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Gender Responsive Budgeting: A tool for gender equality

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ABSTRACT

The aim of this paper is to assess the potential of Gender Responsive Budgeting (GBR) for engendering social change and supporting gender equality.

In this paper, we argue that GRB has the *potential* to strengthen accounting's set of constitutive values to challenge the seemingly neutral and genderless character of accounting. We contribute to critical accounting and gender-in-accounting research by fleshing out this potential. We identify the features of GRB, its objectives and principles, provide a critique of existing GRB practices, and outline the role accounting can play in addressing the shortcomings we identify. So far, neither mainstream nor feminist accounting scholarship have contributed to the debate around the development, implementation, and support of GRB. In our view, this topic should be of interest to accounting academics as well as practitioners because of the magnitude of the issues involved in relation to, both, accounting and women.

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1. Introduction

Building on some of the key concepts and ideas of gender research in accounting, this paper seeks to assess the potential of Gender Responsive Budgeting (GBR) for engendering social change and supporting gender equality. The United Nations defined GRB as 'government planning, programming and budgeting that contributes to the advancement of gender equality and the fulfilment of women's rights. It entails identifying and reflecting needed interventions to address gender gaps in national and local government policies, plans and budgets. GRB also aims to analyse the gender-differentiated impact of revenue-raising policies and the allocation of domestic resources and Official Development Assistance' ('Gender Responsive Budgeting (GRB), United Nations Entity for Gender Equality and the Empowerment of Women,' n.d.).

We pursue the question of whether and how GRB might support gender equality from the premise that accounting is not merely a tool, but entails a wider and more complex presence in its constitutive as well as reflective roles in societies (Burchell, Clubb, Hopwood, Hughes, & Nahapiet, 1980; Hopwood, 1987). More specifically on the issue of accounting and gender, Khalifa (2013), Broadbent (1998) and Haynes (2017) argue that accounting is a gendered and a gendering institution. It is gendered because the sets of values that underpin accounting are associated with masculine gender stereotypes, invoking attributes such as rationality, impartiality and logic. It is gendering insofar as it sustains the dominance of such values by constraining and limiting how and what is accounted for. Thus, accounting is implicated in maintaining gender inequality in social, political and economic life (Haynes, 2017).

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On the surface, government budgets, like many accounting practices, seem a neutral policy tool simply listing government expenditure and revenues. Such budgets are seemingly not associated with either men or women or wider gender issues. This apparent neutrality, however, disguises the fact that women in communities are often economically, socially and politically unequal in relation to men (Renzetti et al., 2012). Such inequalities are not only masked by government budgets. They are further reinforced by ignoring the impact such budgets have on women and minority groups because 'the way in which the national budget is usually formulated ignores the different, socially determined roles, responsibilities and capabilities of men and women' (Sharp & Broomhill, 2002, p. 26).

The implications of budgets for women have been a matter of concern for some time now, in particular in low income countries where international donor organizations routinely insist on knowing the impact on women and children of any project they fund (Rees, 2005). Here the question of the social impact of public funds and the ways in which they are budgeted has, therefore, come to the fore particularly clearly. In high income countries, this issue, too, has gathered momentum, in particular after the World Fourth Conference on Women, which advocated integrating gender into the evaluation of budgetary processes, government policies and programs ('Fourth World Conference on Women, Beijing 1995,' n.d.). The Millennium Development Goals and, more recently, the Sustainable Development Goals adopted by the United Nations in 2015 reiterate the commitment of the United Nations 'to adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels' (United Nations, 2015). They have provided further motivation and support for GRB by highlighting its significance for social impact at large (Stotsky, Kolovich, & Kebhaj, 2016).

Broadbent argued that accounting needs to be constituted in ways that can lead to a broadening of the set of values that commonly underpin 'accounting logic,' which, she says, conveys a particular world view 'associated with the values of the Universal Masculine' (Broadbent, 1998, p. 269). In this paper, we argue that GRB has the *potential* to strengthen such a wider set of constitutive values to challenge the seemingly neutral and genderless character of accounting. We contribute to critical accounting and gender-in-accounting research by fleshing out this potential. We identify the features of GRB, its objectives and principles, provide a critique of existing GRB practices, and outline the role accounting can play in addressing the shortcomings we identify.

We conceived of the social space in which GRB can interact with women and gender-related policies as an 'arena,' a complex of 'issues, institutions, bodies of knowledge, practices and actions' (Burchell, Clubb, & Hopwood, 1985, p. 390) that produce the conditions for each other's existence and development. The notion of 'arenas' is useful here because the social impact of GRB is not only a result of governments devising various GRB-related budgeting and reporting processes. Rather, GRB, if it is to have lasting and transformative social impact, must become embedded in the teleoaffectivities of government practices. GRB must transform itself from being a set of rules that government proclaims, into a set of constitutive factors for diverse governmental practices that connect with wider social and organisational practices in order to affect gender equality. Burchell et al. (1985) notion of arenas has captured particular processes of institutional transformation that depended on highly specific uses of accounting so that they could come to motivate novel understandings of the organisational, the social, and the governmental, and some of their key interrelationships.

Unlike Burchell et al., however, who presented a detailed history of a particular accounting event (value added) in one country, our aim is more modest. We use the notion of an accounting arena to make conceptual connections between three elements on which the emergence of GRB has fed: the longstanding practices of government budgeting, the ideological-normative GRB discourses that have sought changes in government budgeting practices, and the critical accounting scholarship on gender. Like Burchell et al. (1985), we find that the relationships between 'issues, institutions, bodies of knowledge, practices and actions' (Burchell et al., 1985, p. 390) have not been linear; no simple 'motivation-effect' or 'action-response' relationships have had decisive influence on the emergence of GRB. Using the notion of arena helps us identify in our analysis certain areas in which GRB needs to gain in relevance by re-constituting key governmental practices.

So far, neither mainstream nor feminist accounting scholarship have contributed to the debate around the development, implementation, and support of GRB. In our view, this topic should be of interest to accounting academics as well as practitioners because of the magnitude of the issues involved in relation to, both, accounting and women.

