality Budgeting", https://www.gov.ie/en/policy-information/aec432-equality-budgeting/#expert-advisory-group (accessed 21 December 2022).

External scrutiny processes for gender budgeting

The 2022 survey collected data on external assessments of the gender impact of the budget, either commissioned by the government or undertaken at their own initiative (Figure 2.13).

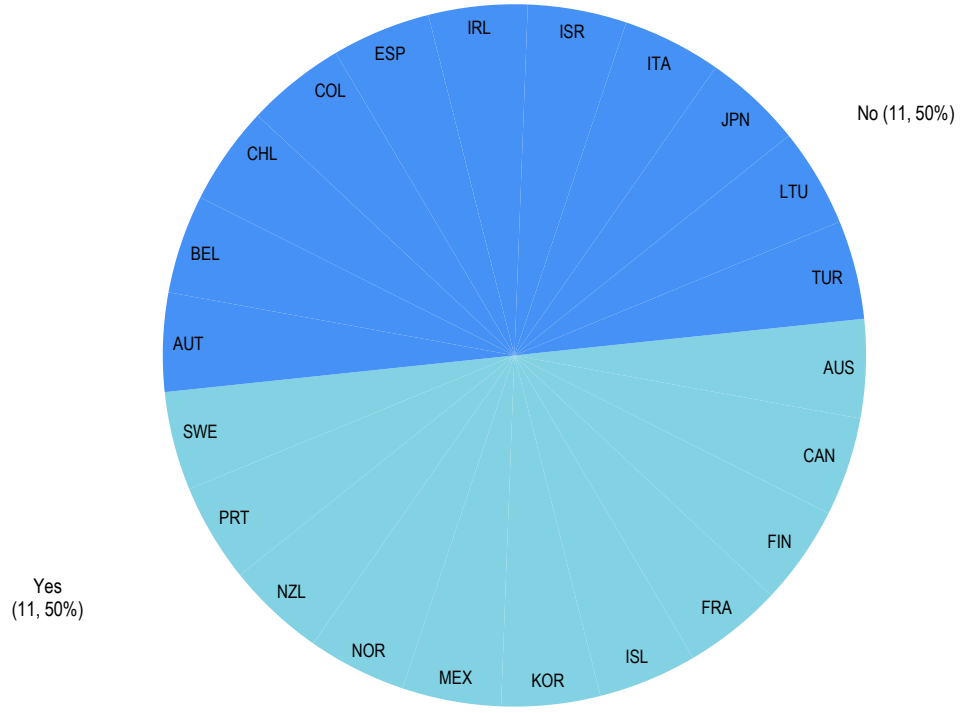
Non-government stakeholders such as think tanks or women's organisations can provide observations and evidence that can have positive impacts on the quality of gender-responsive policymaking. For example,

women's advocacy groups often have direct experience and insights into the potential impacts of budget decisions on individuals and vulnerable cohorts. In 2022, half of OECD countries practising gender budgeting reported external assessments of the gender impact of their budgets being undertaken by non-government stakeholders (50%) (Figure 2.13). The categories of external stakeholders undertaking these assessments include:

- Women's groups (Australia, Canada, France, Iceland and Sweden).[4]
- Inter-governmental and philanthropic organisations (Canada and Mexico).[5]
- Universities, research institutes and think tanks (Finland, Korea, Norway and New Zealand).[6]

Figure 2.13. Non-government stakeholders assessing the gender impact of the budget, 2022

Do non-government stakeholders undertake assessments of the gender impact of the budget?



Note: No data is available for Germany. The percentage is hence calculated on the basis of 22 survey responses for Question 16.
Source: 2022 OECD Survey on Gender Budgeting, Question 16.

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Impact

For the practice of gender budgeting to be effective and enduring, it is important that it demonstrates impact. The 2022 survey asked a range of new questions to understand the measures put in place by OECD countries to ensure the practice of gender budgeting generates impact, as well as the methodologies implemented to determine the impact of country's approach to gender budgeting (see Table A.5 for further discussion).

Methodologies for the measurement of gender budgeting impact

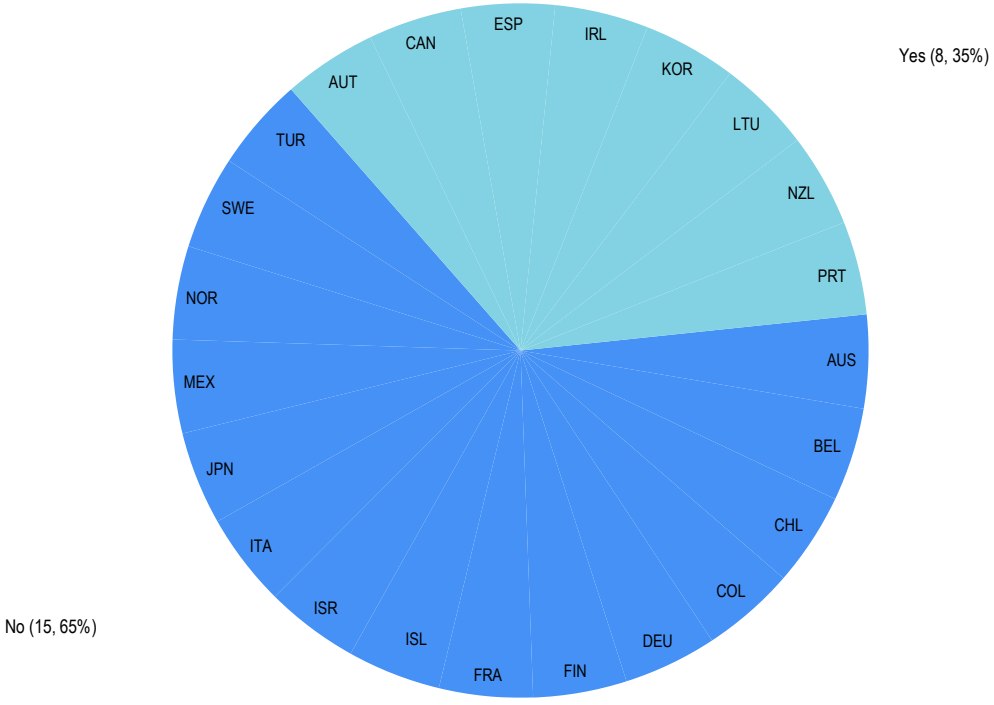
In 2022, eight OECD countries practicing gender budgeting reported having a methodology in place to measure the impact of their practice (35%) (Figure 2.14).

Example methodologies include indicators or frameworks set out in the budget or associated documents (Austria and Canada) and Budget Law (Portugal). Lithuania uses an external Gender Equality Index to track impacts, however, it was acknowledged that progress measures are currently being prepared and will provide information in the future. To assess the gender analysis provided in the gender budgeting pilot, New Zealand established a framework to review the expected gender equality outcomes on women and girls, and the level and quality of gender analysis capability of agencies involved in the pilot. The aim is to use the findings from the pilot to track progress in these two areas across government. The framework used to assess the analysis is subject to change as the shape and form of gender budgeting and the tools and resources to do this are reviewed and developed further.

Notwithstanding these examples, a number of OECD countries identified a lack of methods to measure the impact of their gender budgeting practice as a specific challenge to its effective implementation (Figure 2.8). This limitation was identified by 35% of countries practicing gender budgeting, including Colombia which recognised the need to collect further information and establish processes to effectively track progress in closing gender equality gaps.

Figure 2.14. Methodologies to measure the impact of gender budgeting, 2022

Do you have a methodology to measure the impact of gender budgeting?



Source: 2022 OECD Survey on Gender Budgeting, Question 23.

