

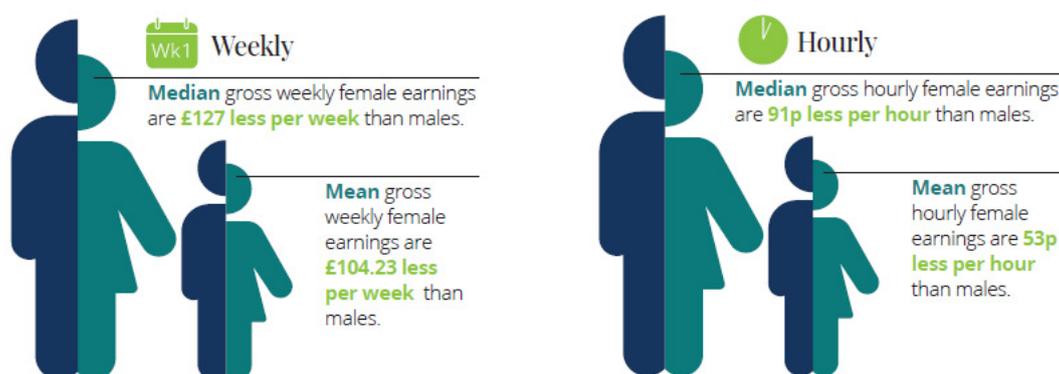
Gender Budgeting: Working Paper 1

What does the literature tell us? Lessons for Northern Ireland (NI)

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1. Why do we need Gender Budgeting in NI?

- In the twenty years since the Good Friday Agreement's commitment to the 'full and equal participation of women in public life', statistics affirm the persistence of **deeply embedded gendered inequalities** which continue to inhibit women's life opportunities in NI.
- For example, women constitute 79% of those in part-time employment in NI and a third of working age women are economically inactive (NISRA, 2020). This **compares unfavourably with the UK average** where women constitute 74% of part time employees and 25.6% of those deemed economically inactive (Women's Budget Group, 2019; ONS, 2021). The label of 'economic inactivity' itself is revealing in terms of the **gendered** nature of the structural barriers which inhibit women's equal access to the labour market in NI. The most common reason for economic inactivity among men has been identified as sickness and disability; for women however, the most common reason being unpaid caring responsibilities (NISRA, 2020). In fact, economic activity rates were lowest for women with a youngest dependent child of pre-school age. This is particularly significant given that NI remains the only part of the UK without a childcare strategy, which has resulted in scarce and expensive provision. For those women who can access the labour market in NI, gendered structural inequalities will intervene to devalue that labour. Reflecting this, in research undertaken by the Nevin Economic Research Institute, Wilson (2020) illustrates the persistence of a startling **gender pay gap** in NI where the gross median weekly female earnings are £127 less per week than men's (£104.23 less when using mean earnings) (see Figure below).



Source: Wilson (2020)
(Available at: <https://www.nerinstitute.net/visualising-our-economy>)

- The NI gendered differential in the NI economic inactivity figures and the gender pay gap are examples which acutely illustrate the ***need to develop policies which integrate both gender analysis*** as a means of identifying persistent structural inequalities and ***explicit gender equality actions and outcomes*** in order to ameliorate them.
- Gender equality also has particular salience in those societies emerging from violent conflict, including NI. Reflecting its importance, research indicates that countries characterised by gender discrimination and structural inequalities are more likely to experience internal conflict whereas, by contrast, those ***countries with greater levels of gender equality are associated with lower levels of human rights violations and better outcomes for peace and reconciliation*** (Caprioli, 2005; Melander, 2005).