Our paper is structured as follows: the next section situates the paper in relation to the relevant accounting literature. The following section outlines our use of accounting 'arenas' (Burchell et al., 1985) in devising the research approach. Section 4 discusses the concept and some of the technical tools of GRB and give examples from seven countries. Section 5 offers an analysis and discussion of GRB effectiveness in the light of our research approach. The concluding section summarises key insights and delineates opportunities for further research.

2. Accounting and gender

Government budgeting is not simply a monetary quantification of political goals and objectives (Hyndman et al., 2014) but rather a highly institutionalised arena (Burchell et al., 1985) implicated in the construction of social reality (Covaleski & Dirsmith, 1988, p.1). Governmental budgets are the results of political negotiations (Covaleski & Dirsmith, 1983) influenced by value systems embedded in specific cultural and political contexts. Accounting rationality has become embedded in the calculative processes and accountability mechanisms that justify how public resources have been used for providing services to citizens (Ahrens, Ferry, & Khalifa, 2018; Broadbent, 1998; Ferry, Ahrens, & Khalifa, 2019). Early accounting feminist

literature criticised the role of accounting in capitalism, its processes of objectification, its epistemic foundations of neutrality and objectivity, its modes of rationality, and the roles of sexism and patriarchal relations within accounting and the profession (Khalifa, 2018; Cooper, 1992; Hammond & Oakes, 1992; Moore, 1992; Hines, 1992; Gallhofer, 1998).

Critical accounting research on gender and feminist perspectives to accounting argues that accounting is implicated in maintaining gender inequalities (Haynes, 2017, p. 113) critiquing the role of accounting as a gendered and gendering institution, and calling for research that explores and fosters accounting as an enabling agent with emancipatory intents (Haynes, 2017, p. 110). Accounting, however, can be constructed in different ways, guided by different sets of assumptions and value sets (Dillard & Reynolds, 2008). We argue that GRB has the potential to strengthen accounting's constitutive values to challenge the seemingly neutral and genderless character of accounting. Within the emergent arena of GRB, accounting can be reinvented as a tool possessing emancipatory potential rather than a tool that maintains the dominant interests (Hammond & Oakes, 1992, Lehman, 2019).

Feminist accounting scholars argued that accounting values, like objectivity, impersonality, and hard measures, are symbolic male attributes (Hines, 1992). The quantification and measurement of that which is considered relevant and important in decision making and control practices (for example budgeting) is based on such values (Broadbent, 1998); hence the call to change accounting rationality in such a way that it becomes an enabling agent—one that challenges traditional bodies of knowledge within accounting in order to construct a body of knowledge that constitutes a new epistemology and that challenges inequalities and makes them visible (Haynes, 2008, 2017). Hines (1992) suggested that for accounting to become enabling, its language has to integrate subjective and intersubjective characteristics of the Universal Feminine. The Universal Feminine has to be reconstituted as an integral part of the economic, social, and political spheres. A feminine input into accounting 'holds out the prospect of changing what we measure, how we measure it, and how the reports and information are understood and employed by managers and accountants alike' (Parker, 2008, p. 627). This reconceptualization of accounting models and tools extends to reconfiguring models of accountability, enabling greater transparency regarding values, labour valuation, risk, and power (Lehman, 2012; Khalifa, 2004).

In the spirit of this holistic critique, around which the gender literature in accounting developed, Broadbent (1998) argued that for accounting to become enabling it is necessary to develop conditions in the public sphere that allow diverse groups of interested parties to seek and obtain relevant information. Different participants would engage with the development of accounts that do not distance themselves 'from the pains of reality' but introduce elements of subjectivity and emotion, challenging the one-sided patriarchal values that inform accounting logics (Broadbent, 1998, p. 291). Similarly, Haynes (2008) argued for developing research approaches that allow to explore and understand the diversity of women's voices, emotions and experiences in order to reconstitute accounting's epistemology. Reclaiming women's voices is fundamental not only for reshaping accounting's epistemological foundations but also in establishing women as voices of authority. In western culture, women's public voice has been silenced, as public speaking and public speech has been considered a 'defining attribute of maleness' (Beard, 2014, p. 11). Thus, women's voices are not considered to be authoritative ones. Women's expertise is relegated to niche issues (usually related to traditional spheres of women's sectional interests).

Moore (1992) suggested six theoretical platforms that, he argued, could help shape feminist accounting research programmes. Among the six platforms, Moore suggested that feminist accounting research could expose the biases in women's representations (or lack thereof) in familial, municipal and corporate accounting (Moore, 1992, p. 97). More specifically, he argued for research into the non-portrayal and mis-portrayal of women. This is of potentially great relevance to government budgets and to GRB. Research on non-portrayal, would engage with issues like the non-valuation of what has constituted traditional women's work (domestic work, child raising, etc.) in national accounts. Research on mis-portrayal, would enquire, for example, into the biases inherent in management accounting classifications of direct versus indirect product costs. Here, traditionally male labour is identified as a direct cost, and traditionally female labour, like selling and general administration, as indirect, or overhead, thus occupying a subordinate position (ibid.). Moore's critique of accounting's objectivist epistemological standpoint was also developed in accounting research which argued that accounting systems construct reality rather than simply reflect reality (Hines, 1988). The next step towards an emancipatory form of accounting, would consist in the revaluation of women's contribution to the economy, re-examining the value assigned to women by the economy and changing how these values are defined and assigned 'along more women-centric lines' (Moore, 1992, p. 99).

Naturally, this process of revaluation cannot be divorced from a redefinition of how societies define collectively what economic value is and what activities constitute value creation, which historically privilege masculine forms of value definition and generation. Feminist economists explored issues such as women's role in economic development, the relevance of women's paid and unpaid work, wage discrimination, and job segregation, developing a rich body of research critiquing mainstream economic thought and practice (Reiter, 1995). Feminist economics examined how masculine and feminine stereotypes can underpin economic theories, questioning the basic assumptions of value, power, scarcity, efficiency, selfishness, and utility functions (Reiter, 1995, p. 47).

Using the conceptual lens developed by gender research in accounting, this paper seeks to address the emancipatory potential of GBR with regards to women and gender-related policies and discuss its present shortcomings in the context of government budgeting more generally.