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Use of gender budgeting evidence in policy and budget decision making

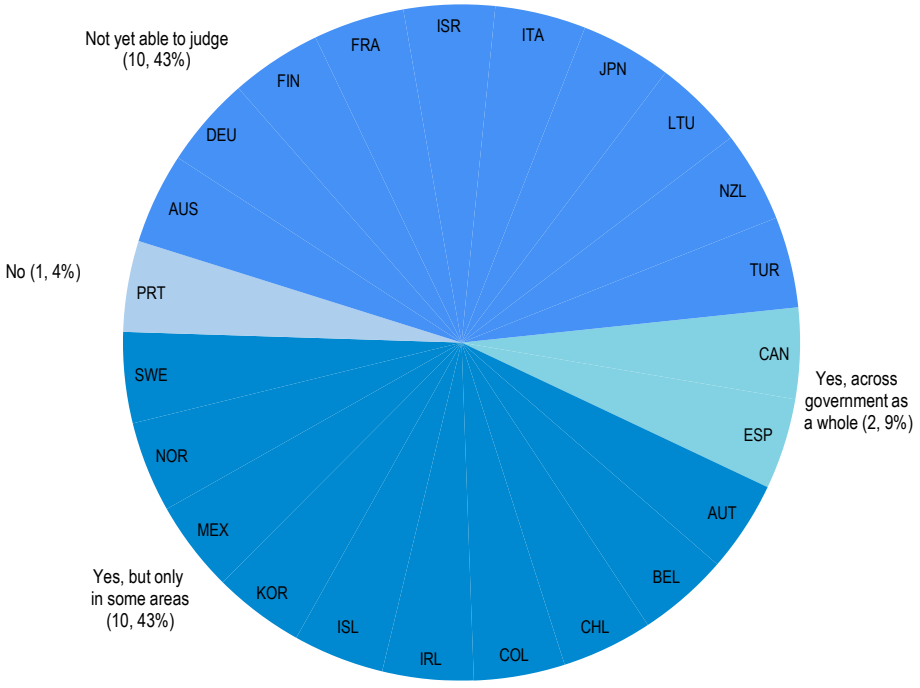
Gender budgeting provides a method for key gender equality objectives to be systematically considered in budget decisions to ensure resource allocation is directed where it will be most effective in achieving gender equality goals. The use of evidence gathered through gender budgeting methods and tools will improve the outcome of budget interventions and increase the real-world impact of gender budgeting practices. In this sense, although it is important to assess the macro impacts of gender budgeting as they may relate to gender equality objectives, the 2022 survey also recognised the importance of capturing the micro impacts of gender budgeting practices, asking new questions concerning how the implementation of gender budgeting is affecting policy redesign and/or budget decision making, through for example, the reprioritisation of public funding (see Table A.5 for further discussion). The OECD will continue to explore avenues to collect data on the detailed impacts of gender budgeting practices.

In 2016, half of the countries practicing gender budgeting determined measures were having a sector specific impact on policy development and resource allocation decisions (Belgium, Israel, Japan, Korea, Norway and Spain). Mexico was the only country in 2016 to report gender budgeting having a significant impact, while Sweden identified insufficient information to make an informed assessment as to the impacts of its gender budgeting practice. In 2022, an increase can be seen in the number of OECD countries practicing gender budgeting that observe an impact on policy development and resource allocation either across the government as a whole (Canada and Spain) or specific areas (Austria, Belgium, Chile, Colombia, Ireland, Iceland, Korea, Mexico, Norway, Sweden) (Figure 2.15).

Notwithstanding these reported tangible gender budgeting outcomes, 52% of countries practicing gender budgeting identified a lack of impact on budget decisions as the main challenge impacting the effective implementation of gender budgeting measures (Figure 2.8).

Figure 2.15. Effectiveness of gender budgeting, 2022

Does gender budgeting promote a clear gender perspective in policy development and resource allocation?



Source: 2022 OECD Survey on Gender Budgeting, Question 22.

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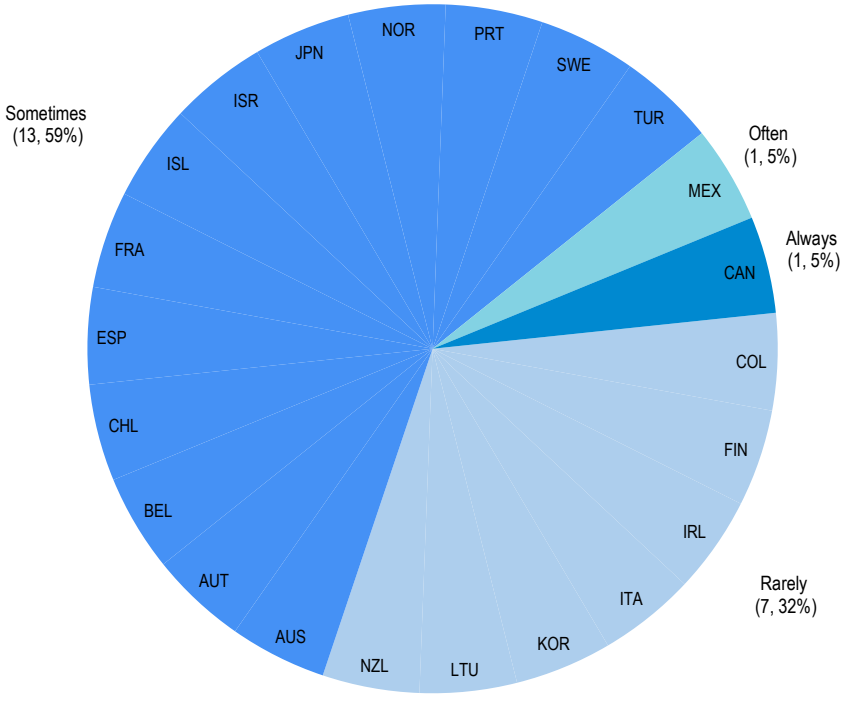
Another method to measure the impact of gender budgeting is through assessment of the frequency with which gender budgeting evidence is used in budget decision making. Gender budgeting information is required to accompany budget proposals in the majority of OECD countries (52%) practicing gender budgeting in 2022 (Austria, Belgium, Canada, Finland, France, Ireland, Iceland, Mexico, New Zealand[7], Portugal, Sweden, Türkiye).

Data on the information provided alongside draft budget allocations was collected for the first time in the 2022 survey, however data on a similar gender budgeting measure, 'gender perspective in resource allocation', was captured in previous surveys. Analysis of this data shows that 8 countries implemented this measure in 2016 and 9 countries implemented the measure in 2018, representing an increase in the number of countries presenting gender budgeting information alongside draft budget proposals across surveys.

Despite countries practicing gender budgeting requiring information accompany budget proposals in 2022, only two countries reported that gender budgeting information was always or often used (Canada and Mexico), 59% of countries (13 countries) reported that gender budgeting insights were used sometimes, and 32% of countries (seven countries) advised that evidence gathered through gender budgeting was rarely used (Figure 2.16). These survey results demonstrate a significant opportunity for improved use of gender-sensitive data and insights in budget decisions.

An example of the information accompanying budget proposals is provided by Belgium, where a justification containing an explanation of how the gender perspective will be considered during the execution of budget projects must accompany the budget allocations published in the Budget Law adopted by the Parliament. A different method is applied in France where the annual Budget Bill is accompanied by annual performance reports which include gender-based indicators and analytical commentaries.

Figure 2.16. Use of gender budgeting evidence in budget decision making, 2022



Note: No data available for Germany. The percentage is hence calculated on the basis of 22 survey responses for Question 21.
Source: 2022 OECD Survey on Gender Budgeting, Question 21.

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Impacts of gender budgeting on policy formulation and resource allocation

OECD country responses to the 2022 survey provided several examples of the specific impacts of gender budgeting on policy formulation and resource allocation. This includes the establishment of tax reform through a gender lens in Austria and the strengthening of planning processes to address gender gaps in the mining, energy, transport, sports and health sectors in Colombia. Japan reported adjustments to resource allocation redirected to support women's health and economic inclusion and similarly Korea reported increased resources in the 2022 Budget for the lease of automated agricultural machineries in the small-scale farming sector, which is overrepresented by women and heavily dependent on traditional farming methods due to lack of access to machinery. Box 2.13 presents further in-depth examples of the impacts of gender budgeting on policy formulation and resource allocation reported by OECD countries in 2022.

Box 2.13. Impacts of gender budgeting on resource allocation and policy formulation

Canada

Gender Based Analysis Plus and the Gender Results Framework (GRF) have been used to inform budget decisions to ensure they directly address gender equality goals. The 2022 Budget's Statement and Impacts Report on Gender, Diversity, and Quality of Life outlines some of the GRF pillars that have been advanced through targeted budgetary investments, across education and skills development, leadership and democratic participation, gender-based violence and access to justice. These include apprenticeship incentive grants to encourage the pursuit of careers in traditionally male dominated industries, awareness programmes to promote trades as a career choice, support for women and girls in leadership and decision-making roles resulting in better opportunities and positions in various spheres, and funding allocated as part of the government's COVID-19 response to ensure front line services and shelters continued to provide essential supports for women and families fleeing violence.

Iceland

A gender analysis of the government's initiative to create jobs and boost the economy during the COVID-19 pandemic showed that most jobs would be created in male dominated sectors, resulting in adjustments to resource allocation to focus on investments in the innovation and creative sectors with a more equal gender ratio. Additionally, a gender analysis of the recipients of farming subsidies showed that even in farms run by heterosexual couples, males were the majority recipients due to farming subsidy legislation restricting the recipient of subsidies to only one person. This was found to have a direct impact on women's income and pension savings and as a result the legislation was amended to allow each person in a couple to be registered as recipients.

