

APEC Gender Equality Budgeting Toolkit

APEC Policy Partnership on Women and the Economy

January 2025



**Asia-Pacific
Economic Cooperation**



**Asia-Pacific
Economic Cooperation**

APEC Gender Equality Budgeting Toolkit

APEC Policy Partnership on Women and the Economy

January 2025

APEC Project: PPWE 02 2023S

Produced by
Office for Women
Department of the Prime Minister and Cabinet
Australian Government

and

The Australian APEC Study Centre
The Royal Melbourne Institute of Technology (RMIT)

For
Asia-Pacific Economic Cooperation Secretariat
35 Heng Mui Keng Terrace
Singapore 119616
Tel: (65) 68919 600
Fax: (65) 68919 690
Email: info@apec.org
Website: www.apec.org

© 2025 APEC Secretariat

APEC#225-PP-03.1

APEC Gender Equality Budgeting Toolkit

Table of Contents

APEC Gender Equality Budgeting Toolkit	1
i. Executive summary	2
ii. Introduction	2
iii. Terminology	3
iv. Gender equality budgeting in context	3
v. Gender equality budgeting principles.....	4
a. Vision and commitment.....	5
b. Embed and integrate.....	6
c. Engagement and collaboration.....	11
d. Evidence and best practice	14
e. Evaluation and proof of impact.....	17
f. Sustainability and maturity	18
vii. Resources	20
viii. Appendices	20

i. Executive summary

The APEC Gender Equality Budgeting Toolkit is a guide that governments can use on a voluntary basis to strengthen budgeting practices to achieve gender equality. It shares principles for gender equality budgeting based on best practice examples and diversity of experiences across APEC member economies, as exchanged through three Policy Partnership on Women in the Economy (PPWE) knowledge-sharing workshops held between August 2023 and April 2024.

The principles outlined in this toolkit are:

- a) Vision and commitment
- b) Embed and integrate
- c) Engagement and collaboration
- d) Evidence and best practice
- e) Evaluation and proof of impact
- f) Sustainability and maturity

This toolkit is intended to support governments to self-assess their progress and capacity for gender equality budgeting. Governments can apply the toolkit principles in a way that builds on the strengths of their existing budget framework and enhances existing capabilities.

ii. Introduction

Gender equality budgeting is a best practice approach to responsible and robust economic policy. It consists of a series analytical tools that allow governments to assess how policies and the allocation of resources impact people differently so that gender inequalities can be understood and targeted in decision making and investment.

Importantly, gender equality budgeting benefits everyone. Providing women and girls equal economic access, opportunities and leadership drives prosperous and inclusive economic growth for all.

APEC member economies are at various stages of implementing gender equality budgeting. Each apply different tools based on their unique contexts and budgeting systems. Between August 2023 and April 2024, the PPWE facilitated three knowledge-sharing workshops on gender equality budgeting for APEC member economies. Summaries of the three workshops are included in the appendices of this toolkit as a record of the learnings shared. This *APEC Gender Equality Budgeting Toolkit* is the product culminating from the workshops.

The workshops and toolkit seek to equip governments to improve their budgeting practices and analysis, and support the practical implementation of gender equality budgeting. The toolkit shares existing knowledge, experiences and practical insights on the effective and sustainable implementation of gender equality budgeting practices, including how to manage challenges. It represents the learnings of APEC member economies through a series of gender equality budgeting principles. The principles recognise there is no ‘one size fits all’ approach to gender equality budgeting, but rather there are common features and objectives that underpin best practice. The workshops were structured around the three themes of strategic frameworks, enabling environment and tools for implementation—per the Organisation for Economic Co-operation and Development’s (OECD) *Gender Budgeting Framework*. The principles in this toolkit cut across these themes to represent the underpinning ethos of gender equality budgeting.

Governments can use this toolkit to self-assess their capacity and progress on gender equality budgeting, with consideration of how the principles can be best applied in their unique context.

