

2 STRATEGIC USE OF GOVERNANCE TOOLS TO PROMOTE GENDER EQUALITY

Governments have many policy instruments or tools at their disposal, such as structural policies, budgets, regulations and procurement processes. These are not always neutral in their application and impact as implicit gender bias and norms may seep into their baseline, and risk exacerbating inequality and discrimination. In fact, as a key instrument to influence behaviours, governments can make a strategic use of those tools to deliver better policy outcomes towards more gender-equal and inclusive societies. This section of the Toolkit provides an overview of how governments can use selected tools in a strategic way to redress structural inequalities and advance gender equality and inclusiveness goals. It focuses on an assessment of the gender impacts of various public governance dimensions, the integration of the gender perspective in all phases of the budget cycle and promoting gender equality through public procurement.

2.1. ASSESSMENT OF GENDER IMPACTS OF VARIOUS PUBLIC GOVERNANCE DIMENSIONS

Key Provision of the *OECD Recommendation on Gender Equality in Public Life*

Integrate evidence-based assessments of gender impacts and considerations into various dimensions of public governance (for example, public procurement, public consultation and service delivery management) and at early stages of all phases of the policy cycle (for example, by aligning *ex ante* assessments of gender impacts with broader government-wide policy development processes, such as regulatory impact assessment), as appropriate.

2.1.1. Priority checklist for the assessment of gender impacts of various public governance dimensions

- A. Normative frameworks for gender analysis are adopted which include or specifically target gender impact assessments
- B. Expertise is available to undertake gender analysis with an intersectional perspective in a qualitative manner
- C. Data and information disaggregated by gender are available and used to inform gender analysis

2.1.2. Self-assessment tool

A. Normative frameworks for gender analysis are adopted which include or specifically target gender impact assessments

Self-assessment questions

- Is Gender Impact Assessment (GIA) mandatory for all government policies, programmes and budgets?
- Are GIA guidelines or other framework documents available and understood by government managers and senior officials?
- Are roles and responsibilities for the implementation of GIA and other gender analysis tools codified?
- Are management performance indicators referring to the implementation of GIA?
- Is there a specific mechanism/institutional responsibility for the quality control of GIAs?
- Do the GIA guidelines or other available framework documents explicitly recognise that discrimination can be experienced through a combination of multiple, intersecting factors, or is there any obligation for policy makers to integrate this understanding when conducting GIAs?

Why is it important?

Government policies and legislations are hardly gender-neutral. Most often, when they do not take into consideration the structural gender inequalities embedded in our society, they perpetuate and reinforce them. GIAs can help prevent such unintended consequences and allowing policy makers to foresee the impact of a new regulation, policy or programmes on the lives of women and men and the relations among them.

GIAs, also known as “gender audits” or gender-based analysis, systematically analyse the differential effects of policies, legislation regulations and institutional or individual practices on women and men. They improve the design and the planning of policies, prevent negative impact on gender equality and adapt the policy to make sure that any discriminatory effects are either removed or mitigated. To be most effective, GIAs must be fully integrated into policy development and implementation and supported at the highest level of government. The staff performing the GIAs need appropriate expertise and access to qualitative and quantitative data to back-up their analysis.

There is a growing recognition by policy makers that gender inequalities are the result of not only gender-based discriminations but also their interaction with other identity-based discriminations. Without considering issues such as race, ethnicity, age, pregnancy status and disability in gender equality policy making, the impact of intended results may be weakened, leaving gender inequalities to persist, especially among the most marginalised groups.

What are the key actions to consider?

- A requirement for the implementation of GIAs is in place as part of a policy document (law, strategy, action plan);
 - A guiding framework (guidelines, approach, methodology, etc.) for GIA implementation is in place and publicised across most diverse government actors;
 - A formal indication of roles and responsibilities for GIA and the creation of an accountability system;
 - Incorporate GIAs *ex ante* (before the proposed law or policy has been approved or gone into effect) and *ex post* (following implementation and during the impact evaluation), to assess whether the intended outcomes were achieved;
 - Align gender analysis practices with the mainstream requirement for regulatory impact analysis of public governance (including procurement, consultation, service delivery, etc.);
 - Ensure independent evaluation or audits are carried out.
- Concerning the application of gender analysis:
- Require all draft laws and regulations to have a statement on gender impacts;
 - Indicate institutional responsibility or a mechanism providing quality control of GIAs;
 - To the extent possible, crosscutting and overlapping mechanisms of discrimination faced by diverse groups are considered.

What are the pitfalls to avoid?

- Considering GIA as a “tick-the-box” exercise;
- Developing tools that are too complex to be used by a wide range of actors;
- Conducting GIAs based on formal requirements but lacking adequate framework, capacity and data;
- Only implementing GIAs in certain policy areas or processes;
- Failing to recognise crosscutting and overlapping mechanisms of discrimination faced by diverse groups.

Box 2.1. Good practice example(s): Gender impact assessments

Estonia's Gender Impact Assessment Methodology

Estonia's Impact assessments are based on the Impact Assessment Methodology (IAM) approved by the Government of Estonia. The IAM refers to the Gender Equality Act and the Equal Treatment Act. It states that when assessing impacts, the needs and societal status of different social groups (including women and men) must be analysed, along with implications on gender equality. Moreover, according to the Gender Equality Act, the state and local government authorities are obliged to plan, implement, and assess strategies, policies, and action plans to consider how the measures applied and to be used (will) affect the situation of men and women in society.

New Zealand's Gender Analysis Tool

In New Zealand, the Ministry for Women has co-developed with the policy community an online gender analysis tool called "Bringing Gender In" to assist policy makers across the Government to consider the gender implications of their work. The tool invites users to reflect on key questions and provides examples of good practices and links to databases and other useful material.

Spain's *ex ante* and *ex post* Gender Impact Assessment

Spain's Gender Equality Law of 2007 institutionalised gender mainstreaming across all public bodies, requiring its adoption and implementation of their legislative provisions and in the formulation and budgeting of all policies. This includes conducting *ex ante* gender impact assessments reports of legislative and regulatory proposals, which analyse and assess the results of their adoption from the perspective of elimination of inequalities and contribution to achieve equal opportunities and treatment between women and men, based on indicators on the current situation, results foreseen and their impact. This is considered particularly important for legislation not typically considered gender-related, such as traffic.

In addition, since 2015, the Annual Regulatory Plan has included *ex post* gender analysis in the regulations when necessary, according to the criteria established in the specific rules. Consequently, the Strategic Plan for Equal Opportunities 2014-2016 was subject to *ex post* gender analysis, and the *ex post* evaluation of the current Strategic Plan for Equal Opportunities between Men and Women 2022-2025 is planned.

Source: Information provided by Governments of Estonia, New Zealand and Spain as part of the OECD (2021), Survey on Gender Mainstreaming and Governance (unpublished).

B. Expertise is available to undertake gender analysis with an intersectional perspective in a qualitative manner

Self-assessment questions

- Are government institutions usually supported by the central gender equality institution or do single institutions – at national and sub-national level – have in-house gender capacity (i.e. gender units, gender advisors)?
- Are concerned stakeholders and staff targeted with specific capacity development programmes on the use of GIA and other Gender Analysis tools?

- Are managers and senior officials also targeted by Gender Analysis/ GIA capacity development programmes?
- Are expertise and capacity for understanding that discrimination can be experienced through a combination of multiple, intersecting factors, the gender equality available to government institutions?

Why is it important?

Involving gender experts in the policy process helps ensure that policy making is based on sound knowledge and understanding of gender-related issues and will have genuine social impact. Capacity should be built in all government institutions (through gender advisors, gender units, etc.), under the co-ordination and support of central gender equality institutions. Special capacity development programmes should also be considered for targeted staff specifically on the use of GIA and other gender analysis tools

In the absence of adequate awareness and technical understanding of gender and its interlinkages with other forms of marginalisation, it can be challenging for policy makers to implement GIAs or gender analyses with an intersectional lens.

What are the key actions to consider?

- Specialised expertise on gender and intersectionality is accessible to the broadest spectrum of government organisations and supportive throughout the various stages of the implementation of GIA;
- Capacity development programmes for the use of GIA also including managers and senior officials - are regularly implemented;
- Managers and senior officials are required to report on the implementation of GIA and gender analysis.
- Training and capacity building initiatives take into account the intersectional perspective and how it can be operationalised.

What are the pitfalls to avoid?

- Gender expertise is not available or adequate within individual institutions, therefore failing to provide necessary assistance for the implementation of GIAs – institutions do not fully capitalise on available expertise;
- Central gender equality institutions have insufficient capacity to assist various government institutions in the implementation of GIAs and other gender analysis processes;
- Capacity development programmes do not reach out to all concerned staff/institutions;
- Programmes aimed at increasing capacity, awareness and engagement for GIA implementation do not target managers and senior officials.
- Failing to recognise crosscutting and overlapping mechanisms of discrimination faced by diverse groups.

