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## **‘Experiences and challenges with gender budgeting and accounting. Moving towards gender-responsive forms of accountability?’**

By Giovanna Galizzi (University of Bergamo), Elina Meliou (Aston Business School, Aston University), and Ileana Steccolini (Essex Business School, University of Essex)

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### **Why economy, organisations and society need gender budgeting**

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

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

### **Gender, gender-responsive policies and budgeting**

Scholarly work has demonstrated how gender is a fundamental component of social order with material and ideational effects, which functions in society to create differential outcomes for men and women (Risman, 1998). The result of this structural ordering of individual lives in which ‘women [and men] fill different positions in institutional settings, work organizations or families’ (Risman, 1998:249) and associated cultural conceptions regarding the rights and duty of actions is critical in terms of resource distribution and access to opportunities. Arendt (2013) challenges the masculine authority by arguing that the infiltration of instrumental economic rationality into the public sphere produces and sustains certain ways of relating to the world informed by self-interest. Rather, economic necessity should be considered within the confines of the domestic sphere. This is rooted in a commitment to human interdependence that is contrasted to the predominance of individualistic, masculine practices and discourses within financial markets and policies, which overlook the concerns of women as well as feminist ways of seeing the world (Folbre, 2001).

There appears to be strong support on the positive effects of gender-responsive policies, and particularly of gender budgeting. Arguably, in some national contexts, the adoption of gender policies has improved both gender equality of opportunities and resources, and gender equality of economic policies outcomes (Himmelweit, 2002). For example, reducing gender inequality has been shown to be associated with an increase in the efficiency and the profitability of certain sectors, such as agriculture (e.g., Saito and Spurling, 1992 with reference to Africa). More generally, the implementation of gender budgeting has increased awareness on gender issues, and highlighted governments’ accountability for the ways in which they approach gender (in)equality. Despite these positive effects, however, the processes through which policy-makers decide to adopt, implement and maintain gender budgeting over time are invariably influenced (and, sometimes, hampered) by numerous contextual, cultural, institutional and political factors (Steccolini, 2019). As a result,

evidence suggests that gender budgeting remains less widespread than it might be expected and, while some impacts have been pointed out (for example changes in policies), its full potential is probably far from being achieved.

### **New perspectives on gender budgeting**

Interestingly, while accounts of experiences of gender budgeting exist, gender budgeting appears to have attracted only limited scholarly attention. This issue is the first of two themed issues of *Public Money and Management*, which are the result of the enthusiastic response received to our call for papers. These issues will hopefully contribute to redress this imbalance of attention, by offering new perspectives on gender budgeting, and, more generally, on gender-responsive policies.

This special issue includes six main papers and three debate articles. It opens with the manuscript “Post-NPM Gender accounting. Can public value management enhance Gender mainstreaming?” by Wittbom and Häyrén, that offers a fresh outlook on whether public value management (PVM) can help to advance gender equality by mainstreaming it into public policy decisions and services. The authors highlight the advantages and disadvantages of New Public Management in terms of progressing gender equality and suggest that, with its focus on quantitative measures, NPM may lack an attention towards the qualitative dimension of gender equality issues. Moving beyond NPM, the paper proposes the more progressive approach of Public Value Management (PVM) for enhancing gender equality. PVM has an emphasis on evaluating the outcomes and impacts of public policies. In this vein, it allows for the development of managerial tools that are able to measure the public value generated by the administrations, integrating both the economic and the social perspective. The relevance of the perception of public value by stakeholders and therefore the legitimacy of action, derives from the ability of the public administration to contribute substantially to the well-being of the community and to report the creation of value, even about gender issues (Broucker et al., 2018). Through a case study on Swedish Transport, a Public Value perspective is advanced as a good practical example of the difficulties and successes of embedding gender into policy decisions, implementation and design of services. The conclusion confirms the importance of including gender equality from the early planning stage of the public decision-making to promote governance with public value in focus.

Along similar lines, the paper titled “Gender budgeting in the crossroad of gender policy and public financial management: The Finnish case” by Elomäki and Ylöstalo shows how in Finland, a country often presented as a frontrunner in the implementation of gender budgeting, progress is still to be made. In fact, in spite of the relatively long history of gender equality policies and institutions, gender budgeting is still embedded in a broader gender mainstreaming strategy, and, therefore, its role in supporting broader gender equality initiatives has not been recognized. As a result, gender budgeting has not been interpreted as a distinctive strategy for gender equality and its practices are not linked to the public finance management. Hence, this position of gender budgeting weakens its effectiveness in promoting gender equality, and thus, in Finland a strong budget discipline and the Ministry of Finance drive the allocation of public resources.

The Finnish case illustrates how the improvement of gender budgeting without a clear conceptual framework and a feminist economic analysis “may lead to an insufficient attention to public finance management actors and processes as well as to a technocratic and process-based approach”. Strong national gender equality policy goals, stronger understanding of the impacts on gender budgeting by

the overall public-decision making, the importance of mid-term fiscal frameworks, and a more powerful public feminist critique have been illustrated by the authors as challenges for giving a strategic key role to gender budgeting.