This toolkit supports the PPWE in the implementation of the La Serena Roadmap for Women and Inclusive Growth. The objective of the PPWE is ‘to advance the economic integration of women in the APEC region for the benefit of all members and to coordinate gender activities across other APEC working groups’. This toolkit contributes to advancing women’s economic empowerment in the region by building capacity of APEC economies to improve budgeting practices and analysis to achieve gender equality domestically, which can be used to close gender equality gaps and increase women’s economic and workforce participation and leadership.

A key element of gender equality budgeting is the collection, analysis, dissemination and use of sex-disaggregated data to assess the impacts of policies and programs. The process of implementing gender equality budgeting can identify data gaps and opportunities to invest in better collection of sex-disaggregated data. The workshops and this toolkit therefore also contribute to advancing women’s economic empowerment in APEC through data collection and analysis.

The authors of this toolkit thank the APEC member economies, presenters and panellists who participated in the workshops for sharing their expert insights and experiences. The authors also acknowledge that this toolkit references and builds on the rich body of evidence and guidance on gender equality budgeting already in circulation, such as the OECD *Gender Budgeting Framework* and the Asian Development Bank (ADB) *Budgeting for Gender Equality: A Practical Guide to Gender Budgeting*.

iii. Terminology

Gender equality budgeting

There are different naming conventions for the practice of gender equality budgeting, for example ‘gender responsive budgeting’. Consistent with APEC nomenclature, this toolkit uses the terminology ‘gender equality budgeting’ and recognises that the various terminology refer to the same principle and practice of applying a gender lens to budgetary processes.

Where a government or publication uses a different naming convention, this toolkit uses that terminology.

Audience

The scope and focus of this toolkit is to support governments and official policy agencies responsible for the allocation of public resources, and so this toolkit uses the terminology ‘governments’ throughout.

This toolkit and the practice of gender equality budgeting can also be applied by non-government organisations to their scope of activities.

iv. Gender equality budgeting in context

There is no definitive approach to gender equality budgeting. It is not a ‘one size fits all’ prescriptive model to be applied in the same way by every government. Each government is operating within its own policymaking and institutional landscapes, and are at different stages of building awareness, investing in capabilities, implementing action and sustaining

processes. Gender equality budgeting can be implemented flexibly in each government’s own context. It can be approached incrementally and iteratively, seizing opportunities to scale up and improve over time.

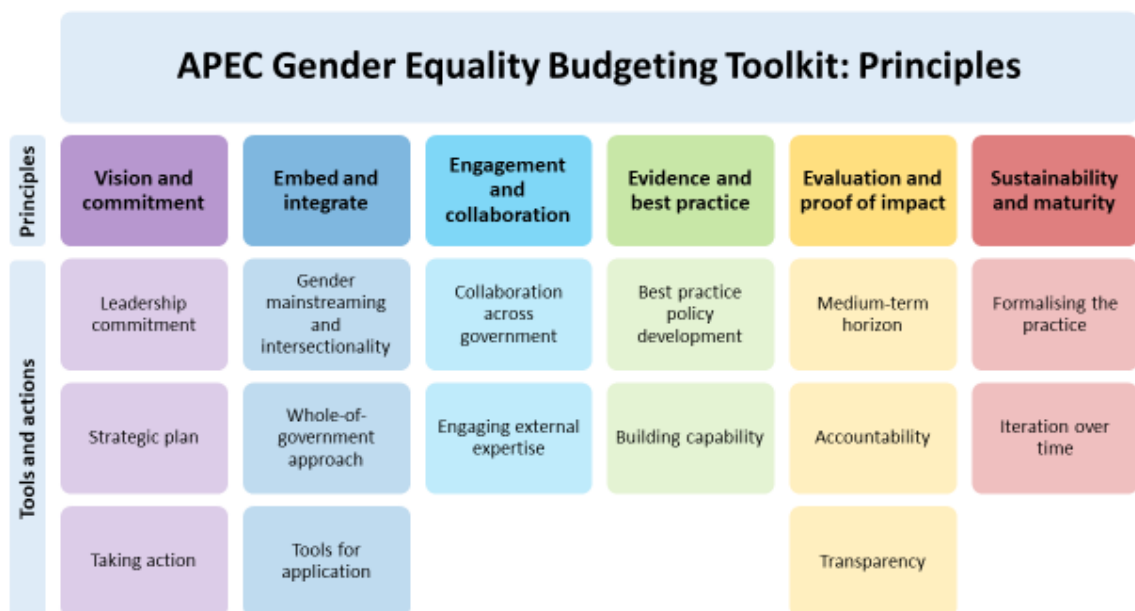
When embarking on, or scaling up gender equality budgeting, governments do not necessarily ‘start from nothing’. There are elements of gender equality budgeting they might already be undertaking, possibly without realising it. It is important to recognise existing practices that constitute or support gender analysis, because it means there is scope for governments to consider how to leverage their existing initiatives, how to establish frameworks to embed processes more systematically and comprehensively into budget cycles, how to invest further in expanding technical capability, and how to secure resourcing and institutional commitment over longer time horizons.