Box 2.2. Good practice example(s): Guidance for conducting gender impact assessments

Canada's guidance tool for integrating GBA Plus into every stage of Government evaluations

The Treasury Board Secretariat of Canada, in consultation with Women and Gender Equality Canada, developed a primer with advice for evaluators, on how to integrate GBA Plus into every stage of Government of Canada evaluations in order to support commitments and directions. It outlines a list of questions that policy makers can use across the stages of evaluation to integrate GBA Plus, depending on the nature of the policy, programme or service, and on the type of evaluation. These are oriented along the following areas:

- Reviewing the logic model and theory of change (e.g. do any aspects of the policy, programme or initiative have potential gender considerations?)
- Performance measures (e.g. are there potential biases in the way current indicators are framed?)
- Relevance (e.g. is the policy, programme or service equally relevant to different target population groups?)
- Design and Delivery (e.g. are there particular target population groups that are not being reached with this policy, programme or service?)
- Effectiveness (e.g. have outcomes differed across diverse target population groups? What accounts for the differences?)
- Efficiency (e.g. what are the administrative costs of the policy, programme, or service for each target population group?)

Finland's comprehensive guidelines on how to incorporate the gender perspective in the government work

Finland's Ministry of Social Affairs and Health has developed comprehensive guidelines "How to incorporate the gender perspective in your own work" to inform and encourage civil servants to do GIA as part of their preparation process and, if necessary, acquire help outside the process. While the actual methodology varies per the function of the authority in concern, these guidelines outline the first steps as follows: i) examination of each matter at every stage of preparation from the gender perspective; ii) assessment of the gender impact; iii) consideration of the results to include the gender perspective when drawing up the final presentation.

Source: (Government of Canada, 2019^[1]; OECD, 2022^[2]).

C. Data and information disaggregated by gender are available and used to inform gender analysis

Self-assessment questions

- Do national and sub-national institutions regularly collect gender disaggregated data?
- Is there a centralised system where national and sub-national data – including gender-sensitive data – are stored and accessible?

- Are consultations with the public (non-governmental organisations (NGOs), women’s groups, etc.) regularly conducted to collect data and information about the potential or actual impact of government policies, programmes and budgets on diverse groups?
- Are other Gender Analysis tools available and utilised (i.e. desk review, household interview, focus group discussion, semi-structured interviews, direct observation, case study, stakeholder workshop, trend analysis, etc.)?
- Is gender-disaggregated data also required to be disaggregated by other factors (e.g. age, disability status, race, ethnicity, etc.) to the extent possible?

Why is it important?

Gender-differentiated data and information must be available for policy makers to be able to assess the situation and develop appropriate, evidence-based responses and policies. Such data must be collected and analysed within the policy-making process, ideally covering several years to track changes and take corrective action. Civil society organisations, including NGOs and women’s groups, can be precious allies in gathering information about the potential or actual impact of government policies, and they should be consulted regularly. Surveys, interviews, reviews, opinion polls and benchmarking are also effective methods for obtaining and analysing data on diversity policies, as well as desk review, household interviews, focus group discussion. Finally, building public servants’ awareness and expertise through information campaigns and training is also important.

Additionally, in the absence of data that is disaggregated by multiple factors, it can be difficult to effectively understand crosscutting and overlapping mechanisms of discrimination faced by diverse groups in policy-making process.

What are the key actions to consider?

- Gender-sensitive data and data disaggregated by gender are available and accessible at national and sub-national level;
- The government regularly conducts public consultation processes on gender to collect missing information from a diverse cohort of stakeholders
- Build the awareness of statisticians and representatives in line ministries of gender issues through information campaigns and trainings.
- Consider avenues for the inclusion of intersectional approaches in data collection.

What are the pitfalls to avoid?

- Gender-disaggregated data are “women only” focused;
- Gender-disaggregated data are obtained without any consultation with civil society organisations;
- Insufficient resources, limited capacity in ministries and statistical offices to define the need for gender-disaggregated data and integrate gender perspectives into mainstream indicators and data collection efforts.
- Gender-disaggregated datasets are not collected in a standardised manner, leading to lack of interoperability.
- Other characteristics to be taken into account in intersectional data collection efforts are not clearly defined.

Box 2.3. Good practice example(s): Gender-disaggregated data and gender statistics

Canada's Gender, Diversity and Inclusion Statistics Hub

Important developments in the area of intersectional data collection have occurred in Canada in recent years. Statistics Canada is the official body that collects and produces data to ensure high-quality gender-disaggregated evidence is available to support planning and decision making. It hosts a dedicated website on gender, diversity and inclusion statistics. During the COVID-19 pandemic, this website has presented data disaggregated along intersectional lines for diverse population groups, namely on the grounds of age, gender, sexual orientation, immigration status, indigeneity and disability.

In 2018, Statistics Canada consulted with Canadians about the development of their Centre for Gender, Diversity and Inclusion Statistics. In 2019, building on Canada's Digital Charter, the "Gender, Diversity and Inclusion Statistics hub" was officially launched. The Hub was designed to provide easily accessible data, not only for policy makers, but also for members of the public – such as city planners and business owners. It presents available data disaggregated by age ("children and youth", and "seniors"), race ("visible minorities" and "immigrants") indigeneity, ability, gender, and sexual orientation. In addition, the hub represents a visual commitment to collect data along these elements in future statistical initiatives.

Colombia's differential and intersectional group

Efforts have been made to improve the collection and use of data disaggregated by gender and other characteristics at the national level. In March 2019, the National Administrative Department of Statistics (DANE) created a new "differential and intersectional group" at the managerial level to fill gaps in the collection of statistics with intersectional and differential approaches. As of 2021, the "differential and intersectional group" is composed of a co-ordinator, four economists, a psychologist, an anthropologist, an administrative assistant and two external advisors.

Following the indications of the National Statistical Plan (Plan Estadístico Nacional – PEN 2017-2022), in 2020 the DANE published a guide on intersectional and differential approaches for the national statistics system, as well as for Colombian private and public companies. The guide contains recommendations on ways to include differential approaches in data collection and is accompanied by an official legal resolution (1448 of 2020) that makes it mandatory for entities to take actions in this regard. The tool highlights the importance of collecting data disaggregated by variables such as gender, age, ethnic origin, disability, gender identity, sexual orientation, geographic location, educational level, socio-economic situation, victim status, migrant status, access to health and social security services, health status, rural status and other characteristics, and considering their intersections to allow analyses of gaps and situations of vulnerability.

Portugal's National Statistics System on Gender Equality Project

In 2019, Statistics Portugal launched the National Statistics System on Gender Equality project to review, update and enhance the content and coverage of the Gender Database (GDB) so that a more comprehensive system of gender statistics and information on various dimensions of (in)equality between women and men can be made available for policy users and society in general.

The obligation to produce sex-disaggregated data is also increasingly included in specific policies and programmes to assess their impact on gender equality. For example, the Strategy for Innovation and Modernization of the State and Public Administration 2020-2023 (Resolution 55/2020); the revised 2030

National Digital Skills Initiative, and the National Plan against Racism and Discrimination (Resolution 101/2021) respond to the cross-cutting objective of creating sex-disaggregated data in all central administrations.

United Kingdom intersectional data collection approach

In the United Kingdom, data collection on gender, ethnicity and disability in a standard and systematic manner is well-established. For example, the Government collects data on the different ethnic groups in the country across several policy areas, such as education, employment and health. While the extent to which intersectional analysis is undertaken is limited, the Office of National Statistics (ONS) conducted analysis on the impact of COVID-19 across ethnicity and gender lines.

In addition, the Government of the United Kingdom has recently announced the launch of the Equality Data Programme, which will gather data from across the Government to better understand the barriers that people from every background are facing across the United Kingdom. The work will consider a range of issues, such as geography and social background, alongside other demographic factors such as people's sex, ethnicity, sexuality and disability status. As the programme develops, it will deliver life-path analysis of equality from the perspective of the individual using longitudinal data sets that help the Government understand where barriers are. The information gathered will be used to inform policy decisions across government. Initial findings will be published in summer 2021.

Source: (OECD, 2018^[3]; Statistics Canada, 2021^[4]); Information provided by Governments of Colombia and Portugal as part of the OECD (2021), Survey on Gender Mainstreaming and Governance (unpublished); (Government of United Kingdom, n.d.^[5]); Information also provided by the Government Equalities Office of the United Kingdom.

2.2. INTEGRATION OF THE GENDER PERSPECTIVE IN ALL PHASES OF THE BUDGET CYCLE

Key Provision of the *OECD Recommendation on Gender Equality in Public Life*

Consider integration of the gender perspective in all phases of the budget cycle, as appropriate, so that transparency regarding gender-relevant resource allocation decisions is maximised.