3. Research approach

Whilst GRB discourses emerged in many countries as expressions of gender policy concerns, sometimes in relation to budget cuts and their implications for equality and poverty, a number of distinctive approaches were pursued in the reforms of government budget practices, thus raising the question of what should count as GRB. In general terms, GRB has been defined as 'an approach to budgeting that uses fiscal policy and administration to promote gender equality and girls' and women's development' (Stotsky, 2016, p. 1). Different names were associated with the practices of questioning and evaluating governmental budgets based on gender. 'Gender mainstreaming', 'women's budgets', 'gender-sensitive budgets', 'women's budget statement' all refer to the tools and processes by which budgets are assessed in relation to their gender impact. 'Women's budget' is less used currently though as it seemed to suggest separate budgets created for women (Sharp & Broomhill, 2002).

In such a context of unclear terminology the role of theory becomes crucial. The holistic approach of the accounting gender research outlines various visions of a cultural-ideological shift for accounting. This approach can be complemented through the notion of accounting arenas (Burchell et al., 1985) insofar as they help conceptualise related fields of institutional and political interaction that are constituted through ideologies as well as practices. We treat the cultural-ideological visions of accounting gender research as part of the GRB arena insofar as it articulates important demands on and criteria for 'successful' GRBs, whatever their name, and, thereby, also criteria for what shall count as GRB. Unlike accounting scholarship, feminist scholars across the disciplines of political science, development studies, economics, gender and cultural studies and, to a lesser extent, industrial relations, public management and interdisciplinary social science, have frequently combined their research agendas with national and local activism (Budlender & Hewitt, 2003; Elson, 2002; Frey & Kohnen, 2012; Himmelweit, 2005; Sharp & Broomhill, 2013; O'Hagan, 2008; Walby, 2005a). As we shall show in Section 4.3., the connections between academics, GRB, and government budgeting more generally have taken on quite specific characters in different countries, as have their notions of good GRB practices. Our own involvement as advisers to GRB campaigners is a reminder of the usefulness of the notion of an arena (Burchell et al., 1985) for our research approach because in the field of GRB, theory, practice, and governmental accounting are complexly interwoven.

An important question for us was what happens after GRB spreads in a country? Keeping in mind the ability of accounting to regress as well as evolve (Burchell et al., 1985; Hopwood, 1987), we sought to study in some more detail the GRB developments of countries with a longer history in this field and with relatively well established governmental and civil society institutions. From among the more than eighty countries across the globe that report some use of budgetary tools for promoting gender equality, the analysis of the existing literature enabled us to identify seven countries of particular interest, all of which were relatively early GRB adopters: Australia developed GRB before anyone else (in 1983), followed by the UK (starting in 1997). Other early adopters were Sweden (starting in 2002), Spain (in particular the region of Andalusia that began using GRB in 2003), Austria (starting in 2004), and Belgium (starting in 2007).

Information on GRB in these countries was gleaned from academic and government publications and websites. We began analysing the budget documents published in the government websites of the selected countries and mapped the information against the GRB approaches that we have summarised in Table 1 (Section 4.2) as we observed that GRB is constituted by a multiplicity of budgetary techniques. Thus, our analysis focused on understanding the multifaceted nature of GRB, identifying the methods applied by the different countries in producing their own version of gender budgeting, their aims and approaches and budgetary techniques used and any implementation issues.

We supplemented the analysis of the budgetary documents with extensive documentary evidence published by non-governmental organisations, GRB activists and academics that assessed the implementation of the wide array of budgetary techniques and measures that formed part of the GRB debate. By regarding information on GRB as part of a wider arena we were able to compare this information with the diverse demands that were emerging from a variety of discourse participants. These included, for example, incorporating gender in budget setting practices (GRB activists, general agencies such as the ministry of finance or equal opportunities), advancing gender policies through GRB (functionally specific ministries such as education, health, or transport), reducing poverty among women (activists, academics, general and functional ministries), or adopting a feminine budgeting logic (academics). The analysis of the ways in which the selected countries have implemented GRB enabled us, first, to identify key features of GRB, its objectives and principles, which, in turn, enabled us to foreground the varied cultural and political contexts that influence the effectiveness of GRB and, second, to identify how accounting can contribute to embedding gendered understandings in budgeting and thus potentially contribute to fighting inequalities.

4. Gender Responsive Budgeting (GRB)

4.1. Motivation and concept of GRB

A public budget is a reflection of a government's interpretation of their policies, documenting choices and priorities for public expenditure. The functions of government budgets are varied. They include allocating resources, control over public money, accountability to public authorities, distributing income and wealth, stabilizing the economy, and creating a welfare

state for its citizens (Budlender, Sharp, & Allen, 1998; Wildavsky, 1978; Mutiganda, 2013). Budgets are the results of negotiations and political bartering, rather than simply representations of values (Covaleski & Dirsmith, 1983) to translate political goals into financial resources (Hyndman et al., 2014). Thus, changes to budgeting structures and processes involve changes to political systems and the distribution of influence among political players (Wildavsky, 1992). Furthermore, budgeting 'is implicated in the construction of a social reality rather than being the passive mirror of a technical reality' (Covaleski & Dirsmith, 1988, p. 1, Covaleski, Dirsmith, & Weiss, 2013).

These general characteristics of government budgets assume particular significance in the context of gender. They affect men and women differently because of the different roles that men and women tend to play in the economy due to predominant social roles (Budlender et al., 1998). The apparent neutrality of the budget can mask these differences but also exacerbate them. The importance of budgets in pursuing equality and alleviating poverty is reflected in the numerous ways that governments, and activist groups are advocating to analyse those budgets.

Economists and social scientists regard GRB as a set of tools that enable the translation of feminist ideas about gender into policy, either at global or local levels (Benería, 1995; Budlender, 2000; Elson & Cagatay, 2000; Çağatay, 2003; True, 2003; Rees, 2005). Feminist economists have called for making women's work visible and included in labour force and national accounting statistics (Benería, 1995). They have shown how a gender analysis can make visible the unintended impact of these policies on unpaid care work and how it enables accounting for care and other unpaid work (Himmelweit, 2002, 2005). Furthermore, Himmelweit (2005) advocates GRB initiatives that investigate and bring to light the intra and inter-household gender inequalities that allow understanding the repercussions of policies targeted at gendered households and the implications for gendered life courses and their effects on pensions.