2. What is Gender Budgeting?

- A number of definitions of gender budgeting exist. For example, the ***UK Women's Budget Group*** define gender budgeting as a '***way of analysing the budget for its effect on gender equality***'. This means persuading policy makers (government, parliament, civil servants) to think about what impact spending and revenue raising decisions will have on gender equality and to adopt practices that will bring about gender equality between women and men (Women's Budget Group, 2017)
- The ***Organisation for Economic Co-operation and Development (OECD)*** relate gender budgeting to mainstreaming in that it is '***the application of gender mainstreaming in the budgetary process***' (Downes et al., 2017, p2).
- Jubeto (2010) argues that gender budgeting seeks to examine the resources allocated to policy proposals and their potential effects on women and men, in order to redistribute resources in a way that redresses imbalances in women and men's use of, access to, and benefit from public services and finances.
- O'Hagan (2013), however, argues that a central proposition of gender budgeting is that budgets are products of established gender norms within government processes and practices, as such they result in gender blind policy and resource decisions which contribute to the persistent social and economic disadvantage that women face.
- ***Gender budgeting practice is now evident in the public policy of many countries.*** For example, an International Monetary Fund (IMF) study found that more than 80 countries¹ had implemented gender budgeting in some form (Stotsky, 2016). The OECD also report that

1. Examples include Austria, Belgium, Iceland, Spain (subnational), Germany (subnational), Macedonia, Rwanda, Timor-Leste, Uganda, Ukraine. A number of these countries have similarities to Northern Ireland, having or currently emerging from protracted conflict.

almost half of their members had planned to or were actively considering the introduction of gender budgeting tools in 2016 (Downes et al, 2017).

- In comparison, *NI lags significantly behind other devolved UK administrations* (in particular Scotland and Wales) *and other OECD countries* in respect of implementing gender budgeting practices. This despite the fact that in other UK devolved administrations, Ireland and internationally, gender budgeting has made a substantive contribution to addressing gender inequalities, the elimination of unequal outcomes and to increasing women's participation in civic and political life (Downes et al., 2017; International Monetary Fund (IMF), 2017; Irish Human Rights and Equality Commission, 2016; Quinn, 2009).

3. Gender Budgeting Tools

Toolkits for gender budgeting are diverse in purpose and widely available from a range of international organisations including the OECD. In assisting the development of the Commonwealth's work on gender responsive budgeting, Budlender et al., (2002) set out a wide array of potential tools and processes. These include, but are not limited to:

- *Gender aware policy appraisal* – examining spending programmes for their impact on gender equality.
- *Beneficiary assessments* – seeking the views of beneficiaries or potential users of public services about how public spending should be applied.
- *Gender disaggregated public expenditure incidence analysis* – calculating the unit cost of services and their use by women, men, girls and boys.
- *Gender disaggregated analysis of the impact of the budget on time use* - considering the different impact of public spending on how household members spend their time.
- *Gender aware medium-term economic policy frameworks* – seeking the opportunities to make economic policy more gender sensitive.
- *Gender responsive budget statements* – reporting on the analysis of expenditure impact.

In their analysis for the OECD, Downes et al., (2017) found that *countries practicing gender budgeting generally incorporate a number of tools*. Over half of countries with gender budgeting used four or more tools. The *most commonly used tools* were ex-ante gender impact assessment of policies (75%), the use of a gender perspective in performance setting (67%), the application of a gender perspective in resource allocation (67%), and ex-post gender impact assessment (58%) (see figure 1).

Irrespective of the tools used, Quinn (2009) in the Council of Europe Handbook, outlines *three distinct stages in the gender budgeting process*: (1) *gendered analysis of the budget*, (2) *restructuring of the budget based on that analysis* and (3) the *mainstreaming of gender into the budget process*. Quinn (2009) is clear that gender budgeting requires a gender-based