2.2.1. Priority checklist for the integration of the gender perspective in all phases of the budget cycle

- A. Use gender budgeting to strengthen the link between the budget and key gender equality objectives
- B. Develop a gender budgeting practice that is sustainable beyond political cycles
- C. Select an approach to gender budgeting that builds on the government's existing budget framework and ongoing reforms
- D. Apply gender budgeting tools at all stages of the budget cycle
- E. Ensure that the practice of gender budgeting is supported by strong data and analysis
- F. Support the implementation of gender budgeting through suitable and sufficient capacity building
- G. Use gender budgeting to reinforce government transparency and accountability

2.2.2. Self-assessment tool

A. Use gender budgeting to strengthen the link between the budget and key gender equality objectives

Self-assessment questions

- Are there national gender equality objectives providing a clear purpose for gender budgeting?
- Is gender budgeting strengthening the link between budgeting and these gender equality objectives?
- Are performance measures for relevant budget programmes linked to these national gender equality objectives?

Why is it important?

Gender budgeting practices raise awareness of the implications of public spending on gender equality outcomes. Any approach to gender budgeting needs to be guided by clearly defined national gender equality goals, set out in a credible government document that holds political weight, such as a Gender Equality Strategy. The implementation of gender budgeting provides a method for key gender equality objectives to be systematically considered in budget decisions to ensure that resource allocation is directed where it will be most effective in achieving gender equality goals. Through further linking gender equality objectives to the government's performance and outcomes frameworks, accountability on transparency on progress in achieving gender equality goals can be optimised. From an institutional perspective, linking gender equality objectives to the budget process ensures that policy efforts are co-ordinated and aligned across government.

What are the key actions to consider?

- **Identify how gender budgeting will contribute to the achievement of gender equality objectives:** For example, gender budgeting can assist decision makers to determine the most effective budget decisions to close gender gaps in earnings and employment, through highlighting the impacts of public investment in childcare subsidies, child benefits, parental leave, and adult education. Providing a clear purpose for gender budgeting in achieving gender equality objectives provides transparency around public investment in gender equality and how the government aims to progress gender equality through the allocation of public resources.
- **Ensure that key gender equality objectives are systematically considered in budget decisions:** This can be achieved through the assessment of budget proposals from a gender impact perspective and the allocation of resources to budget programmes that help progress gender equality objectives.
- **Provide transparency on how the success of budget programmes linked to gender equality objectives will be measured:** It is important that gender equality objectives are linked to budgetary performance measurement processes and/or outcomes frameworks to provide a standardised method for measuring progress. Transparency is increased if this information is published in relevant budget documentation.

What are the pitfalls to avoid?

- **No overarching gender equality objectives:** Overarching objectives help provide a policy focus for gender budgeting efforts.

- **Failure to link gender budgeting to the achievement of gender equality objectives:** The implementation of gender budgeting is most impactful when guided by gender equality objectives. Gender budgeting practices that do not provide a strong link between the budget and gender equality objectives will miss the opportunity to leverage the budget to help better achieve gender equality goals.
- **Unclear identification of institutional roles and responsibilities for gender budgeting:** It is beneficial for ministries and the public service working across budgetary processes to have a clear understanding of how their efforts contribute to the achievement of gender equality policy objectives. Identification of institutional roles and responsibilities for gender budgeting in a Gender Equality Strategy assists in providing a clear vision for the effective direction and co-ordination of public resources. Concerting government efforts towards the same objectives will ensure more coherent and effective implementation of gender equality policies.

Box 2.4. Good practice example(s): Linking budgeting and key gender equality objectives

Sweden's approach to gender budgeting

Gender equality is central to all decision making and resource allocation in Sweden and has been recognised as a separate policy area since 1972. Since 1994, the Swedish Government's strategy to achieve gender equality policy objectives has been gender mainstreaming, guided since 2006 by the overall gender equality objective that women and men shall have the same power to shape society and their own lives. The strategy has six sub-goals covering equal distribution of power, influence, unpaid housework and provision of care, gender equality in the economy, education, health care and social services, and the elimination of violence against women.

The budget bill and the budget process are the key mechanisms used to achieve the Swedish Government's gender equality goals, with the Ministry of Finance having introduced a requirement in the budget circular mandating that all ministries provide gender-equality impact assessments alongside their budget proposals to ensure that policies take gender equality into consideration at the drafting stage.

Gender Results Framework for Canada's Budget

Since 2018, the budget of Canada has been guided by a Gender Results Framework (GRF); characterised as a whole-of-government tool to articulate Canada's gender equality priorities and goals. The GRF has 6 pillars and outlines 34 objectives and 43 indicators across the pillars to assess progress in achieving gender equality goals and identify where change is required to advance gender equality and track performance.

Canada's Gender, Diversity and Quality of Life Statement provides a summary of the nation's performance against the GRF. Canada's Budget Impact Report also identifies which budget measures advance the GRF pillars.

Source: OECD (2022), Survey on Gender Budgeting (unpublished); (Swedish Gender Equality Agency, n.d.^[6]; Government Offices of Sweden, 2016^[7]; Parliament of Victoria, 2022^[8]; Government of Canada, n.d.^[9]).

B. Develop a gender budgeting practice that is sustainable beyond political cycles

Self-assessment questions

- Is there strong political support and leadership for gender budgeting?
- Does gender budgeting have legal underpinning?
- Is gender budgeting having a meaningful impact?

Why is it important?

Gender budgeting approaches implemented without the necessary underlying structures for enduring sustainability are likely to diminish over time. Strong political support for gender budgeting assists in the development of a sustainable practice through providing clear purpose and vision, motivating staff and encouraging cultural change across government. Legal foundations for gender budgeting go further in ensuring sustainability through insulating the practice from fluctuations arising from the economic or political environment. A legal underpinning for gender budgeting can also set the foundation for effective leadership arrangements and co-ordination mechanisms, and the role of parliaments and supreme audit institutions in oversighting processes.

What are the key actions to consider?

- **Legal foundations for gender budgeting can take many forms**, including constitutional, organic budget law or other legislation. Public financial management reforms that have a legal underpinning are more likely to be both viable and sustainable. Through fully testing and debating legislation in parliament, legal foundations for gender budgeting can embed the practice as a valued and enduring public policy feature.
- **Clear leadership for gender budgeting:** Gender budgeting efforts must be underpinned by a strong political and administrative leadership model mirroring the roles and responsibilities and co-ordination mechanisms outlined in a Gender Equality Strategy, to ensure a whole-of-government approach.
- **Ensure the use of evidence gathered through gender budgeting in budgetary decision making:** Public servant and citizen visibility of the use of information generated from gender budgeting in decision making will render an increasingly enduring gender budgeting practice. The use of evidence gathered in decision making across all key stages in the budget cycle will improve the outcome of budget interventions and increase the real-world impact of gender budgeting practices. For this to succeed, relevant stakeholders must have access to key evidence at the time of making decisions.

What are the pitfalls to avoid?

- **Gender budgeting being introduced and implemented without cross-government consensus on its value:** Key government stakeholders including the Central Budget Authority (CBA), the prime minister's office and the gender equality institution should share common understanding of the purpose and value of gender budgeting.
- **Weak legal foundations for gender budgeting:** Legislation which lacks specificity relating to, for example, gender budgeting objectives and mechanisms.
- **Information gathered through gender budgeting is not being used in budget decision making:** This may arise because information is not being made available to decision makers at the right time, and/or not being used in budgetary processes.

Box 2.5. Good practice example(s): Improving sustainability of gender budgeting

Sustainability of gender budgeting beyond political cycles in Spain

Gender budgeting in Spain has endured beyond political cycles due to a strong legal basis, an effective analytical framework and transparent impact reporting mechanisms. Spain's 2007 Organic Law for Effective Equality Between Men and Women obliged the government to submit a Gender Impact Report of draft provisions to the Council of Ministers and ensure its inclusion in the draft State Budget Law following ministerial approval. In 2020, Article 37 of the General Budget Law was amended to include the Gender Impact Report as mandatory documentation to be submitted to the Spanish Parliament together with the draft State Budget Law. A new 3-R's methodology was also adopted to enable reporting on the gender Reality of Spanish society through National Institute of Statistics indicators, the representation of women and men in the public sector and administration, and the resources – results analyses of the gender impact of departmental spending programmes. As the methodology is legally reinforced, it is insulated from changes in political leadership.

Through an interactive website, citizens can access data from the Gender Impact Report, increasing transparency and public accessibility to gender budgeting information.