Sweden

In Sweden, gender budgeting is applied throughout the budget process, steered at the operation level via the budget circular instructions. There is a government decision stipulating that gender mainstreaming of the state budget process, i.e. gender budgeting, is mandatory. In addition to gender mainstreaming the budget process, there are specific government appropriations for gender equality measures to fund targeted policy measures to advance gender equality. In line with the principle of gender mainstreaming, specific gender equality challenges that are identified in various policy fields, such as the higher rate of long-term sick leave for women, the gender care gap, or women's lower participation in paid work are addressed with special measures in respective policy areas. However, it was acknowledged that there is an opportunity for gender budgeting principles to be further operationalised and more frequently and widely influence policy design to address inequalities and reallocate resources to increase impact.

Source: 2022 OECD Survey on Gender Budgeting.

Review of gender budgeting practices

The implementation of measures to review gender budgeting practices is important to ensure continuous improvement of a country's overall approach. This can be achieved through conducting gender budgeting systems audits that examine opportunities to enhance or optimise evidence gathering methods and tools. In 2018, four countries reported that audits of gender budgeting systems and processes were being undertaken by various actors. In Austria, audits were performed by the Court of Auditors, in Iceland an NGO was auditing processes, while in Mexico the CBA was performing systems audits and in Sweden both the CBA and ministries were undertaking this function.

In 2022, Canada outlined the performance of gender budgeting systems audits through the systematic review and refinement of existing gender budgeting tools at the conclusion of each budget cycle, taking in account the lessons learned during the budget process and feedback and consultations from branches within Finance Canada and other federal departments. Additionally, the Office of the Auditor General in Canada has undertaken several audits on the implementation of GBA Plus, with the most recent follow up audit to the *Fall 2015 Report*, performed in 2022, highlighting that responsible institutions had taken action to identify and address barriers to the implementation, yet more could be done to assist departments and agencies to fully integrate GBA Plus, as well as close capacity and disaggregated data gaps, and improve weaknesses in monitoring and reporting. An example can also be seen in Portugal's plans to undertake a comprehensive review of their gender budgeting measures. The review will cover *ex ante*, ongoing and *ex post* gender impact assessment of public policies, legislation and budgeting, as well as obstacles to the use of the Gender Budgeting Annex, the establishment of gender equality budget performance indicators, the development of online data collection tools and a diagnostic report of the level of data disaggregation that currently exists across policy areas.

External evaluations can also be used to conduct a wholescale review of a country's approach to gender budgeting. In 2022, 30% of countries practising gender budgeting indicated that they had undertaken evaluations of gender budgeting in the past (Austria, Finland, Korea, Norway, New Zealand[8], Portugal, Sweden), and 13% of countries foreshadowed plans to undertake evaluations in the future (Finland, New Zealand, Türkiye). An example can be seen in Austria's evaluation of budgeting in 2017, which included a review of gender budgeting practices (Box 2.14).

Box 2.14. OECD review of budgeting and gender budgeting in Austria

At the request of the Austrian Government, the OECD conducted a review of budgeting in Austria in 2017, including a review of gender budgeting practices. The Review found that the overall systemic approach to gender budgeting, designed to require all ministries to consider gender equality in high-level goal-setting and in more detailed specification of outputs and objectives, is a leading international practice.

When considering the effectiveness and impact of gender budgeting, the Review found that gender budgeting in Austria is a special case of outcome-oriented policymaking and performance budgeting and is thus subject to a similar range of strengths and potential weaknesses.

To begin with, the requirement to specify gender equality objectives has in some cases catalysed a serious discussion about how public policies affect the equality agenda. For example, in the area of tax policy, specifying an objective relating to the fairer treatment of paid and unpaid work (encompassing also, therefore, unpaid work done in the home, disproportionately by women) generated a productive debate that influenced the development of tax reform.

Equally however, some perceived shortcomings of the general system of performance oriented budgeting - especially in the area of inter-ministerial co-ordination and strategic alignment - also arise in the case of gender equality. Stakeholders involved in gender budgeting observe that the design of gender-related outcome objectives is left up to the line ministries, without any strong sense of an over-arching strategic agenda for how to measure progress towards, and achieve, gender equality in Austria.

The Review put forward a series of recommendations to help strengthen gender budgeting going forward.

Source: Downes, von Trapp and Jansen (2018[19]), "Budgeting in Austria", *OECD Journal on Budgeting*, Vol. 18/1, https://doi.org/10.1787/budget-18-5j8l804wg0kf.

Examples were provided by Belgium, where in addition to the biannual evaluation of gender budget tagging undertaken since 2011 (see section on gender budgeting information published by government), in 2013 a study was undertaken to examine the way gender budgeting was applied and promoted by the Federal Public Services. In Norway, the requirement for evaluation is laid down in Section 16 of the *Regulations on Financial Management in Central Government*, whereby all government agencies must evaluate their efficiency, objectivity, and achievement of results. Although there is no explicit gender requirements on evaluation in Norway, if relevant, agencies must commission an evaluation according to the distinctive characteristics, risk profile and significance of the agency. Korea advised that it had commissioned research to develop an official evaluation framework for gender budgeting, but this had not yet been institutionalised. Details concerning Korea's 2019 evaluation of gender budgeting practices is provided in Box 2.15.

Box 2.15. Evaluation of gender budgeting in Korea

In 2019, Korea conducted an evaluation into the features and future challenges of their 10-year old gender budgeting system, with a view to investigate its implementation and resultant changes to make multi-dimensional recommendations for policy improvement. The evaluation found that the introduction of gender budgeting had contributed to the creation of legal and policy foundations for gender equality, adjusting budget allocations to projects with a large gender gap in benefits, and securing funding for major national programmes. Yet, considering the limited progress made towards addressing gender inequalities in Korea, recommendations to improve the practice of gender budgeting included:

- implementation of gender impact analysis of major national policies and the integration of a direction for gender-sensitive financial management into the national fiscal management plan
- action to introduce *ex ante* gender impact assessment and encourage their completion and inclusion in gender budget statements
- establishment of a team to support and manage gender budgeting under the Ministry of Gender Equality and Family feasibly and efficiently
- review of gender equality goals and the establishment of a gender budgeting strategy and gender-sensitive performance objectives
- development of a more systematic and specific methodology to analyse and assess the effects of projects on gender equality
- reinforcement of the legal foundations for gender budgeting by integrating a gender perspective into the National Fiscal Management Plan through revision of the National Finance Act
- strengthening the capacity of the National Assembly through enforcement of mandatory training for standing committees deliberating on gender budget statements and gender budget execution report
- establishment of a dedicated gender budgeting team under the Special Committee on Budget and Accounts to contribute to publishing a review report of gender budget statements and gender-sensitive settlement of accounts and strengthen the committee's function to deliberate on and finalise the gender budget.

Source: 2022 OECD Survey on Gender Budgeting; Korean Women's Development Institute (2019[20]), Evaluation and Future Challenges of 10-year Old Gender Budgeting in Korea (2019), pages 1-3, 40-49, http://eng.kwdi.re.kr/publications/researchReportDetail.do?s=searchAll&w=budget&p=1&idx=102747.

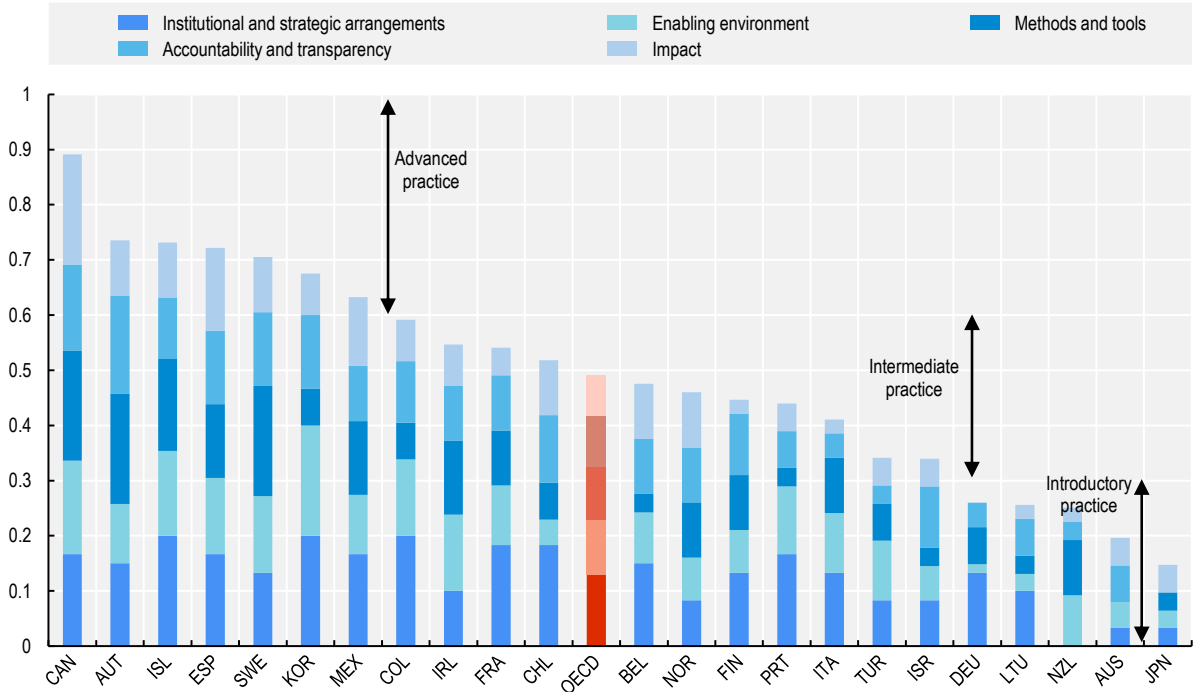
3 2022 OECD Gender Budgeting Index

The 2022 OECD Gender Budgeting Index uses the data collected from the 2022 survey to compare the level of implementation of gender budgeting across the five building blocks of the 2023 OECD Framework for Gender Budgeting (Gatt Rapa and Nicol, 2023, forthcoming[1]): 1) institutional and strategic arrangements; 2) methods and tools; 3) enabling environment; 4) accountability and transparency; and 5) impact. The OECD Gender Budgeting Index methodology is presented in Annex A.