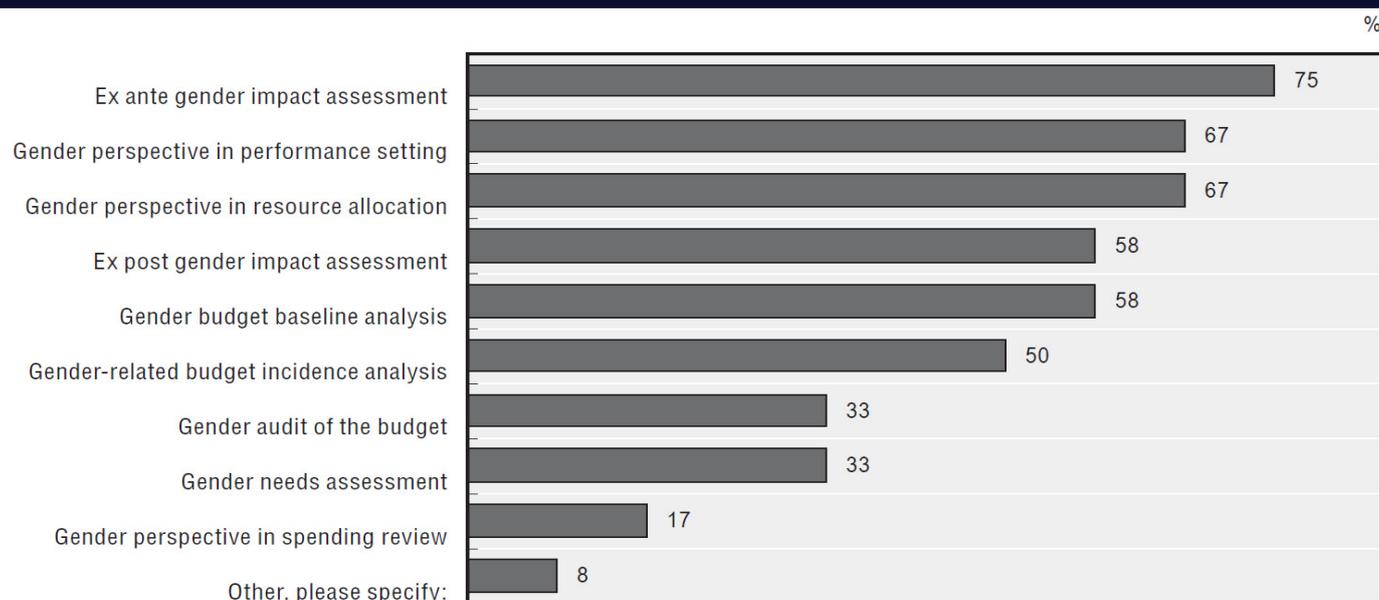


Figure 1: OECD Survey of Gender Budgeting (Downes et al., 2017)

assessment at **all levels of the budgetary process**, including close scrutiny of the outcomes of budgets in order to promote gender equality.

4. Subnational Gender Budgeting Practices

Andalucía

- The Junta de Andalucía (one of the 17 devolved regional governments in Spain) has been involved in gender budgeting since 2003² (see Puig-Barrachina and Ruiz, 2016). In 2007, it implemented its G+ programme for policy appraisal. The **G+ programme** outlines a methodology designed to identify budget programmes with the greatest impact for improving gender equality. All policy proposals across all budget lines are subject to a rigorous analysis of their contribution to gender equality (ex-ante gender assessment). Programme managers are required to assess their programmes/policies and rank them according to the G+ scale. In 2013, the government introduced gender audits to assess the implementation of the G+ programme. As a result, an annual gender impact report (ex-post gender assessment) now accompanies the budget. It examines how the distribution of budget resources affect the economic, social and life opportunities of men and women (Government of Andalucía, 2016). Reflecting the scale of gender budgeting practices implemented, the consolidated budget of the autonomous community of Andalucía for 2012 was 29.62 billion euros, and the G+ appraised programmes represented around 73% of this spend.
- The success of the G+ programme is reflected in the Andalusian Index of Gender Inequality (INDESGEN) which showed a **decrease of gender inequality** in the region from 2005-2012 and a 2012 score above the Spanish average (Dirección General de Fondos Europeos, 2013).