Importantly, the identification of barriers and challenges are part of the process of building a robust and sustainable gender equality budgeting system. Challenges should not be viewed as roadblocks, but rather an opportunity to review and improve, consistent with principles for best practice.

The diversity of the application of gender equality budgeting across APEC member economies shows that while there is no singular definition or right approach to gender equality budgeting, there is scope to look for the common elements of best practice and to unite in a common mission.

v. Gender equality budgeting principles

The following principles for gender equality budgeting are based on best practice examples and diversity of experiences across APEC member economies.



The principles are intended to support governments to self-assess their progress and capacity for gender equality budgeting. Governments can apply these principles in a way that builds on the strengths of their existing budget framework and enhances existing capabilities.

The principles, and the tools and actions that underpin them, are crosscutting and mutually reinforcing as part of a holistic and comprehensive approach to gender equality budgeting. The tools and actions may be useful in addressing common gender equality budgeting challenges, such as building capability or data holdings. The tools and actions are not exhaustive or final, but rather a reflection of the learnings of APEC member economies to date and shared in the spirit of continuous improvement.

a. Vision and commitment

Leadership commitment

Gender equality budgeting is not a simple change that can be established in a single step. It requires sustained commitment over time, with an emphasis on embedding, reviewing and improving the practice in order to deliver real improvements for gender equality. A clear vision for what needs to be achieved and a commitment to getting there will help maintain focus and momentum.

Political commitment and leadership, particularly at the initial stage of introduction, is a powerful mandate for action. Any reform will face resistance throughout the process, and political leadership is an important tool to help overcome this. Public commitments can help ensure gender equality is prioritised in budget decisions.

A government's **commitment to women's rights** can also act as the authority and impetus for gender equality budgeting. For example, international commitments through the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) or the Sustainable Development Goals (SDGs), or the adoption of gender equality legislation by individual APEC economies.

Similarly, **international engagement** on gender equality budgeting—such as through the PPWE workshops and this toolkit—can play an authorising and validating role for the practice. The engagement helps raise awareness, as well as solidifies the case for gender equality budgeting and legitimises its practice. This can help add credibility to the work that gender equality budgeting officials are undertaking and legitimise the allocation of resources toward their functions.

Given that political commitment to gender equality budgeting may ebb and flow over time, there is a critical role for the administrators and the public service more broadly to have robust systems for gender equality budgeting in place to inform policy that delivers equitable outcomes. There is a role for the public sector in ensuring that the policies government implements respond to community needs.

Government commitment should be underpinned by an understanding of gender equality budgeting as a **sound economic practice that contributes to better outcomes overall**. A clear view of the utility and importance of the practice will help sustain genuine buy-in overtime, particularly in the face of competing priorities and other pressures on the budget system.

Strategic plan

Establishing clear policy priorities for gender equality, such as through a strategic plan, complements the gender equality budgeting process by setting out a clear framework for goals, indicators and timelines. For example, potential goals could be to close the gender pay gap, reduce gender-based violence and improve outcomes for women's health. It is important to identify ways to communicate these policy priorities as part of budget process to

encourage departments to put forward proposals that will help address them. Clear policy priorities for gender equality also helps ensure the full scope of challenges are being addressed and that budget proposals can be mapped against broader objectives to ensure progress is being made.