Legal underpinning for gender budgeting in Italy

In Italy, a gender budgeting pilot project was introduced as part of State budget reforms through the enactment of the 2009 Italian Public Finance and Accounting Law. The legislation required analysis of the State's revenues and expenditures to evaluate the differential impacts of budget policies on men and women across various indicators. The Government of Italy's first pilot Gender Budget was produced in 2016. In 2018, a Legislative Decree strengthened Italy's gender budgeting practice, outlining additional analyses to be included in the Gender Budget concerning budget aims at redefining and reallocating resources, and consideration of sustainable well-being indicators to improve the planning and monitoring of public finances. Italy's Department of Finance is responsible for conducting the impact analysis of major revenue policies. The Decree also outlined the establishment of a special Ministry of Economy and Finance Committee consisting of internal and external stakeholders to oversee the Gender Budget.

Gender and diversity impact assessments of Canada's Budget

The Government of Canada expanded its approach to gender budgeting in 2021 through publishing the gender and diversity impact assessments (Gender Based Analysis Plus [GBA Plus]) of budget measures in an impact report alongside the budget. The report also included information on how individual budget measures advance various dimensions and indicators of the draft Quality of Life Framework. Accompanying Canada's 2022 budget was a Statement and Impacts Report on Gender, Diversity, and Quality of Life, taking stock of Canada's equality progress and providing a summary of the gender, diversity, and quality of life impacts for each budget measure.

Source: Information provided by the Spanish Ministry of Finance and Civil Service in 2022; OECD (2022), Survey on Gender Budgeting (unpublished); (Italian Ministry of Economy and Finance, 2020_[10]; Government of Canada, 2021_[11]).

C. Select an approach to gender budgeting that builds on the government's existing budget framework and ongoing reforms

Self-assessment questions

- Does gender budgeting build on the government's existing budget framework?
- Is gender budgeting incorporated into relevant budget reforms?
- Is gender budgeting led by the CBA?

Why is it important?

There is no one-size-fits-all approach to gender budgeting. While it's valuable for countries to consider the suite of measures implemented in other countries, for a gender budgeting approach to be effective it must be carefully selected based on the current political and administrative context and budget framework. Where the government has concerns about the capacity of the public service to implement gender budgeting, it may consider its introduction on a pilot basis or in several stages.

It is important for gender budgeting measures to be led by the CBA given the considerable influence it has over resource allocation, government-wide policy making and the achievement of policy goals. The CBA has the authority to seek evidence from ministries on how budget proposals impact gender equality objectives. Further, ministries are more likely to provide good quality gender impact assessments if the CBA mandates their submission and provides appropriate guidance.

What are the key actions to consider?

- **Select an approach to gender budgeting that fits within the current budget framework and ongoing reforms and builds on existing cross-government strengths:** The budget framework is the set of rules, procedures, tools and responsibilities that underpin the government's budget process. There are numerous entry points for gender budgeting in a government's budget framework, however, the best option will consider the focus of current budgetary practices. For example, a country with a strong focus on performance budgeting may choose to integrate a gender perspective through the performance framework to ensure the government is using public resources to increase gender equality. Alternatively, a country with a strong culture of gender impact assessment may choose to require assessments alongside all new budget proposals.
- **Allocate a dedicated resource in the CBA to develop and implement gender budgeting:** The CBA should take a lead role in designing an approach, planning its implementation, supporting ministries through the process of implementation and using the information gathered from gender budgeting to inform resource allocation decisions. Allocation of a dedicated resource within the CBA ensures clear authority for gender budgeting and provides the public service with a clear focal point for information and guidance.

What are the pitfalls to avoid?

- **The CBA does not have a lead role in relation to gender budgeting:** Leadership for gender budgeting that stems from the CBA will provide increased authority and influence.
- **The CBA does not have the appropriate skillset:** The skillsets of budget experts are not necessarily attuned to complex gender equality issues. For this reason, the CBA can benefit from broadening its traditional skillset so that relevant staff are equipped to fully understand the actions needed to drive change in key policy areas.

- **Flooding the budget process with gender budgeting requirements:** A gender budgeting approach must be carefully constructed. Public sector perception that gender budgeting measures are overburdensome and being implemented haphazardly and without appropriate purpose or support may have a detrimental impact on its sustainability.

Box 2.6. Good practice example(s): Building gender budgeting into existing frameworks and reforms

Gender budgeting as part of the Austrian Federal Budget Law

Gender budgeting has been enshrined in the Austrian Constitution since 2009, where it states that the Austrian Federation should apply gender budgeting as a key aspect of performance budgeting. Gender budgeting was implemented in 2013 as part of the performance budgeting framework codified in the Austrian Federal Budget Law. It requires each chapter within the annual budget statement to have at least one objective and measure directly addressing gender equality to ensure each ministry considers how its activities contribute to gender equality outcomes, however, objectives and measures are not concretely linked to budget funds. Gender equality objectives and achieved outcomes are accounted for in Performance Reports prepared by the Austrian Federal Ministry of Arts, Culture, Civil Service and Sports, and the Austrian Parliamentary Budget Office undertakes a systematic overview of objectives, measures and indicators.

Iceland's incorporation of gender budgeting into relevant budget reforms

The Government of Iceland has been successful in incorporating gender budgeting practices into the existing budget framework and subsequent relevant budget reforms. Gender budgeting was introduced in Iceland in 2009 as part of the budget reforms instigated in response to the global financial crisis. Initial years focused on developing an approach to gender budgeting and piloting its implementation across the ministries. Between 2011 and 2016, ministries focused on one policy area, undertaking analysis of its gender impact and planning and implementing policy changes to improve gender equality. In 2016, Iceland's approach to gender budgeting evolved through incorporation into the Public Finances Act which introduced performance budgeting as a new measure.

Spain's institutional approach to gender budgeting

In Spain, the Ministry of Finance has responsibility for leading the country's gender budgeting efforts. The Order of the Spanish Ministry of Finance sets the rules for the preparation of the General State Budget, including the establishment of a working group to produce the Gender Impact Report of budget provisions through application of the 3-R's methodology (see Box 2.5). The working group was established in 2008, at present consisting of the Secretariat of State for Budget and Expenditures, the General Directorate of Budget and the General Directorate of Personnel Cost. The Ministry for Equality also has a supporting role.

The Order of the Spanish Ministry of Finance also details requirements relating to the sections of the Gender Impact Report concerning the 3-R's methodology, including the section on Resources – Results consisting of the reports submitted to the State Secretary for Budgeting and Expenditure analysing the gender impact of departmental spending programmes by terms determined by the Secretary.

Source: OECD (2022), Survey on Gender Budgeting (unpublished); (Parliament of Victoria, 2022, pp. 75-81⁽⁸⁾); Information provided by the Icelandic Ministry of Finance and Economic Affairs in 2022; (Spanish Ministry of the Treasury and Civil Service, 2022⁽¹²⁾); Information provided by the Spanish Ministry of Finance and Civil Service in 2022.

D. Apply gender budgeting tools at all stages of the budget cycle

Self-assessment questions

- Does the government use gender budgeting tools annually at the 1) budget planning and formulation, 2) budget approval, and 3) budget implementation and control stages of the budget cycle?
- Does the government's approach to gender budgeting highlight the gender impact of both tax and spend policies?
- Does the government apply gender budgeting to the full breadth and depth of public spending?

Why is it important?

An advanced approach to gender budgeting incorporates a gender perspective across each stage of the budget cycle to improve the effectiveness of budget policy in meeting gender equality goals. Most commonly countries bring a gender perspective to bear in the budget planning and formulation stage of the budget process, for example, through assessment of the expected gender impact of budget proposals. In addition to consideration of a gender perspective in the budget approval stage, it is vital that the gender impact of budget programmes following implementation are assessed with insights incorporated into future budget decision making. The design of gender budgeting should also recognise that both tax and spend decisions impact gender equality. It is also important that gender budgeting is applied to all relevant government spending to ensure evidence is complete and accurate.

What are the key actions to consider?

- **Ensure a gender perspective is applied when the government is planning and formulating its budget:** The application of gender budgeting tools in the budget planning and formulation stage ensures the Central Budget Authority has the key information needed to prioritise budget proposals that help progress gender equality goals and that any inadvertent negative gender equality impacts from policy initiatives are identified and avoided.
- **Apply gender budgeting tools at the approval stage of the budget cycle:** Once the government has formulated the budget, the draft budget generally goes through an approval process following presentation and debate in parliament. The provision of information alongside the draft budget on the impact of proposed budget programmes can be beneficial in supporting stakeholders such as parliament and citizens in understanding whether resource allocation is progressing gender equality goals prior to approval. Information may be presented in a standalone gender budget statement or integrated into existing budget documents and may include a gender impact assessment of the budget as a whole or a distributional assessment of tax and welfare measures by gender.
- **Ensure gender budgeting tools are used during the implementation and control stage of the budget cycle:** At this stage the government and its oversight institutions typically consider the extent to which the budget is achieving or has achieved its intended outcomes, including those related to gender equality. The use of gender budgeting tools at this stage of the budget cycle, such as the application of a gender dimension to evaluation or performance audit, *ex post* gender impact assessments, or a gender dimension in spending reviews can help give insights into whether the design and/or funding of programmes need adjustment to deliver better results. Lessons from these assessments should feed into future budget decision making to ensure that the effectiveness of spending in achieving gender equality outcomes can be improved over time.