4.2. Tools and calculative practices of GRB

GRB does not have a standardised format. It is not a standalone budgeting system that remains separate from the budgeting techniques commonly utilised by government. Rather, it has been conceived as an array of budgetary techniques and measures aimed at reducing gender inequality in social and economic contexts by making the gender impact of budgets visible and by transforming budgets into means for achieving specific gender-motivated ends through government policies (Sarraf, 2003; Council of Europe, 2005). Elson and Cagatay (2000) go further by calling for a transformative approach to macroeconomics that would mainstream gender-equitable policies into macroeconomic analysis. Çağatay et al. (Çağatay, Keklik, Lal, & Lang, 2000, p. 14) assert that 'the ultimate goal of these various [gender] budget initiatives is to come up with a reprioritization of both expenditures and revenue-raising methods in order to promote social justice.'

Budlender, Sharp and Allen (1998) established a framework of analysis of the gender impact of government expenditures, identifying three spending categories: (1) gender-based expenditures; (2) expenditures that are formulated to change the gender profile of the workforce (e.g. equal opportunity schemes); (3) mainstream expenditure. It is easier to identify the differential impact for the first two categories. The third category has proven more problematic.

Across the world, a variety of techniques and approaches have been adopted and used (Elson, 2002, Council of Europe, 2005, Rubin & Bartle, 2005), which we summarise below (Budlender et al., 1998; Budlender & Hewitt, 2003)¹:

1. Gender-aware policy appraisal: following an analytical approach that aims to summarize how policies and resource allocation are likely to reduce or increase gender inequalities.
2. Gender-disaggregated beneficiary assessment: the focus here is the beneficiaries and their views as to whether they have been helped or disadvantaged by government policies.
3. Gender-disaggregated public expenditure incidence analysis: this approach compares public expenditure in a given program with household surveys, so as to reveal the distribution of expenditure between women and men.
4. Gender-disaggregated tax incidence analysis: the approach focuses on analysing the impact of direct and indirect taxes that is paid by different members in the household.
5. Gender-disaggregated analysis of the impact of the budget on time use: the aim of this process is to account for the time spent by women in unpaid work and making sure it is accounted for in policy analysis.
6. Gender-aware medium-term economics policy framework: incorporates gender into medium-term economic frameworks.
7. Gender-aware budget statement: this requires coordination between the public-sector parts, with high-accountability processes when utilizing any of the tools above.

By way of comparison, Table 1 highlights key differences between the seven approaches and indicates key implementation issues.

The majority of the GRB initiatives listed in the above table focus on the expenditure side of the budgets, and less on the revenue side. The United Kingdom is an exception (Rubin & Bartle, 2005). Gender-responsive analyses of government revenues tend to focus on direct and indirect taxes, intergovernmental revenues, and debt. Decentralization of

¹ This list has originally been suggested by Diane Elson, and is cited in the above references.

Table 1
Summary of GBR approaches.

	Method/Applied By	General Approach Aims/Level	Technique	Implementation Issues	Country Example
1	Gender aware policy appraisal. By: Insiders or outsiders to the government	Analysis at an aggregate level for budget items. Identify gender issues, identify resource allocation, exploring if policy is continuing or alleviating inequalities	Check list of questions to assess the policy on gendered assumptions, check if budget matches stated policy	Very difficult to predict the causal chain effects at the aggregate level	Australian State Government Budget Austria, Belgium, France, Sweden, Spain, UK
2	Gender-disaggregated beneficiary assessments. By: government or activist groups	Analysis is at the aggregate level. Potential and actual budget beneficiaries are asked about their views on how they will distribute the budget	Quantitative: opinion polls and surveys. Qualitative: interviews, focus groups, participant observation		Australia, Belgium, Sweden, Spain UK
3	Gender-disaggregated public expenditure incidence analysis	To find inequalities between men/women, boys/girls in relation to a particular program, e.g. expenditure on public schools in different localities. Does the government subsidize the type of services that is likely to be used by females?	Benefit incidence analysis involves two steps: 1. Calculating 'unit cost' of providing a service (e.g. going to school). 2. 'use' data from household surveys to check if the service has been used by females	Data can only be obtained from the government and national statistics agencies	Austria, Belgium, France, Sweden, Spain
4	Gender-disaggregated tax incidence analysis	Focus on taxation as a component of the revenue. Looks at direct and indirect taxes	Calculating how much taxation is paid by different individuals or households. Data is obtained from household surveys and revenue collection agencies	Assumes equal sharing of income within households, whereas many studies have shown this does not often occur	UK
5	Gender-disaggregated analysis of the impact of the budget on time use. By: inside and outside government agencies	Analysing the relationship between the national budget and the way time is used in households. Gender division of time use and its implications for poverty alleviation policies. It examines the extent to which budgets rely on unpaid work such as caring for young people, the aged and those ill, collecting fuel and water, cooking, cleaning, etc.	Time-use studies: data from household surveys about time use is collected and then analysed and compared to expenditure items of budgets	Difficult to measure time as an asset	
6	Gender-aware medium term economic policy framework	The aim is to affect future budgets, through incorporating gender into the economic models on which medium-term economic frameworks are based. Disaggregating the variables where gender is applicable, incorporating national and household figures to reflect unpaid work, and changing underlying assumptions about social and institutional setup in society	Two levels: More general level (growth rates, budget deficits, inflation, etc.). More detailed level, multi-year budgetary allocation within the overall expenditure projected by the general model	High level modelling skills and access to detailed economic data	
7	Gender-aware budget statement	A report from the government on its audit of policies, programs, and related budgets	An accountability report by government in relation to its gender equality objectives	No particular form of that report	Australia, UK

expenditure between federal, state, and regional governments may generate inequities if the taxes used at subnational level tend to be more regressive than those set at national level, such as the council tax in Britain (Rubin & Bartle, 2005). Most of the research related to the link between gender and debt has focused on the impact of international debt repayments on women in developing countries (Rubin & Bartle, 2005).

