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ADVANCING GENDER-RESPONSIVE BUDGETING IN CALIFORNIA: LESSONS FROM GLOBAL BEST PRACTICES AND PATHWAYS FOR IMPLEMENTATION

RESEARCH CONDUCTED BY

Rui Sun, PhD and Zheng Yang, Ph.D

Department of Public Administration
School of Public Service and Justice
College of Business Administration and Public Policy
California State University, Dominguez Hills



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Executive Summary

Gender-responsive budgeting (GRB) is a globally recognized reform strategy that integrates gender considerations into budget processes to advance equity, improve fiscal outcomes, and strengthen accountability. GRB does not create separate budgets for women; rather, it ensures that allocations across sectors—such as education, healthcare, infrastructure, and workforce development—are assessed for their differential impacts on all genders. Since Australia's pioneering adoption in 1984, more than 80 countries have introduced GRB, with 23 of 38 OECD countries institutionalizing it through legal mandates, performance frameworks, and evaluation tools.

Although GRB has not been implemented at the federal level in the United States, California has emerged as a leader in piloting innovative approaches in San Francisco and Los Angeles County, reflecting growing institutional commitment. Yet, California continues to face persistent disparities wage gaps, uneven access to services, and rising public demand for transparent and equitable budgeting, making now an opportune moment to design a coordinated, statewide GRB framework.

This report adopts a narrative-integrative research approach, drawing on academic literature, applied policy reports, and jurisdictional case analyses to examine how GRB has been implemented across different governance contexts. The analysis is informed by the OECD's 2023 Gender Budgeting Framework and a hybrid framework drawn from Martínez Guzmán (2024), Budlender and Hewitt (2003), and Rubin and Bartle (2023), addressing GRB institutionalization, budget cycle integration, and enabling conditions for implementation.

This report reviews international and subnational experiences to identify lessons relevant to California. Case studies from three national governments (Australia, Austria, and Canada) and three subnational governments (Scotland, UK; San Francisco, California; and Fulton County, Georgia, USA) highlight common challenges and success factors. Key success factors consistently include:

- Persistent advocacy by civil society and women's organizations.
- Strong institutional arrangements, legal frameworks, and political leadership.
- Availability of credible, gender-disaggregated data.
- Broad coalitions and inter-agency collaboration.
- Systematic monitoring, evaluation, and transparency mechanisms.

Common challenges are also evident: (1) sustaining commitment across political cycles and leadership changes; (2) gaps in the availability and quality of gender-disaggregated and intersectional data.; (3) uneven capacity and training among staff; (4) difficulties in coordinating across multiple levels of government; and (5) designing accountability mechanisms that ensure compliance without creating excessive administrative burdens.

Building on these lessons, the report offers nine actionable recommendations tailored to California's governance environment:

1) **Anchor GRB in core budget processes:** Embed GRB directly into budget machinery rather than treating it as a stand-alone report; Require concise Gender Impact Analyses

(GIAs) for all Budget Change Proposals (BCPs) and major bills; Publish an annual plain-language Gender Budget Statement to enhance visibility and accountability.

2) **Establish leadership and collaboration structures:** Designate the Department of Finance as lead agency, supported by a dedicated unit; Form a California GRB Advisory Group, led by the Commission on the Status of Women and Girls, including government analysts, academics, local leaders, and civil society organizations.

3) **Institutionalize GRB through legal and procedural frameworks:** Adopt statutory provisions or budget-control language requiring GIAs for significant programs and tax expenditures; Integrate GRB into administrative manuals, templates, and budget guidance; Conduct ex-ante and ex-post reviews to ensure continuous application.

4) **Pilot first, then scale:** Launch pilots in 3–5 high-leverage sectors (e.g., Health, Education, Housing); Use lessons learned to refine templates and expand gradually across the state.

5) **Build robust gender data systems:** Develop minimum data standards for disaggregated gender data; Regularly publish plain-language findings to track progress and sustain legitimacy.

6) **Strengthen capacity and avoid box-checking:** Provide mandatory training, office hours, and exemplars; Establish a Department of Finance help desk and introduce rubrics to distinguish substantive from perfunctory GIAs; Incentivize strong practices.

7) **Integrate across the budget cycle:** Incorporate GIAs into formulation, approval, execution, and audit stages; Require ex-post evaluations to feed lessons into future budgets.

8) **Engage local governments and schools:** Offer templates, training, and mini grants to counties, cities, and school districts; Link reporting requirements to funding to avoid unfunded mandates.

9) **Frame GRB as a governance and equity tool:** Present GRB as a mechanism for fair, transparent, and accountable budgeting—not only a women's issue; Highlight intersectional impacts (e.g., on single parents, rural families, low-income workers, people with disabilities) to broaden political and public support.

GRB is both a technical reform and a political project. Its long-term success depends on embedding gender analysis into routine fiscal practice while ensuring advocacy, strong institutions, credible data, transparent evaluation, and resilience against political turnover. By adopting these recommendations, California can become a national leader to systematically institutionalize GRB and set a national benchmark for equitable and accountable public finance.

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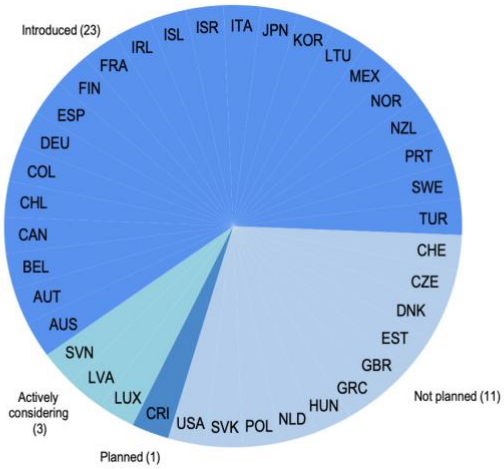
Section 1: Introduction

Gender-responsive budgeting (GRB) is a globally recognized reform strategy that integrates gender considerations into budget processes to advance equity, improve fiscal outcomes, and strengthen institutional accountability. Rather than creating separate budgets for women, GRB ensures that resource allocations across all sectors, such as education, healthcare, infrastructure, and workforce development, are assessed for their differential impacts on people of all genders (Budlender & Hewitt, 2003; Elson & Sharp, 2010). Starting with Australia in 1984, governments at various levels in more than 80 countries have applied a gender perspective to their budget processes (Kolovich, 2018), and GRB has been institutionalized in 23 of the 38 OECD countries through legal mandates, performance frameworks, and routine evaluation tools (see Figure 1.1). More than half of the OECD countries practicing GRB (including Canada, Spain, Austria, Belgium, Korea, Mexico, etc.) have reported positive impacts on gender equality in their policy development and resource allocations, either government-wide or in specific policy areas (OECD, 2023a).

Figure 1.1 Status of Gender Budgeting Across OECD Countries



Note. Reprinted from *Gender Budgeting in OECD Countries 2023* (OECD, 2023a). Copyright 2023 by OECD.

GRB has not been implemented at the federal level in the United States. However, California has emerged as a national leader in piloting GRB, with several pioneering initiatives demonstrating growing institutional awareness and commitment. San Francisco became the first U.S. city to adopt a GRB framework in 1998 through its landmark ordinance implementing the United Nations Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). The local ordinance required city departments to assess the gendered impacts of budgets, policies, and services, establishing a model that has since influenced other jurisdictions. For example, Los Angeles County expanded this agenda in 2016 with the launch of the Women and Girls Initiative (WGI), which led to the integration of GRB principles into selected county departments and the adoption of a local CEDAW ordinance. While these pioneering local initiatives have demonstrated the feasibility and benefits of GRB, the application of GRB across California remains limited, decentralized, and largely advisory in nature (California Commission on the Status of Women and Girls, 2022; WGI, 2018).

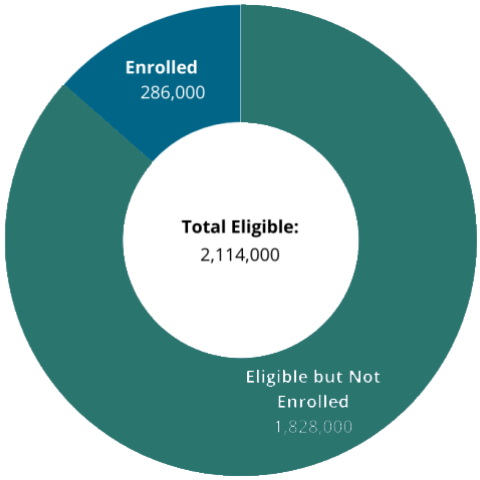
California faces increasing fiscal pressures, persistent wage and service disparities, and growing public demand for transparent and equitable budgeting processes (California Budget Center, 2023; National Partnership for Women & Families, 2025). After experiencing a historic $97.5 billion surplus in 2022, the state is confronting a projected $12 billion deficit for FY 2025–26 (California Department of Finance, 2025) and $30 billion annually afterwards**,** driven by volatile revenues heavily dependent on capital gains, a cooling tech sector, and the wind-down of pandemic-era federal aid and increased healthcare spending (California Legislative Analyst's Office, 2024). These cyclical fluctuations highlight the urgency of embedding resilience and equity into fiscal planning.

Figure 1.2 The Wage Gap in California



Note. Reprinted from *The Wage Gap in California* (National Partnership for Women & Families, 2025). Copyright 2025 by National Partnership for Women & Families.

Figure 1.3 California Children Enrolled in Subsidized Child Care

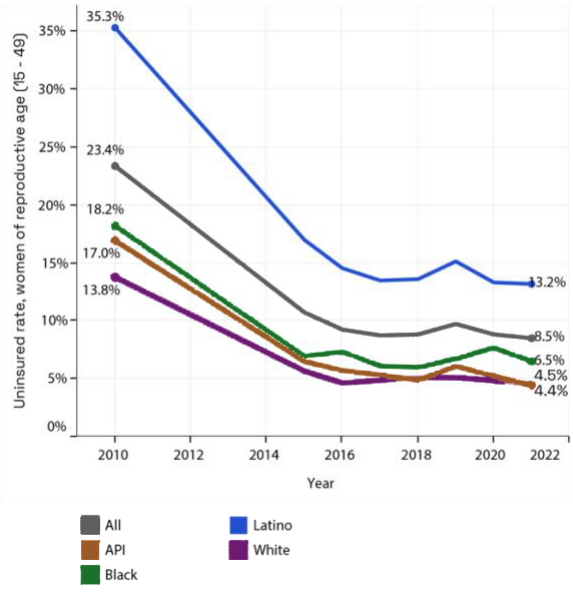


Note. Reprinted from *The Unmet Need for Child Care Remains Staggeringly High* (California Budget & Policy Center, 2025a). Copyright 2025 by California Budget & Policy Center.

Meanwhile, wage and service disparities continue to erode economic security for large segments of the state population. California women are typically paid $11,053 less than men annually, and the wage gap is even greater when compared to white, non-Hispanic men (see Figure 1.2) (National Partnership for Women & Families, 2025). Service gaps exacerbate these inequalities. For example, childcare affordability remains a major barrier, with only 14% of eligible children

enrolled in subsidized care (see Figure 1.3) and high costs disproportionately impacting women-headed households (California Budget & Policy Center, 2025a). Despite the gains in early education—Transitional Kindergarten (TK) enrollment—the benefits are unevenly distributed, and many districts still lack sufficient capacity or reach (California Budget & Policy Center, 2025b). Additionally, state-administered health programs such as Medi-Cal and Family PACT continue to show gaps in access to preventive and reproductive care. A large portion of children on Medi-Cal do not receive all their recommended preventive services (Children Now, 2021) and 8.5% of California women of reproductive age lack health insurance, ranking in the bottom half of the 22 states that support reproductive healthcare (see Figure 1.4) (Gender Equity Policy Institute, 2023).

Figure 1.4 California Women of Reproductive Age Without Health Insurance (%)



Note. Reprinted from *The State of Reproductive Health in California* (Gender Equity Policy Institute, 2023). Copyright 2023 by Gender Equity Policy Institute.