Box 1: Example from Australia – Establishing a strategic framework for gender equality

In March 2024, the Australian Government released its gender equality strategy, '[Working for Women: A Strategy for Gender Equality](#)'. The strategy outlines the Australian Government's vision for gender equality: an Australia where people are safe, treated with respect, have choices, and have access to resources and equal outcomes no matter their gender.

The strategy sets out five priority areas for action: gender-based violence; unpaid and paid care; economic equality and security; health; and leadership, representation and decision-making. These priority areas provide a framework for action to advance gender equality. When developing budget proposals for government consideration, policy makers can undertake analysis of gender equality impacts that aligns with the priority areas, future directions, outcomes and actions that drive change within the strategy.

The Australian Government's annual 'Women's Budget Statement' forms part of the reporting framework for the strategy, providing oversight on the Government's activities and progress across the five priority areas.

Taking action

Once a government makes a commitment and plan for gender equality budgeting, the critical next step is to **take action**. Gender equality budgeting can be implemented through the tools and actions outlined in this toolkit. It is useful for governments to establish regular review points and other **structured opportunities for oversight and scrutiny on its processes and progress for gender equality budgeting**. This ensures that commitments and plans translate into tangible outcomes.

b. Embed and integrate

Gender mainstreaming and intersectionality to advance gender equality

Gender equality budgeting involves structurally embedding consideration of the differential impacts of policies and resource allocation on gender equality into existing budgeting and decision-making processes. This embedding is also referred to as 'gender mainstreaming' to support women's full, equal, and meaningful participation, leadership, and decision-making in all economic activities in line with the La Serena Roadmap for Women and Inclusive Growth (2019-2030). The goal is for gender equality outcomes to be considered as part of routine policymaking, in the same way that risks or fiscal pressures are considered. Gender equality budgeting can be used across all tiers of government (central, provincial and local).

A key feature behind the purpose and principles of gender equality budgeting is that it is **applied across the full scope of decision-making and investment**, including policies that seem neutral. How a policy supports or hinders gender equality may not always be immediately obvious. Gender equality budgeting supports the development of policy that analyses impacts and unintended consequences, including those that can inadvertently lead to discrimination or exacerbate inequality.

Best practice gender equality budgeting also embeds intersectionality across its analysis, implementation and assessment. Intersectionality refers to the interconnected nature of an individual's or group's different characteristics and circumstances, such as race, income, class and disability. These characteristics and circumstances overlap and create an interdependent system of discrimination or disadvantage. **Intersectional analysis** can provide insights into the causes of inequalities through the identification of compounding and interlocking advantages and disadvantages faced by diverse communities. Intersectional analysis helps policymakers surface the structural inequalities that underpin the disparities in economic outcomes so they can then design policies to target these gaps. It also allows policymakers to assess whether measures are having the intended impacts for all people and groups. This approach is most effective when intersectional analysis is applied from the start of the policy development process. Importantly, this includes recognising Indigenous approaches and experiences, as appropriate.

Box 2: Example from Canada – Integrating intersectional analysis

Canada first established the practice of Gender-based Analysis (GBA) in 1995. The original focus of GBA was primarily on gender differences. An intersectional dimension was added in 2011 reflected by the addition of a "+". Since 2011, the intersectional tenets have been progressively strengthened and in 2021, the "+" symbol in the name was replaced with GBA "Plus" to better reflect the broader scope of factors to be considered as well as how these intersect to create unique experiences of inequality and discrimination.

An important driver for increasing the intersectional focus of GBA Plus is the increasingly rich diversity of the Canadian population. According to the most recent census data, Canada is home to people of more than 200 different ethnic origins and increasing numbers are identifying with multiple ethnicities. The evolution and continuous improvement of the tool allows for a greater understanding of differences between individuals and groups as well as identifying similarities in the barriers faced by diverse populations.

Better consideration of intersectionality has improved how GBA Plus guides the development of responsive and inclusive policies, programs, and other initiatives. It provides a structured process for creating initiatives that are more responsive to people's specific needs and circumstances. Through a better understanding of the diverse needs of the people impacted, tailoring the initiative to meet these needs, and anticipating and mitigating any barriers to accessing or benefiting from the initiative, Canada has strengthened its toolbox to design and implement solutions that are more accessible and suitable regardless of individual characteristics and how these intersect with one another and interact with contextual and systemic factors.