The Index ranges from 0 to 1, with countries having an advanced gender budgeting practice with a score of 0.6 and above, an intermediate practice with a score between 0.3 and 0.6, and an introductory practice with a score of 0.3 and below. Scores are useful to enable cross-country comparison, but a full score should not imply that the gender budgeting practice is functioning effectively and there is no further room for improvement.

The 2022 Index shows seven countries achieved an advanced practice score (0.6 or above). Canada, which legislated for gender budgeting in 2018, obtained the highest score overall. Austria, Iceland, Korea, Mexico, Spain and Sweden achieved similar advanced practice scores. Although the approaches to gender budgeting in each of these countries vary, each country receiving an advanced score has a comprehensive approach that displays a range of measures across the building blocks (Figure 3.1).

Figure 3.1. 2022 OECD Gender Budgeting Index

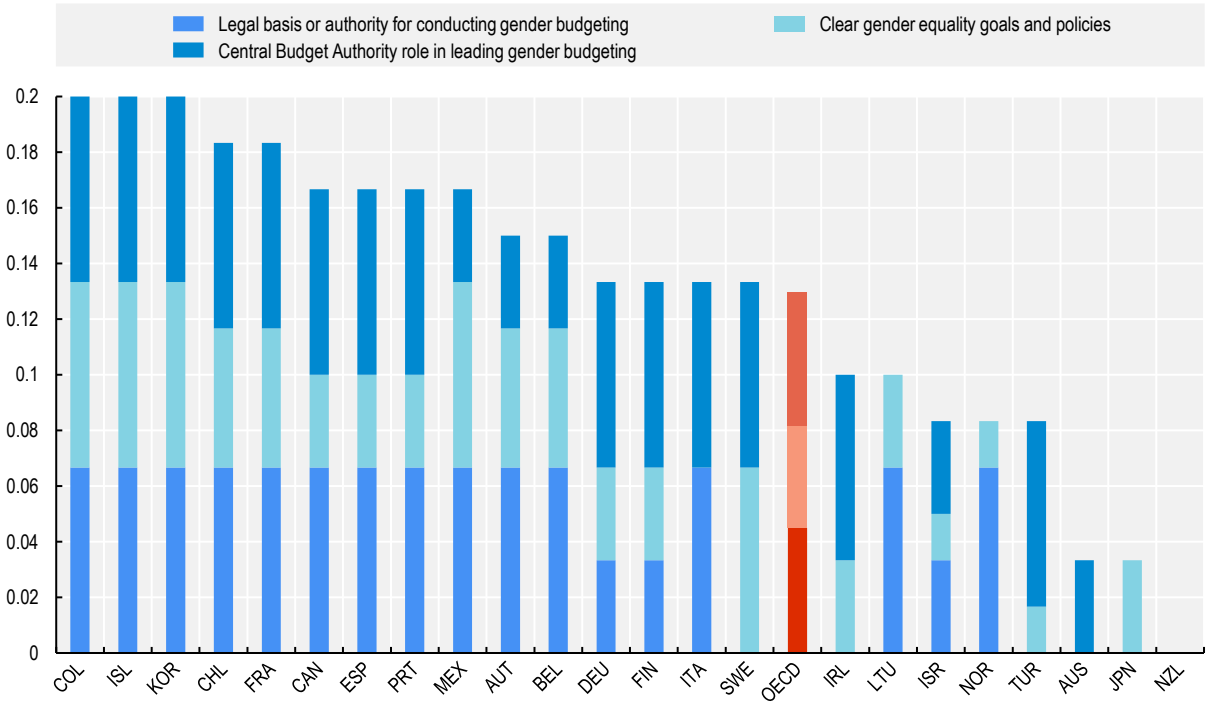


Note: Updated from the 2018 OECD First Pass at an Index on Gender Budgeting reflecting changing practices. To compare the degree of implementation of gender budgeting measures across countries, the 2022 Index categorises practices as introductory (score of 0.3 and below), intermediate (score between 0.3 and 0.6) or advanced (score 0.6 and above).
Source: 2022 OECD Survey on Gender Budgeting.

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Countries achieved the highest scores across the institutional and strategic arrangements component of the index, amounting to 0.13 on average (Figure 3.2). Countries achieving higher scores are those that have a well-defined legal basis (law or constitution) for gender budgeting, set clear gender equality goals, and where the central budget authority is leading gender budget implementation, for example in Colombia, Iceland and Korea.

Figure 3.2. 2022 OECD Gender Budgeting Index: building block on institutional and strategic arrangements, 2022

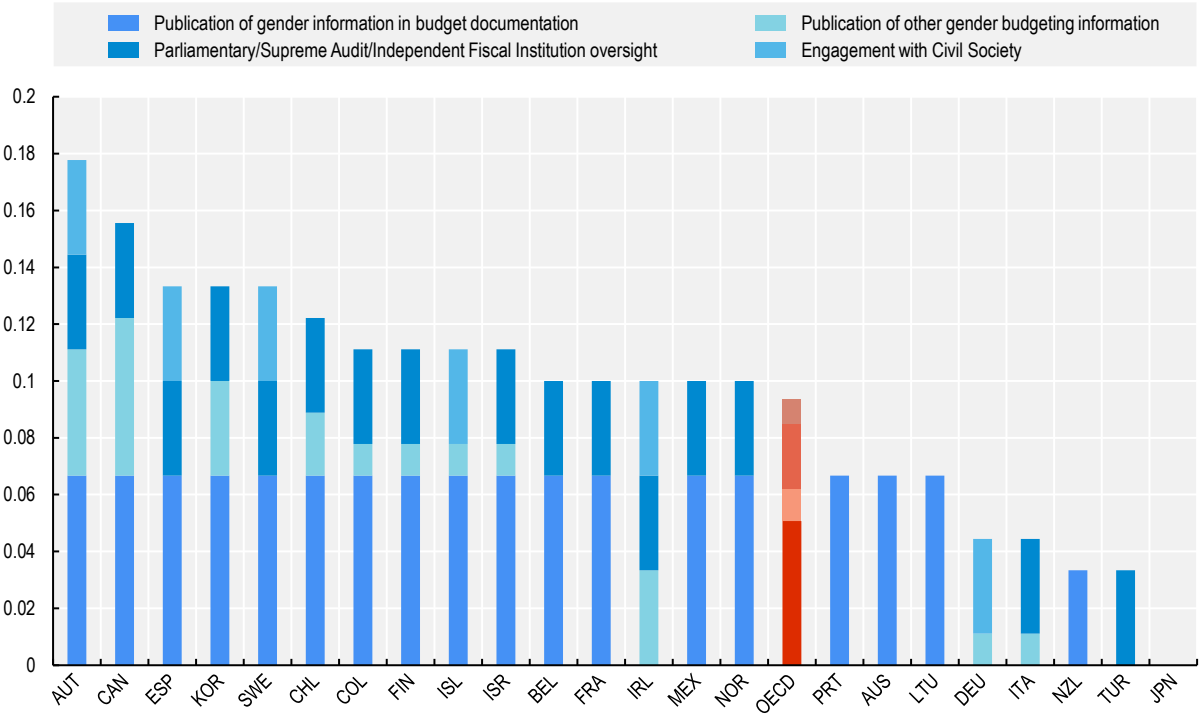


Source: 2022 OECD Survey on Gender Budgeting.

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The two newly added index components, accountability and transparency, and impact, achieved the lowest comparative scores reflecting room for further advancements in scrutiny mechanisms and the effective use of evidence gathered through gender budgeting. With an average score of 0.09 for accountability and transparency, countries faring better in this component are those that include gender information in budget documentation (e.g. through publishing a gender budget statement), and that have oversight processes including regular reporting to parliament and parliamentary committee hearings on gender budgeting. This is for example the case in Austria (Figure 3.3).