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

The fourth paper introduces the reader to the experience of gender budgeting in India. “Game change or accounting practice? Gender Responsive Budgeting in India” by Sushant and Laha offers a state of the art analysis of gender budgeting of ministers and Government departments in India over the past 12 years i.e since the mandatory introduction of gender budget to date.

The analysis suggests that despite the "apparent" increase on budget assigned to gender programmes, programs actually encouraging gender equality remain low. This conflicting result stems from the fact that expenses are classified as to be gender targeted even if they are dedicated to programs from which women and men benefit indiscriminately. Also, they actually consider programs already existing, just reclassified in a gender category. In such a way, the paper concludes that the gender budget is used just as an accounting practice, as a "make up" to show an improved situation that is not real. To support real improvement on gender equality it needs to design targeted strategies and programs and to introduce the mandatory assessment of their impacts.

Critical issues in gender budgeting adoption are also identified in the paper “Gender budgeting in Slovenia: approaches, achievements, and complexities” by Jovanović and Klun, which presents the Slovenian experience with implementing gender sensitive budgeting. Slovenia is an interesting case to investigate, since gender budgeting as a public governance tool is still in its infancy, and few studies have been devoted to investigate its potentiality. A lack of political will, lack of leadership from the Ministry of Finance, limited implementation of concrete tools, and no accountability mechanisms in place to check government are the keys limitations in Slovenian experience with gender sensitive budgeting, as well as the silence from civil society. This paper shows the importance of all these dimensions in developing a comprehensive and effective approach.

Finally, the paper by Gunluk-Senesen brings forward a novel approach to understand gender budgeting, building on the concept of wellbeing. Under this approach, the focus of gender analysis shifts from resources to capabilities, which are dimensions of quality of life. Thus, the promotion of gender equality concerns the equality of accessibility to different capabilities, because the focus is on what men and women do and who they “are”, rather than on what they “have”. Following this approach, and combining it with the Sustainable Development Goals (SDG) applied in some cities in Turkey, the author points to two dimensions of well-being – mobility and safety – since they hardly affect the equal enjoyment of public space. As the study notes the lag with which more traditional and less developed cities are taking on the national government’s SDG commitments, the author proposes to promote the adoption of gender budgeting according to the well-being approach, as this holistic framework would facilitate the adoption of policies towards the achievement of the SDGs, as well as the internalisation of gender equality rhetoric.

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

In their debate article, Rubin and Bartle identify a number of factors that appear to explain success in implementing a GRB initiative, and in this sense guide the process of implementing gender budgeting. Indeed, using the San Francisco case study, they illustrate how some gender budgeting experiences fail due to the lack of conformance of one or more of these factors. Next, Jorge and Pimentel draw attention to why it is important to develop gender budgeting initiatives by governments, especially in the current context marked by the challenge of better managing public finances during pandemic crises. In addition, the commitment with SDG5 «Gender Equality and Women’s Empowerment» calls the nations to implement policies and actions in order to eliminate women discrimination and allow their equal participation in all areas of sustainable development. Finally, shifting the attention to the international governmental organizations, Ozbilgin advances the idea of gender-sensitive accounting using a global value chain approach. In this way, organisations would be forced to view their diversity interventions not from a national lens but through their impact on gender equality on a global scale.

All in all, the papers and the debate articles of the special issue allow to appreciate the features, and lights and shadows of gender budgeting and gender-responsive approaches. First, they point to the variety of ways in which gender can be mainstreamed in our policies and budgeting. This is a strength, as it allows adaptation, but may also create more uncertainty in the absence of a clear framework and roadmap. Second, they also suggest novel and interesting ways in which this may happen, for example with attention to value management, SDGs. or wellbeing approaches. Third, they point to the importance of embracing a gender-aware approach in governments and policies, embedding gender equality in the legislation, as well as in mid-term fiscal framework. However, these contributions also all highlight that gender budgeting is far from having become institutionalized (Steccolini, 2019), in both developed and emerging economies, pointing to a number of reasons why the expected results have not been fully reaped. These include the lack of political and administrative commitment, the absence of civil society engagement, the role of the Ministry of Finance in the decision-making on public resources. On the other hand, in pointing to those shortcomings of current experience, they also provide important recommendations on how these mistakes could be avoided in the future, and on the conditions which may contribute to make gender-responsive policies work: the adoption of a clear conceptual framework in which to incorporate the gender budgeting, institutionalizing practices

such as the gender impact assessment of budget proposals, giving evidence of the public value of gender issues, enlarging the audience of the actors involved.

While these contributions offer new perspectives on gender budgeting, it appears that more still needs to be known on this phenomenon. On the one hand, it would be interesting to better understand what happened where gender budgeting was promised but never saw light. On the other hand, we need a stronger understanding on its consequences for public managers, politicians, citizens and users (women and men), whether and how it changed their everyday lives, experiences, personal and professional identities, and wellbeing.

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

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