- **Gender budgeting tools applied to both tax and spending measures:** Gender budgeting should consider both the revenue-raising and spending measures included in the budget, since both of these can impact gender equality. For example, distributional assessments of tax and welfare measures from a gender perspective can clarify how the full suite of these measures introduced over time impact gender equality in key areas such as labour market participation.

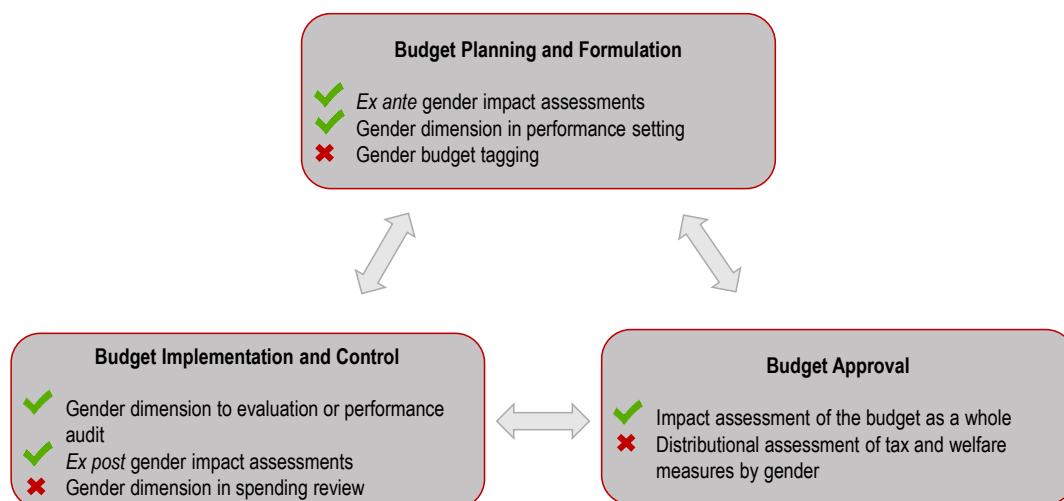
What are the pitfalls to avoid?

- **Gender budgeting tools only applied after the budget has been approved:** This risks weakening the likelihood that information from gender budgeting will be used in budget decision making.
- **Gender budgeting tools only applied to new budget proposals:** Since new budget measures are only a small proportion of overall government spending, focusing gender budgeting efforts here risks overlooking large proportions of government tax and spending. To have maximum impact, gender budgeting tools need to also provide an understanding of how baseline tax and spend policy impacts gender equality goals.
- **Gender budgeting only being applied to a portion of the government's overall budget:** The design of gender budgeting should not prohibit its application across certain areas of the budget. For example, different analytical procedures in place for government bills compared to those proposed by parliament may inadvertently mean that they do not fall under the scope of gender budgeting. Alternatively, gender impact assessments may be required in relation to new spending measures, but not in relation to new tax measures. These situations should be avoided so that gender budgeting can be applied to the full depth and breadth of government budget policy.

Box 2.7. Good practice example(s): Applying gender budgeting at all stages of the budget cycle

Gender budgeting in Austria focuses on the implementation of a gender perspective in performance setting as part of the annual budget process and integrates gender considerations in regulatory impact assessments undertaken for laws, regulations, and major projects. In addition, the Austrian Court of Audit examines gender and other diversity aspects in relevant performance audits through asking questions concerning relevancy, ambition and impact. Mapping Austria's gender budgeting measures across the budget cycle it can be seen that these tools are applied at each key stage of the budget cycle:

Gender budgeting at across the budget cycle in Austria



Iceland's application of gender budgeting to exceptional spending measures

In 2020, Iceland's Ministry of Finance undertook gender impact assessments of selected public investments in response to the COVID-19 pandemic, including assessments across business innovation, infrastructure and construction, support for jobseekers and the unemployed, access to healthcare, student support, violence awareness campaigns and services for victims, and financial and social support for families. The assessments relied heavily on data from Iceland's base report for gender budgeting and the results were included in the budget amendment bills. It was the first time an overall gender impact assessment was part of the budget bill in Iceland, however, since then gender impact assessments alongside new budget measures have become a routine practice within Iceland's budgetary process.

Italy's approach to include analysis of fiscal policies in the gender budgeting process

Italy's gender budgeting practice extends to the assessment of the gender impact of tax policies. In 2019, the assessment centred on analysis of the differentiated impact of the main fiscal policies on gender overall, as well as targeted assessments concerning:

- impact on the average tax wedge of the second earner of a household with two children when entering the labour market
- analysis of selected tax relief schemes aimed directly or indirectly at reducing gender inequalities
- gender impact of some subsidised tax regimes such as the "brain gain" and the flat-rate tax.

An example of an adjustment to Italy's tax policies in 2020 included the provision of tax relief for women hired by social co-operatives who are victims of gendered violence.

Source: Information provided by the Austrian Federal Ministry of Finance and the Icelandic Ministry of Finance and Economic Affairs in 2022; (Government of Iceland, 2020_[13]; Italian Ministry of Economy and Finance, 2020_[10]).

E. Ensure that the practice of gender budgeting is supported by strong data and analysis

Self-assessment questions

- Is there sufficient gender-disaggregated data to support robust analysis as part of gender budgeting?
- Does gender budgeting consider the intersectional aspects of gender inequality?

Why it is important?

Gender disaggregated data is pivotal in enabling governments to develop effective gender-sensitive and evidence-based policies. Targeted policy development through an effective gender budgeting practice is contingent on the availability of quality gender disaggregated data. Increasingly, best practice gender budgeting is considering insights into the intersecting impacts of inequality, through analysis of data that takes into account the multiple aspects of an individual's identity that can compound experiences of inequality (e.g. race, socio-economic class, sexual orientation, disability). If data collections are insufficient to perform rigorous gender assessments and audits, the introduction of gender budgeting can require investments to increase the availability of gender disaggregated data through strengthening existing collections or collecting new data.

What are the key actions to consider?

- **Systematic collection of gender disaggregated data to support gender budgeting analysis:** The government should collect gender disaggregated data on how government services are used, and the different needs and preferences of men and women in their respective policy areas. Performing a gender disaggregated data audit and developing a gender disaggregated data strategy can assist in the identification of data gaps and establishment of actions to address these.
- **Gender budgeting considers intersectional aspects of gender inequality:** Gender budgeting analysis can benefit from considering the linkages between gender inequality and other aspects of an individual's identity to better understand the nature of inequality being experienced by citizens and how to address it.

What are the pitfalls to avoid?

- **A lack of government investment in the collection of gender-disaggregated data:** The government may need to invest in the collection and processing of gender disaggregated data for the analysis underpinning gender budgeting to be robust and informative.

Box 2.8. Good practice example(s): Collection and availability of gender-disaggregated data

Ireland's data audit to understand gaps in disaggregated data

In 2020 the Central Statistics Office (CSO) of Ireland conducted a data audit in co-operation with the Department of Public Expenditure and Reform to ascertain the availability of public service data disaggregated by equality. 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.

Canada's approach to ensuring availability of disaggregated data

The Government of Canada has invested heavily in the collection of disaggregated data that identifies the way in which public policy and programmes affect different groups. This data supports evidence-based policy decisions in Canada through the Government's gender budgeting initiative, and Gender Based Analysis Plus (GBA Plus), which is an analytical tool used to assess and address systemic inequalities, and to inform the design and implementation of policies, programmes and services that meet the diverse needs of people across the country through identifying the potential unintended differential impacts of initiatives and ways to mitigate these. This allows analysts, researchers, evaluators, and decision-makers to constantly improve their work and attain better results for people by being more responsive to their specific needs and circumstances. The 'plus' in GBA Plus incorporates an intersectional approach to gender impact assessment through consideration of intersecting characteristics such as race, ethnicity, religion, age and mental or physical disability. The aim is to enable inclusive development, delivery, and evaluation of government policies in Canada.