Figure 3.3. 2022 OECD Gender Budgeting Index: building block on accountability and transparency, 2022

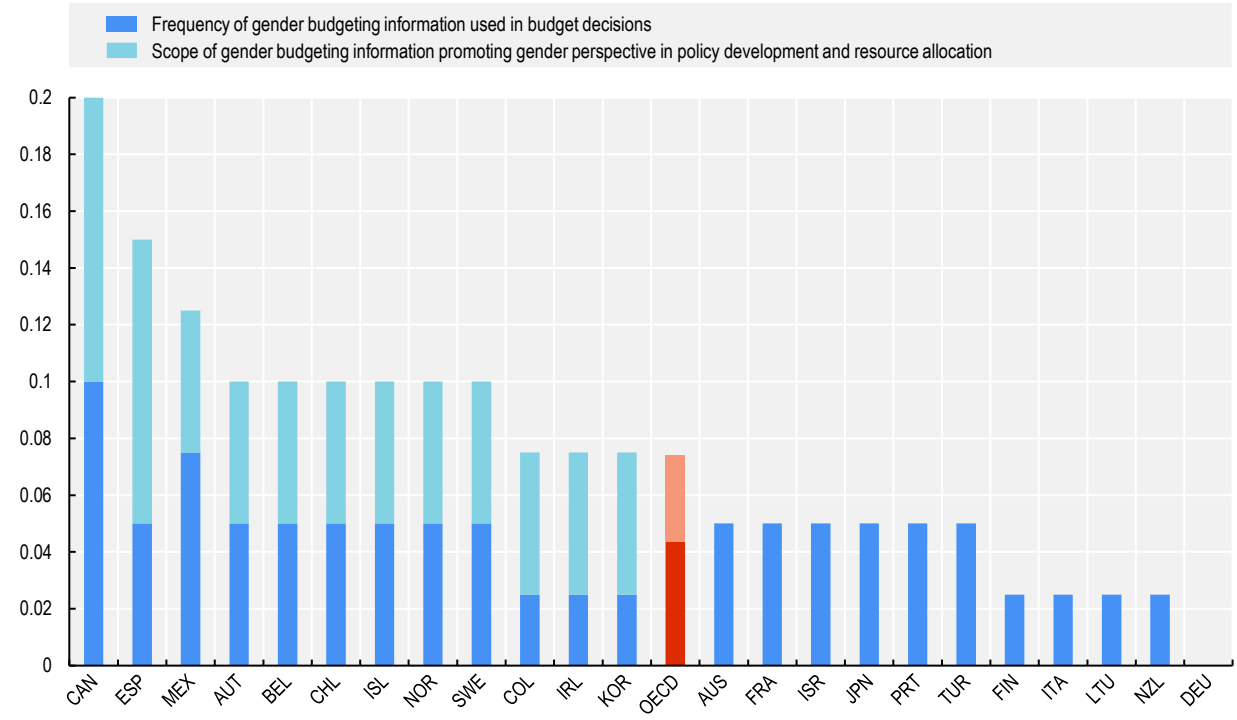


Source: 2022 OECD Survey on Gender Budgeting.

StatLink https://stat.link/pdx74b

The scores for impact are also comparatively low amounting to 0.07 on average. Elements tilting towards a higher score were the consistent use of gender budgeting insights in budget decisions as well as achieving a gender perspective in policy development and resource allocation, such as in Canada (Figure 3.4).

Figure 3.4. 2022 OECD Gender Budgeting Index: building block on impact, 2022



Source: 2022 OECD Survey on Gender Budgeting.

StatLink https://stat.link/l5ozfs

Annex A. 2022 OECD Gender Budgeting Index methodology

Data for the 2022 OECD Gender Budgeting Index (Figure 3.1) are derived from the *2022 OECD Survey on Gender Budgeting*, encompassing responses from all 38 OECD member countries and referring only to central/federal governments. Respondents were predominantly senior budget officials within central budget authorities. Responses represent the country's own assessment of current practices and procedures as of 1 March 2022. Data collection ceased in June 2022 and a data cleaning process took place from June to December 2022. The process checked for internal and external consistency in the survey responses. During the review process, countries were invited to clarify and verify any substantial changes from the earlier data, potential inconsistencies and outliers.

Surveys were previously undertaken in 2016 and 2018, and in 2018, a first pass at an Index on Gender Budgeting was developed by the OECD (OECD, 2019[21]). In 2022, the OECD strengthened its survey methodology to reflect evolving gender budgeting practices and wider considerations highlighted by the OECD Senior Budgeting Officials Network on Gender Budgeting. These developments expanded the number of building blocks identified as essential for an effective and sustainable gender budgeting practice, from three in 2018: 1) strategic framework, 2) tools of implementation, 3) enabling environment, to five in 2022: 1) institutional and strategic arrangements; 2) methods and tools; 3) enabling environment; 4) accountability and transparency; and 5) impact. These revisions further informed the updated *2023 OECD Framework for Gender Budgeting* (Gatt Rapa and Nicol, 2023, forthcoming[1]) and the *2022 OECD Gender Budgeting Index*; rendering the 2018 and 2022 versions of the Index incomparable.

The Methodology used to build the 2022 OECD Gender Budgeting Index draws on the recommendations and steps identified in the Handbook on Constructing Composite Indicators: Methodology and User Guide (OECD/EU/JRC, 2008[22]). The 2022 OECD Gender Budgeting Index is based on the five building blocks of the 2023 OECD Gender Budgeting Framework (Gatt Rapa and Nicol, 2023, forthcoming[1]).

The structure, indicators and weightings comprising the index were selected by OECD experts based on their relevance to the building blocks and have been reviewed by country delegates to the OECD Network on Gender Budgeting.

To compare the degree of implementation of gender budgeting measures across countries, the Index ranges from 0 to 1, with countries having an advanced gender budgeting practice with a score of 0.6 and above, an intermediate practice with a score between 0.3 and 0.6, and an introductory practice with a score of 0.3 and below.

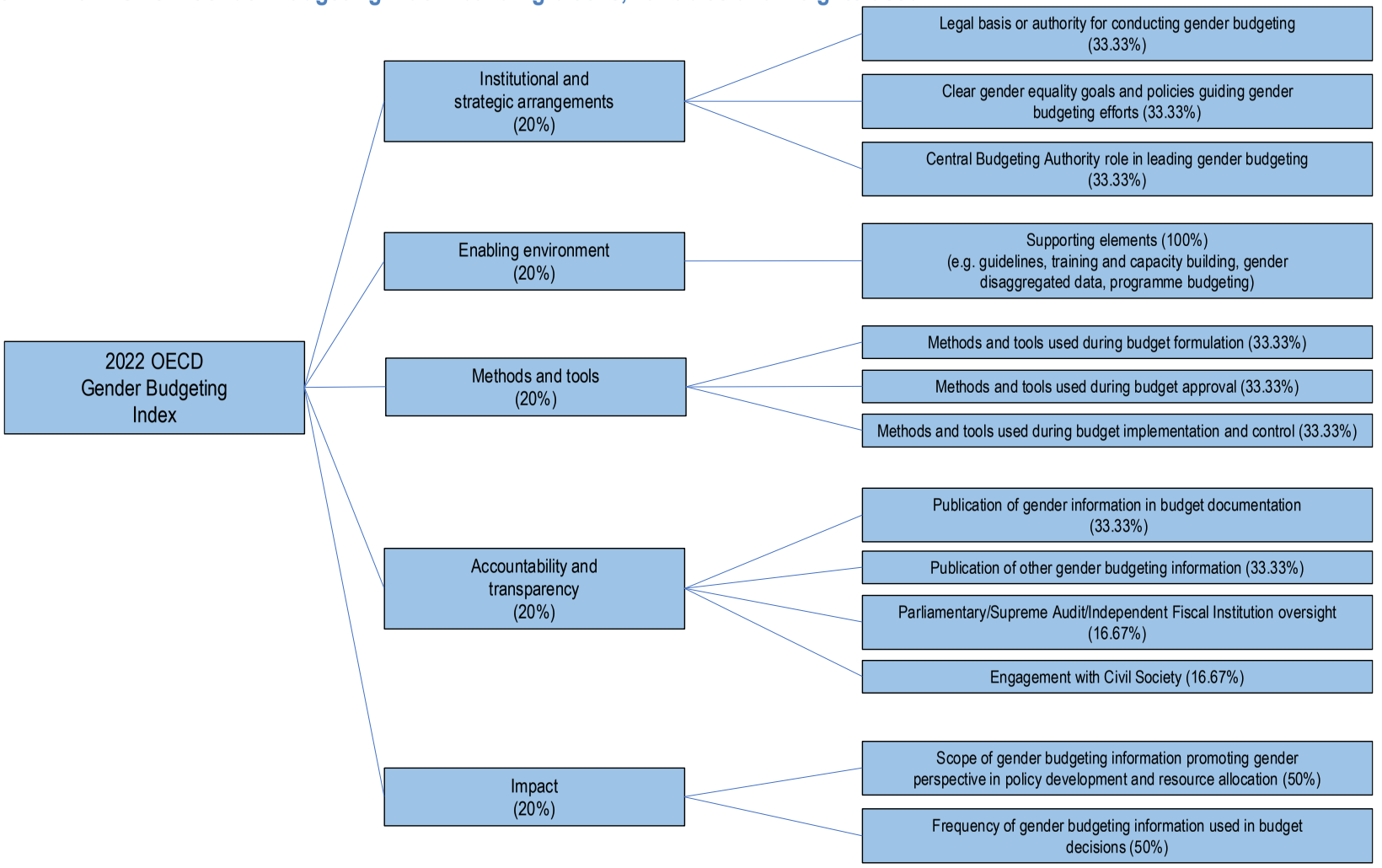
While the 2022 OECD Gender Budgeting Index was developed in co-operation with OECD countries and is based on best practices and/or theory, the Index structure, indicators and weights may be further refined over time to ensure changing practices and elements that underpin a comprehensive gender budgeting approach are captured.

