

Editorial: Gender budgeting—Insights from contemporary experiences

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This theme is the second of two themed issues of *Public Money & Management* (PMM), and is the result of the enthusiastic response received to our initial call for papers on gender budgeting, as well as the responses to the first theme. We hope these two PMM themes will contribute to redressing the previous imbalance of attention, by offering new perspectives on gender budgeting and, more generally, on gender-responsive policies.

Approached to gender budgeting

In the editorial to the first theme, we highlighted how gender budgeting has been translated and implemented in a variety of different ways, following plural approaches, in the absence of a clear framework (Galizzi et al., Citation2021). We explained that the articles we included in the theme suggested that the expected positive effects of gender budgeting have not been fully achieved, due to a lack of political and administrative commitment, citizens' engagement, and limited scholarly attention. The first theme allowed us to appreciate the plurality of approaches to gender budgeting, but also its shortcomings. This second theme provides new perspectives on the ways in which gender budgeting enable us to face big societal challenges, and support a focus on sustainability. Importantly, the contributions here highlight the role of enablers of gender budgeting, and of the adoption of a gender-responsive approach in public policies, including the adoption of intersectional perspectives, and emphasising participatory and engagement elements, encompassing both citizens and staff.

This theme

This second theme includes six research articles, one new development article and two debate articles. Our first research article is by Scott Brenton (Citation2023) on 'The institutionalization of gender budgeting and prospects for intersectional analysis', which offers interesting insights on the development of an intersectional approach in budget analysis—this approach considers inequalities as being the result of a set of factors (such as race, class, gender identity, ethnicity) that affect an individual in a combined way, rather than considering each factor in isolation. Starting from an

overview of national experiences of gender budgeting, the author highlights that there are examples where gender budgeting has substantially changed the way budgets are formulated and evaluated. Since intersectional budgeting is not just an 'add-on', a reconceptualization of the budget process is needed. In this vein, the author suggests a new agenda for a full implementation of intersectional budgets. This agenda envisages, on the one hand, eight key improvements, such as broad and representative citizen participation, the use of tailor-made qualitative methods, the examination of parameters and principles of fiscal policy; and, on the other hand, the welfare and capacity approach combined with participatory processes.

The second research article on 'Gender responsive budgeting: the case of Croatia' by Ana Marija Sikirić Simčić & Davor Vašiček (Citation2023) presents a brief review of gender budgeting in Croatia—a country that recently entered the Eurozone. The case is of interest because, according to the Gender Equality Index for 2022 (EIGE, Citation2022), Croatia's score has increased by 8.4 points since 2010, moving the country's ranking up by five places. As with as many other countries, the first gender budgeting initiative started at the local level of government—in Zagreb, the capital of Croatia. The authors highlight the importance of officials being engaged, the involvement of citizens and civil society, and the availability of data to guarantee continuity to gender budgeting, as well as a strong commitment by policy-makers. Only time will tell if the Croatian experience is implemented.

Next, we have a longitudinal case study conducted in Italy: 'How to integrate gender budgeting in the public agenda: insights from an Italian local government' by Galizzi et al. (Citation2023) describing the adoption of gender budgeting by the municipality of Bologna. Covering the period from 2004 to 2016, the authors explore the process of incorporating gender within the local budget process, from reporting and performance analysis to the formulation of the budget. The novelty of this study is that it explains how enabling factors evolve and work together in this process. Equity as a public value, which permeates strategy, policy and behaviour, is enriched over time. Accordingly, the process owner changed—from external consultants to an internal team composed of both technicians and politicians. The integration of gender in the budgeting phase enriched the routines, procedures and tools, and the information system adapted to this. Finally, more actors participated and involvement generally was more intense. The authors show that gender budgeting can contribute to improving the quality of public services and enhancing the problem-solving capacity of public organizations in dealing with social challenges, such as those that emerged as a result of the Covid 19 pandemic.

Our fourth contribution is by López-Hernández et al. (Citation2023) on 'External control of gender budget implementation: experience of the audit office of Andalusia'. The authors present a case that

has been considered a pioneer and studied widely; however, they have changed the usual focus. Instead of looking at regional government and how and why it adopts gender budgeting, they examine the regional audit office which controls and supervises the implementation of gender budgeting. Using the 3R method (representation, resources, reality), integrated with a fourth R (results), the audit office analysed gender budgeting in the region in 2018. Many weaknesses emerged. As with other contributions in our theme, the training of the staff for gender budgeting was an issue, as well as difficulties in inserting new gender-focused strategies into the organizational culture. Moreover, the authors found the gender objectives to be too generic—without proper links to activities and indicators. This article shows the value of auditors working with public management organizations to identify weaknesses, challenges and future actions to effectively deliver gender equality.

Chapter 3 continues the discussion of public international law's contribution to the growth (or a lack of it) of renewable energy beyond climate change, with the focus being placed on sustainable development. This chapter argues that states are reluctant to make legally binding agreements to make sustainability a reality. Instead, much of the international endorsement for renewable energy related to sustainable development has been achieved through soft law instruments, including Agenda 21, the Johannesburg Declaration on Sustainable Development and the Plan of Implementation, the Sustainable Energy for All initiative and the adoption of the Sustainable Development Goal 7 (affordable and clean energy). This chapter also introduces the reader to the international institutions for renewable energy with the most effective being IRENA (International Renewable Energy Agency). The final part of this chapter is devoted to the main binding international agreement concerning the energy sector – the ECT (the Energy Charter Treaty) and its most recent reform. This section is surprisingly brief, considering that the ECT, which is energy-agnostic, is often blamed for creating obstacles to renewable energy development due to its protection of fossil fuel investments. Recent withdrawals by numerous countries highlight the ECT's imperfections. The sections of this chapter propose some instruments on how international law on renewable energy could be strengthened.