2. See Junta de Andalucía (n.d), (2014). Budgeting with a gender perspective: <https://www.juntadeandalucia.es/organismos/haciendayfinanciacioneuropea/areas/presupuestos/paginas/presupuesto-2014.html>

These figures demonstrate that even within the budgetary confines of devolved/sub-regional government, where the range of fiscal and policy levers may be circumscribed, significant progress on gender equality is still possible.

Scotland

- The Equality Impact Assessment (EQIA) process in Scotland has recently been the focus of a practice development project in building gender competence in policy making, led by the WISE Research Centre for Economic Justice, Caledonian University³. Policy pilots, studies of the budget process and equalities analysis in draft budgets resulted in the introduction of the **Equality Budget Statement (EBS)** (in 2009)⁴, alongside the draft budget. The first of its kind in the UK, the EBS represents a tangible integration of equality analysis in the budget. In addition, the Joint Scottish Government and Scottish Parliamentary Budget Process Review Group (2017) made a **series of recommendations to strengthen equality analysis in the budget formation process**. Work is ongoing within the Scottish government and the Equality and Budget Advisory Group (EBAG) to improve the quality of equality analysis and to develop new tools and processes. Reflecting its importance, the EBAG's workplan for 2019 is scoping the intersectional dimensions of childcare expansion investment, tax policy, the equality dimensions of housing funding commitments and improving the equalities analysis within the National Performance framework (O'Hagan et al., 2019).
- While it is true that most taxation and revenue raising powers remain with the Westminster government and are not devolved, it is significant that the Scottish government is currently exploring the gendered aspects of tax policy **within the context of devolution**. While NI does not have income tax raising powers, it nevertheless does have revenue raising capacity, for instance in its ability to set the regional rate etc.

Wales

- In furtherance of its commitment to become a feminist government, the Welsh government commissioned a rapid review of gender equality in 2018. The rapid review found a **significant disconnect between existing policy and budgetary processes** (Davies et al., 2018). As part of the review, Ministers tasked the Wales Centre for Public Policy to provide independent evidence and expertise to inform the gender equality review, including an examination of tackling inequality through gender budgeting (O'Hagan et al., 2019). This latest report reviews international best practice and tools and assesses the potential for their application in Wales.

Ireland

- The Republic of Ireland expressed its **commitment to gender equal budgeting in its Programme for a Partnership Government** (Government of Ireland, 2016). The Programme commits to the

3. <https://www.gcu.ac.uk/wise/>

4. In 2020-21, the Equality Budget Statement was altered to incorporate the Fairer Scotland Duty (available at <https://www.gov.scot/publications/equality-fairer-scotland-budget-statement-scottish-budget-2020-21/>)

development of *'the process of budget and policy proofing as a means of advancing equality, reducing poverty and strengthening economic and social rights'* (p. 15). It specially commits to building capacity within government for gender budgeting indicating that it will ensure that *'the institutional arrangements are in place to support equality and gender proofing in the independent fiscal and budget office and within key government departments'* (p. 15).

- The commitment toward developing the capacity for gender budgeting is reiterated in the National Strategy for Women and Girls, which set the **goal to undertake measures to build capacity within the civil and public service** with regard to gender mainstreaming and gender budgeting (Department of Justice and Equality, 2017)

Notably, available evidence across Europe indicates that the practice of gender budgeting is almost exclusively associated with the expenditure side of the budget and in particular expenditure related to the delivery of public services. However, Quinn (2016) notes that the lack of focus on revenue, income transfers and on macro-economic budgetary decisions excludes important dimensions of fiscal policy with the potential for a significant impact on gender equality. Taking on board these ideas, New Zealand has recently piloted gender budgeting to consider revenue and in particular the gendered aspects of taxation in an ex-post gender analysis of the 2016 Tax Expenditure Statement (TES), produced each year as part of the NZ budget documentation.