Overlaying these pressures is a growing public demand for transparency, accountability, and equity in budgeting. Californians increasingly expect the state budget to serve not only as a financial plan but also as a strategic tool for advancing social equity and measurable outcomes. Recent surveys by the Public Policy Institute of California (PPIC) indicate substantial support among Californians for greater public participation and budget transparency, especially to ensure that state spending priorities reduce disparities in income, housing, and access to essential services (PPIC, 2024, 2025). These dynamics present a timely and strategic opportunity to scale up and institutionalize GRB by building on successful local pilots and aligning fiscal policy with California's broader equity and governance goals (Elson & Sharp, 2010; Khalifa & Scarparo, 2021).

Current inequities underscore the absence of a coordinated GRB framework to guide how resources are allocated, and outcomes are assessed. Addressing these challenges requires more than targeted interventions; it calls for embedding gender equity into the state's budgeting

system itself. As Sun and Wang (2025) stressed, incorporating social equity principles into public budgeting and governmental finance is crucial for addressing inequitable outcomes. To support the advancement of GRB in California, it is essential to examine the experiences of other countries and regions that have implemented GRB practices, particularly those with governance structures and policy environments that offer lessons transferable to California.

The purpose of this report is to provide a policy-relevant analysis to inform decisions within California's evolving equity and public budgeting landscape. Following this introduction, the report is organized into five focus areas: (1) reviewing evidence from both academic and applied sources on the importance and effectiveness of GRB in advancing gender equity, improving transparency, and strengthening governance outcomes; (2) describing the methodology, analytical framework, and case selection criteria for comparative research; (3) presenting illustrative cases of GRB implementation at the national (Australia, Austria, and Canada) and subnational levels (Scotland, UK; San Francisco, California; and Fulton County, Georgia, USA) to reflect a range of administrative, legal, and fiscal contexts; (4) discussing common challenges encountered during GRB adoption and identifying key factors for success; and (5) offering actionable recommendations tailored to California's governance environment.

Section 2: Importance and Effectiveness of GRB

2.1 Importance of GRB

GRB is an important policy instrument for governments in advancing gender equity, improving the efficiency and effectiveness of public spending, enhancing transparency and accountability, and strengthening governance outcomes.

Traditional budgets often appear gender-blind but in practice can reinforce disparities in wages, access to services, and long-term economic security. Theoretically, by systematically analyzing how allocations affect women, men, and gender-diverse groups differently, GRB helps ensure that public resources are targeted where needs are greatest and outcomes can be measured, thereby closing structural gaps in wages, health, education, and care work (Elson & Sharp, 2010). Furthermore, progress on gender equality across policy domains such as education and health can stimulate economic growth by expanding purchasing power, improving labor productivity, increasing labor force participation rates, and attracting investment (Fernández-Shaw, 2019). By enhancing labor productivity and overall economic performance, GRB can optimize talent allocation and improve the cost-effectiveness of programs, thereby strengthening the efficiency and effectiveness of public spending (O'Hagan & Klatzer, 2018).

Beyond advancing gender equality, GRB also contributes to more transparent, equitable, and outcome-driven fiscal governance and cross-sector collaboration (Budlender & Hewitt, 2003; Khalifa & Scarparo, 2021; OECD, 2023a; Rubin & Bartle, 2023). It requires governments to disclose the gendered impacts of expenditures and revenues, making budgeting more transparent and accessible. Through this public reporting process, GRB increases public administrators' accountability to citizens and legislators while strengthening citizens' trust in government (Budlender, 2015). Finally, by institutionalizing participation and outcome monitoring, GRB reinforces good governance and the rule of law (International Monetary Fund [IMF], 2017). For example, Nig (2016) noted that within participatory budgeting (PB), GRB can incorporate measures to enhance women's participation, establish benchmarks for their involvement, and support deliberation and evaluation of how PB expenditures affect women.

2.2 Effectiveness of GRB Across Countries

The literature on GRB has been largely normative or descriptive, focusing on its rationale and implementation (Polzer et al., 2023). Yet, the extent to which GRB concepts and principles translate into actual results has been rarely studied, likely due to limited implementation experience and inconsistent data.

There are vast variations in how GRB has been implemented. Although more than 80 countries have engaged in some form of GRB to date, the depth and comprehensiveness vary significantly. Some countries have advanced, institutionalized systems (e.g., legal mandates, performance indicators, transparency in budget documents), while others remain at early stages—piloting tools or issuing guidance without integrating them into core budget processes. According to the 2022 OECD Gender Budgeting Index (scored on a 0–1 scale), seven countries achieved an advanced practice score (0.6 or above)—Canada, Austria, Iceland, Korea, Mexico, Spain, and Sweden; 11 countries were ranked at the intermediate level (0.3–0.6), including Columbia, Irland, France, Chile, Belgium, Norway, Finland, Portugal, Italy, Turkey, Israel; and five countries were categorized as introductory (0.3 or below), namely Germany, Lithuania, New

Zealand, Australia, and Japan (OECD, 2023a). These scores are based on five aspects of GRB practice: institutional and strategic arrangements, methods and tools, enabling environment, accountability and transparency, and impact.

As GRB has expanded globally, recent research has begun to examine its effectiveness and has found only limited success in some contexts. For example, through an in-depth analysis of interviews, documentation, and archival records, Martinez Guzman (2024) found that Ecuador's GRB reform improved policymaking and government accountability in a handful of agencies, but a significant gap remains between approving reforms and achieving results. A study on Italy showed a similar pattern of partial success. Using Moore's (1995) public value strategic triangle—socioeconomic system, legitimacy and public support, and operational capacity—as an analytical framework, Canestrini et al. (2025) found that Italy's incorporation of a gender perspective into its accounting system improved gender equality in the health sector. The authors attributed this success to the collective efforts of policymakers, public managers, civil servants, and citizens, which fostered trust both institutionally and within the community. The study also emphasized that GRB's effectiveness depends on a cooperative environment, a supportive regulatory framework, political commitment and stakeholder engagement, and consistent gender-disaggregated data collection.

2.3 Common Challenges

GRB has been criticized for focusing on only one dimension of inequality—namely, women. The term *gender* is often misinterpreted as referring exclusively to women, rather than to both women and men, as its true meaning implies (Dena, 2013). In fact, the OECD emphasizes that GRB policies, laws, programs, and budgets must be relevant to both women and men, and it encourages public finance professionals to consider the following questions: (1) Does the GRB initiative affect women and men differently according to age, education, culture, or other identity factors? (2) Does the initiative support the full participation and equal treatment of women and men in all their diversity? (3) Does the initiative have unintended impacts on, or create barriers for, specific groups of women and men? (O'Hagan & Nesom, 2023).

Empirical evidence shows that countries practicing GRB face several common challenges. These include a lack of political commitment from government decision-makers, the absence of a clear conceptual framework, a weak legal foundation, insufficient strategies for continuity, inadequate support from lead budget agencies, the unavailability of gender-disaggregated data, and limited engagement from civil society organizations (Elomäki & Ylöstalo, 2021; O'Hagan & Nesom, 2023; Rubin & Bartle, 2023).

2.4 Direction of Future Research

Future research should not only trace the stages of GRB adoption but also critically assess the political, legal, administrative, and technical challenges that jurisdictions have encountered (Martínez Guzmán, 2024; Rubin & Bartle, 2023). Theoretical gains are achievable and sustainable only when GRB is embedded within legal mandates and supported by technical capacity and political commitment, as demonstrated by the limitations of partial reforms in Ecuador and other jurisdictions (Khalifa & Scarparo, 2021; Martínez Guzmán, 2024).

Moreover, fiscal transparency and public participation are essential to ensuring that public budgets reflect community needs and priorities (Wang & Sun, 2025) and that social equity is addressed throughout the budget cycle (Sun & Wang, 2025). Equally important is evaluating the

outcomes of these efforts, as government policies and administrative actions affect the fiscal health of local communities (Sun & Wang, 2023). Questions such as whether GRB contributes to improvements in gender equity, budget transparency, and cross-sector collaboration (Khalifa & Scarparo, 2021; OECD, 2023a) warrant further investigation. To address the research gap in evaluating GRB outcomes and impacts, Polzer et al. (2023) recommend that scholars and governments conduct more survey-based research and focus on actual allocations, economic impacts, changes in gender performance indicators, and levels of awareness among politicians and citizens.

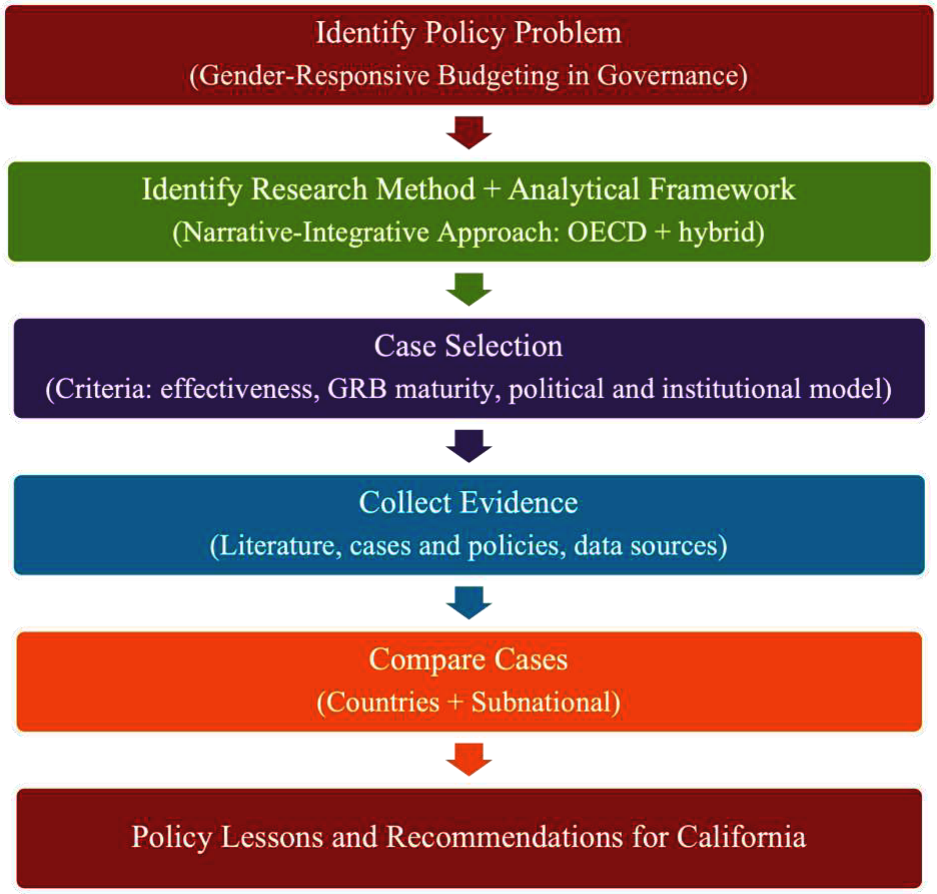
Finally, to structure analysis in a systematic and generalizable way, academic frameworks should be applied, including typologies of GRB institutionalization (Martínez Guzmán, 2024), classifications of GRB tools (Budlender & Hewitt, 2003), and models that examine the integration of GRB across different phases of the budget cycle (IMF, 2017; OECD, 2023a). These frameworks provide conceptual guidance for understanding how California can move from localized pilots to a more institutionalized and sustained GRB model.

Section 3: Methodology

3.1 Research Design and Approach

This report uses a narrative-integrative research approach that combines academic literature, applied policy reports, and jurisdictional case analysis to examine how GRB has been implemented across different governance contexts. The narrative-integrative research approach is a method of systematically combining findings from diverse sources, including academic literature, policy reports, and case-based evidence, into a cohesive analytical framework, which is particularly useful when addressing complex, policy-oriented questions that span multiple disciplines and types of data (Snyder, 2019; Torraco, 2005). It is especially appropriate for this study given the multidimensional nature of GRB and the need to translate cross-national experiences into actionable recommendations tailored to California. Figure 3.1 illustrates the research process.