The variability of GBR practices is, however, even greater than the seven GBR approaches from Table 1 suggest. Different countries have adopted fiscal policy changes that are reflected in the budgetary allocation or that affect the structure of fiscal policies. Other countries have attempted to introduce administrative changes to their monitoring systems in order to track expenditure. To this end, gender budgeting appears to take many different forms and approaches, depending on the political, social, and organizational contexts of the different countries and levels (national, regional, and local) at which it has been introduced (Walby, 2005a; Holvoet, 2007; Stotsky, 2016). Moreover, there are instances in which the use of one or more tools of gender mainstreaming is interpreted as implementing GRB (Rees, 2005). In some instances, the focus is very

much on the phase of the analysis with far less examples of systematic integration of a gender perspective into budgeting (Holvoet, 2007, p. 277).

4.3. Implementation of GRB

More than 80 countries have implemented some form of gender budgeting, about half are in Commonwealth states. Our analysis of the initiatives adopted by European nations, the Scandinavian countries and the forerunner initiative in Australia show that, similar objectives and some structural similarities notwithstanding, gender-budgeting initiatives exhibit important differences that tend to arise from country-specific contexts and governance structures. In this section, we present a summary of the GRB initiatives instituted by each of the seven countries we selected for discussion, ordered alphabetically (Stotsky, 2016).

Austria: Austria is one of very few European country in which gender budgeting assessment is a legislative requirement². In 2004 the Federal government set up a working group to promote gender budgeting. Two research pilots were launched at federal and regional level, with the task to identify methodologies and tools for making gender budgeting a regular administrative practice. Following the research pilots, the Ministry of Finance required all government departments to identify pilot projects that were gender-assessed. The results of these pilots were incorporated in the 2006 and 2008 budgets (Frey & Kohnen, 2012). Subsequent reforms of the federal budget made the impact assessment of equality between men and women an integral part of the regulatory framework (Schratzenstaller, 2014). Every chapter of the annual budget has to include one outcome objective (out of five) that addresses gender equality. In the 2013 budget, 28 out 123 outcome objectives were gender equality objectives, each with two or three indicators on average (Schratzenstaller, 2014). Since 2010, the Federal Performance Management Office (FPMO) provides consultation and coordination of the implementation and running of performance and gender budgeting (IMF, 2017). It also prepares an Annual Federal Gender Performance Report for parliament, which is based on ministries' annual ex-post evaluation, presents information about the implementation of gender-related objectives and outputs. Moreover, major investment projects, procurement contracts, new and amended laws have to include a mandatory ex-ante impact assessment of gender equality. Parliament reviews gender-related objectives and gender impact assessments from the Chancellery during the discussion of the budgets and approves performance and gender-related objectives, outputs and indicators. It is also relevant to note that since 2014 a dedicated website publishes comprehensive information on outcomes related to macro and micro targets at budget chapter level (cf., <https://www.wirkungsmonitoring.gv.at>).

Australia: Australia was the first country to introduce gender budgeting in 1983, providing an initial template. A distinguishing feature of the federal government was the publication of a gender budget statement, called the Women's Budget Statement, a practice carried out from 1983 until 2013. The statement outlined the impact of the annual budget on gender equality, detailing the initiatives that advanced the National Agenda on Women³ and reporting on their progress with a range of indicators. It was released concurrently or shortly after the budget. Australia is also a reminder, however, that, historically, accounting is not on an evolutionary path towards more sophisticated, decision-relevant, or, in the case of gender, emancipatory forms of accounting (Burchell et al., 1985). Notably, gender budgeting appears to have stalled in more recent years as governments changed (Sharp & Broomhill, 2013, Stewart, 2016). During the 1990s and 2000s, a shift in the political direction of the country saw the phasing out of the Women's Budget Statement (Sharp & Broomhill, 2013). To date, there is no systematic process of scrutinising the gender impact of fiscal policies and government spending and programmes (Stewart, 2016).

Belgium: Belgium's implementation of gender budgeting sets the country apart because the legislation that introduced commitment to gender mainstreaming in 2007, specifies methodologies and processes for integrating gender equality into all budgetary processes, requires collecting and managing gender data, specifies gender equality objectives in line with the Beijing Platform for Action ('Fourth World Conference on Women, Beijing 1995,' n.d.) and mandates the application of gender budgeting to government procurements (Quinn, 2016). The law requires the government to identify gender equality objectives. A calculation of the budgetary allocation needed to obtain these objectives for each ministry is attached to each draft of the general expenses budget, thus allowing the quantification of the aggregate budgetary spending towards gender equality. Furthermore, the law requires the application of an assessment of the potential differential impact on women and men of all government laws and regulations and the collection of sex-disaggregated data and development of gender indicators. The application of the law is guaranteed by an interdepartmental coordination group, whose membership and responsibility are determined by law. Its membership is composed of representatives of the ministries, civil servants from governmental departments and staff from the Institute for Equality of Women and Men, which provides guidance and support in gender budgeting (Quinn, 2016).

France: In 2000 the French Government published a Yellow Paper: *Women's Rights and Gender Equality*, where an overview of the progress towards equality is given and where each ministry and department sets out the expenses related to the promotion of gender equality. Whilst France has not formally adopted gender budgeting, since 2010, the annual Budget Law includes a supplementary statement on equality between women and men, providing

² The other country is Belgium and Andalusia at regional level in Spain.

³ The National Agenda of Women was an initiative introduced in 1985 by the Australian Prime Minister Hawke for the development and advancement of women.

gender-disaggregated data on fiscal policies. The statement covers all governmental agencies and provides some performance indicators. Furthermore, since 2014, gender equality has to be integrated into every policy and ministry by law (Lépinard & Lieber, 2015). Political institutions are requested to identify clear actions on gender equality and to show indicators to measure progress. The annual budget law provides a gender-disaggregated assessment of fiscal policies and the budget in an annex (IMF, 2017).

Sweden: The Nordic countries were among the first to introduce gender budgeting in Europe (Quinn, 2016). In 2002 the Ministry of Finance initiated a gender mainstreaming project with the aim of developing methods and tools for gender budgeting. The objective was to apply them to the whole state budgetary process. This was made possible because Sweden had been publishing, for several years, annual reports that analyse the gender impact of economic policies. The Swedish experience has an important international dimension because in 2004 Sweden, Finland, Iceland, Norway and Denmark embarked on a two-year pilot project of gender budgeting based on the Nordic Co-operation framework (Nordic Council of Ministers, 2015). The pilot project underpinned the new Plan for Gender Mainstreaming, which aimed to embed gender budgeting in the mainstreaming process and to integrate gender analysis in the legislative and budget process. From 2016, the Swedish government committed to apply gender budgeting throughout the budget process, performing gender impact analysis in the early phase of the budgetary process, using sex-disaggregated data more extensively, including gender equality indicators to reflect achievements and improving the mechanisms for internal controls (Sweden, Government Offices of, 2016).