5. Making Gender Budgeting Happen: Favourable Conditions

A range of evidence evinces a high degree of consensus in respect of a series of what are referred to as **favourable conditions** which function to make gender budgeting much more likely. For example, Quinn (2009) sets out the foundations of gender budgeting as an **understanding of gender and gendered inequality in conjunction with a commitment**, both at political and bureaucratic level to address to it. This, she makes clear **requires strategy, administrative architecture and data**. In the context of NI, legal and administrative architecture exists by virtue of Section 75 equality obligations. However, it is widely identified that insufficient gender disaggregated data exists, nor does the high-level commitment to effectively operationalise existing architecture (Equality Commission for Northern Ireland (ECNI), 2019). The European Institute for Gender Equality (EIGE) further indicate key enablers to gender budgeting as **political will and leadership; high-level commitment of public administrative institutions; improved technical capacity of civil servants; civil society engagement; and gender-disaggregated data** (EIGE, 2017, p. 5).

O'Hagan (2015;2016) develops an analytical framework of favourable conditions for gender budgeting as a diagnostic tool to assess the extent to which the necessary contextual, institutional and political elements are in place to support the adoption and implementation of gender budgeting. O'Hagan (2016) further disaggregates the process to **reveal distinct stages** from **agenda setting to formal adoption**, allowing for a sharper focus on the actors and factors critical to each specific stage. The framework has most recently been applied by O'Hagan et al., (2019)

to assess the current capacity of the Welsh government and key stakeholders to progress gender budgeting there. Whilst not all of the conditions O'Hagan (2016) outlines are necessary, she posits that some are more influential than others:

*'Arguably **two of the essential conditions** for the successful adoption and sustained implementation of gender budgeting are **political will and leadership at the appropriate level(s) of government**; and a **clear conceptual analysis and framing of gender budgeting as a gender equality policy**' (O'Hagan, 2016, p. 1208).*

6. Section 75 and Equality in NI

- Section 75 of the Northern Ireland Act 1998 aimed to change the practices of government and public authorities, so that **equality of opportunity** was central to the process of policy formation in NI. Despite the existence of Section 75, however, it has been common to screen out policy or use high level impacts assessments in NI, with little evidence that significant budget decisions have been made or adjusted as a result of identified gender impacts (ECNI, 2017; Rouse, 2016).
- Section 75 effectiveness reviews and academic analysis have also found procedural or 'thin' compliance, with EQIAs largely undertaken as ex-post paper processes (Smith and McLaughlin, 2010, Chaney and Rees, 2004, Rouse, 2020). Chaney and Rees (2004) further noted the tendency for public authorities in NI to consult on draft policy and legislation, but stress that better outcomes emanate from engagement at design stage, as opposed to when the parameters of the policy or spend have been largely fixed.
- If, however, as McCrudden (2004) argues, redistribution is essentially the end product of an effective mainstreaming process, then the process has been fatally circumscribed by the failure to attach a budgetary component to the process of impact assessment.
- More recently, additional issues around Section 75 have been highlighted by the Equality Commission for NI (ECNI, 2020) in an investigation under Paragraph 11 of Schedule 9 of the Northern Ireland Act 1998. Their investigation found the Department of Finance (DoF) had breached their own equality scheme in respect of the EQIA process in formulating the NI Budget for 2019/2020. In particular, ECNI identified DoF's failure to consult on spending proposals.

7. Gender Neutrality: Mainstreaming Gender out of Equality Analysis

The issue of gender neutrality in policy making has also been identified as problematic in NI. For example, in her research with senior NI civil servants, Rouse (2020) found evidence of equality duties operationalised as symmetrical treatment. For example,

'... if I applied Section 75 to the letter, I would just treat everybody exactly the same'
(Interview 6, Rouse, 2020, p135).