Figure 3.1 Flowchart of the Research Process



3.2 Analytical Framework

To structure the analysis, this project integrates two complementary models. First, the OECD's 2023 Gender Budgeting Framework is used to evaluate country-level GRB practices along five foundational dimensions: (1) institutional and strategic frameworks (e.g., legal mandates and strategic plans); (2) methods and tools (e.g., gender impact assessments and performance

indicators); (3) enabling environment (e.g., political will and stakeholder engagement); (4) accountability and transparency mechanisms (e.g., reporting and public involvement); and (5) demonstrated impact on gender equality outcomes. Second, a hybrid analytical framework is applied to support comparison across national and subnational cases. This includes dimensions drawn from Budlender and Hewitt (2003), Martínez Guzmán (2024), and Rubin and Bartle (2023), covering GRB institutionalization, budget cycle integration, and enabling conditions for implementation.

3.3 Case Selection Criteria

Jurisdictions are selected based on governance similarity to California, administrative and fiscal comparability, and the maturity and institutionalization of their GRB practices. Special attention is paid to examples where research has assessed the effectiveness of GRB in advancing gender equity, improving transparency, and institutionalizing reform. Both country-level and subnational cases are included. Jurisdictions selected reflect a wide range of political and institutional models, offering valuable lessons in both national policy reform and local implementation.

3.4 Data Sources

Governmental and non-governmental reports, as well as published research papers serve as core sources of evidence in this study, offering practical insights into the implementation and evaluation of GRB across different contexts. The analysis incorporates official reports from national ministries of finance and gender equality agencies, such as GRB policy documentation from Australia, Austria, and Canada, complemented by resources from international organizations such as the OECD Gender Budgeting Toolkit and UN Women's GRB database. Evaluative and advocacy reports produced by nonprofit organizations—including Gender Budget Watchdog Networks and equity-focused coalitions—add further insights into policy effectiveness and civic engagement.

At the subnational level, governmental materials from Scotland, UK, San Francisco's Department on the Status of Women, and Fulton County, Georgia provide applied examples of local-level GRB efforts. For California-specific analysis, the study relies on public data from the California Department of Finance, Department of Public Health, Employment Development Department, and the U.S. Census Bureau. Nonprofit research products, such as the California Budget & Policy Center's Women's Well-Being Index and childcare affordability reports, help illuminate structural gender disparities relevant to GRB design.

Section 4: Case Analysis

This section presents six case studies including three country-level cases (Australia, Austria, and Canada) and three sub-national level cases (Scotland, UK; San Francisco, California; and Fulton County, Georgia, USA). Each case is examined across four aspects of GRB: (1) background and contexts, (2) implementation process, (3) evaluation and impacts; and (4) summary of success, challenges, and key lessons (Figures of flags and maps in this section were obtained from Wikipedia).

4.1 Country-Level Cases

4.1.1 Case 1 – Australia





Background and Contexts

Australia is the first country to introduce GRB. The initiative began at the federal level in 1984. Over time, parallel processes were established in the six states of Australia, but the implementation was less consistent. There is no standalone law that mandates GRB at the federal level in Australia; its GRB rests on executive and administrative arrangements. At the subnational level, some state governments have developed a statutory basis for GRB through primary legislations (e.g., Victoria passed the Gender Equality Act 2020).

The groundwork began with the rise of "femocrats"—feminist administrators embedded in government policy structures throughout the late 1970s. Australia framed a National Agenda for Women, embedding gender equality within policy debates—providing fertile soil for GRB.

Australia's GRB has evolved through five phases, each associated with a political party in the federal government:

1) **Phase 1- Inception and Institutionalization (1984-1996):** The Hawke-Keating Labor government brought in a Keynesian economic approach and progressive gender agenda, created the Office of the Status of Women (OSW) in the Department of the Prime Minister and Cabinet, and introduced GRB in the 1984-85 federal budget as the *Women's Budget Statement* (WBS); every department was mandated to produce a gender impact analysis of its budget measures and the outputs were consolidated into a publicly release annual WBS (Sharp & Broomhill, 2013).

2) **Phase 2 – Dormancy and State-Level Activity (1996-2007):** The Howard Liberal/National government downgraded the scope and importance of GRB through neo-liberal policy framing and removed the requirement for gender analysis in federal departmental budgets; OSW was re-positioned under family policy and programs, and the capacity of civil society to contest the gender impacts of policies and budgets was significantly reduced; some subnational governments (e.g., Victoria, South Australia) implemented their own women's budget initiatives during this period, keeping parts of the methodology alive (Sharp & Broomhill, 2013).

3) **Phase 3 – Brief Revival and Gradual Dilution (2007-2014):** GRB was reintroduced under the Rudd-Gillard Labor government as a shorter "Women's Statement" alongside the federal budget, but not as comprehensive or department-driven as the 1984-1996

model; it was reduced to a summary document with limited analysis and eventually faded from federal budgeting practice again (Sharp & Broomhill, 2013).

4) **Phase 4 – Subnational GRB Only (2014-2021):** No official GRB was implemented at the federal level under the Liberal/National government; some states (e.g., Victoria, Queensland) run their own gender budgeting frameworks.

5) **Phase 5 – Reinstatement and Embedding of Federal GRB** (2022-present): The Albanese Labor government reintroduced GRB in 2022, making gender analysis a core budget practice, a critical part of decision-making, not an afterthought; it launched *Working for Women: A Strategy for Gender Equality*, a ten-year commitment and the country's first national strategy with an explicit focus on achieving gender equality (The Commonwealth of Australia, 2025).

Implementation Process

Australia's GRB current GRB execution reflects a comprehensive and institutionalized framework:

- It began with clear **budgetary statement-based signals** (2022–23) and progressed into systemic embedding across budget cycles (2023–24 onward).
- Utilizes **robust analytical tools**: Gender Impact Assessments (GIA) is a core tool supporting GRB, systematically evaluating how budget proposals affect gender equality and informs better decision-making. The *APS Guide to Gender Analysis and Gender Impact Assessment*, issued by the Australian Public Service (APS) through the Office for Women in the Department of the Prime Minister and Cabinet provides structured guidance for policymakers including instructions, templates and checklists.
- Is supported by **institutional funding and strategic leadership** (Office for Women, Taskforce): GRB is aligned with national objectives such as achieving economic equality, ending violence against women, increasing women's leadership representation, and improving women's health and well-being. This helps position GRB not as a standalone tool, but as part of cross-cutting social and economic reform.
- Ensures **transparency and accountability** via tracking, reporting, and mandatory submission requirements: Every Cabinet submission must have a Gender Analysis Summary, and some require a full GIA. Requires use of sex-disaggregated data and, where possible, intersectional data (e.g., gender plus age, disability, ethnicity). Provides standard forms, sample questions, and indicators to ensure consistency across departments. Summarizes the gender impact of budget measures for public transparency (OECD, 2023b).

Beginning with the 2023–24 Mid-Year Economic and Fiscal Outlook **(**MYEFO), GRB tools are applied throughout the entire budget cycle—not just during the main budget delivery—thus enhancing accountability, continuity, and refinement over time (OECD, 2023b). Based on Rubin and Bartle (2003)'s budget cycle phases, the integration of GRB in Australia is summarized in Table 4.1.

Table 4.1 GRB Across the Budget Cycle in Australia

Budget Phase	GRB Integration
Formulation	GIAs & Gender Analysis Summaries prepared for all major proposals; alignment with 'Working for Women'; APS Guide as framework.
Approval	Cabinet & Parliament review gender analyses; Women's Budget Statement published (public reporting); political accountability mechanisms in place.
Execution	Departments deliver measures in line with GIA commitments; Office for Women oversight; sex-disaggregated data collection.
Audit & Evaluation	Ongoing performance reporting; MYEFO gender analysis; independent reviews; lessons integrated into next cycle.

Evaluation and Impacts

Australia's GRB process is evaluated based on the following criteria: (1) Were GIAs completed for all relevant measures? (2) Was sex-disaggregated data used in decision-making? (3) Were findings integrated into Cabinet submissions and the Women's Budget Statement? Through statistical tracking of gender indicators, surveys and stakeholder feedback, and comparative analysis with baseline data, the GRB outcomes are evaluated based on: (1) Did the funded measures reduce identified gender gaps (e.g., in pay, workforce participation, safety)? (2) Were benefits equitably distributed across different groups of women (e.g., First Nations women, women with disability)?

In October 2022, Australian government released the National Plan to End Violence against Women and Children 2023-2032, working jointly with states and territories on its implementation (Australia Department of Social Services, 2022). It has developed an Outcomes Framework that measures progress towards the long-term outcomes of the National Plan, with an annual performance measurement plan, to monitor change and guide government investment over the life of the ten-year plan. In addition, the government increased funding and assistance for paid and unpaid care, provided cost-of-living tax-cuts to low- to middle-income families (many of which are single mother households), enhanced access to essential health services for women, and invested to improve research on women's health, and established the Working for Women Program to fund key partnerships (e.g., the National Women's Alliances) to engage women and community in policy-making.

The implementation of GBR in Australia over the past four decades has generated major positive impacts, including:

- **Advanced policy design:** More evidence-based proposals with explicit consideration of how measures affect women, men, and gender-diverse people differently.
- **Enhanced transparency**: Public Women's Budget Statement gives citizens visibility into how public funds address gender equality.

- **Improved accountability**: GIAs embedded in Cabinet processes make Ministers and agencies responsible for gender outcomes.
- **Stronger capacity building**: Departments gain skills in gender analysis and data use.
- **International reputation**: Australia has re-positioned itself as a global leader in GRB, influencing OECD and UN work.

On the other hand, the implementation of GRB encountered several challenges:

- **Inconsistent application**: Not all measures with potential gender impacts get full GIAs; smaller programs may slip through.
- **Data gaps**: Lack of detailed sex-disaggregated or intersectional data can weaken analysis and evaluation.
- **Resource burden**: Departments with less analytical capacity may struggle to complete GIAs to a high standard.
- **Risk of "Box Ticking":** Without strong follow-through, some GIAs risk becoming procedural exercises rather than substantive analyses.
- **Limited long-term tracking**: Many measures are evaluated only within the budget year, making it hard to measure sustained impact over multiple years.
- **Political will variability**: Changes in government can affect the depth and continuity of GRB application.

Summary: Success, Challenges, and Key Lessons

Australia's launch of GRB in 1984 was the product of decades of institutionalizing women's policy, the leadership of dedicated feminist bureaucrats ("femocrats"), supportive legislation, and an enabling political climate under the Hawke administration. The Women's Budget Statement became a powerful instrument for accountability and institutional change, sparking a global movement to integrate gender considerations into public finance. Although subsequent governments weakened its impact, the initiative's legacy continues to shape the international GRB landscape. The reinstatement and embedding of GRB by the Albanese Labor government not only revived the legacy but advanced it with stronger mandates and structures, making a paradigm shift in how budgets and policies are crafted in Australia.

Australia's experience illustrates how the political orientation of a government strongly influences GRB priorities. Since it's based on administrative law, not statutory law, GRB's success federally depends on political will and ongoing executive enforcement. In a top-down approach, sustaining the movement remains difficult without strong civil society engagement. Civil society is fundamental for providing independent research, and women's NGOs are crucial for advocating policy and funding changes and contesting the budgetary processes and outcomes. In other words, predominately internal government exercises need to engage external actors to be effective.