'Watching the neighbours: gender budgeting in Scotland and Wales' by O'Hagan and Nesom (Citation2023) follows. This article presents a comparative analysis of similarities and divergences in the adoption of gender budgeting in the sub-national (devolved) governments of Scotland and Wales, where devolution has been an opportunity to work towards gender equality, involving politicians, activists, civil society organizations, civil servants and academics at different levels. Despite neither Scotland nor Wales currently having a fully gender-aware budget, several positive steps have been made. Using the analytical Framework of Favourable Conditions (O'Hagan,

Citation2015), the authors assess how the mutual learning approach adopted by the two countries has produced a dynamic exchange of evidence, ideas and models and how this way of working has been shared by the diverse actors involved. Each country has reviewed its budget process, with Scotland attempting to introduce more effective equality and human rights scrutiny, while Wales has stressed the gender dimension. Accordingly, the outcomes-based approach to policy making should have resulted in greater integration of equality data and indicators in Scotland, and gender indicators in Wales. Although each country carries out some form of equality impact assessment, there are shared deficiencies in practice within the contextual differences of the two countries. The government budget advisory groups have been re-set with Wales adopting a version of the Scottish model, involving external organizations in the budget delivery process. Although in Scotland the approach to gender budgeting involves analysing the budget from impacts on multiple inequalities and increasingly a human rights perspective, in both countries a lack of intersectional gendered knowledge within government is undermining progress. The mutual learning experience should help Scotland and Wales to address their efforts towards this new goal.

Finally, 'The institutional environment of gender budgeting: Learning from the Portuguese experience', by Jorge et al. (Citation2023), explores the initiation process in developing gender budgeting at the central level, where a prominent role has been played by the international commitments undertaken by the Portuguese government with European authorities. Adopting the neo-institutional theoretical lens, the authors outline a 'movie' in which the different actors do not play their roles. As a result, the path to gender budgeting has been mainly 'window-dressing' (Elson, Citation2002) due to a lack of awareness and commitment toward gender budgeting, collaboration, knowledge and technical capability. Civil society groups actually took the lead in the process but did not have the political mandate to put the initiative into practice. Nevertheless, the continuity of the pilot project was ensured by external specialists. This article highlights the traps to be avoided in implementing gender budgeting.

Our theme also includes a new development article and two debate articles that touch upon the challenges of the implementation of gender budgeting.

In their new development article, Morshed and Lim (Citation2023) illustrate how gender-responsive budgeting in Bangladesh is incorporated in the medium-term budgetary framework. Poverty and gender discrimination still exist in Bangladesh despite recent economic growth. To become more goal-oriented and improve this situation, the government has introduced gender budgeting through three main steps: the alignment of gender matters with strategic planning so that gender issues must be discussed in budget preparation; the development of database about capital, gender, and

poverty; and the government having to present an annual gender budget report to the national parliament explaining their policies and strategies for the advancement of women. Another aim of the implementation of gender budgeting with the medium-term budgetary framework is to meet the UN's Sustainable Development Goals (SDGs).

In their debate article, Moser-Plautz and Korac (Citation2023) show how Austria and Germany adopted diametrically-opposed approaches to gender budgeting. The authors explain that the implementation of gender budgeting is not a result of cultural idiosyncrasies or particular country contexts. Rather, gender budgeting is driven by decision-makers' willingness to adopt and maintain it over time.

Finally, Wittbom and Häyrén's (Citation2023) debate article criticises gender budgeting as an autonomous instrument for gender equality in times of crisis. While equality is qualitative in nature, gender budgeting implies mainly quantitative measures. This gap cannot be bridged by gender budgeting alone, but requires a broader approach that includes social sustainability.

Going backwards?

Together, the contributions to our second theme highlight the conditions under which gender budgeting may (or may not) work and become institutionalized. It is, however, worrying to notice that, in spite of all the efforts to bring a gender perspective into the public sphere and policies, the last few years have witnessed, in several countries, significant steps backwards in the area of women's rights. Similarly, the pandemic has proven particularly difficult for women and, in the post-pandemic world, many companies and public sector organizations are cutting access to smart working options, which are often useful to allow women access to work. These phenomena all appear to suggest that, more than ever there, is a need for gender budgeting to highlight these challenges. For example, clearly identifying how digitalization processes and policies may make an important difference for allowing women's contribution in the productivity of countries, supporting their wellbeing, and what the implications are of choices that reduce women's rights, such as reproductive and educational rights, is significant for future research.

A final point may be the need to assess how different approaches to gender budgeting allow for the consideration of other lenses of analysis, consistent with the EU agenda ('a Union where women and men, girls and boys, in all their diversity, are free to pursue their chosen path in life, have equal opportunities to thrive, and can equally participate in and lead our European society'—European Commission, Citation2020) and the UN's SDGs. In this sense, further insights are needed to capture

intersections with other conditions of diversity, as well as to integrate gender budgeting with social sustainability in order for it to be more effective.

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The articles in this PMM theme provide interesting experiences and challenges with gender budgeting and accounting. Some of the contributions in this theme were reviewed during the pandemic. For this reason, in closing this editorial, the guest editors wish to thank the authors for their patience, and reviewers for their time and dedication to ensure the articles accepted for publication meet rigorous academic standards. Finally, a special thanks to the editors of PMM who believed in the topic of gender budgeting and supported our request for a second theme.

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