Funding for Statistics Canada was increased in the 2018 and 2021 budgets, with targeted investment towards a Gender, Diversity and Inclusion Statistics Hub providing easy public access to disaggregated

and intersectional data, analytical products, and insights. The 2021 allocation funded the 5-year development of a Disaggregated Data Action Plan (DDAP) aiming to fill data gaps and encourage a culture shift, where data disaggregation becomes standard practice within government. Through the DDAP, Statistics Canada intends to inform more efficient evidence-based policy decisions by enabling the disaggregation of large datasets into smaller more meaningful statistics for diverse groups of people. Within the first year of the plan, key results included expansion of data collected through the Labour Force Survey, the Canadian Community Health Survey, the General Social Survey and the Uniform Crime Reporting Survey. These improvements have allowed for greater disaggregation across statistics programmes on health, society, the economy, and the environment.

Source: OECD (2022), Survey on Gender Budgeting (unpublished); (Government of Ireland, 2019^[14]); Information provided by the Canadian Department of Finance in 2022; (Parliament of Victoria, 2022^[8]; Statistics Canada, 2021^[4]; Department of Finance Canada, 2022^[15]).

F. Support the implementation of gender budgeting through suitable and sufficient capacity building

Self-assessment questions

- Is the implementation of gender budgeting supported by training and awareness raising programmes for relevant government stakeholders?
- Has the CBA developed and issued comprehensive guidelines on the application of gender budgeting tools?

Why is it important?

Gender budgeting is often a new concept for government actors, who face competing demands for their time. In this context, the successful implementation of gender budgeting includes undertaking effective awareness raising initiatives and developing the necessary skills to perform gender budgeting practices through capacity development for relevant government stakeholders. Given the frequently technical nature of gender budgeting tools and processes, the development of clear guidance for budget analysts in the CBA and programme managers and evaluators in line ministries is also imperative to a successful practice.

What are the key actions to consider?

- **Undertake gender budgeting awareness raising initiatives:** The transition to gender budgeting requires sensitisation to a new mind-set and system. Relevant stakeholders, including the CBA, budget committees of parliament, ministers and senior civil servants will benefit from engagement with awareness raising initiatives covering how gender budgeting is relevant to the achievement of gender equality objectives and highlighting the importance of the gender-focused budget in correcting gender inequalities. More widespread awareness and support may be necessary for those stakeholders across government departments and agencies that also have responsibilities in relation to implementing gender budgeting.
- **Ensure sufficient training and capacity to undertake gender budgeting:** Relevant government staff will require technical training relating to the tools and methods of gender budgeting, the information needed to support them, and how to analyse the information produced and use it in the budget process.
- **Ensure clear guidance for gender budgeting:** The co-ordination of gender budgeting can be optimised through the provision of guidance materials on the use of tools that draw on

international best practice principles. This includes instruction documents developed by the CBA for relevant budget analysts and amendments to the budget circular to cater for the integration of gender budgeting instructions.

What are the pitfalls to avoid?

- **An approach to gender budgeting designed without drawing on relevant expertise:** Where the approach is not designed by experts, it may lack meaning or impact, and risks becoming a tick-box exercise.
- **Insufficient effort made to provide training and develop capacity to support the implementation of gender budgeting:** This includes new instructions given to staff in the CBA and across line departments in relation to gender budgeting without appropriate training to support implementation.
- **Insufficient resources or expertise to deliver the selected approach to gender budgeting:** The approach to gender budgeting should be scaled to the available resources across government.
- **Failure to consider the technical resources required to support gender budgeting practices:** For example, functionality in the public service's Information Technology system where budget proposals are submitted may need to be upgraded to support the implementation of gender budgeting.

Box 2.9. Good practice example(s): Capacity building for implementation of gender budgeting in Mexico

Since 2008, Mexico has included an annex in the budget decree titled 'Budget for women and gender equality', later retitled: 'Expenditures for equality between women and men'. Several factors have helped ensure that there is adequate capacity to support the production of this annex in Mexico, including:

- Development of manuals and guidelines for the implementation of gender budgeting by the Ministry of Finance.
- The establishment of gender equality units across line ministries to strengthen the promotion, control and application of gender equality policies and assist with gathering the required information for the gender budgeting Annex.
- Inter-institutional collaboration between the Ministry of Finance, the National Institute for Women and the Congress to assess the training needs of budget managers.
- The provision of training by the National Institute for Women on the incorporation of gender considerations in planning, programming, and budgeting.

Source: Information provided by the Mexican Ministry of Finance and Public Credit in 2022.

G. Use gender budgeting to reinforce government transparency and accountability

Self-assessment questions

- Does the practice of gender budgeting reinforce government transparency?
- Does the government publish information resulting from gender budgeting analysis?
- Are there accountability mechanisms to facilitate effective gender budgeting?

Why it is important?

Transparency on the gender impact of budgetary policy helps external stakeholders, such as parliament and citizens, to understand the government's approach to achieving gender equality outcomes and the extent of public investment and action to deliver these. The publication of key information on the gender impact of budgetary policy can improve budget transparency and increase accountability on how the government is using budget policy to ensure that gender goals are prioritised and achieved. Presentation of the analysis flowing from gender budgeting can also assist in sharing best practice and improving analytical rigor across government.

Accountability in relation to how the budget is helping to achieve gender equality goals can be strengthened through the establishment of external oversight mechanisms across parliament, independent fiscal and supreme audit institutions.

What are the key actions to consider?

- **Present information on the impact of the budget on gender equality goals alongside the draft budget:** This can assist parliament and external stakeholders to understand how budget policy progresses gender equality goals and assist parliamentarians to make decisions concerning amending or approving budget policy. Information on progress towards gender goals can take the form of summary information from gender budget tagging, gender impact assessments of individual budget measures, a gender impact assessment of the budget as a whole or a distributional assessment of tax and welfare measures by gender. A gender-related budget incidence analysis can also provide information on the budget's overall impact in promoting gender equality, including a gender-disaggregated analysis of specific policy measures (both revenue and expenditure-related).
- **Publish evidence generated from gender budgeting analysis:** Information may be presented in a standalone gender budget statement, a separate budget paper chapter or Annex relating to gender budgeting, or gender budgeting discussion integrated into the general narrative of ministries and programmes.
- **Establish parliamentary oversight mechanisms for gender budgeting:** Parliamentary oversight of gender budgeting practices ensures the government is held to account for how budget policy progresses gender equality objectives. This is typically the work of specialised parliamentary committees dealing with budgeting and generally takes the form of committee hearings or regular reporting to parliament on gender budgeting. Independent Fiscal Institutions, such as Parliamentary Budget Offices can also play an oversight role through, for example, impartial assessment of government performance reports and outcomes measures.
- **Establish auditing mechanisms for gender budgeting:** As the official reviewer of how public money has been used, acting on behalf of the legislature, the supreme audit institution has an important role to play in the gender budgeting system. External audit is likely to be interested in reviewing and validating assessments of the gender impact of budget policy, and progress towards gender equality goals. National audit offices may also use their increasing role in the area of performance audit to provide insights on whether budget measures are meeting their stated objectives relating to gender equality.

What are the pitfalls to avoid?

- **Lack of timely information on how the budget progresses gender objectives:** Information on how the budget progresses gender objectives is received too late to meaningfully inform parliamentary oversight at the approval stage of the budget.

- **Poor quality information presented to parliament alongside the budget:** The nature of the information that is presented does not provide parliamentarians with the information they need to undertake an assessment of how budget policy supports the achievement of gender equality objectives. Common issues include too much information being provided, resulting in overloading and inhibiting oversight.

Box 2.10. Good practice example(s): Reinforcing government transparency and accountability through gender budgeting in Ireland

Equality Budgeting was one of several public financial management reforms the Government of Ireland introduced to increase accountability and transparency. The pilot initiative for Equality Budgeting was announced in Ireland as part of the 2018 budget. Building on Ireland's performance budgeting framework, the pilot identified six equality objectives. Their accompanying performance measures were stated in Ireland's 2018 revised estimates including five objectives relating to gender equality and one relating to socio-economic equality. Since the introduction of the pilot, the Equality Budgeting initiative has been expanded across multiple dimensions of equality including gender, socio-economic, disability and minority groups. Now, all 18 government departments in Ireland are participating in the Equality Budgeting initiative through setting targets relating to equality objectives.

The publication of an equality budgeting section in the annual Public Service Performance Report from 2020 has advanced the practice of performance reporting and government scrutiny in Ireland through providing a clear and accessible one page summary for each department with graphics depicting progress towards targets. Being the first-time targets have been included in the performance report, this has raised the bar for performance information presented in other areas of the report. The additional information has also succeeded in assisting parliament and citizens to identify actions to support equality goals and track performance in relation to each of these.

Other transparency and accountability efforts in Ireland include Parliamentary oversight by the Budget Oversight Committee at Parliament, which undertook a specific inquiry into gender budgeting and annually holds an evidence session on the Public Service Performance Report. The Parliamentary Budget Office of Ireland also has an oversight function, providing an impartial assessment of the Public Service Performance Report and publishing themed research papers on equality budgeting to support parliamentary scrutiny. In addition, the Equality Budgeting Expert Advisory Group (EBEAG) representing key civil society stakeholders and chaired by the Department of Public Expenditure and Reform (DPER) was established in 2018 to provide ongoing strategic guidance on the development and implementation of Equality Budgeting policy.