The broad application of gender equality budgeting and intersectionality **expands investment in gender equality** beyond selected policies typically considered the domain of women, such as childcare and parental leave. It involves systematically assessing the policies and programs that account for the majority of government expenditure, in recognition that the greater the scale of the proposal, the greater the opportunity to drive gender equality in that spend. Examples could include investments in emerging industries or infrastructure.

Beyond expenditure, **gender equality budgeting also extends to the revenue** side of the budget. This could take the form of undertaking gender impact assessments to change

migration policies, tax structures, fees, and regulatory and administrative policies and practices. An example is reducing tax rates on small and household businesses (e.g. through microfinancing), which is a sector where women are concentrated.

Importantly, the **earlier the practices and tools of gender equality budgeting are applied** in the policy development process, **the greater the opportunity to shape the policy** to deliver positive gender equality outcomes.

Box 3: Example from the Philippines – Gender mainstreaming

The analogy of gender mainstreaming as a ‘river’ encourages ministries and agencies in the Philippines to think of gender equality as an integrated and sustained part of doing their jobs, rather than an add-on on the side or an afterthought. It is not about creating ‘new’ systems, but instead embedding gender equality into existing systems.

This focus on embedding gender equality into the ‘mainstream’ recognises that the mainstream policy space is where the resources and budget are already allocated. The gender equality budgeting processes support ministries and agencies to be alert to where existing mainstream policies and program are gender ‘blind’ and discriminatory.

The Philippines’ practice of gender mainstreaming is anchored on UN ECOSOC principles which prescribe that women’s, as well as men’s, concerns and experiences should be an integral dimension in designing, implementation, monitoring and evaluation of policies and programs. This principle was adopted into law in the Philippines through the 2009 Magna Carta of Women. Specifically, Chapter 6, Section 37 of the Magna Carta states that gender mainstreaming will be the strategy that government should use.

Whole-of-government approach

A **whole-of-government approach** is needed to broadly apply gender equality budgeting and comprehensively consider gender impacts. This will involve multiple mechanisms and actors. An effective collaborative effort requires **clear roles and responsibilities**, with strong leadership and robust gender analysis expertise, and clarity on accountabilities around aspects such as data collection and evaluation.

In particular, engagement with **administrative leadership** is critical to secure authority and traction for gender equality budgeting. Ideally an economy’s central policy and fiscal bodies, such as the Ministry of Finance or equivalent department, should take on a leading role as the information gathered through the gender equality budgeting process will ultimately inform budgetary decisions. Additionally, as a central policy and fiscal body is generally in a position of authority over policy departments, they will likely have capacity to influence outcomes for gender equality budgeting. The involvement of a central policy and fiscal body reiterates the importance of one of the tenants underpinning gender equality budgeting: commitment and leadership at the highest levels.

In addition to strong leadership, it is important to have a **dedicated authority with capacity and expertise on gender equality**, such as a Ministry for Women, to support the implementation of gender equality budgeting across government—including delivering training and capability-building programs.

Implementing gender equality budgeting requires **clear responsibilities and accountabilities for policy departments**. This may take the form of budget circulars, rules or regulations that include requirements for gender equality budgeting, and institutional reporting that tracks the impacts of gender equality commitments made through the proposals. Establishing gender equality budgeting requirements for policy departments is

also a useful way to build capability, as the practice of undertaking gender analysis requires training for policymakers, the use of and investment in sex-disaggregated data, and research and understanding of gender inequalities.

In considering the integration of gender equality budgeting into existing systems, it is helpful to consider how gender equality budgeting can be pursued in a way that **harmonises with other budget processes**. For example, gender equality budgeting complements the application of quality of life indicators, a living standards framework, a wellbeing approach to the budget, and climate action initiatives. Like gender equality budgeting, these approaches all involve distributional analysis and invoke more expansive or holistic measures of economic progress. The gains of a 'harmonisation' approach reflects the notion of embedding and integrating gender equality into existing systems throughout the budget process, rather than adding it on as an 'afterthought' at the end of the process.