The Australian version of GRB has raised awareness that economic policy has differential gender (interacted with age, socioeconomic class, race, location) impacts. It went beyond gender specific expenditure to include recognition of the importance of gender impacts of general expenditures as well as taxation (e.g., targeted tax cuts for women-dominated workforce segments, easing Medicare tax burden on low-income women). As Budlender et al. (1998, p. 68) noted, "gender-sensitive analysis of government revenues is more difficult, and often more

politically sensitive, than is the gender analysis of expenditures." Moreover, NGOs tend to focus more on public spending than on the tax system. By applying a gender lens to both spending and revenue mechanisms, Australia's GRB approach is both comprehensive and transformative.

4.1.2 Case 2 – Austria





Background and Contexts

Austria is recognized as a global pioneer in GRB, among only a few countries to adopt it constitutionally. In its early phase, GRB was rooted in feminist critique and transformation. However, over time—and especially as it became embedded in neoliberal budget reform—GRB was reframed as a managerial tool emphasizing performance indicators and efficiency. The radical, discourse-shifting potential of GRB was tempered by its absorption into mainstream accounting and budget processes.

Gender budgeting in Austria emerged in the early 2000s from a feminist critique of state and macroeconomic policies. Social scientists and economists organized within the Committee for Alternatives in Social, Economic and Environmental Policy to bring this critique into public discourse. Their efforts culminated in the publication of a landmark volume—BEIGEWUM (2002)—which provided a critical analysis of conventional budgets and offered strategies to embed gender equality into budgetary practices (Klatzer et al., 2018).

Austria's most notable step came in 2009, when gender budgeting was enshrined in its Federal Constitution (B-VG). Articles 13(3) and 51(8) mandate that budgets at all government levels—federal, Länder (states), and municipalities—aspire to achieve actual equality between women and men.

From January 1, 2013, Austria rolled out performance-based budgeting across all federal ministries. Each ministry must now define up to five outcome objectives in its annual budget, at least one of which must specifically address gender equality, including a corresponding measure and indicator. These reports are synthesized and quality-checked by a central impact controlling office within the federal government.

Implementation Process

Austria began its GRB journey with awareness-building activities and pilot projects. These initiatives laid the groundwork for integrating gender perspectives into fiscal reform, culminating in the 2007 federal budget law reform, which was unanimously approved by Parliament and recognized GRB constitutionally (Polzer & Seiwald, 2021).

The Federal Performance Management Office (FPMO) located within the Federal Chancellery's Division III is the central body responsible for gender budgeting at the federal level. Gender units are also embedded within ministries—known as GM agents. Additionally, the Inter-ministerial Working Group on Gender Mainstreaming (IMAG GMB), established in 2000, plays a coordinating role by facilitating implementation across federal ministries.

Tools and Methods Used in GRB:

- **Performance Indicators & Targets**: Ministries must include at least one gender-related outcome objective, supported by measurable indicators in their budget proposals.

- **Gender Impact Assessments (GIAs):** GIAs are embedded within the system of regulatory impact assessments (RIAs) conducted on all legislative proposals and major budget items. The RIA threshold tests determine whether a simplified or full RIA is needed. Both ex-ante and ex post GIAs are used to evaluate potential and actual consequences for gender equality (e.g., distributional assessment of tax and welfare measures by gender). Some ministries use review layers—such as gender focal points—to vet GIAs before submission, which strengthens the practice beyond symbolic compliance.
- **Data Infrastructure:** Austria has developed mechanisms for collecting and analyzing gender-disaggregated data, essential for meaningful GIAs and performance tracking. Statistics Austria maintains a dedicated unit that produces and disseminates sex-disaggregated data, forming a critical basis for gender-focused budget analysis.
- **Federal Chancellery Reporting** – Compiles progress updates on gender budgeting and delivers them to Parliament.
- **Austrian Court of Audit Oversight** – Evaluates ministry compliance with GRB mandates and publishes findings.

Based on Rubin and Bartle (2003)'s budget cycle phases, the integration of GRB in Austria is summarized in Table 4.2.

Table 4.2 GRB Across the Budget Cycle in Austria

Budget Phase	GRB Integration
Formulation	Ministries embed gender equality objectives in formulation. Ex-ante GIAs and performance goals are required.
Approval	Parliamentary review includes consideration of GIAs. Federal Chancellery reporting supports scrutiny.
Execution	Performance indicators guide ongoing execution. Ministries must deliver programs tied to gender targets.
Audit & Evaluation	Austrian Court of Audit reviews adherence to GRB mandates and performance outcomes.

Evaluation and Impacts

According to the OECD, Austria is among the few countries that systematically conduct ex-post gender impact assessments on all major policies included in the budget, reinforcing its role as a pioneer in GRB practices. The institutional framework mandates ex ante (before adoption) and ex post (after implementation) impact assessments that analyze legislation and budgetary measures for their effects on gender equality. Results must be compiled in annual reports submitted to parliament. The RIA threshold tests for determining whether a simplified or full RIA is needed helps ensure that regulations with significant societal impacts are adequately assessed before being introduced while government resources are not unduly wasted in assessing proposals with only minor impacts on the budget (OECD, 2023a).

Though ministries are not legally required to conduct gender training, the Federal Academy for Civil Servants voluntarily provides courses to enhance gender competence among public

officials. However, variations exist across Ministries – Some ministries conduct in-depth GIAs while others do minimal compliance work.

The Austrian Court of Audit (Supreme Audit Institution) engages in ex-post evaluation by assessing the gender aspects of implemented budgets. Audit reports—referred to as SAIRs—provide insights into how effectively GRB measures were executed and highlight gaps in compliance.

By systematically integrating a gender perspective into the design, development, implementation and evaluation of relevant public policies and budgets, Austria's GRB reinforced government accountability and transparency notably through increasing visibility on how the budget is being used to ensure gender equality goals are prioritized and achieved. Austria publishes an annual report that tracks gender equality outcomes across defined indicators, as well as an annual report aggregating the results of *ex post* regulatory impact assessments of laws and public investments conducted that year (including an evaluation of the gender dimension).

In addition, Austria's outcome-oriented policymaking and performance budgeting practice through GRB had positive impacts on the nation's policy reforms. For example, GRB's requirement to specify gender equality objectives relating to the fairer treatment of paid and unpaid work (including unpaid work at home done disproportionately by women) in tax policy had generated a productive debate that influenced the development of tax reform.

Despite the comprehensive GRB framework adopted in Austria, real changes in gender equality outcomes are still limited. Poor availability of disaggregated data was reported as a major challenge due to insufficient political will and a lack of resources. Also, some assessments were largely symbolic or superficial, indicating that meaningful impact was often limited in scope. Stakeholders observed that the design of gender-related outcome objectives was decided by the line ministries, without an overarching strategic agenda for how to measure progress.

Insufficient skill-building, methodological guidance, and institutional support impede the consistent adoption of high-quality gender analysis. Success often correlates with ministries that have dedicated gender focal points. Moreover, there is a scarcity of public evidence showing that GRB has resulted in measurable improvements in gender equality, including in areas like pay equity, care services, or resource distribution.

Summary: Success, Challenges, and Key Lessons

GRB is an essential instrument for establishing gender mainstreaming within government policies and assigning clear responsibilities, making governments accountable for their gender policy commitments. It also contributes to better targeting of policy measures and hence to the pursuit of effectiveness and efficiency. Despite the overall success of the GRB strategy, some challenges remain. These include the level of defined objectives, measures and indicators, which differ in respect of quality and ambition. Over-ambitious general objectives, such as the reduction of the gender pay gap, set by ministries cannot be fulfilled by just one ministry.

These objectives and measures concerning gender equality must be better coordinated between the different ministries concerned. Furthermore, international comparison and improvements of international ranks are often not used as performance indicators. Lastly, a clear distinction between gender equality targets, female promotions and social targets is often missed.

4.1.3 Case 3 – Canada



Background and Contexts

Canada ranked first among OECD member countries in the use of GRB, based on the OECD's 2023 assessment of countries' institutional frameworks, implementation practices, and transparency in integrating gender considerations into budget processes (OECD, 2023a). Canada's engagement with gender budgeting has unfolded in three distinct stages: (1) Civil society–led advocacy without formal GRB (pre-2017); (2) Initial government integration through the 2017 Budget Gender Statement, and (3) Full legal and institutional embedding following the Canadian Gender Budgeting Act of 2018.

In the pre-2017 period, there was no formal federal GRB, and efforts were largely driven by civil society organizations and advocacy networks. This stage was shaped by Canada's international commitments, including the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the Beijing Platform for Action, and the Millennium Development Goals. Feminist economists emphasized that budgets are not gender-neutral, arguing that women and men occupy different positions in paid and unpaid economies, creating systematically different constraints and responses to taxes and spending (Bakker, 2006, pp. 6–9).

From 2017 to 2018, the federal government began to institutionalize GRB through executive measures. Budget 2017 introduced the first Gender Statement, applying Gender-Based Analysis Plus (GBA Plus) to all new budget measures. This marked a shift from ad hoc civil-society-driven advocacy to government-led action, although the measures at this stage were not yet legislated.

The third stage began in 2018 with the passage of the Canadian Gender Budgeting Act. This law committed the government to strengthen financial administration by ensuring gender and diversity are considered in all budgetary decisions. It requires the Minister of Finance and the President of the Treasury Board to publicly report the results of gender impact assessments of all budget measures, tax expenditures, and spending programs, enhancing transparency and accountability (Canadian Gender Budgeting Act, 2018; OECD, 2023a). This legal framework formally embedded GRB into Canada's budgetary process, supported by a broad set of analytical tools, performance frameworks, and accountability mechanisms.

Implementation Process

Canada's implementation of GRB combines legal obligations, structured analytical tools, and capacity-building strategies to ensure that gender and diversity are systematically considered in budget decisions. The Canadian Gender Budgeting Act of 2018 requires gender and diversity considerations for all budget measures and mandates public reporting of gender impact assessments by the Minister of Finance and the President of the Treasury Board (Canadian Gender Budgeting Act, S.C. 2018, c.27, s.314; OECD, 2023a).

Canada is among the OECD countries with the most comprehensive GRB toolkit, using at least six formal methods (OECD, 2023a). These include:

1) Gender-Based Analysis Plus (GBA Plus) for ex ante impact assessment, applied across Cabinet and Treasury Board submissions.
2) Gender dimension in performance setting/performance budgeting
3) Gender budget tagging
4) Gender impact assessment of budget
5) Distributional assessment of tax and welfare measures by gender/gender-related budget incidence analysis
6) Ex post gender impact assessment of budget measures.

Capacity building plays a central role. Since 2012, the federal government has held GBA Plus Awareness Week to promote inclusive policymaking, led by Women and Gender Equality Canada (WAGE) in partnership with the Canada School of Public Service. Since 2017, some departments have implemented mandatory training for officials responsible for applying GBA Plus, supported by detailed guidance documents and templates. Training is offered through in-person, online, and digital formats to ensure consistent application across departments (Government of Canada, 2022).

Based on Rubin and Bartle (2003)'s budget cycle phases, the integration of GRB in Canada is summarized in Table 4.3.

Table 4.3 GRB Across the Budget Cycle in Canada

Budget Phase	**GRB Integration**
Formulation	Before 2017, gender analysis came mainly from independent initiatives like the Alternative Federal Budget. From 2017, the introduction of the Gender Statement in Budget 2017 marked the first official integration of gender analysis. After 2018, all departments were required to conduct GBA Plus for proposals, aligning with GRF outcomes. Finance Canada prepares annual Gender Statements and Impacts Reports showing distributional effects of measures.
Approval	Budgets tabled in Parliament include Gender Statements and GRF-linked outcomes, enabling parliamentary scrutiny of equality impacts. While MPs have no specific amendment powers for equality purposes, this process strengthens informational accountability.
Execution	Departments implement programs in line with their GBA Plus assessments and report annually on progress. WAGE monitors GRF outcomes, and Statistics Canada supports execution by expanding disaggregated data collection.
Audit & Evaluation	GBA Plus implementation is reviewed internally through Finance Canada and departmental feedback, and externally by the Auditor General. Audits have noted progress in addressing barriers but also persistent gaps in capacity, data quality, and monitoring.