To further accelerate the implementation of Equality Budgeting across all government departments in Ireland, an Interdepartmental Network has been established to facilitate exchange of information and experiences. It is also intended that a tagging programme to identify public expenditure under equality, wellbeing, sustainable development goals and green budgeting will shortly be introduced.

Source: OECD (2022), Survey on Gender Budgeting (unpublished); Information provided by the Irish Department of Public Expenditure and Reform in 2022.

2.3. PROMOTING GENDER EQUALITY THROUGH PUBLIC PROCUREMENT

Key Provision of the *OECD Recommendation on Gender Equality in Public Life*

Integrate evidence-based assessments of gender impacts and considerations into various dimensions of public governance (for example, public procurement, public consultation and service delivery management) and at early stages of all phases of the policy cycle (for example, by aligning *ex ante* assessments of gender impacts with broader government-wide policy development processes, such as regulatory impact assessment), as appropriate.

2.3.1. Priority checklist for promoting gender equality through public procurement

- A. **Strategic public procurement for gender-related objectives:** Both policy makers and practitioners should always start by evaluating whether public procurement is the right tool to integrate gender-based considerations.
- B. **Greater investment in the pre-tender phase:** Greater investment should be made in the pre-tender phase of the public procurement cycle to prepare the entire tender process and ensure that long-term benefits are achieved.
- C. **Engaging suppliers for gender-inclusive procurement:** Potential bidders should clearly understand the strategic priorities of both the national government and the individual public buyers.
- D. **Enablers for gender-inclusive public procurement:** Implementation gaps may stem from lack of knowledge and data to facilitate evaluation and insufficient capacities of the procurement workforce.

2.3.2. Self-assessment tool

A. Strategic public procurement for gender-related objectives

Self-assessment questions

- Is public procurement the right tool to enhance uptake of gender mainstreaming practices? If so, at what stage of the public procurement cycle should gender mainstreaming practices be up taken?

Why is it important?

Given that public procurement is now used to achieve a broad range of strategic outcomes (i.e. sustainability, innovation, responsible business conduct, and promoting SMEs), it is often hard for procurement practitioners to determine which specific outcomes should be targeted in each procurement opportunity.

What are the key actions to consider?

- **Assess whether procurement is the right approach to advance gender mainstreaming:** OECD countries are increasingly using public procurement as one method of pursuing different policy objectives in accordance with national priorities, balancing the potential benefits against the need to achieve value for money. Potential conflicting priorities should be considered to avoid inconsistencies and lack of clarity for decision making (for example, advancing small and medium-

sized enterprises (SMEs) vis-à-vis gender-related objectives). Likewise, the capacity of the procurement workforce to support gender-related objectives and the burdens associated with monitoring progress should be considered.

- **Determine at what stage of the procurement cycle will gender mainstreaming practices be incorporated:** Gender considerations can be integrated into public procurement processes through different tools and at different stages of the procurement cycle. At the preparatory stage, during needs analysis and market engagement; within impact assessments. At the tender stage, when applying the tender requirements (i.e. technical specifications, grounds for exclusion and/or selection criteria, award criteria, set asides, and bid preferences). At the post-tendering stage, through contract performance clauses and *ex post* evaluation.
- **Assess risks and implementation issues:** Along its potentially ambitious targets, gender-sensitive public procurement implies risks that should be anticipated and managed. Proactive risk management will be useful to define risk tolerance and mitigation strategies. Evidence-based decision making is critical to advance a successful risk management strategy. Some of the main risks include discriminating during tender procedures and lack of political will to sustain a coherent whole-of-government policy.

What are the pitfalls to avoid?

- Failing to recognise the strategic nature of public procurement and hence its potential to advance gender-related objectives, and instead looking at it as a mere administrative task.
- Ignoring the evidence or lacking adequate data to assess how to leverage public procurement to advance gender equality.
- Failing to assess the risks of gender-sensitive public procurement in each institutional context and lacking a risk mitigation strategy.

Box 2.11. Good practice example(s): Swedish Association of Local Authorities and Regions' guide on procurement for gender equality

Within the framework of its Programme for Sustainable Gender Equality, the Swedish Association of Local Authorities and Regions (SALAR) published a guide on "Procurement for gender equality". This tool was primarily elaborated for politicians who wish to increase their knowledge on gender equality issues and to improve the quality of services. It provides concrete examples of how requirements on public procurement can be carried out and aims to encourage local authorities to start using it as an instrument to advance gender equality. The guide also includes a checklist with questions to assess the potential impacts on gender equality of the planned procurement.

- Is a gender equality perspective relevant for the public service in question? Is it possible to integrate a gender equality perspective in this particular service?
- Does the public service concern women and men, girls, and boys?
- Can this particular service have consequences that make it essential to do a gender analysis?
- Are the presented statistics related to the public service gender disaggregated?
- What impact will the procurement have on women and men, girls, and boys?
- Is there a connection between this public service and the gender equality objectives that the municipality or county has set up?
- Are there any criteria for evaluation and is there a plan for follow-up?

Source: OECD (2021^[16]), "Promoting gender equality through public procurement: Challenges and good practices", *OECD Public Governance Policy Papers*, No. 09, OECD Publishing, Paris, <https://doi.org/10.1787/5d8f6f76-en>.

B. Greater investment in the pre-tender phase

Self-assessment questions

- Does the government apply a gender lens to pre-tendering activities such as needs analysis and *ex ante* impact assessment? What are the implications of such practices down the road in the tendering and post-tendering stages?

Why is it important?

Better management of the procurement cycle as a whole is critical for strategic public procurement in general, and for gender-inclusive procurement in particular. The pre-tender stage is a particularly important foundation for decision making, assessing the needs of end-users, and understanding the market structure and capacity relative to potential solutions to beneficiaries' needs.

What are the key actions to consider?

- **Conduct needs assessment (with user-centred approach):** A needs assessment is an investigation to understand the exact needs of primary and secondary users of purchased goods, services, and public works. A needs assessment may also be used on gender analysis. Incorporating a gender perspective into a needs analysis implies assessing how it can impact gender equality and how differences in gender roles, activities, needs, opportunities, and rights affect men and women in certain contexts.
- **Carry out gender impact assessment:** Gender impact assessments in the case of public procurement can help incorporating a gender lens in public procurement decision making. The assessment involves a two-pronged approach: an assessment of how potential procurement under consideration can incorporate gender considerations and the projected impacts on men and women once the procurement opportunity has been implemented. This kind of analysis requires a structured and consistent assessment.
- **Consider gender-specific risks:** Including gender requirements in the risk assessment of a planned procurement can identify the adverse social impacts, including risks to gender equality, associated with different purchasing categories occurring in relevant value chains. For example, some sectors have greater levels of gender inequality or certain products may include raw materials sourced from regions with low labour standards. A risk assessment identifies events or conditions that may prevent the planned public procurement from meeting gender-related objectives and should foresee adequate mitigation measures.
- **Realise the implications of the previous tools down the road for the tendering and post-tendering stages:** Needs assessments, gender impact assessments, and risk analyses are all to feed the subsequent stages of the public procurement cycle, including the tendering phase (i.e. incorporating gender considerations in tender requirements through technical specifications, grounds for exclusion and qualification criteria, set-asides and bid preferences, and contract performance clauses) and the post-tendering phase (i.e. *ex post* evaluation of the contract).

What are the pitfalls to avoid?

- Gender-centred needs and impact assessments are carried out just to comply with a formality (tick the box exercise).
- Failure to incorporate the findings and lessons from pre-tendering analyses (needs, gender impact, and risks) in the tendering and post-tendering activities.
- Failure to consider three specific actors when assessing gender-related risks: end users (i.e. assessing whether or not a procurement operation responds to end users' needs, including

women), the contractor's employees (i.e. assess whether or not the contractor's employees comply with gender-based requirements), and employees involved in supply chains related to the procurement operation (i.e. supply chains' risks related to the compliance with gender-based requirements).

Box 2.12. Good practice example(s): Belgium's manual and checklist on gender-sensitive public procurement

In order to support its constitutional obligations regarding gender equality, Belgium's Institute for the Equality of Women and Men released a manual and checklist in 2018 on gender-sensitive public procurement. This manual specifically mentions how entities should conduct a gender-based needs assessment. The document is aimed at federal staff managing public procurement contracts, as well as gender mainstreaming officials. The central focus of the manual is to explain how public institutions can ensure that differences between men and women are considered and equality is promoted during the planning and implementation of public procurement contracts. It highlights the importance of integrating gender dimensions into government contracts and provides guidance on how contractors fulfilling procurement calls can respond to potential gender differences in the process. By ensuring that the requested end result matches the situation of men and women, it will reach a larger target group and meet the needs of both in a better way. For instance, the first part of the checklist is focused on the content of contracts and the measures that allow contracts to take into account the situation of both women and men.

