

Theme: Experiences and challenges with gender budgeting and accounting. Moving towards gender-responsive forms of accountability?

Editorial: Institutionalizing gender budgeting - contemporary experiences and future challenges.

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Why economy, organizations and society need gender budgeting

‘Gender budgeting’ or ‘gender-responsive budgeting’ are umbrella terms used to refer to a variety of tools, techniques and systems to incorporate a gender perspective in budgeting processes—ultimately promoting an effective mainstreaming of gender in policy-making.

Evidence has shown that ensuring a better gender balance in policies, organizations and society is not only right and fair, but also economically desirable. ‘If women were economically empowered, it would be possible for each country to have some combination of more output, more development of people capacities, more leisure and higher levels of wellbeing. In that sense gender inequality is inefficient’ (Elson, 1999, p. 12). Without a robust gender analysis. Public sector budgets tend to reproduce gender inequalities, favouring a return to traditional gender roles, and highlighting how the work of social reproduction is central to the production of value in capitalist societies (Elias and Roberts, 2016; Elson, 2013).

Gender, gender-responsive policies and budgeting

Scholarly work has demonstrated how gender is a fundamental component of social order with material and ideational effects, which functions in society to create different outcomes for men and women **SIMPLIFY** (Risman, 1998). The result of this structural ordering of individual lives, in which

'women [and men] fill different positions in institutional settings, work organizations or families' (ibid., p. 249) and associated cultural conceptions regarding the rights and duty of actions, is critical in terms of resource distribution and access to opportunities. Arendt (2013) challenges masculine authority by arguing that the infiltration of instrumental economic rationality into the public sphere produces and sustains certain ways of relating to the world **that are?** informed by self-interest. Rather, economic necessity should be considered within the confines of the domestic sphere. This is rooted in a commitment to human interdependence that is contrasted to the predominance of individualistic, masculine practices and discourses within financial markets and policies, which overlook the concerns of women, as well as feminist ways of seeing the world (Folbre, 2001).

There is evidence for the positive effects of gender-responsive policies, and particularly of gender budgeting. In some national contexts, the adoption of gender policies has improved both the gender equality of opportunities and resources, and gender equality of economic policy outcomes (Himmelweit, 2002). For example, reducing gender inequality has been shown to be associated with an increase in the efficiency and the profitability of certain sectors, such as agriculture (for example Saito and Spurling, 1992 with reference to Africa). More generally, the implementation of gender budgeting has increased awareness on gender issues, and highlighted governments' accountability for the ways in which they approach gender (in)equality. Despite these positive effects, however, the processes through which policy-makers decide to adopt, implement and maintain gender budgeting over time are invariably influenced (and, sometimes, hampered) by numerous contextual, cultural, institutional and political factors (Steccolini, 2019). As a result, evidence suggests that gender budgeting remains less widespread than might be expected and, while some impacts have been pointed out (for example changes in policies), its full potential is probably far from having been achieved.

New perspectives on gender budgeting

Interestingly, while accounts of experiences of gender budgeting exist, gender budgeting appears to have attracted only limited scholarly attention. This is the first of two *Public Money & Management* themes—the result of an extraordinarily enthusiastic response received to our call for

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papers. These issues will hopefully contribute to redress this imbalance of attention, by offering new perspectives on gender budgeting and, more generally, on gender-responsive policies.