Encouraging stakeholders to measure and communicate the benefits of gender equality in terms of the wider economic value and improved outcomes for society, as well as linking to salient issues such as ageing population, climate change, disaster prevention and child wellbeing, is also a useful way to secure broad buy-in to the gender equality budgeting practice.

Box 4: Example internationally – Addressing the intersections of gender equality and climate change

At the third PPWE workshop, Dr Janet Stotsky, who authored the ADB toolkit 'Budgeting for Gender Equality: A Practical Guide to Gender Budgeting', outlined the need to consider the interconnections between gender equality and other issues such as climate change. The disadvantages and inequalities women and girls face across society and the economy means they are differently harmed by climate change. These effects are magnified in the subsistence economy, where women's livelihoods are more vulnerable to weather-related climate change.

Understanding the ways that climate change disasters have disproportionate impacts on women and girls is an important component of gender-based analysis and gender equality budgeting measures.

Dr Stotsky noted that some economies, such as Rwanda, have developed tools for measuring and highlighting gender disparities in vulnerability to climate change and other external shocks. Rwanda has developed a climate change gender vulnerability index that shows where climate-related disasters are most likely to occur, and the likely effect on women and girls. At the local level, Rwanda is training women in vulnerability assessment and how to identify and implement climate change adaptation strategies. In terms of fiscal policy, a fund is available specifically to address climate issues and to identify programs for women.

Positively, the growth of new industries focused on addressing climate change (for example, the green economy) are opening up opportunities for women's participation, leadership and employment. A key imperative for the global community will be to ensure that women's voices are part of, and prominent in, climate change discussions and action.

Tools for application

When embedding gender equality budgeting into the budget process, it is necessary to consider the **most useful and appropriate gender equality budgeting tools to apply**. These 'tools' can take a variety of forms and can broadly be understood as the method by which gender equality budgeting is implemented and assessed. Different tools are applicable

at different stages of the budget cycle and policymaking process. The form and appropriateness of the tools vary depending on a government's institutional settings, historical approaches, and broad policymaking landscape. While the effectiveness of each tool for gender equality budgeting can vary, there is a general understanding that **multiple complementary tools are needed** for gender equality budgeting to be impactful overall.

The tools can be categorised in a number of ways. The OECD suggests navigating the various tools by identifying their broad purpose. The first category is **tools for delivering results**, which involve setting strategic goals relating to gender equality and steering efforts towards an outcomes approach. Actions include conducting a gap assessment and instilling a gender dimension into performance frameworks. Goals for gender equality are clearly defined, and departments report on the extent to which their policies supports these goals. This process is intended to incentivise a redesign of policies and programs towards the achievement of the gender equality goals. Another example is gender budget tagging, which is a process of identifying which budget measures contribute to high-level gender equality objectives and is a means to calculate total government investment for gender equality. This is a useful tool to provide public transparency into government efforts on gender equality and to support better budget decisions.

The second category the OECD identifies is **tools for identifying and removing inequalities**, which involve assessing budget measures early in the policy cycle to address gaps and gender inequalities. A gender impact assessment is a process of surfacing and analysing the differential impacts of a policy so that it can be adapted or designed to positively contribute to gender equality. While economies tend to adopt one type of tool, the OECD notes both are required in a system-wide approach.

Another way to navigate the various tools, as proposed by Dr Stotsky', is to **apply gender equality budgeting tools in the context of the principles and practices of public financial management**. This is a useful way to conceptualise the tools, as it frames gender equality budgeting as a core part of responsible financial management. This approach recognises there are multiple possible points at which gender equality budgeting can enter the budget cycle and policymaking process and that different tools are applicable at different entry points, as illustrated below in Box 5.