Source: OECD (2021^[16]), "Promoting gender equality through public procurement: Challenges and good practices", *OECD Public Governance Policy Papers*, No. 09, OECD Publishing, Paris, <https://doi.org/10.1787/5d8f6f76-en>.

C. Engaging suppliers for gender-inclusive procurement

Self-assessment questions

- Are potential bidders aware and ready to respond to gender-sensitive public procurement?
- Have market engagement strategies identified the risks of setting unrealistic targets of gender-related requirements which could lead to bidder discrimination and low levels of competitive intensity during tenders?

Why is it important?

Engaging in dialogue with potential suppliers in the procurement planning stage allows contracting authorities to communicate their needs and expectations to the market, including planned purchasing and gender equality objectives. Market dialogue with suppliers is an opportunity to gather ideas for implementing gender-sensitive procurement, as well as to assess the readiness of suppliers to respond to gender-related requirements. Ultimately, it can lead to the development of innovative ways of providing goods and services while fulfilling gender equality objectives.

What are the key actions to consider?

- **Identify potential bidders and solutions with positive impacts on gender equality:** Before tendering, contracting authorities can use market consultation to identify potential suppliers, relevant products and services, and to reduce asymmetries of information between themselves and

economic operators. At this point, the main task is raising awareness about the incorporation of gender-related objectives in strategic public procurement.

- **Build capacity in the market to meet gender-equality requirements and special gender-based needs:** Market engagement strategies are key to engage businesses and understand their capacities to ensure that gender equality requirements do not become barriers to participation. If suppliers are not ready to accommodate the targets by contracting authorities, they may be unable to respond and participate in tenders, leading to less competitive pressures and, ultimately, to the inability of government to access goods, services or works that deliver the best value-for-money.
- **Inform the design of the procurement strategy:** The results of consultations and assessments carried out should provide feedback to the procurement strategy. For example, if supplier readiness is not adequate, the contracting authority may adopt a gradual or incremental approach, setting conservative targets when gender-sensitive procurement is introduced and gradually increasing the targeted ambitions. Sector features should also be considered, as some sectors are usually more heavily dominated by men (i.e. construction).
- **Provide feedback to suppliers:** Following a tender, contracting authorities can debrief bidders on the results and provide advice on how to improve their gender equality-related offerings in future tenders. This practice will indicate to the supplier community the level of commitment from public institutions with gender-inclusive procurement and allow them to be better prepared in the future, ultimately facilitating the fulfilment of gender equality objectives.

What are the pitfalls to avoid?

- Failure to engage with the supplier community and not knowing its readiness to accommodate gender equality requirements.
- Failure to match market capacities with gender equality requirements for bidders.
- Conducting market engagement without due consideration and mitigation of integrity risks.

Box 2.13. Good practice example(s): City of Bogotá's affirmative actions to promote the participation of women-owned business

The City of Bogotá, Colombia, is incorporating affirmative actions to promote the participation of women-owned businesses in contracts. As shown in Table 2.1 and for this purpose, the City of Bogotá has adopted a gradual approach. Contracting authorities will include in terms of reference and contractual requirements the duty of future suppliers to keep a minimum of female employees to execute contracts, according to the following percentages.

Table 2.1. Minimum percentage of women who should be employed for the execution of contracts

Sector	From 1 June 2021	From 1 June 2022	From 1 June 2023
Construction	6%	10%	15%
Transport and storage	10%	15%	20%
Public services	22%	27%	30%
ICT	43%	47%	50%
Others	40%	45%	50%

Source: OECD (2021^[16]), "Promoting gender equality through public procurement: Challenges and good practices", *OECD Public Governance Policy Papers*, No. 09, OECD Publishing, Paris, <https://doi.org/10.1787/5d8f6f76-en>.

D. Enablers for gender-inclusive public procurement

Self-assessment questions

- Is there a policy framework for gender-inclusive public procurement?
- Does the public procurement workforce have the capacity to advance strategic gender-sensitive operations?
- Is there adequate gender-disaggregated data to facilitate the incorporation of gender equality objectives in public procurement?

Why is it important?

Without coherence in the whole-of-government and strong leadership, public entities are unlikely to be willing to be policy pioneers, especially if benefits are yet to be demonstrated. In unfamiliar territory, it is critical for governments to provide policy guidance to ensure coherence and avoid tensions that could arise among competing priorities, and particularly between achieving financial savings and ensuring compliance with gender equality requirements in procurement. Using public procurement as a lever to achieve strategic objectives, including gender equality, requires a procurement workforce with the right capacities. It is also critical that procurement officials have the data required to pursue this policy throughout the procurement cycle, for example, for purposes related to planning, monitoring, and evaluation.

What are the key actions to consider?

- **Review the concept of value for money and design a policy framework:** When complementary or strategic objectives are applied to procurement, there may be additional costs to taxpayers, and consequently may often be unpopular with cost-driven procurement practitioners. It is hence important for governments to review the concept of value for money to encompass all strategic objectives and priorities to be achieved. It is then useful to consolidate the findings, lessons, and guidance from such exercise in a policy document that provides strategic orientations on gender-inclusive procurement and on institutional roles and responsibilities.
- **Raise awareness among procurement officials:** As the promotion of gender equality through public procurement is a relatively new policy objective, it is critical to share information on the positive impacts that public procurement can have on achieving gender objectives and good practices. This goes together with the redefinition of the concept of value for money.
- **Implement capacity-building activities and support tools:** These are some of the main facilitators of strategic public procurement. For example, guidelines or checklists can help procurement officials understanding how to implement the different policies and mechanisms. Without clear examples or case studies on how to practically advance gender equality provisions, particularly in the pre-tendering and contract award phases of the procurement cycle, procurement practitioners will struggle to incorporate gender objectives in procurement contracts and operations.
- **Collect and share gender-disaggregated data:** New technologies make it easier to collect and share the data necessary to implement gender mainstreaming in public procurement. Indeed, recent advances in technology now provide contracting authorities with possibilities to improve efficiency and use public procurement strategically, including to pursue gender equality goals. Most e-procurement platforms do not incorporate data related to gender considerations. One solution could be to ensure interoperability with other national systems such as those on the compliance of economic operators with the national legislation on gender equality and review the existing data in the different systems and databases.

What are the pitfalls to avoid?

- Lacking policy frameworks and support tools (i.e. guidelines) to facilitate the implementation of gender-inclusive public procurement.
- Failure to develop the procurement workforce capacity and professionalise it to facilitate the implementation of strategic goals, including gender-related objectives.
- Taking decisions on gender-inclusive procurement without the evidence provided by gender-disaggregated data.

Box 2.14. Good practice example(s): Enabling gender-inclusive public procurement

Australia

The Workplace Gender Equality Procurement Principles describe the Australian Government procurement policy associated with the Workplace Gender Equality Act 2012 Cth (WGE Act). The principles were developed as part of the Government's commitment to fairer and more consistent measures for ensuring it only deals with organisations who comply with the WGE Act. Where the Principles apply, non-public sector employers with 100 or more employees in Australia must supply a letter of compliance with their tender submission or prior to contracting with the Australian Government. "Letters of compliance" are issued by the Workplace Gender Equality Agency. The principles were developed to assist potential bidders and relevant employers – to understand the Australian Government's expectations and requirements for making submissions and being awarded public contracts; officials – to perform their procurement related duties in accordance with government policies; and government agencies – to ensure the effective and consistent application of this procurement policy.

Chile

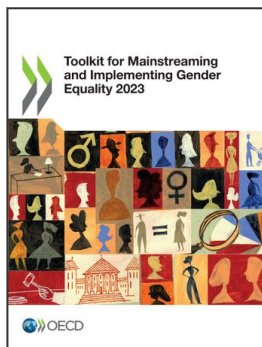
In Chile, the Central Purchasing Body, ChileCompra, introduced an electronic registry to determine which companies were led or owned by women. This registry certifies "female enterprises" (sole proprietors) and includes this data in the civil registry. The requirements for this registry are: For natural persons, having a female owner in the civil registry; and for legal persons, more than 50% of the shares of the company have to be owned by one or more women, and the CEO must be a woman. This registry is free of costs and is valid for a year. It is visible in the supplier's electronic file and public purchasers can use it as an evaluation standard or criterion in the bidding documents.

Source: OECD (2021^[16]), "Promoting gender equality through public procurement: Challenges and good practices", *OECD Public Governance Policy Papers*, No. 09, OECD Publishing, Paris, <https://doi.org/10.1787/5d8f6f76-en>.

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