The Index does not purport to measure the overall quality of gender budgeting in each country or how well a country's selected approach to gender budgeting operates. Rather, the index presented is descriptive in nature. The various statistical analyses that were applied to the methodology were to ensure validity and reliability of the composite index.

Structure and weights of the 2022 OECD Gender Budgeting Index

The Index is assessing the implementation of gender budgeting across OECD countries through quantifying the measures in place across each of the five building blocks of the 2023 OECD Gender Budgeting Framework: 1) institutional and strategic arrangements; 2) methods and tools; 3) enabling environment; 4) accountability and transparency; and 5) impact (Gatt Rapa and Nicol, 2023, forthcoming[1]). Each of the Index's five building blocks carries an equal weight (20%).

Figure A.1. 2022 OECD Gender Budgeting Index: building blocks, variables and weights used



Source: OECD authors' elaboration.

The tables below present the structure and weight for each of the five building blocks composing the 2022 OECD Gender Budgeting Index, including the variables and indicators and show how the 2022 Survey questions were used across each building block.

Institutional and strategic arrangements

Table A.1. Methodology for institutional and strategic arrangements

Building block (weight)	Variables (weight)	2022 OECD Gender Budgeting Survey Questions	Answer options / Indicators (score)	Maximum combined index score[1]
Institutional and strategic arrangements **(20%)**	Legal basis or authority for conducting gender budgeting **(33.33%)**	6. What is the legal basis or authority for conducting gender budgeting? Please select all that apply.	**Maximum score: 1** a. Constitution (1) b. Organic budget law (1) c. Other legislation (1) d. Ordinances / Regulations (0.5)	0.067
	Clear gender equality goals and policies guiding gender budgeting efforts **(33.33%)**	7. What policies guide gender budgeting efforts? Please select all that apply.	**Maximum score: 1** a. National gender equality strategy (0.5) b. National gender equality goals (0.5) c. Sector-specific gender equality goals (0.25) d. Priorities identified in gender needs assessment (0.5)	0.067
	Central Budgeting Authority role in leading gender budgeting **(33.33%)**	5. Who has the main responsibility for gender budgeting? Please select one.	**Maximum score (Q5 and 5.1 combined): 1** a. The central budget authority (CBA) (e.g. Ministry of Finance) (1) b. The gender equality institution (e.g. Ministry for Gender Equality, Ministry of Social Affairs) (0) c. Other (0)	0.067
		5.1. Who has a supporting role in implementing gender budgeting? Please select all that apply.	a. The central budget authority (CBA) (e.g. Ministry of Finance) (0.5) b. The gender equality institution (e.g. Ministry for Gender Equality, Ministry of Social Affairs) (0) c. President/Cabinet/Prime Minister's Office (0) d. None (0) e. Other (0)	

1. including weights for variable and building block.

Enabling environment

Table A.2. Methodology for enabling environment

Building block (weight)	Variables (weight)	2022 OECD Gender Budgeting Survey Questions	Answer options / Indicators (score)	Maximum combined index score[1]
Enabling environment **(20%)**	Supporting elements **(total = 100%):** a. Guidelines on how to apply gender budgeting **(15.38%)** b. Expert consultative group advises gender budgeting **(15.38%)** c. Inter-agency group(s) on gender budgeting **(15.38%)** d. Training and capacity-building **(15.38%)** e. Programme budgeting **(15.38%)** f. General availability of gender/sex disaggregated data **(15.38%)** g. Sector-specific gender disaggregated data **(7.69%)**	18. Please indicate what elements the government has put in place to support the implementation of gender budgeting. Please select all that apply.	**Maximum score: 1 per supporting element** a. Standard guidelines or annual budget circular from central budget authority detail how to apply gender budgeting (1) b. Expert consultative group advises on the application of gender budgeting (1) c. Inter-agency group(s) to ensure co-ordination and/or exchange of good practices on gender budgeting (1) d. Training and capacity-building in the application of gender budgeting (1) e. Programme budgeting (1) f. General availability of gender/sex disaggregated data (i.e. such data is routinely available to support policy analysis across all or most key areas of public service) (1) g. Sector-specific availability of gender/sex disaggregated data (i.e. such data is routinely available to support policy analysis for some selected areas of public service) (1)	0.20 for all supporting elements 0.031 for each answer a. to f. 0.015 for answer g.

1. including weights for variable and building block.

Tools for evidence gathering

Table A.3. Methodology for methods and tools

Building block (weight)	Variables (weight)	2022 OECD Gender Budgeting Survey Questions	Answer options / Indicators (score)	Maximum combined index score[1]
Methods and tools **(20%)**	Methods and tools used for budget formulation **(33.33%)**	10. Please indicate specific tools used as part of your approach to gender budgeting, and their scope. Please select all that apply. (Applies for all or selected budget measures)	**Maximum score: 1** a. Gender dimension in performance setting/performance budgeting (1 if applies for all budget measures, 0.5 if applies for selected budget measures) b. *Ex ante* gender impact assessment of budget measures (1 if applies for all budget measures, 0.5 if applies for selected budget measures) d. Gender budget tagging (tagging budget items according to their gender impact) (1 if applies for all budget measures, 0.5 if applies for selected budget measures) e. Requirement for gender information to accompany budget proposals (1 if applies for all budget measures, 0.5 if applies for selected budget measures)	0.067
	Methods and tools used in budget approval **(33.33%)**	10. Please indicate specific tools used as part of your approach to gender budgeting, and their scope. Please select all that apply. (Applies for all or selected budget measures)	**Maximum score: 1** h. Gender dimension in spending reviews (1 if applies for all budget measures, 0.5 if applies for selected budget measures) i. Gender dimension to evaluation and/or performance audit (1 if applies for all budget measures, 0.5 if applies for selected budget measures) c. *Ex post* gender impact assessment of budget measures (1 if applies for all budget measures, 0.5 if applies for selected budget measures)	0.067
	Methods and tools used in budget implementation and control **(33.33%)**	10. Please indicate specific tools used as part of your approach to gender budgeting, and their scope. Please select all that apply. (Applies for all or selected budget measures)	**Maximum score: 1** f. Distributional assessment of tax and welfare measures by gender (1 if applies for all budget measures, 0.5 if applies for selected budget measures) g. Gender impact assessment of the budget (1 if applies for all budget measures, 0.5 if applies for selected budget measures)	0.067

1. including weights for variable and building block.

Accountability and transparency

Table A.4. Methodology for accountability and transparency

Building block (weight)	Variables (weight)	2022 OECD Gender Budgeting Survey Questions	Answer options / Indicators (score)	Maximum combined index score[1]
Accountability and transparency **(20%)**	Publication of gender information in budget documentation **(33.33%)**	13. What gender information is included in, or accompanies, the annual draft budget documentation? Please select all that apply.	**Maximum score: 1** a. Standalone gender budget statement (1) b. Separate chapter relating to gender budgeting (1) c. Gender budgeting discussion integrated into the general narrative of ministries and programmes (1) d. Annex or appendix on gender budgeting (1) e. Other (0.5)	0.067
	Publication of other gender budgeting information **(total = 33.33%):** a. *Ex post* gender budget statement alongside annual reporting documents **(5.56%)** b. Performance report that shows progress towards gender goals **(5.56%)** c. *Ex ante* gender impact assessments **(5.56%)** d. *Ex post* gender impact assessments **(5.56%)** e. Spending reviews with gender dimension **(5.56%)** f. Evaluations and/or performance audits with gender dimension **(5.56%)**	14. Is any additional gender budgeting information published by the government? Please select all that apply.	**Maximum score: 1 per additional publication** a. *Ex post* gender budget statement alongside annual reporting documents (1) b. Performance report that shows progress towards gender goals (1) c. *Ex ante* gender impact assessments (1) d. *Ex post* gender impact assessments (1) e. Spending reviews with gender dimension (1) f. Evaluations and/or performance audits with gender dimension (1)	0.067 for all additional publications 0.011 for each answer a. to f.
	Parliamentary/Supreme Audit/ Independent Fiscal Institution oversight **(16.67%)**	15. How do you ensure external accountability in relation to gender budgeting? Please select all that apply.	**Maximum score: 1** a. Regular reporting to parliament on gender budgeting (1) b. Parliamentary committee hearings on gender budgeting (1) c. Parliamentary debate on gender budgeting (1) d. Oversight by the Supreme Audit Institution (1) e. Oversight by an Independent Fiscal Institution (parliamentary budget office or fiscal council) (1)	0.033
	Engagement with Civil Society **(16.67%)**	15. How do you ensure external accountability in relation to gender budgeting? Please select all that apply.	**Maximum score: 1** f. Structured engagement/events with civil society (1)	0.033

1. including weights for variable and building block.