Box 5: Example from Dr Janet Stotsky – Opportunities to integrate gender equality budgeting into budget practices

Budget entry point		What does this involve?	What type of tools can be used?
#1	Budget planning and formulation	Budget is formulated with gender-related objectives in mind.	<ul style="list-style-type: none"> • Budget circulars (or guidelines) • Gender equality budget statements • Ex-ante distributional or cost-benefit analysis of the beneficiaries of existing budgeting spending
#2	Budget enactment via legislation	Legislative processes involved with officially adopting a Budget can be used to reflect, elevate gender-related priorities, and build continuity in gender equality budgeting practices.	<ul style="list-style-type: none"> • Restructure or enact new legislation to require budget to contain programs or policies, reallocate funding, or amend existing policies, in ways that promote gender equality
#3	Execution and implementation	Requirement that gender equality programs and policies, as part of the budget, are executed and implemented according to law.	<ul style="list-style-type: none"> • Program or performance budgeting • Medium-term budgeting (3 to 5 years)
#4	Evaluation and audit	Ensure allocations for gender equality programs have been spent and programs and policies have been properly executed.	<ul style="list-style-type: none"> • Ex-post analysis of gender equality policies and program, relative to gender equality objectives • Audit of financial outcomes, relative to gender equality objectives and performance indicators • Evaluate why gender-related objectives are or are not being met • Identify how to ensure programs and policies meet these objectives in the future

An overview of how to undertake a gender impact assessment, as outlined by the Commission for Gender Equality in the Public Sector in the Australian state of Victoria, is included in the appendices of this toolkit as an example of a gender equality budgeting tool in action.

c. Engagement and collaboration

Collaboration across government

Gender equality budgeting requires **cooperation and collaboration across government**—including the agency with responsibility for gender equality, the ministries with responsibility

for the budget and financing, and all other ministries participating in the process—as no single part of government can implement gender equality budgeting alone.

In addition to establishing clear roles and responsibilities across government, it is helpful to establish **institutional structures that facilitate collaboration**. This could take the form of a gender equality budgeting steering group or inter-departmental working groups. It is also useful to establish **structures for effective communication and consistent implementation** across government, such as through gender focal points in departments.

The effectiveness of these coordinated efforts also requires the central gender equality agency to understand the workings of each ministry and its policy focus, so they can support the ministries to successfully incorporate a gender equality lens into their work.

Engaging external expertise

Gender equality budgeting should be participatory and inclusive in recognition that informed evidence-based policy depends on genuine collaboration and engagement across and outside of government. Good policy is also accountable to the public and includes processes for objective analysis. As such, collaborative engagement throughout the development, implementation and assessment of gender equality budgeting will enhance its quality and impact.

The knowledge, networks, experiences and practical insights of **external experts, such as academics, civil society organisations and people with lived experience**, is valuable for expanding sources of information to boost the evidence base for analysis of gender equality impacts. These external experts can broaden the inputs that inform policy development by bringing new analytical insights, expertise and data sources, as well as expanding the range of policy options and solutions under consideration. They can also deepen understanding and debates over policy and budget changes, and bring perspectives from outside of government to strengthen rationales and approaches to gender equality budgeting. Notably, input and qualitative evidence from external experts is an important substitute where quantitative data is not available.

The role of external experts is particularly important in **enhancing intersectional analysis**. Civil society organisations have a direct view of the driving factors and potential solutions for policy issues, and are alert to the compounding factors of women's geographic location, migrant and refugee status, job formality and employment security, and socioeconomic circumstances.

It is also important that **policy be informed by lived experience**, and where possible, designed and implemented through genuine partnership and shared decision-making. This is particularly critical for policies involving or affecting Indigenous Peoples, as appropriate. Engaging with civil society organisations is a useful means for connecting with people with lived experience.

Box 6: Examples internationally – The role of civil society organisations in producing analysis of gender equality impacts

Civil society organisations have been crucial for the development, implementation, accountability and sustainability of gender equality budgeting in different economies. The following examples illustrate how civil society organisations have played a critical role in producing analysis that publicises gender inequalities and prompt government action.

In Timor-Leste, civil society organisations undertook detailed analysis of differences in secondary school expenditure on girls and boys relative to population share and disaggregated further by urban or rural location. This knowledge contributed to a deeper and more accurate understanding of the factors that prevented girls from attending school.

To amplify the importance of the issue of gender based violence and push for policy change, a civil society organisation in Australia used contemporaneous data to highlight statistics on intimate partner homicide and contextualise the matter as an act of femicide. The civil society organisation's approach of collecting data on victims and publishing it on social media as a domestic record contributed to heightened public visibility of gender based violence and community expectation for government action.