This theme contains six research articles and three debate articles. In our first research article, Eva Wittbom & Anneli Häyrén (2021) offer a fresh outlook on whether public value management (PVM) can help to advance gender equality by mainstreaming it into public policy decisions and services. The authors highlight the advantages and disadvantages of new public management (NPM) in terms of progressing gender equality and suggest that, with its focus on quantitative measures, NPM may not pay sufficient attention to the qualitative dimension of gender equality issues. Moving beyond NPM, Wittbom & Häyrén propose the more progressive approach of PVM for improving gender equality. PVM has an emphasis on evaluating the outcomes and impacts of public policies. In this vein, it allows for the development of managerial tools that are able to measure the public value generated by the administrations, integrating both the economic and the social perspective. The relevance of the perception of public value by stakeholders, and therefore the legitimacy of action, derives from the ability of the public administration to contribute substantially to the wellbeing of the community and to report the creation of value, even about gender issues (Broucker et al., 2018). Through a case study on the Swedish Transport Administration (a government agency established in 2010, charged with executing the planning of infrastructure for all transport modes—road, rail, air and sea), a public value perspective is advanced as a good practical example of the difficulties and successes of embedding gender into policy decisions, implementation and the design of services. The conclusion confirms the importance of including gender equality from the early planning stage of any public sector decision-making to promote governance with public value in focus.

Along similar lines, the next research article in our theme, by Anna Elomäki & Hanna Ylöstalo (2021), shows how in Finland, a country often presented as a frontrunner in the implementation of gender budgeting, progress has still to be made. Despite a relatively long history of gender equality policies and institutions in Finland, gender budgeting is still embedded in a broader gender mainstreaming strategy and, therefore, its role in supporting broader gender equality initiatives has not been recognized. As a result, gender budgeting has not been interpreted as a distinctive strategy for gender equality and its practices are not linked to public financial management. Hence, the position of gender budgeting weakens its effectiveness in promoting gender equality, therefore, in Finland,

a strong budget discipline and the Ministry of Finance drive the allocation of public resources. Elomäki & Ylöstalo suggest that the improvement of gender budgeting without a clear conceptual framework and a feminist economic analysis 'may lead to insufficient attention being paid to public financial management actors and processes, as well as to a technocratic and process-based approach'. Strong national gender equality policy goals, stronger understanding of the impacts on gender budgeting by public sector decision-makers, the importance of mid-term fiscal frameworks, and a more powerful public feminist critique are highlighted by Elomäki & Ylöstalo as challenges for giving a strategic key role to gender budgeting.

The third research article by Tobias Polzer & Johann Seiwald (2021) explores the outputs and outcomes of the implementation of gender budgeting in Austria. Adopting the lens of the diffusion theory of innovations, the authors demonstrate how public financial management and organizational tools can support the measurement of gender equality outcomes or improve the embeddedness of gender analysis in public financial management processes. The study highlights how the Austrian context (including the constitutional anchoring and the methodological guideline) plays a key role on the actual implementation of gender budgeting process, even though political and administrative support are not a guarantee for its fully success. In addition, the use of an organizational theory such as the diffusion of innovations allows gender budgeting practices to be explained by the concepts of translation and diffusion. In this sense, in some parts of the public sector, the implementation of gender budgeting seems to respond to the concept of translation (i.e. the concept of gender budgeting is transformed into a specific cultural context), while in others it relates to the concept of diffusion (when gender budgeting practices are used and disseminated within the context). Consequently, the actual implementation of gender budgeting may vary across different public services and the diffusion of innovations, such as gender budgeting initiatives, is not a linear process.

Our fourth research article, by Sushant and Moumita Laha (2021), presents a state-of-the-art analysis of gender budgeting of ministers and government departments in India since that country's first gender budget statement was published for 2005/06. The analysis suggests that, despite the 'apparent' increase in the budget assigned to gender programmes, programmes actually encouraging gender equality remain low. This is because spending is classified as gender targeted even if it is on programmes which benefit men as well as women. As well, programmes

already in place have simply been reclassified in a gender category. The authors conclude that the gender budget is just an accounting practice that is showing an improved situation that is not real. To support real improvement on gender equality, India needs to design targeted strategies and programmes and to introduce the mandatory assessment of their impacts.

Critical issues in gender budgeting adoption are also identified in our fifth research article by Tatjana Stanimirović & Maja Klun (2021), who present the Slovenian experience with implementing gender-sensitive budgeting. Slovenia is an interesting case because gender budgeting as a public governance tool is still in its infancy, and few studies have been devoted to investigate its potentiality. A lack of political will, lack of leadership from the Slovenian Ministry of Finance, limited implementation of concrete tools, and no accountability mechanisms in place to check government are the key limitations in Slovenian experience with gender-sensitive budgeting, as well as the silence from civil society. This article shows the importance of all these dimensions in developing a comprehensive and effective approach.