In Canada, GRB is formally institutionalized only at the federal level through the Canadian Gender Budgeting Act (2018), which mandates the integration of gender and diversity considerations into all federal budget measures, tax expenditures, and program spending, along with public reporting requirements by the Minister of Finance and the President of the Treasury Board (OECD, 2023a). The Act does not impose obligations on provinces or territories, and there is no national legal requirement for subnational governments to implement GRB. As a result, GRB adoption at the provincial and municipal levels remains voluntary and varies widely.

Evaluation and Impacts

Evaluations of Canada's GRB show both institutional progress and continuing challenges. The combination of GBA Plus and the GRF has informed budget decisions in areas such as education and skills development, leadership and democratic participation, gender-based violence prevention, and access to justice. For example, budget measures have included apprenticeship incentive grants to encourage women to enter male-dominated trades, awareness programs promoting trades as a career choice, support for women in leadership and decision-making roles, and targeted funding during the COVID-19 pandemic to sustain shelters and frontline services for women and families fleeing violence (OECD, 2023a).

The Office of the Auditor General has conducted several audits of GBA Plus implementation. The most recent follow-up in 2022 found that responsible institutions had taken action to identify and address barriers but noted that more could be done to fully integrate GBA Plus, close capacity and data gaps, and improve weaknesses in monitoring and reporting. At the end of each budget cycle, Finance Canada undertakes systematic reviews of GRB tools, refining them based on lessons learned and consultations with federal departments.

The impacts of GRB in Canada also extend to improving policy coherence. By requiring gender impact assessments across all budget measures and linking them to the GRF, the federal government has been able to align fiscal policy with broader equality goals. However, challenges remain, including uneven quality of GBA Plus across departments, limited enforcement mechanisms beyond reporting, and the need for more robust disaggregated data to support intersectional analysis.

Summary: Successes, Challenges, and Key Lessons

Canada's GRB journey illustrates the value of a phased approach, moving from civil-society-led advocacy to executive-led initiatives and finally to legislated requirements. Successes include the establishment of a strong legal foundation through the Canadian Gender Budgeting Act, the use of a comprehensive toolkit, and investments in capacity building and awareness raising. The integration of GRB into all stages of the budget cycle, supported by parliamentary scrutiny and Auditor General oversight, has enhanced transparency and accountability.

Key challenges include ensuring consistency and quality in GBA Plus across departments, addressing gaps in data and analytical capacity, and strengthening mechanisms to translate gender analysis into binding budgetary decisions. Lessons from Canada's experience suggest that effective GRB requires legal mandates, robust analytical tools, ongoing capacity development, interdepartmental coordination, and mechanisms for both internal and external accountability.

4.2 Subnational-Level Cases





4.2.1 Case 4 – Scotland, UK

Background and Contexts

Scotland's pathway to GRB opened with devolution in 1999, when new institutions emphasized participation, accountability, and equal opportunities, and adopted an equality strategy linking mainstreaming to resource allocation choices (O'Hagan, 2024). Civic groups seized this opportunity to advocate for integrating gender analysis into the budget process, building government and public awareness, and collaborating with policymakers to establish mechanisms. Scotland's women's movement played a pivotal role in shaping the new Parliament's institutions by influencing the Consultative Steering Group (CSG) in 1997. Their input helped embed principles of power-sharing, accountability, participation, and equal opportunities, leading to recommendations for a standing Equal Opportunities Committee, a mainstreaming approach, an Equality Unit, and family-friendly parliamentary practices. The Scottish Women's Budget Group was formed in 2000 to embed gender analysis in the budget process through evidence, committee submissions, and direct engagement with ministers and officials (McKay, 2004; O'Hagan, 2024).

The early tactic was to build understanding of the budget process itself and to map entry points for analysis, including a commissioned study that traced the first annual budget process as a capacity-building tool for government and advocacy actors (McKay, 2004). Inside government, advisory arrangements evolved from the Equality Proofing Budgets Advisory Group to a refreshed Equality Budgets Advisory Group that brought finance officials and external experts together and culminated in the introduction of an Equality Budget Statement that has accompanied the Draft Budget annually since 2009 (O'Hagan, 2024; O'Hagan & Gillespie, 2016). This statement aims to explain how allocations relate to equality aims and is widely regarded as a standing transparency device in the Scottish system (O'Hagan & Gillespie, 2016).

Over time, the discourse shifted from a gender-only lens to broader equalities and then to human rights, a move scholarship notes can diffuse the gender focus unless actively maintained (O'Hagan, 2024).

Implementation Process

Scotland's GRB framework is anchored in a small set of enduring tools and strategies introduced through collaboration between the Scottish Government, Parliament, and equality advocates to embed equality considerations into the national budget process:

- In 2003 the Scottish Government, through the Equality Budgets Proofing Policy Advisory Group (EPBPAG), commissioned early pilot projects to develop tools for gender analysis in the budget process. These included gendered policy analyses of participation in sport and smoking cessation programs, undertaken in partnership with academic experts, to test and refine methods for integrating gender perspectives into budget planning (O'Hagan, 2024).
- In 2009, the annual Equality and Fairer Scotland Budget Statement (EFSBS) was initiated by the Scottish Government following sustained parliamentary and civil society

advocacy, and is produced alongside the Draft Budget to provide cross-portfolio analysis of how spending decisions affect different equality groups; over time, government analysts have enhanced it with infographics, risk assessments, and detailed departmental annexes (O'Hagan, 2024, p. 8; O'Hagan & Gillespie, 2016, p. 3).

- In 2009, The Equality and Human Rights Budget Advisory Group (EHRBAG) was convened by ministers, evolving from earlier advisory bodies to act as a technical and strategic "engine for change," advising government on mainstreaming equality, strengthening evidence–policy–spend linkages, and improving equality data presentation for scrutiny (O'Hagan, 2024, pp. 7–8).
- Equality Impact Assessments (EQIAs), introduced through statutory equality duties under the Equality Act 2010, are applied by government departments and public authorities to ensure that proposed policies and spending measures are assessed for their effects on protected groups before decisions are finalized (O'Hagan & Nesom, 2023, p. 7).

The key tools, methods, and strategies used include:

- **Budget process mapping and transparency-building** (early stage): The Scottish Women's Budget Group (SWBG) secured funding to research and map Scotland's first annual budget process after devolution, identifying key actors, stakeholders, and access points. This research, published and widely disseminated, became a core tool for building capacity, raising awareness, and promoting transparency in budgetary decision-making, while also highlighting the political challenges of achieving full transparency.
- **Equality and Fairer Scotland Budget Statement (EFSBS)** – A distinctive outcome of Scotland's long-standing EBAG process, the EFSBS is published annually alongside the Draft Budget, providing overviews of equalities issues, resource allocations, and policy priorities. It has evolved to include infographics, risk analyses, and detailed departmental spending analyses. Recent efforts focus on improving its quality, accessibility, and uptake, supported by initiatives like the Fiscal Transparency project and the Open Budget Survey, which aim to enhance participation, accountability, and the application of equality analysis in budgetary decision-making.
- **Piloting as a tool for gender budgeting integration** – The Scottish Government commissioned OECD to pilot piloted a goal-oriented gender budgeting approach in two portfolio areas—Economy and Justice—to test whether budget processes could be more directly aligned with strategic gender goals. The pilots were conducted over five weeks between April and May 2024 and included several activities to test the recommended approach. Using adapted Canadian gender goals, each pilot area selected a goal relevant to its remit, set a portfolio-level objective, identified current and potential activities to advance it, and linked these to budget lines. This process demonstrated how gender goals could be integrated into budget planning, revealed practical barriers such as fragmented budget lines and the need for cross-portfolio coordination, and highlighted the benefits of combining policy and analytical expertise.

Based on Rubin and Bartle (2003)'s budget cycle phases, the integration of GRB in Scotland is summarized in Table 4.4.

Table 4.4 GRB Across the Budget Cycle in Scotland, UK

Budget Phase	**GRB Integration**
Formulation	GRB in Scotland is integrated into the early budget formulation stage through the *Equality and Fairer Scotland Budget Statement* (EFSBS), prepared alongside the Draft Budget since 2009. Government analysts work with policy leads to assess how proposed spending decisions affect different equality groups, informed by evidence gathered through *Equality Impact Assessments* (EQIAs) and sector-specific gender analysis pilots. This stage involves the *Equality and Human Rights Budget Advisory Group* (EHRBAG) advising on mainstreaming equality, mapping evidence-policy-spend linkages, and ensuring equality considerations are embedded before proposals reach ministers (O'Hagan, 2024, pp. 7–8; O'Hagan & Gillespie, 2016, p. 3; O'Hagan & Nesom, 2023, p. 7).
Approval	When the Draft Budget is presented to the Scottish Parliament, the EFSBS is tabled in parallel to support scrutiny by parliamentary committees, civil society, and equality advocates. Committees use this analysis to question ministers and hold the government to account for how budget proposals align with statutory equality duties and the National Performance Framework outcomes. This ensures equality analysis is part of the formal approval debates (O'Hagan, 2024, p. 8).
Execution	During budget execution, individual departments are responsible for implementing spending in line with the equality commitments outlined in their EQIAs and the EFSBS. The government's mainstreaming strategy means equality objectives are expected to be built into program delivery and monitored through departmental performance reporting. In some cases, targeted initiatives—such as sports participation or smoking cessation programs—have applied gender-sensitive design during delivery (O'Hagan, 2024, p. 7).
Audit & Evaluation	Audit Scotland and parliamentary committees review budget outcomes against equality objectives, using post-implementation analysis to assess whether intended benefits for protected groups have materialized. This is supplemented by periodic independent research and reviews, which feed back into EHRBAG's recommendations and influence adjustments to GRB processes in subsequent cycles (O'Hagan, 2024, pp. 7–8). This iterative evaluation supports continuous improvement and alignment of budget processes with Scotland's equality and fairness goals.

Evaluation and Impacts

Scotland's approach to evaluating GRB outcomes has relied on a mix of statutory requirements, independent reviews, and embedded monitoring processes. A cornerstone mechanism is the

Equality and Fairer Scotland Budget Statement (EFSBS), which is not only a formulation tool but also a reporting instrument that publicly tracks progress on equality objectives across portfolios, allowing for year-on-year comparison of budget allocations and expected equality impacts (O'Hagan, 2024; O'Hagan & Gillespie, 2016). This is complemented by Equality Impact Assessments (EQIAs), mandated for all major policies and spending proposals, which serve as ex-ante evaluation tools to anticipate impacts on protected groups and are periodically reviewed for their methodological robustness and uptake (O'Hagan & Nesom, 2023).

Scotland's outcomes-based policy approach, embedded in the National Performance Framework (NPF), offers significant potential to integrate equalities data and analysis into performance assessment. The Budget Review Process highlighted opportunities for parliamentary committees to more effectively scrutinize Public Sector Equality Duty (PSED) evidence in relation to budget-setting and outcomes evaluation. Parliamentary committees also play an evaluative role by scrutinizing budget documents and equality analyses, often drawing on evidence from the Equality and Human Rights Budget Advisory Group (EHRBAG) to assess alignment between spending, national equality priorities, and measurable outcomes (O'Hagan, 2024). While these measures have enhanced transparency and accountability, evaluations have noted that tracking long-term distributional impacts and linking budget shifts directly to equality outcomes remains a methodological challenge, pointing to the need for stronger indicators and longitudinal analysis (O'Hagan & Gillespie, 2016).