A reflective contribution from another interviewee consolidates the problem of gender neutrality and provides a context for the default to symmetrical treatment as grounded in legacies of the NI conflict and an overarching arching imperative to equal treatment, which is equated with fairness:

‘We are obsessed with a community background perspective. We are absolutely obsessed with treating everybody the same and we are paralysed with fear that you might think I favoured your community over somebody else’s community. So, from a community background perspective, it makes sense that given our background and our history, that we might have gotten ourselves into that way, but then we apply it to everything’ (Interview 11, Rouse, 2020, p135)

A further obstacle to gender analysis, which has implications for gender budgeting in NI, has been the misconception that where there is no differential intent, coupled with positive policy intent, then policy and budgets can be assumed to be gender neutral. For example:

*‘When I was in the department with X as the Minister and Y was the special adviser at the time, the whole tackling poverty and social exclusion didn’t have an overt gender aspect to it, maybe an implicit one really, in an unacknowledged way. I have to say, it wasn’t something I thought about. I think a lot of people sort of think, **oh everybody benefits from this or nobody doesn’t benefit in a very obvious way**, so it doesn’t. If it was something obvious it would you know? [So, the assumption is that everybody’s boat rises?] ... Exactly!’ (Interview 17, Rouse 2020 p144).*

Rouse (2020) also found a strong relationship between NI civil servants’ understanding of impartiality as outlined in the Northern Ireland Civil Service (NICS) code of ethics and a gender-neutral approach to policy development. However, Elson (2012) challenges the view that the budget is a neutral exercise and points to a considerable body of evidence which shows that ostensibly neutral policy decisions have had gendered consequences. Further dangers of a gender-neutral approach to policy formation in NI manifest in the absence of sufficient gender disaggregated data (ECNI, 2019) and associated funding cuts to women’s only services which have arisen as a direct consequence where officials consider that a gender specific approach is not necessary because policies will benefit men and women equally (UN Convention on the Elimination of All Forms of Discrimination (CEDAW), 2008). Indeed, evidence reported by the CEDAW committee has revealed significant cuts in funding for women’s organisations and expert centres on gender equality and human rights in NI. These cuts have been attributed to a policy of backing away from gender specificity in favour of gender neutrality. Elsewhere, in its 2012 examination of Norway, the CEDAW Committee repeated its concern that gender-neutral legislation, policies and programmes might lead to the inadequate protection of women against direct and indirect discrimination and hinder the achievement of substantive equality between women and men (CEDAW, 2012)

The marginalisation of gender and the continuing political contestation of equality in NI is acutely evidenced in the inability of the NI Assembly to pass domestic equality legislation. In fact, were it not for the relatively modest provisions of EU Directives (mostly in respect of employment rights,

parental leave and the provision of goods, facilities and services (Potter, 2020), then legislative provisions for gender equality in NI since 1998 would be solely captured by a singular amendment to The Employment Act (NI) 2016 requiring the then, Department for Employment and Learning to collate information on the gender pay gap. On a positive note, while data from this research project has indicated that policy makers and politicians are keen to engage and learn more about gender budgeting, the absence of clear political direction and issues of competence and capacity are clear impediments to its implementation.

8. Policy Recommendations

The above analysis has highlighted the following policy recommendations:

1. The literature review indicates that NI lags well behind regional, European and international practice in terms of experience of engaging with gender budgeting. The institutional and legal architecture which would enable gender budgeting in NI is already in place. What is lacking is the high-level commitment from the NI Executive to commit to gender budgeting, which would effectively enable it to be progressed. We therefore recommend a specific commitment to gender budgeting in the context of the NI Executive's Programme for Government (PfG).
2. To facilitate a gender budgeting approach in NI, we recommend the collection, analysis and regular reporting of gender disaggregated data (including data that is currently not collected and/or currently collected, but not analysed and reported) across government for the purposes of policy formation and resource allocation.
3. The current approach to the implementation of Section 75 of the Northern Ireland Act 1998 obligations presents limitations. There is also evidence of a gender neutral approach to policy formulation. It is recommended that action is taken to develop gender budgeting capacity and competence in the NI public and Civil Service.

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