Our final research article, by Gulay Gunluk-Senesen (2021), presents a novel approach to understanding gender budgeting, building on the concept of wellbeing in which the focus of gender analysis shifts from resources to capabilities. Thus, the promotion of gender equality concerns the equality of accessibility to different capabilities, because the focus is on what men and women do and who they 'are', rather than on what they 'have'. Following this approach, and combining it with the Sustainable Development Goals (SDG) applied in some cities in Turkey, the author examines two dimensions of wellbeing that affect the equal enjoyment of public space: mobility and safety. The author presents a framework for wellbeing gender budgeting, illustrating it with matrices for 2016–2019 for three cities at different stages of development in Turkey.

Our theme also includes three debate articles that look at the challenges for the implementation of gender budgeting.

In our first debate article, Marilyn Rubin & John Bartle (2021) identify a number of factors that appear to explain success in implementing a gender-responsive budgeting initiative guiding the process of implementing gender budgeting. Using a San Francisco case study, they illustrate how

some gender budgeting experiences fail due to the lack of conformance to one or more of these factors.

Next, Susana Jorge & Liliana Pimentel (2021) draw attention to why it is important for governments to develop gender budgeting initiatives, especially in the current context marked by the challenge of better managing public finances during the pandemic. In addition, committing to SDG5 (Achieve gender equality and empower all women and girls) requires nations to implement policies and actions to eliminate discrimination against women and allow their equal participation in all areas of sustainable development.

Finally, shifting the attention to international governmental organizations, Mustafa Özbilgin (2021) advances the idea of gender-sensitive accounting using a global value chain approach. In this way, organizations would be forced to view their diversity interventions not from a national lens but through their impact on gender equality on a global scale.

Add a new subhead

Together, the articles in our theme highlight the good, the promising and the bad in gender budgeting and gender-responsive approaches. First, they point to the variety of ways in which gender can be mainstreamed in our policies and budgeting. This is a strength, as it allows adaptation, but may also create more uncertainty in the absence of a clear framework and roadmap. Second, they suggest novel and interesting ways in which this may happen, for example through value management, the SDGs, or wellbeing approaches. Third, they point to the importance of embracing a gender-aware approach in governments and policies, embedding gender equality in legislation, as well as in the mid-term fiscal framework.

Our contributions also all highlight that gender budgeting is far from having become institutionalized (Steccolini, 2019) in either developed or emerging economies. Our theme highlights a lack of political and administrative commitment, the absence of civil society engagement, **and the importance of the role of the Ministry of Finance.** **OK?** On the other hand, in pointing to those shortcomings of current experience, our authors also provide important recommendations on how these mistakes could be avoided in the future, and on the conditions which may contribute to make gender-responsive policies work: the adoption of a clear conceptual framework in which to incorporate the gender budgeting, institutionalizing practices such as the gender impact assessment

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of budget proposals, giving evidence of the public value of gender issues, and enlarging **the audience of the actors involved**. **Reword**

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While the contributions to our theme offer new perspectives on gender budgeting, it is clear that we have a lot to learn. On the one hand, it would be interesting to understand what went wrong in cases where gender budgeting was promised but never saw light. On the other hand, we need a stronger understanding of the consequences of gender budgeting for public managers, politicians, citizens and users (women and men), whether and how it changed their everyday lives, experiences, personal and professional identities, and wellbeing.

The six studies in our PMM theme, with the three debate articles, provide interesting experiences and challenges with gender budgeting and accounting. In closing this editorial, the guest editors wish to thank the reviewers for their time and dedication to ensure the articles accepted for publication met rigorous academic standards. We hope this PMM theme will provide useful insights for both scholars and practitioners.

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