Scotland's GRB has generated several measurable impacts on policy development, transparency, and equality outcomes. It has institutionalized the routine integration of equality considerations into the budget process, notably through the long-standing Equality and Fairer Scotland Budget Statement, which has improved the visibility of how public spending affects different groups. This integration has strengthened evidence-based policymaking by linking equality data to spending decisions, encouraging departments to identify and address gaps in service delivery for women and other protected groups (O'Hagan, 2024; Scottish Government, 2023). The Equality and Human Rights Budget Advisory Group has also contributed to systemic change by improving the clarity and accessibility of equality information, supporting more informed parliamentary scrutiny and fostering cross-portfolio accountability. Over time, the use of Equality Impact Assessments has enhanced the consistency of considering equality effects during policy formulation, while sector-specific pilots have refined methods for embedding gender analysis in diverse policy areas. Collectively, these efforts have led to more transparent budget processes, stronger links between equality commitments and resource allocation, and a gradual cultural shift toward mainstreaming equality in public finance governance (O'Hagan, 2024; O'Hagan & Nesom, 2023).

Summary: Success, Challenges, and Key Lessons

Scotland's GRB has achieved notable successes, including institutionalizing equality considerations through tools like the Equality and Fairer Scotland Budget Statement and Equality Impact Assessments, which have improved transparency, evidence-based decision-making, and cross-government collaboration (O'Hagan, 2024; O'Hagan & Nesom, 2023). However, challenges remain, such as uneven quality of equality analysis across departments, limited capacity and resources, and difficulties in translating commitments into measurable outcomes. Some scholars have argued, despite long-standing efforts, gender budgeting in Scotland has yet

to transform policy and budgetary processes, with the Equality Budget Statement criticized for offering narrative, post-hoc accounts rather than substantive equality impact analyses (O'Hagan & Nesom, 2023).

Key lessons for Scotland include the need for sustained political leadership, clear mandates, strong coordination, and targeted capacity-building for civil servants, alongside evaluation frameworks that track both process and outcome indicators to ensure tangible equality gains. Civic groups, such as the Scottish Women's Budget Group, Engender, and the Equality and Human Rights Commission Scotland, have played critical roles in different stages of advancing GRB in Scotland, from advocating for its adoption and shaping its early design to monitoring implementation and influencing ongoing reforms. Research work on budgeting issues, process, and gender perspective impacts and the dissemination of such work is critical. Evidence-based reports and writing provided to policy makers are important.

- **Sustained civil society engagement is critical** – Long-term advocacy by groups like the Scottish Women's Budget Group, Engender, Close the Gap, and others has kept gender budgeting on the policy agenda since 1999, despite institutional barriers.
- **Institutional change is slow and challenging** – Breaking entrenched public finance and budgetary processes requires political will, committed officials, and bold policy reform, including on tax and revenue generation.
- **Commitments can lose focus without vigilance** – While equality and human rights goals appear in national strategies, explicit attention to gender equality and structural labor market reforms often fades quickly without continued advocacy. Past initiatives show the risk of lost momentum; the discontinuation of earlier women-focused economic programs illustrates the need for consistent policy support to sustain expertise and impact.
- **Human rights law incorporation is a potential game-changer** – Embedding ICESCR and CEDAW into Scottish law could strengthen legal mandates for intersectional gender budgeting.
- **Legislative transparency tools can support GRB** – Proposed requirements for "statements of purpose" on all bills could institutionalize gender, equality, and human rights analysis in policymaking.
- **Global and academic networks bolster progress** – Collaboration with UK and international women's budget groups and academic communities helps sustain advocacy, share practice, and maintain pressure for change.

4.2.2 Case 5 – San Francisco, CA, USA





Background and Contexts

San Francisco, California, has been a pioneer of GRB in the United States. In 1998, it became the first municipality in the world to adopt a local ordinance based on the United Nations Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), even though the United States had not ratified the treaty at the federal level (Cities for CEDAW, 2023). This political decision reflected both the city's autonomy and its willingness to embrace international gender equality norms despite national-level inaction.

The CEDAW was advanced through the Commission on the Status of Women (COSW). Established in 1975, COSW was tasked with promoting equal opportunities for women within the consolidated city and county. In 1994, the Department on the Status of Women (DOSW) was created to implement COSW's policies. The local CEDAW ordinance created a legal mandate for San Francisco to assess how its laws, policies, and budgets affected women and girls. This provided the legal foundation for integrating a gender lens into the city's budget process. By 1998, San Francisco had integrated a gender lens into its budgetary process in alignment with CEDAW principles (Bartle et al., 2008).

As a progressive city with local leadership historically receptive to social equity initiatives, San Francisco's adoption of GRB was enabled by a strong civil society network and long-standing feminist activism. The women's rights movement, local advocacy groups, and partnerships with community organizations were instrumental in pressing for gender equity in public policy. The city's diverse and politically active population created a supportive social climate where gender equality initiatives could gain traction.

The introduction of GRB in San Francisco was not an isolated event but rather the product of decades of institutional development, feminist advocacy, and progressive local governance. Rooted in the political decision to localize CEDAW, supported by dedicated institutions like COSW and DOSW, and reinforced by societal activism, San Francisco's GRB efforts reflected both global frameworks and local conditions.

Implementation Process

San Francisco's GRB execution unfolded in incremental stages, building upon its 1998 local adoption of the UN CEDAW framework:

- **Pilot Phase (late 1990s–early 2000s):** Selected departments (e.g., Juvenile Probation, Public Works, Arts Commission) piloted gender analysis tools to assess hiring, promotion, pay equity, workplace safety, and service delivery; Departments were required to submit reports identifying gender disparities and proposing corrective measures.
- **Expansion Phase (2000s):** Gender analysis was gradually extended to more agencies: The Department on the Status of Women (DOSW) developed training programs, self-assessment checklists, and reporting templates; Integration of GRB into city processes was attempted through ordinances and policy directives.

- **Institutionalization Challenges (2010s):** Budget cuts in 2011 reduced DOSW staff, limiting the ability to coordinate and monitor GRB; While formal institutionalization across all departments stalled, individual agencies continued gender analyses, often presenting findings to the Commission on the Status of Women (COSW) (Dena, 2013).
- **Ongoing Gender-Responsive and Equity Efforts (Post-2020):** San Francisco's DOSW released its FY2023–25 Strategic Plan, which clarifies its approach to building a fully gender-equitable city through: (1) advocating for gender-responsive and racially equitable policies, including fairness in budget allocation; (2) acting as a watchdog and technical assistance provider to support other city agencies in incorporating a gender lens; and (3) serving as a convener, advocate, researcher, and funder for issues affecting women, girls, and nonbinary people. While not explicitly labeled "gender budgeting," this multi-pronged strategy signals DOSW's intent to influence budgets and policies with gender and equity considerations.

To operationalize this gender lens, the city employed various tools and methods, including:

- **Gender Analysis Toolkits**: Departmental self-assessment frameworks focusing on internal policies (e.g., recruitment, retention, promotions) and external impacts (e.g., program beneficiaries); Departments conducted regular reviews of policies and service delivery to identify disparities.
- **Best Practice Models**: Shared across agencies to guide adoption of equitable practices.
- **Periodic Reporting:** Departments submitted reports to COSW on gender analysis findings and corrective strategies.
- **Public Hearings and Presentations**: Administrative staff presented outcomes of gender analyses to COSW (served as a monitoring body), ensuring visibility and accountability.

Based on Rubin and Bartle (2003)'s budget cycle phases, the integration of GRB in San Francisco is summarized in Table 4.5.

Table 4.5 GRB Across the Budget Cycle in San Francisco

Budget Phase	GRB Integration
Formulation	Departments conducted gender analyses to identify disparities and incorporate gender objectives into budget requests.
Approval	Gender analysis reports and COSW reviews informed deliberations, though systematic integration into final approval was uneven.
Execution	Departments implemented policies/programs reflecting gender equity priorities identified during formulation.
Audit & Evaluation	Departments reported outcomes through annual gender analysis reports and presentations to COSW. However, post-2011 staff cuts weakened systematic evaluation.

Evaluation and Impacts

The ex-post stages of GRB have adopted several assessment and evaluation mechanisms including:

- **Departmental Gender Analyses**: City departments conducted periodic gender analyses using self-assessment tools, program evaluations, and gender-disaggregated data. These reports examined how internal policies (e.g., hiring, promotion, pay equity) and external services (e.g., health, safety, education) affected women and men differently.
- **Commission on the Status of Women (COSW) Oversight**: Departments were required to present their gender analysis findings to COSW. COSW organized hearings and published reports on the progress of gender initiatives, serving as a form of external evaluation and transparency for community stakeholders.
- **Monitoring by DOSW**: DOSW coordinated evaluations and maintained oversight of progress until its staff was significantly reduced in 2011 due to budget cuts. Afterward, oversight became more fragmented and dependent on the initiative of individual departments.

San Francisco's GRB has generated several positive impacts:

- **Pioneering Model**: San Francisco demonstrated how an international framework (CEDAW) could be localized, inspiring other municipalities.
- **Increased Transparency and Accountability**: Public reporting and hearings created avenues for community oversight and made government processes more inclusive.
- **Incremental Progress in Equity**: Specific programs—such as efforts in juvenile justice, public works, and arts—identified disparities and took corrective measures to improve conditions for women and girls.
- **Enhanced Women Leadership:** DOSW publishes a Gender Analysis of Commissions and Boards Report every two years starting 2008 (San Francisco Department on the Status of Women, 2023). The 2023 report found that overall, women are better represented in the high-budgeted bodies (e.g., health, public utilities, transportation, infrastructure, human services) and women of color are more strongly represented in the lower-budgeted bodies (e.g., civil service, film, Board of Appeals, youth, public works).
- **Cultural Shift**: GRB introduced the expectation that policy and budget decisions should consider gender impacts, creating a normative shift in how equity is discussed in city governance.

San Francisco's experience highlights that beyond formal policy adoption, the long-term success of gender budgeting depends on political support and commitment from administrative leadership. In 2011, staff reductions at DOSW due to budget cuts limited the city's ability to sustain its GB efforts. GRB remained department-dependent rather than citywide. While some departments fully embraced gender analysis, others complied minimally, leading to fragmented and inconsistent outcomes across the city. Although GRB raised awareness and led to targeted improvements, it did not fully transform the city's budgetary process into one where gender equity was systematically embedded across all departments and funding cycles.

Summary: Success, Challenges, and Key Lessons

San Francisco's experience with GRB illustrates both the promise and fragility of local-level initiatives. The city succeeded in raising awareness, piloting innovative gender analysis tools, and inspiring other municipalities. However, its long-term impact was undermined by budget cuts, uneven departmental engagement, and reliance on political support. As Rubin and Bartle (2023) note, San Francisco's GRB faced three major barriers: (1) limited ongoing support from

government decision-makers; (2) insufficient backing from civil society organizations; and (3) the lack of gender-disaggregated data. As with many other cases, the central lesson is that institutionalization, adequate resources, and leadership commitment are essential for GRB to move beyond symbolic measures and achieve structural change. The release of the DOSW's FY2023–2025 Strategic Plan provides renewed optimism that gender and equity considerations will play a stronger role in shaping the city's budgets and policies.

4.2.3 Case 6 – Fulton County, GA, USA



Background and Contexts

Fulton County, home to Atlanta and the most populated county in Georgia (Fulton County, 2020), is a rare U.S. subnational case that formally experimented with GRB. The initiative began in 2006–2007, influenced by international and domestic developments:

- **Political and international context**: In November 2006, the United Nations/UNITAR CIFAL conferences on gender equality were held in Atlanta, which generated momentum for local governments to adopt CEDAW-inspired practices. On December 20, 2006, the Fulton County Board of Commissioners endorsed the Atlanta Declaration on Gender Equality (Metropolis Women International Network & Brussels-Capital Region, 2007). Commissioner Nancy Boxill played a leading role in advancing these ideas.

- **Legal and institutional foundation**: In February 2007, Fulton County adopted a Gender Equality Action Plan. In September 2007, the Board passed the Policy on Gender Equality. These actions made Fulton one of the earliest U.S. counties to formally integrate gender equality principles into its budgeting system (Metropolis Women International Network & Brussels-Capital Region, 2007).

- **Institutional environment**: In 2007, a Gender Equality Taskforce was established to coordinate across departments and support departmental implementation of the policy (Metropolis Women International Network & Brussels-Capital Region, 2007). The County also conducted its first countywide gender analysis to establish a baseline for who was being served and how (Dena, 2013).