Spain: In Spain, regions and local governments have been proactive in developing their own gender-related budgeting initiatives, the most advanced being in Andalusia (Quinn, 2016). The regional government of Andalusia developed a gender-related strategy since 2003 with the 2003 law on Fiscal and Administrative Measures. The law required the incorporation of a Gender Impact Report in the regional budget presented to parliament and the creation of a Gender Impact Commission, an interdepartmental group within the Ministry of Finance that would oversee the execution and approval of the Gender Impact Report. These provisions were reinforced with subsequent laws that mandated for the collection and management of sex-disaggregated and gender-relevant data and the application of the Gender-Impact Assessment for all new law and provisions (Andalusian Regional Government Administration, 2011, 2014). In 2007, the G + Programme was introduced. The key aspect of the programme is the identification of and classification of budgetary programme according to a G+ scale, with the purpose to prioritise those programmes that have the potential to improve gender equality. The Ministry of Finance led the process and over time developed methodologies and processes that enable the integration of the practice in the budgetary institutions, including the inclusion of gender-relevant indicators, sex-disaggregated data and gender audits for the assessment of the implementation of the G+ Programme (Romero, Aguilera Díaz, & Cirujano, 2014).

United Kingdom: In the UK, there is not a statutory duty for parliament that obliges them to produce a gender budget. Rather the UK is illustrative of the potential of pressure from civil society groups to promote GRB in government. The Women's Budget Group (WBG), the Scottish Women's Budget Group (SWBG) and the Welsh Budget Group are independent networks of experts that bring together academics and individuals from non-governmental organisations and trade unions. They have promoted gender equality and lobbied the UK government and the Scottish parliament to adopt GRB practices. The aim of the WBG is to encourage the government to take into account gender in its policy formation and to hold itself accountable for the gender effects of its policies (<http://wbg.org.uk/>).

Since 1997, the WBG has been involved in the budgetary process, providing feedback on consultative documents, advice on gender and equality issues and giving guidance on methodologies and practices to the Treasury Department, advising government on the gender effects of policies which include: fiscal policy, tax credits, childcare policy, maternity and parental leave, work-life balance policies, pensions, pay equity and training and productivity (McIntosh, 2001, Himmelweit, 2005). In 2003 a pilot project undertook a gender analysis of expenditure in two departments (Work and Pension and Trade and Industry). This project highlighted the importance of gender analysis of expenditure and set the foundation for expanding gender budgeting issues. Whilst the UK does not have a specific gender budgeting practice, the 2010 Equality Act established that public bodies have a duty to eliminate discrimination and promote equality (IMF, 2017). Furthermore, a specific parliamentary committee, the Women and Equalities Select Committee, scrutinises government policies related to equality and discrimination, and provides recommendations.

The SWBG has focused on the Scottish parliament and government. Devolution provided a setting for strengthening accountability processes and forge closer ties between democratically elected representatives and civil society (Scarparo, 2008). It presented a 'window of opportunity for the women's lobby in Scotland to push for policy change' (McKay, Fitzgerald, & O'Hagan, 2002, p. 5). Access and participation and equal opportunities were in fact established as two of the four main principles that inform the operation of the parliament. Following the first round of spending allocation (for the years 2000–2001 and 2001–2002) the SWBG wrote a collective response commenting on the gender impact of specific proposals and advocating for the establishment of a systematic gender impact analysis in the budget process (McKay, 2004). This started a process of consultation between the SWBG and the Scottish parliament and the Minister for Finance. The SWBG was able to exercise pressure through parliamentary channels, specifically via the Equal Opportunities Committee Gender reporter and other committee members (McKay et al., 2005). It was also able to take advantage of the new structures of the Scottish Parliament as well as the Parliament's commitment to the principles of access, consultation and equality, in order to secure an important role in the consultation process.

The variety of examples highlights the discursive as well as practical complexity of GRB (Donaghy, 2004). In the following section, we analyse and discuss the effectiveness of GRB practices using the notion of accounting arenas.

5. Analysis and discussion of the effectiveness of GRB

5.1. Changes in policies and administrative structures

Proponents and advocates of GRB in government and campaign groups argue that GRB practices not only aim to provide visibility, raise awareness, and redress or minimise gender inequalities, but also strengthen the discharge of governments' accountability, and improve the budgetary processes thus enhancing transparency and participation of both politicians and civil society (Downes, von Trapp, & Scherie, 2017). Feminist scholars across the social science disciplines have been concerned with the extent to which administrative changes have been introduced in order to embed gender budgeting within the normal budgeting cycle (Stotsky, 2016). More substantially, however, they have been concerned with the extent to which GRB has transformed processes of policy-making and, most significantly, policy outcomes with regards to gender, women, poverty, and inequality (True, 2003; Himmelweit, 2005; Marx, 2019; Walby, 2005b).

In this regard it is important to note that there is so far little evidence of substantive changes in policies and administrative structures. In the high income countries, where resources and administrative capabilities ought to be highest, fiscal policies aiming to promote women's participation to the workforce, support for low-income families, education and health initiatives for building human capital and reforms of pension schemes and social security have been introduced in order to support economic growth and gender equality. However, it is difficult to disentangle whether improvements in reducing gender inequality are due to the introduction of gender budgeting or the ad hoc application of gender impact assessments to specific policies or programmes. With the exception of Spain and Belgium, we found little evidence of specific examples that demonstrate that GRB has led to changes in policy design or outcomes. In the case of Spain and Belgium, the evidence was clearer because they link sector specific changes in areas like education, health, childcare and family care, income inequality and welfare to gender budgeting initiatives.