Impact

Table A.5. Methodology for impact

Building block (weight)	Variables (weight)	2022 OECD Gender Budgeting Survey Questions	Answer options / Indicators (score)	Maximum combined index score[1]
Impact **(20%)**	Scope of gender budgeting information promoting gender perspective in policy development and resource allocation **(50%)**	21. From your perspective, how often would you say information from gender budgeting is used in budget decision making? Please select one.	**Maximum score: 1** a. Never (0) b. Rarely (0.25) c. Sometimes (0.5) d. Often (0.75) e. Always (1)	0.10
	Frequency of gender budgeting information used in budget decisions **(50%)**	22. From your perspective, has gender budgeting been effective in promoting a clear gender perspective in policy development and resource allocation? Please select one.	**Maximum score: 1** a. Yes, across government as a whole (i.e. gender budgeting has been effective in promoting a clear gender perspective as a general principle of policy development and resource allocation) (1) b. Yes, but only in some areas (i.e. gender budgeting has been effective in promoting a clear gender perspective in certain ministries, departments or institutions) (0.5) c. No (i.e. no significant results to date in promoting a clear gender perspective) (0) d. Not yet able to judge, e.g. insufficient information available (0)	0.10

1. including weights for variable and building block.

Coding and aggregating the data

Each of the answer options in the 2022 Gender Budgeting Survey were translated into quantitative indicators, varying from 0 to 1, with the value of one representing the highest value of the indicator and the value of zero representing the lowest. Although all indicators respect the [0,1] range, the method for assigning values to responses for questions vary by the type and structure of the question. For binary-type questions (yes/no), the value of 1 represents the existence (yes) of the indicator and the value of 0 represents the nonexistence (no). For ordinal-type questions, multiple answer options are possible, and values are assigned according to their significance or importance, e.g. [0, 0.5 or 1]. For some questions with multiple response options, several options were attributed the maximum value [1] as they are considered equally important. Once the maximum value is obtained, additional responses are not taken into account. Thus, the maximum score per variable can not be bigger than 1.

The 2022 OECD Gender Budgeting Index is referring to measures under implementation as of 1 March 2022. If a measure was under consideration or being developed at the time, but not yet implemented, it was assigned a value of zero.

A linear aggregation method was applied at each stage of aggregation: to obtain a country score, the total indicator score (capped by the indicated maximum score) for each variable was multiplied by its variable weight and its building block weight. The index scores for each variable were then summed to obtain an overall score for each country from 0 to 1. The weights assigned to each building block and building block variables are displayed in Figure A.1 and Tables A.1 to A.5.

Statistical analysis

Sensitivity testing

Monte Carlo simulations generate interval of values which reflect the range of possible scores for indicators in the case of each country, depending on five thousand different weighting scenarios. The Monte Carlo simulation for the 2022 OECD Gender Budgeting Index is testing the sensitivity of the weights at the building block level (equal weight of 20% for each of the five building blocks). The results are presented in Figure A.2. Vertical lines represent the 90% confidence intervals derived from the random weights analysis. The size of the interval varies depending on each country's gender budgeting data profile (mixed or rather even). Countries with an even answer profile (i.e. which gave similar answers for the majority of questions) will fall into a narrow interval, while countries with an uneven profile will fall into a broader interval (Freudenberg, 2003[23]).

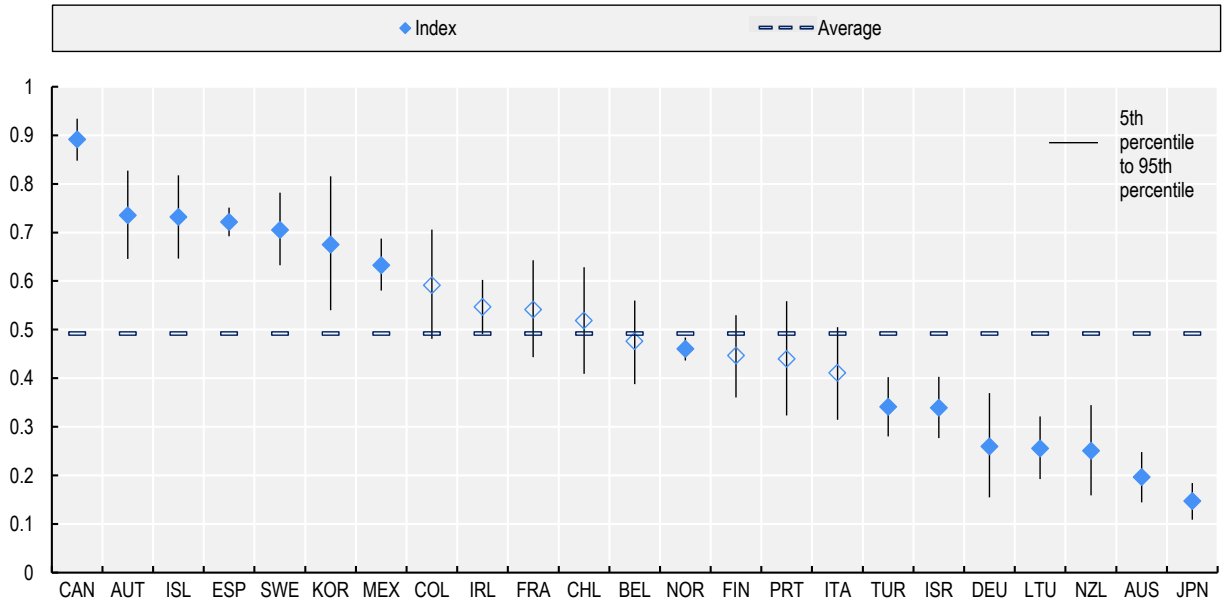
The results from the sensitivity analyses at building block levels show that in general the total scores of Korea and Portugal appear to be more sensitive to the weightings applied. It is important to note that not all the combinations of weights used to create these intervals can be viewed as realistic outcomes (Arndt, C., et al., 2015[24]). One possible practical application for the analysis of the upper and lower bounds of these intervals is to consider how countries can be grouped together with a strong degree of confidence (Arndt, C., et al., 2015[24])

The group of countries with black diamonds on the left-hand side of the graph not only have a total score for their composite indicator that is above the average (expressed as a horizontal dotted average line), but also have scores above the average for 90% of random combinations (this is the case for: Austria, Canada, Korea, Iceland, Mexico, Spain and Sweden). Conversely, on the right-hand side of the graph countries that are marked with black diamonds score below the average for 90% of random combinations (with Australia and Japan clearly well below the average). These two groups of countries can therefore be said to have indicator values which are significantly different from each other independent of the weighting scheme.

Cronbach alpha testing (scale reliability coefficient)

Cronbach's Alpha is a coefficient of reliability based on the correlations between indicators. This statistic is generally used to investigate the degree of correlation among a set of variables and to check the internal reliability of items in a model or survey. A Cronbach's alpha coefficient equal to zero means that the variables are independent (e.g. the selection is not correlated and therefore is statistically not relevant), while a coefficient equal to one means that the variables are perfectly correlated. In general, a coefficient of above 0.7 is considered to be an acceptable indication that the variables are measuring the same underlying construct. The value recorded of the coefficient is of **0.84** at the building block level which indicates that the building blocks are measuring the same underlying construct.

Figure A.2. 2022 OECD Gender Budgeting Index: Sensitivity analysis



Note: Figure presents the sensitivity of the index to various weighting assumptions (results from the Monte Carlo simulation where 5 000 different weights were assigned). Diamonds represent the indicator scores and vertical lines represent the 90% confidence intervals derived from the random weights analysis. Index comprised between 0 (no use) and 1 (high use).
Cronbach's alpha: 0.84 (computed with SPSS). A Cronbach's alpha close to or above 0.7 indicates a high degree of correlation among a set of variables.
Source: OECD authors' analysis.