- **Societal conditions**: Local demographic and socio-economic differences provided a rationale for adopting GRB, though county-level reports at the time did not formally tie the GRB policy to specific statistical disparities.

Implementation Process

In practice, Fulton County employed several concrete methods and tools to integrate gender considerations into its budget process. According to Dena (2013), the County's FY2009 Budget Guidelines required departments to include gender-disaggregated data in their submissions and analyze how proposed expenditures or cuts would differentially affect women, men, boys, and girls. This directive was reinforced through gender-budgeting and mainstreaming trainings offered in 2007–2009 to departmental staff (Bartle et al., 2008). To institutionalize funding, the

Board of Commissioners established a recurring Gender Equality Initiative (GEI) line item in the county budget beginning in 2007, which financed departmental projects and later "mini-grants" designed to promote gender equity (Fulton County, 2020; Fulton County, 2024). The County also created a Gender Equality Taskforce as a coordinating body, responsible for reviewing departmental efforts and encouraging compliance.

These strategies combined policy guidance, budgetary instruments, organizational structures, and targeted funding, representing one of the earliest attempts in the United States to operationalize GRB at the county level. Fulton's approach became known as the "embedded model" of gender budgeting (Dena, 2013), emphasizing interdepartmental cooperation, partnerships with faith-based organizations, programmatic impact, and embedding gender analysis into every stage of the budget cycle.

Based on Rubin and Bartle (2003)'s budget cycle phases, the integration of GRB in Fulton County, GA is summarized in Table 4.6.

Table 4.6 GRB Across the Budget Cycle in Fulton County, GA

Budget Phase	**GRB Integration**
Formulation	2007: Countywide gender analysis launched, asking whether programs equitably served men, women, boys, and girls (Dena, 2013). FY2009: Budget instructions required departments to provide gender-disaggregated data and assess impacts on different genders (Bartle et al., 2008; Dena, 2013). 2007–2009: Gender-budgeting and mainstreaming trainings conducted.
Approval	September 2007: Board adopted the Policy on Gender Equality and approved creation of the GEI budget line (Metropolis Women International Network & Brussels-Capital Region, 2007).
Execution	2007–2010: Early execution included departmental equity projects supported by GEI funding. FY2009 onward: Departments expected to apply gender analysis to their submissions, with redesigns in cases of inequitable service reach (Dena, 2013). The Taskforce supported interdepartmental cooperation and partnerships to improve implementation.
Audit & Evaluation	2007–2013: Fulton used a cyclical model of evaluation (analyze → redesign → budget), but no independent or countywide public gender-audit system was created (Dena, 2013). 2020 and 2024: Budget artifacts confirm the GEI line remained active, though no mandated gender budget statement for all departments was included (Fulton County, 2020; Fulton County, 2024).

Evaluation and Impacts

Fulton County's evaluation of GRB relied on relatively ad hoc methods rather than a comprehensive framework. Early in the initiative, external consultants and academic partners supported capacity-building by conducting trainings and preparing assessments that raised awareness of gender implications in county service delivery (Bartle et al., 2008). Evaluation primarily took the form of departmental self-reporting, where agencies were expected to provide gender-disaggregated data to demonstrate alignment with the Gender Equality Initiative. However, compliance varied, and many departments faced difficulties in generating reliable indicators. While the GEI budget line was visible in official budget documents, there was no countywide, mandated tool such as a standardized gender impact assessment, audit mechanism, or recurring performance review. As a result, assessments remained fragmented: visibility in the budget and sporadic case studies provided evidence of institutionalization, but systematic evaluation of outcomes or progress toward closing gender gaps was limited (Dena, 2013).

Fulton County's experience with GRB produced several notable positive impacts. Most significantly, the initiative achieved a level of institutionalization that is rare among U.S. local governments. Fulton remains one of the few documented jurisdictions to maintain a dedicated gender-equality appropriation. The Gender Equality Initiative (GEI) line item (S202) is visible in both the FY2020 Adopted Budget and the 2024 line-item dataset, demonstrating continuity over time (Fulton County, 2020; Fulton County, 2024). The initiative also invested in capacity-building: between 2007 and 2009, a series of trainings expanded awareness of gender considerations in service delivery across county agencies (Bartle et al., 2008). Fulton's efforts further enhanced visibility, with the county becoming a widely cited case in the U.S. GRB literature. Alongside San Francisco, it is consistently referenced as a leading local example of GRB implementation (Dena, 2013; Bartle et al., 2008).

Despite these advances, the initiative also faced limitations and negative outcomes. A key challenge was dependency on champions. The initiative lost momentum after Commissioner Nancy Boxill retired at the end of 2010, revealing the risks of relying heavily on a single political sponsor (The Atlanta Journal-Constitution, 2010). Data and compliance gaps also hindered implementation: many departments struggled to provide disaggregated data, and compliance with GRB processes was inconsistent (Dena, 2013). Accountability mechanisms were weak as well. Fulton County never implemented a mandated, countywide reporting or audit framework; instead, evaluations were ad hoc and lacked systematic follow-through (Dena, 2013). Finally, while the GEI budget line persisted as a structural feature, there is no documented evidence that the initiative systematically closed gender gaps in areas such as health outcomes, income equality, or political representation.

Summary: Successes, Challenges, and Key Lessons

Fulton County's GRB successes include: (1) Early adopter of GRB in the U.S. (policy actions in 2006–2007; full budget-cycle integration reported beginning FY2009); (2) Formal adoption of a Gender Equality Policy and Action Plan; and (3) Embedding of GEI funding into the county budget, ensuring sustained appropriations.

Meanwhile, the County has faced several challenges including (1) Overreliance on a single political champion; (2) Lack of robust data infrastructure and inconsistent departmental compliance; (3) Absence of systemic accountability and evaluation mechanisms; and (4) Reform narrowed over time to programmatic funding (mini grants) rather than countywide mandatory analyses.

Aligned with 2023 OECD framework, several key lessons can be drawn from the Fulton County case:

- Institutional and strategic frameworks. A policy and line item are not enough; legal or procedural mandates are needed to enforce compliance.
- Methods and tools. Budget instructions and training are important but require ongoing monitoring to be effective.
- Enabling environment. Political sponsorship is vital but must be institutionalized to survive turnover.
- Accountability and transparency. Structured reporting and auditing mechanisms are essential for long-term legitimacy.
- Impact on gender outcomes. Without robust monitoring, GRB risks becoming symbolic rather than transformative. Fulton County illustrates the importance of linking appropriations to measurable outcomes.

Section 5: Discussion

5.1 Summary of the Case Analysis

Table 5.1 summarizes the findings of the six cases presented in the previous section. The findings are compared in terms of legal or institutional basis, core institutions involved in the governance, key GRB tools and methods, evaluation and positive impacts, major challenges or limits, and key lessons learned.

5.2 Challenges and Lessons

The comparative evidence suggests that advancing GRB is complex and rarely linear. It typically unfolds through alternating periods of progress and stagnation, requiring persistence and adaptation from both civil society and government actors.

First, GRB initiatives often experience ups and downs, reflecting frustrations as well as moments of breakthrough. Progress has been incremental and uneven, with reforms sometimes stalling when political support wanes or administrative priorities shift, only to be revived later (e.g., Scotland, Canada). This pattern underscores that GRB must be understood as an ongoing process rather than a single reform.

Second, women's organizations and feminist civil society actors have been essential in driving GRB forward. Persistent advocacy by groups such as the Scottish Women's Budget Group in Scotland or the Alternative Federal Budget Coalition in Canada helped keep gender equality visible in fiscal debates during periods when government attention was limited. Their efforts demonstrate that strong, long-term advocacy is a precondition for sustained GRB development. The case of San Francisco also demonstrates also shows that adopting an ordinance is only the first step; sustained attention by social groups to gender issues is greatly needed, otherwise progress remains fragile and easily lost (Rubin & Bartle, 2023).

Third, evidence-based research and transparent publication of findings have played a critical role. Analytical work has illuminated the extent of gender inequalities, documented service gaps, and exposed weaknesses in fiscal arrangements. For example, Canada's Alternative Federal Budget has regularly presented distribution-sensitive alternatives, while Austria's audits and performance reviews have assessed gender impacts within the national budget framework. Such reports not only supply technical evidence but also frame issues in ways that mobilize public support and hold policymakers accountable. On the other hand, the San Francisco case underscores the critical importance of detailed, disaggregated data in uncovering inequities and guiding budgetary change. (Rubin & Bartle, 2023).

Fourth, collaboration among diverse actors, groups, and departments has been crucial. No single organization or agency has been able to advance GRB in isolation. Coalitions that link NGOs, academics, advocacy groups, and reform-minded officials inside government have amplified advocacy and shared expertise (e.g., Scotland's Equality and Human Rights Budget Advisory Group, Australia's alliances around women's budget statements). Local departments and agencies need to be on board with the initiative and receive sufficient training and education about both the importance, potential positive impacts, and the process of implementation. These collaborative structures increase legitimacy and create continuity that individual organizations alone could not sustain.

Table 5.1 Summary of Case Analysis

Case	Legal/Institutional Basis	Core Institutions / Governance	Key Tools & Methods	Evaluation & Positive Impacts	Major Challenges / Limits	Key Lessons
Australia	First to introduce GRB (1984, federal); administrative, no standalone federal law; some states with statutory footing	Office for Women (PM&C); APS guidance; Cabinet requirements (Gender Analysis Summary); Women's Budget Statement	Gender Impact Assessments (GIAs); APS Guide to Gender Analysis/GIA with templates & checklists; sex-disaggregated & intersectional data	Evaluated on GIA coverage, data use, integration into Cabinet/WBS; National Plan to End Violence Against Women & Children (2023–2032) with outcomes framework	Inconsistent application; data gaps; capacity burdens; risk of box-ticking; limited long-term tracking; political variability across phases	Political orientation & non-statutory basis affect continuity; civil society engagement is vital; comprehensive lens includes revenue/tax as well as expenditure
Austria	GRB constitutionally enshrined (B-VG, 2009); performance-based budgeting from 2013	Federal Performance Management Office (Chancellery); gender units/"GM agents" in ministries; Inter-ministerial Working Group on Gender Mainstreaming (IMAG GMB); Austrian Court of Audit; Statistics Austria	Performance indicators & targets; GIAs embedded in RIAs (ex-ante & ex-post; threshold tests for simplified/full RIA); sex-disaggregated data systems; parliamentary reports	Systematic ex-post GIAs on major policies; annual parliamentary reports; Court of Audit SAIRs (external audit); strengthened accountability/visibility; structured engagement with civil society; outcome-oriented budgeting spurred debate (e.g., tax reform re unpaid work)	Limited demonstrable outcome change; data/resource shortfalls; uneven quality (symbolic assessments in places); fragmented objectives & weak coordination; training not mandatory	GRB is essential for mainstreaming & accountability; objectives/measures must be well-scoped and coordinated across ministries; avoid over-ambitious, unowned targets
Canada	Statutory; OECD-rated leader in GRB (2023); staged evolution: pre-2017 civil society advocacy; 2017 Budget Gender Statement; 2018 Canadian Gender Budgeting Act	Central Budget Authority (CBA); Women and Gender Equality Canada (WAGE); Finance Canada; Treasury Board; Auditor General; Statistics Canada; parliamentary scrutiny	Six-method toolkit incl. GBA Plus (ex-ante), performance setting, tagging, budget GIAs, distributional analysis, ex-post GIAs; capacity-building (GBA Plus Awareness Week; mandatory training in some depts)	Toolkit + GRF inform decisions (e.g., trades participation, leadership, GBV services, COVID supports); Auditor General follow-ups; annual Gender Statements/Impacts Reports	Uneven GBA Plus quality; data/analytical capacity gaps; limited enforcement beyond reporting; provinces/municipalities not mandated	Phased path works: advocacy → executive tools → legal mandate; success needs law + robust methods + capacity + inter-dept coordination + internal/external accountability