By contrast, Austria, her highly developed and very detailed online measurement tools notwithstanding, does not provide any information about changes in policies or achievement of outcomes that are a direct effect of GRB. Her budget does not show linkages between expenditure analysis and policy outcomes. The absence of identifiable linkages between utilisation of GRB techniques, subsequent changes made to public expenditure, and the achievement of outcomes aimed at reducing gender inequalities weakens the process of embedding GRB within the budgeting cycle. Our examples, therefore, overall demonstrate that much more research is needed to understand the constitutive elements that enable or hinder the integration of GRB (as a financial instrument) in policy making (Pollitt, 2001).

5.2. From gender ideology to gender accountability

In the terms developed by Burchell et al. (1985) the GRB arena is thus far only weakly formed. The integration between routine government budgeting, dedicated GRB practices, and discursive ambitions for GRB programmes, even in Belgium and Spain, is only partial. In particular, the GRB arena has not picked up the most ambitious notions of ideological-cultural transformations that have been related to such ideals as the Universal Feminine (Broadbent, 1998). The most ambitious achievements to date focus instead on highly rationalised and bureaucratised versions of a gender-sensitive welfare state, yet one that invests little in novel conceptions of the subjectivities of those who are economically, socially, and culturally disadvantaged.

Even within the bureaucratic realms of a gender-sensitive welfare state, gender budgeting is still mostly confined to the analysis of the policies and spending plans at department levels (or in the case of the Scottish parliament at committee levels). There is no evidence of the extent to which governments incorporate any changes that may have been suggested by the scrutiny of the budget drafts. The overall approach to GRB consists of the evaluation of existing or proposed policies, rather than the proactive identification of transformative gender equality objectives (Quinn, 2016). Even in cases like the Austrian GRB initiative, with a strong legal framework and relatively sophisticated set of methodologies, or the Scottish Parliament, in which there has been a strong input from the SWBG and close collaboration between civil society and the government, there is a missing link between the planning of the economic policies and the establishment of a gendered framework of accountability within the budgeting cycle. In our view, the paucity of information about the effectiveness of gender budgeting is part of a broader issue of accountability, resulting from the absence of norms, structures and beliefs which situate gender firmly within public budgeting systems and the wider vision of a gender-sensitive welfare state.

5.3. Gender and budget cycles

Moreover, whilst researchers have focused their attention on the mechanisms by which GRB can and should promote gender equality, there has been no explicit investigation of the process of embedding gender within budgeting (Rubin & Bartle, 2005). Despite the plethora of gender budgeting initiatives and mechanisms of gender-impact assessments, the

budget structure of the countries we discuss has remained unchanged. However, as the gender literature in accounting and the notion of the accounting arena make plain, the presentation of the budget is not just a matter of form but also a matter of substance. The standard budget classifications (organisational, economic and functional) that show government expenditures by spending agencies, broad functional categories, and detailed inputs, perpetuate the existing gender-blind format. Therefore, since standard budget classifications fail to account for the financial and social consequences of gender inequalities, they do not provide adequate information for a meaningful and multifaceted gendered analysis.

Furthermore, in all seven countries discussed in this paper, gender budgeting is not fully integrated within the normal budgeting cycle and policy making routine. The budget cycle is made of the following phases: 1. Fiscal Framework; 2. Budget preparation; 3. Budget execution; 4. Accounting and Reporting; 5. Control and Audit (IMF, 2017, p. 9). Whilst there is evidence of integration of GRB initiatives into the phases of fiscal framework setting and budget preparations (as discussed in the previous section), little is known about the integration of GRB initiatives within the subsequent phases. There is no system of accounting for and reporting on government budget execution that tracks the execution of spending for gender-oriented goals. Indeed, several countries utilise or publish gender-related performance indicators (Austria, UK, Spain), perform gender impact assessments (France, UK, Austria, Spain), and have mechanisms of ex ante and ex post parliamentary control (France, UK, Austria, Spain), but none has implemented a comprehensive and systematic process that follows gender budgeting through the full budget cycle. Arguably, this absence undermines the accountability mechanism of gender budgeting, thus hampering GRB transformative capability for fostering gender equality. Here, too, therefore, we see the detrimental effect of an insufficiently integrated accounting arena for GRB.

5.4. *The wider forces needed to support GRB*

The need for such integration is also shown by the fact that accounting practices are but one of the constitutive elements that enable the implementation of GRB. Political will for change with a supportive policy context, expert advice provided by key stakeholders within institutional structures, external pressure from lobbying by relevant groups and organizations, availability of resources and enforcement approaches are all important elements that are necessary for initiating and sustaining GRB (Sharp & Broomhill, 2002; Teghtsoonian, 2004, O'Hagan, 2008). Furthermore, parliamentary and governmental machineries, the development of global transnational politics, supranational organizations like the United Nations and the European Union influence the debate on gender mainstreaming, and enable or constrain the implementation of GRBs (Chappell, 2002; Dona', 2003; Elson, 2004; Teghtsoonian, 2004; Rees, 2005; Walby, 2005a). The European Union has had a longstanding commitment to gender equality (Rubery, 2002; Fagan et al., 2005; O'Hagan, 2008) endorsing an official policy approach to gender equality with the Treaty of Amsterdam (1997) (Dona', 2003). The adoption of gender mainstreaming approaches became a compulsory condition imposed by the European Union for new members states (Rees, 2005).

Other crucial elements for the success of GRB include political and fiscal stability. The shift in political orientations observed in some countries (for example Belgium and Australia), and lack of support from major political institutions has led to cutbacks or weakening of the structure and implementation of the GRB initiatives (Sharp & Broomhill, 2013; Stotsky, 2016). Moreover, commitment to gender budgeting is negatively affected by economic and financial downturns (Quinn, 2016). The implementation of austerity measures across Europe following the global financial crisis, was executed nationally without regards to the impact that those measures have on women (Quinn, 2016), even though austerity budgeting by local government has, in places, integrated gender assessments (Ahrens & Ferry, 2015).