StatLink https://stat.link/8wj635

Limitations of composite indexes

Composite indexes are useful to summarise large amounts of discrete, qualitative information. "Composite indexes are much easier to interpret than trying to find a common trend in many separate indicators" (Nardo et al., 2005[25]) However, these indexes are easily and often misinterpreted by users due to a lack of transparency as to how they are generated and the resulting difficulty to truly unpack what they are actually measuring. The 2022 OECD Gender Budgeting Index, while providing cross-country comparison, is not context specific, nor can fully capture the complex realities of the quality, use and impact of gender budgeting approaches. This comparison should hence not be seen as a measurement of quality or a ranking. It shows that countries have adopted multi-initiative approaches to gender budgeting by using each of the five building blocks.

Composite indexes should be seen as a means of initiating discussion and stimulating public interest (OECD/EU/JRC, 2008[22]). To help countries interpretate the findings and to provide a more detailed analysis of the strengths and weaknesses of their gender budgeting approach, the results of the 2022 OECD Gender Budgeting Index should be complemented with in-depth country assessments. These country assessments allow to provide a more detailed analysis of the quality of country practices in the context of diverse and country-specific governance structures, administrative cultures, institutional set-ups and priorities.

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Notes

[1] Gender mainstreaming is defined as the (re)organisation, improvement, development and evaluation of policy processes, so that a gender equality perspective is incorporated in all policies at all levels and all stages, by the actors normally involved in policymaking.

[2] Others include gender-responsive procurement and assessing the gender impacts of regulations.

[3] Budgetary measures in the United Kingdom are assessed for their impact on women as part of a wider Equality Impact Assessment informing their development and final decisions. For an example the summary of the equality assessment of the 2021 Budget and Spending Review outcomes for the next three financial years, see: https://www.gov.uk/government/publications/autumn-budget-and-spending-review-2021-documents/autumn-budget-and-spending-review-2021-html#annex-b-impacts-on-equalities.

[4] The National Foundation for Australian Women has undertaken an in-depth analysis of the Australian Budget through a Gender Lens under their own initiative since 2014: https://nfaw.org/policy-papers/gender-lens-on-the-budget/gender-lens-on-the-budget-2022/; The Canadian Women's Foundation undertakes an analysis of the Budget of Canada under its own initiative: https://canadianwomen.org/blog/canadian-womens-foundation-welcomes-federal-budget-2021/, The YWCA has undertaken a summary analysis of the Budget of Canada under its own initiative since 2021: https://ywcacanada.ca/news/ywca-canadas-main-takeaways-on-the-federal-budget-2022/; France advised that gender equality organisations assess and publish their analysis on the Appendix to the Budget Finance Bill; In Iceland the organisation "Femínísk fjármál" or "Feminist Budgeting" submits a statement on the Budget to the parliament's budgeting committee on the their own initiative; Since 2016, The Swedish Women's Lobby has presented an annual gender equality analysis of the Budget Bill to examine the government's progress on gender mainstreaming and how resources are divided between women and men, through following up on indicators of statistics divided by gender and in-depth studies of the different spending areas: http://sverigeskvinnolobby.se/en/project/analysis-of-the-governmental-budget/.

[5] Oxfam undertook an analysis of the gender impacts of the Government of Canada's response to the COVID-19 pandemic: https://www.oxfam.ca/publication/feminist-scorecard-2022/, and the gendered impacts of Canada's 2021 Budget: https://www.oxfam.ca/news/budget-2021-delivers-historic-feminist-investments-domestically-but-falls-short-on-global-response/; Mexico reported that UN Women perform an analysis of the gender impact of their budget.

[6] Finland reported that the Finnish Institute for Health and Welfare undertakes an analysis of their Budget; In Korea the government sponsored thinktank, the Women's Development Institute, undertakes analysis either commissioned by the Ministry of Finance or on its own initiative; In Norway several university research networks annually produce an assessment of gender impact of the budget; New Zealand reported that the Gender Responsive Analysis and Budgeting (GRAB-NZ) Project, located within the University of Auckland's Public Policy Institute, completes an assessment of the gendered impacts of the budget under their own initiative: https://www.grab-nz.ac.nz/.

[7] In New Zealand, this applied only to select budget measures (i.e. those participating in the pilot).

[8] In New Zealand, this refers to the evaluation of the gender budgeting pilot.

Glossary

Audit of gender budgeting systems/processes: Independent, objective analysis, typically conducted by the Supreme Audit Institution, of the extent to which budget-related systems and processes are effective in promoting gender equality.

Central budget authority (CBA): The ministry, institution or department of the executive (or combination of such bodies) responsible for preparation of the annual public budget and its associated multi-annual processes.

Distributional assessment of tax and welfare measures by gender (formally gender incidence analysis): Quantitative assessment of the redistributive effects of tax and welfare measures by gender, individually or as a whole package.

***Ex ante gender* impact assessment of budget measures:** Assessment of budget measures in advance of their inclusion in the budget, specifically for their impact on gender equality.

***Ex post* gender impact assessment of budget measures:** Assessment of budget measures following their introduction/implementation, specifically for their impact on gender equality, while taking expected outcomes into consideration (e.g. aims identified in *ex ante* gender impact assessment).

Gender allocations report: Summary information on the amount of the budget allocated to policies with an impact on gender equality. Such a factual report summarises information from gender budget tagging.

Gender audit of the budget: Independent, objective *ex post* analysis, conducted by a competent authority different from the central budget authority, of the extent to which gender equality is effectively promoted and/or attained through the policies set out in the annual budget.

Gender budget baseline analysis: An analysis periodically conducted to assess how the existing allocation of government expenditures and revenues, as a whole or in a particular area, impacts gender equality.

Gender budget statement: A statement provided alongside the draft budget that includes information relevant to how the budget impacts gender equality goals. It may include one or more of the following elements:

Gender budget tagging: The identification and tracking of budget measures relevant to gender equality objectives. The scope of tagging can include relevant expenditures and revenues that have direct or indirect impacts on gender equality, whether positive or negative.

Gender dimension in performance setting/performance budgeting: Requirements prescribing the systematic inclusion of performance objectives relating to gender equality as part of a modern budgetary framework that features programme and/or performance orientated budgeting structures.

Gender dimension in resource allocation: Requirements prescribing a balanced approach to the distribution of overall resources between men and women.

Gender dimension in spending reviews: The inclusion of gender equality as a distinct dimension of analysis for spending reviews.

Gender dimension to evaluation of budget measures: Routine evaluation that includes analysis of the extent to which a policy or programme has contributed to gender equality objectives.

Gender dimension to performance audit: Routine performance audit includes analysis of the extent to which a policy or programme contributed to gender equality goals. Performance audits are likely to be conducted by the Supreme Audit Institution.

Central gender (equality) institution: The ministry, institution or department of the executive responsible for formulating and delivering policy related to gender equality.

Gender impact assessment of budget: Qualitative assessment of how the budget impacts gender equality. This assessment can refer to a package of budget measures or the budget as a whole. The analysis may draw on gender impact assessments of individual measures.

Gender impact assessment of individual budget measures: Information on how individual budget measures impact gender equality.

Gender equality needs assessment: A qualitative assessment of gender needs across different policy areas, with a view to identifying priorities for action.

General availability of gender or sex disaggregated data: Statistical information broken down by gender or sex that is routinely available to support policy analysis across all or most key areas of public service.

Independent Fiscal Institution (IFI): Independent fiscal council or parliamentary budget office with a mandate to critically assess, and in some cases provide non-partisan advice on fiscal policy and performance.

Information on progress towards gender goals: Detailed explanation of how budget measures advance the government's gender equality agenda, by reference to established gender objectives and indicators.

National gender equality goals: Gender equality goals that have been centrally determined and should be delivered through cross-ministerial effort.

Programme budgeting: Programme budgeting refers to the classification of individual budget items on a programme basis. "Programmes" are government projects or groupings of government activities in relation to specific government objectives.

Requirement for gender information to accompany budget proposals: Requirement set out in the budget circular, or other centrally issued instructions, that budget proposals should be accompanied by information to support gender budgeting, e.g. gender impact assessment or gender performance objective.

Sector-specific availability of gender or sex disaggregated data: Statistical information broken down by gender that is routinely available to support policy analysis for some selected areas of public service.

Sector-specific gender equality goals: Gender equality goals that have been determined by an individual ministry, institution or department.

Gender Budgeting in OECD Countries 2023

This report provides an overview of gender budgeting practices across OECD countries, based on the 2022 OECD Survey on Gender Budgeting as well as trends from surveys conducted in 2016 and 2018. It takes stock of countries' progress in developing an effective and sustainable gender budgeting approach and discusses challenges and plans for the further development of gender budgeting. Country case studies highlight gender budgeting in practice. The report also presents the 2022 OECD Gender Budgeting Index, which compares the implementation of gender budgeting across five key areas: 1) institutional and strategic arrangements; 2) methods and tools; 3) enabling environment; 4) accountability and transparency; and 5) impact.

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