Scotland (UK)	Devolution (1999) opened route	Equality & Human Rights Budget Advisory Group (EHRBAG); Scottish Women's Budget Group & civic partners; parliamentary committees; Audit Scotland	Budget-process mapping; Equality & Fairer Scotland Budget Statement (EFSBS); EQIAs; targeted pilots (OECD-supported, 2024) aligning goals with budget lines	EFSBS provides visible, year-over-year equality analysis; EQIAs embedded; committees & Audit Scotland scrutinize; pilots show goal-to-budget alignment potential	Variable analysis quality/capacity; difficulty linking spend to measured outcomes; critiques of EFSBS as narrative/post-hoc; long-term tracking and indicators need strengthening	Sustained political leadership, clear mandates, coordination, and capacity-building are crucial; vigilant focus on gender within wider equalities/human rights; civic groups sustain momentum; legal human-rights incorporation could strengthen GRB
San Francisco (CA, USA)	Local CEDAW ordinance (1998); COSW (1975) and DOSW (1994) as anchors	Commission on the Status of Women (COSW); Department on the Status of Women (DOSW)	Departmental Gender Analysis toolkits; best-practice models; periodic departmental reporting; public hearings/presentations to COSW; DOSW FY2023–25 Strategic Plan	Pioneering localization of CEDAW; transparency via public reporting/hearings; incremental equity gains in specific agencies; biennial leadership representation reporting; cultural norm shift toward considering gender in budgeting	2011 budget cuts weakened DOSW capacity; uneven departmental engagement; reliance on political support; GRB remained department-dependent; limited system-wide transformation	Institutionalization, resources, and leadership continuity are essential for durability; strategic planning (FY2023–25) can re-energize influence even if not labeled "GRB"
Fulton County (GA, USA)	2006–2007: UN/UNITAR momentum; Atlanta Declaration endorsed; Gender Equality Action Plan; Policy on Gender Equality	Board of Commissioners; Gender Equality Taskforce; departmental leads	FY2009 budget guidelines requiring gender-disaggregated data & impact analysis; trainings (2007–2009); recurring Gender Equality Initiative (GEI) budget line (S202**)** funding departmental projects/mini-grants	Early U.S. adopter; GEI line item persisted (visible in FY2020 & 2024); trainings built awareness; recognized, widely cited case; embedded "cooperative/embedded model"	Dependence on a single champion; inconsistent compliance; data limitations; weak systemic accountability/audits; no documented countywide closure of gender gaps	Policy + line item are insufficient without mandates and monitoring; champion-risk requires institutionalization; link appropriations to measurable outcomes and structured reporting

Fifth, evaluation of GRB has proven difficult across cases. Assessing outcomes requires additional resources and long-term monitoring, yet social results are inherently difficult to quantify. Governments and civil society groups also tend to move quickly to new initiatives, leaving limited capacity for systematic follow-up. In Austria, national auditors have integrated gender into performance reviews, but coverage remains uneven. In San Francisco, gender analysis has been applied to city programs, though evaluation practices vary by department. These examples illustrate that evaluation is often partial and highlight the challenge of establishing comprehensive frameworks for measuring GRB impacts.

Sixth, political change frequently disrupts GRB progress. Shifts in leadership or changes in government priorities can either accelerate or stall reforms. In Australia, GRB gained momentum in the 1980s with official women's budget statements but later faced periods of reduced emphasis. In Canada, only after 2017 did GRB become formally embedded through legislation, following years of civil society pressure. Such cases show that GRB remains vulnerable to political turnover, underscoring the importance of embedding it in institutional routines and broad societal expectations.

5.3 Key Factors for Successful GRB

Taken together, these cases suggest that GRB is both a technical and political project. Sustaining it requires persistent advocacy, credible data, broad coalitions, careful monitoring, and strategies to withstand political change. Long-term success depends not only on government commitment but also on embedding gender budgeting within public awareness, transparency mechanisms, and a culture of accountability.

Table 5.2 Key Factors for Successful GRB

Key Factors or Conditions	**O'Hagan & Nesom (2023)**	**Rubin & Bartle (2023)**	**Sun & Yang (based on this review)**
Success factors identified	1. Engaged women's organizations 2. Engaged actors and positive institutional arrangements 3. Clear conceptual framework for gender budgeting 4. Strategy for continuity 5. Key legislative and structural drivers	1. Political commitment of government decision makers 2. Incorporation into the legal foundation of government 3. Support of the lead budget agency 4. Availability of gender-disaggregated data 5. Support of organizations outside government	1.Persistent and incremental progress 2.Strong civil society advocacy 3.Robust evidence base and transparency 4.Wide-ranging inter-agency collaboration 5.Systematic evaluation and audit mechanisms 6.Institutional and political commitment

Section 6: Recommendations for California

6.1 Primary Challenges to Anticipate

Based on the general challenges faced by other governments implementing GRB, California may anticipate several hurdles. First, maintaining political and institutional commitment over time can be difficult, as momentum often declines with leadership turnover or shifting policy priorities. Second, data availability and quality may be a recurring issue: many jurisdictions have struggled to collect and standardize gender-disaggregated data, and building a privacy-protected, integrated system may require significant investment. Third, capacity-building and training may be uneven; public officials and budget staff often need sustained support to integrate gender analysis into fiscal practices. Fourth, coordination across agencies and levels of government may pose challenges in other contexts, especially in federal or decentralized systems, where alignment between state, county, and municipal practices is complex. Finally, ensuring accountability has often proven difficult, as designing reporting, audits, and performance mechanisms without creating excessive administrative burdens requires careful balancing. These patterns suggest that California, like other cases before it, will need to take a phased and learning-oriented approach to overcome these foreseeable obstacles.

6.2 Key Recommendations

1) **Anchor GRB in the core budget machinery (not as a side report)**

   It is recommended that GRB is embedded into the state's core budget processes rather than treating it as an optional or stand-alone report. Positioning GRB within the central machinery ensures that gender considerations are systematically addressed in budget decisions, not added after the fact. A written policy commitment from the Governor and legislative leaders could require that every Budget Change Proposal (BCP) and major trailer bill include a concise Gender Impact Analysis (GIA), with full GIAs where impacts are significant. This would help normalize gender analysis as part of routine fiscal decision-making. To support implementation, the Department of Finance (DOF) could issue a short Guidance Note clarifying what counts as a "material" gender impact, setting out minimum data requirements, and offering templates, examples, and a help desk for departmental staff. In addition, state governments may consider publishing an annual, plain-language Gender Budget Statement alongside the Governor's Budget and May Revision to synthesize findings across proposals. This would make results visible to the public and the legislature, enhancing accountability and sustaining long-term momentum for GRB.

2) **Designate a strong leading center and a cross-sector advisory group and strengthen inter-agency collaboration**

   It is advisable for California to designate one state agency (e.g. Department of Finance) as the lead agency for GRB design and oversight, supported by a dedicated unit to set standards, advise departments, facilitate inter-agency collaboration, and monitor compliance. It is also recommended to establish a CA GRB Advisory Group led by the California Commission on the Status of Women and Girls (CCSWG), which should comprise DOF analysts, women's and family policy organizations, the Legislative Analyst's Office (as observer), academic experts, local government and tribal

representatives. This helps foster a multi-stakeholder approach. Aligning these efforts with existing equity offices and commissions would avoid duplication and ensure consistency across state initiatives.

3) **Translate the commitment into enforceable legal and procedural frameworks**

Based on lessons from other jurisdictions, California may wish to strengthen GRB through enforceable legal and procedural measures. This could include adopting statutory provisions or budget-control language that require Gender Impact Analyses for specific categories, such as new programs, significant budget augmentations or reductions, and major tax expenditures. Embedding GRB requirements into administrative manuals and forms, such as Budget Change Proposal templates and budget guidance letters, would help reinforce consistency and ensure that gender analysis becomes part of routine fiscal practice. In addition, conducting post-implementation reviews of high-impact measures is recommended to verify that gender considerations are applied both before adoption (ex-ante) and after implementation (ex-post), as demonstrated in countries such as Austria and Canada.

4) **Start with targeted pilots, then scale**

California could consider piloting GRB in three to five high-leverage portfolios or local areas before moving to statewide adoption. Suitable starting points might include Health and Human Services, Education and Early Care, Transportation and Housing, etc. Pilots could also be geographically targeted, for example, in counties or regions with demonstrated equity commitments or strong administrative capacity, following practices seen in Scotland and other international cases where GRB began in focused sectors before scaling up. Each pilot could set one or two gender equality objectives, map budget lines to these goals, and make early adjustments where inequities emerge. After the first cycle, templates and tools could be refined, with a gradual statewide rollout using tiered expectations. This phased approach would build capacity, show early results, and generate support for long-term integration of GRB.

5) **Develop robust and transparent data systems for long-term gender tracking**

A strong data strategy is central to effective GRB and should be planned at an early stage. Minimum data standards should be developed for gender impact analyses, with particular emphasis on disaggregated gender data, which allows inequities to be identified and addressed in ways that aggregated statistics cannot. Data and reports should be used regularly to show gaps and track progress in gender issues or specific initiatives to policymakers, researchers, and the public, thereby supporting accountability across budget cycles. Regular publication of findings in plain language can frame evidence in ways that mobilize support and reinforce legitimacy, which is key.

6) **Invest in capacity building and prevent "box-checking"**

To build sustainable capacity, it is recommended that California provide short, mandatory training for program leads, fiscal staff, and analysts, supported with office hours and practical examples. A quality assurance rubric may help reviewers identify substantive gender impact analyses versus superficial compliance. Departments could also be encouraged to propose alternative policy designs in their gender impact analyses,

ensuring that the process actively improves budget and program choices. Consider establishing a central "GRB help desk" in the Department of Finance to answer questions, troubleshoot issues, and provide one-on-one coaching. Create a library of exemplars. Introduce a standardized rubric so reviewers can distinguish between substantive gender impact analysis and perfunctory "box-checking." Incentives for strong practices may also be developed to support departments.

7) Integrate across the full budget cycle

California may wish to integrate GRB across all stages of the budget cycle. During the formulation stage, Gender Impact Analyses could be included in Budget Change Proposals , while portfolio-level gender equality objectives are set annually. At the approval stage, legislative committees may review the California Gender Budget Statement and request supplemental Gender Impact Analyses for proposed amendments. During execution, departments could track progress on the commitments made in their Gender Impact Analyses to ensure follow-through. Finally, in the audit and evaluation stage, selected measures may undergo ex-post gender impact reviews, with the findings feeding back into the next budget cycle to strengthen continuous improvement.

8) Coordinate with counties, cities, and school entities

Given California's decentralized service delivery, it is recommended that the state provide templates, training, and optional mini grants to support local governments and school entities in piloting GIAs. Drawing lessons from Fulton County and San Francisco, the state may serve as a scaffolding authority while allowing local innovation to flourish. To avoid unfunded mandates, reporting requirements should be tied to funding wherever possible, and data requests kept realistic relative to local capacity.

9) Broaden the frame beyond a "women's issue"

It is recommended that the state frame GRB as a governance and equity tool rather than a "women's issue," ensuring broader acceptance and durability. Language should be inclusive of all genders, demonstrating how GRB benefits everyone and aligns with California's broader values of equity, transparency, and accountability. By positioning GRB in this way, the state can reinforce its commitment to fair and effective budgeting while building stronger public and political support. To reinforce this framing, the state could ensure that official budget documents and communications emphasize GRB's role in improving decision-making and resource allocation across all communities, not just for women. Reports and statements should highlight intersectional impacts—for example, how policies affect single parents, rural families, low-income workers, or people with disabilities—demonstrating the broad relevance of GRB. California might also link GRB findings directly to its existing statewide equity goals, climate priorities, and economic strategies, showing that gender analysis strengthens core policy areas rather than creating a separate policy silo.

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