5.5. *Key institutional arrangements*

An important dimension of the GRB accounting arena are the institutional arrangements designed to influence the effectiveness of GRB initiatives. Evidence suggests that GRB initiatives are more effective at subnational level (Quinn, 2016) as decentralisation increases the ability of parliament to scrutinise governments (Scarparo, 2008). With regard to institutional arrangements, commonly, the distinction is made between inside and outside government initiatives and between placement within general agencies such as the ministry of finance or equal opportunities, or within functionally specific portfolios such as education, health, or transport (Holvoet, 2007). The level of government at which implementation takes place and the type of ministry responsible for implementing GRB affect the legitimacy of gender budgeting, its power, and the amount of resources attributed to it. GRB initiatives exercise greater impact on budget policies when ministries of finance champion them (Stotsky, 2016). The placement of GRB initiatives within the ministry of finance provides an advantage because of the likely influence that GRB can have on the stages of the budget cycles. Budlender (2000) and Sharp and Broomhill (2002), however, argue that inside-government initiatives do not challenge the existing underlying macro-economic frameworks that underpin macroeconomics policies. Rather, the involvement of independent outside-government actors allows for a higher level of analysis and scrutiny. Thus, Chappell (2002, p. 85) calls for feminist activists to 'expand their strategic repertoire and adopt a multi-pronged, multi-levelled approach' in order to achieve an institutionalised position within governmental organisations and for GRB initiatives to impact on public-policy making. She argues that the focus of action is at the level of both parliament and other institutions, at national and subnational levels.

Indeed, civil society organizations, research institutes, national and transnational feminist movement networks (True & Mintrom, 2001) have a key role to play. True (2003, p. 368) observes that 'gender mainstreaming is an open-ended and potentially transformative project that depends on what feminist scholars, activists and policymakers make of it.' Gender mainstreaming has the potential for a renewal of political practices. In many instances, women elected to parliament have developed administrative structures designed to scrutinise government policies, alongside a growing awareness and development of gender expertise in civil society—within academia and at the grassroots level (Walby, 2005b). In this respect, the strength of the women's movement and its ability to form coalitions with political actors play a role in facilitating legislative reforms (Avdeyeva, 2010). However, in a number of countries, we observe that there is a paucity of women's representation in the government-led processes of GRB, for instance Austria, and most notably Australia whereby the women-led infrastructure created in the early 1980s has been progressively dismantled by right wing governments (Sharp & Broomhill, 2013; Quinn, 2016). This dwindling of women's involvement reduces the opportunities for budget administrators, parliamentary members and government officials to utilise gender expertise in fiscal policy making and in reshaping more broadly the administrative processes and cultural norms and values.

6. Conclusions on GRB's social impact

Based on the available evidence, it would appear that GRB has over several decades become a nascent accounting arena (Burchell et al., 1985), albeit one with uneven development globally. Successes at integrating some elements, such as legal changes, changes to routine government budgeting, new measurements and reports on gender equity, the adoption of certain activist demands, and the involvement of newly emerging civil society elements, occur at the same time as Australia reverses earlier achievements and abandons GRB, and GRB stagnates in other countries under conditions of austerity. Moreover, key demands made of GRB to identify linkages between GRB practices and specific improvements in gender equity remain unfulfilled. In order to gain traction for social impact, we believe that the role of accounting in GRBs needs to be explicated in the wider context of gender studies. All too often, gender is limited in some studies to a dummy variable, rather than a social phenomenon that needs to be understood in much wider and complex contexts (Khalifa & Kirkham, 2019; Hardies & Khalifa, 2018).

We adopt the notion of accounting arenas in order to put these achievements and failures into perspective. Arenas form and disintegrate, sometimes over many decades. The emergence of value added in the 1970s, for example, had strong echoes of similar concerns from several decades before (Burchell et al., 1985). Also, value added effectively disappeared during the 1980s in a very different political climate. Comparing the GRB arena with the value-added event we find that the conditions of the possibility of a widespread and consequential establishment of GRB have not yet been met. Yet the interest in GRB has remained strong in many countries and has spread to more countries (Stotsky, 2016). Herein lies an important precondition for social impact.

A variety of GRB practices have been introduced in the past two decades in order to address gender inequalities but there are still economic and political inequalities that continue to have adverse social impact. Worldwide, women and girls are affected by the unequal distribution of power and access to wealth and property. Women and girls experience illness, hunger and lack of education at a higher rate than men (Lehman, 2012; Haynes, 2017; World Economic Forum, 2018). Sexual assault, abuse, and fatal violence continue to be frequently experienced by women (Renzetti et al., 2012). Even though in many high-income countries the law prescribes equality between men and women in education, workplaces and political spaces, social practices are frequently unequal. Gender pay gaps demonstrates that equality has not been achieved in the workplace (World Economic Forum, 2018). There is a lack of women in senior executive managerial positions, and women are not equally represented in parliaments and governments (IMF, 2017).

Addressing GRB practices more specifically, GRB are not fully embedded within the administrative budgeting cycle. There is no apparent change in the format and structure of the public budget. Additionally, there is insufficient research concerning the role and fit of gender-based performance indicators within public budgeting. It is unclear to what extent the improvement in gender equality can be attributed to GRB practices rather than to ad hoc interventions in specific policies. This lack of evidence has potentially undermined the incorporation of GRB practices within public budgeting. It is apparent that there is a glaring absence of accounting from discussions on GRB practices in the social sciences as well as within mainstream and feminist accounting research.

Accounting scholars have a role to play by examining the relationship between embedding gender-specific data and measurable gender-outputs. Rather than aiming to generate a standardised budgeting format, a one-size-fits-all set of structures and metrics, we suggest that research ought to adopt an accounting arena perspective, one that would be able to shed light on how GRB practices can forge connections between the different activities of organisational members, contributing to understanding the structures and contexts that potentially enable GRB to play a greater role than has had thus far in addressing gender inequalities. It would be concerned with how individuals draw on procedures, rules and performance indicators, not in terms of conflict and resistance but in terms of motivation and achievement (Ahrens & Chapman, 2007). In so doing, we believe that accounting scholars can provide a meaningful contribution to the existing knowledge of GRB, as well as to the feminist community and to civil society more broadly. Our own paper is only a first and very much tentatively framed step towards articulating such a research agenda. Accounting research should show

how GRB practices become 'situated' practices through which parliamentarians, executive members, lobbying and consultative groups mobilise different accountings⁴ as resources for action.

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⁴ A recent suggestion to this effect from the OECD and IMF would be to frame GRB as a system of performance-based budgeting or program-based budgeting (IMF, 2017; Downes et al., 2017). Program-based budgeting focuses on objectives, outputs and outcomes achieved by public services.

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