Analysis and consultation by civil society organisations in Indonesia identified factors contributing to high maternal mortality rates in maternal health in South Lombok and a neglect of maternal health needs. This informed advocacy efforts that led to reallocation of budget funding towards maternal services.

The unique value offered by civil society organisations and external experts means that meaningful engagement with these groups is important for a government's gender equality budgeting efforts to be as effective, transformational and ambitious as it could be. For example, the engagement of external expertise is not just useful at the policy formulation stage, but also when assessing the impacts of policies and budgets overall. These processes require **objectivity of analysis** in order to rigorously assess whether a policy advances or worsens gender equality goals. This is where civil society organisations and other expertise outside of government can be a valuable input, as they play an important role in externally setting expectations for genuine and high quality analysis of gender equality impacts.

There are relative advantages and limitations of analysing a budget internally vs. externally, and pre-event vs. post-hoc. An internal pre-event process (that is, conducted by government) should have some level of independence or else it poses the risk of a disproportionate focus on success stories. An external post-hoc analysis offers an independent accountability measure, but its effectiveness depends on the quality of expertise available and the availability of data to conduct a rigorous analysis.

Box 7: Example from Australia – The role of civil society groups in providing objective accountability

Since 2014, the National Foundation for Australian Women (NFAW) has conducted a gender lens assessment of the Federal Government's budget. This external voluntary initiative draws on the expertise of academics with subject matter knowledge, practicing economists and policy analysts, and former public sector employees who possess the expertise and experience to understand and 'decode' the budget. Their analysis applies a non-partisan approach informed by research and evidence. The NFAW Gender Lens conducts a line-by-line review of mainstream measures in the Budget for their gendered impacts, as well as gender-based budget initiatives. Its purpose and approach is similar to that of the Women's Budget Group in the UK.

This example highlights the importance of a whole-of-society commitment to gender equality and collaboration on gender equality budgeting. It is not a task that can be achieved by government or civil society alone. A robust, transparent and accountable process requires the efforts of all parties.

In order to incorporate the benefits and value that civil society organisations and other external experts bring to the gender equality budgeting process, governments can **establish formal channels that systematically embed external expertise** into the policymaking and budget process. An example is the creation of taskforces that include civil society representatives as part of the taskforce composition and the ensuing advice and recommendations to government.

Box 8: Example from Thailand – Bringing external expertise into the budget process

Thailand has established multi-stakeholder gender equality budgeting steering groups, who contribute to gender-based analysis, formulation of recommendations for the budget and deliberative processes.

This collaborative approach is part of a broader practice of fostering new ideas and principles. Another example from Thailand is encouraging government stakeholders to think more expansively about the benefits of gender equality budgeting, by measuring and communicating the benefits of gender equality in terms of the wider economic value and improved outcomes for society and linking to salient issues such as ageing population, climate change, disaster prevention and child wellbeing.

d. Evidence and best practice

Best practice policy development

Governments embarking on or scaling up their gender equality budgeting efforts can **draw on a wealth of best practice**. Gender equality budgeting is a well-established practice with decades of supporting scholarly research, practical implementation and advocacy. This depth of history means that efforts to implement gender equality budgeting can be supported by academic research, evidence and best practice guidance, drawing on a wider community of shared experience and knowledge. For example, the aforementioned *OECD Gender Budgeting Framework* and *ADB Budgeting for Gender Equality: A Practical Guide to Gender Budgeting*.

Notably, the practice of gender equality budgeting is a tool for conducting **robust analysis and good governance**. At its essence, gender equality budgeting produces well-considered and evidenced-based policy, which is in itself considered best practice.

An important part of gender analysis is a **strong evidence base informed by disaggregated data**, as it helps policy makers reveal and address gender inequalities. Intersectional gender analysis relies on the collection of data that captures a wide range of a person or community's circumstances and characteristics. In order to have quality data, there should be supporting infrastructure. One approach is to establish a database that contains sex-disaggregated data and information needed to undertake analysis of gender equality impacts.

Box 9: Example from New Zealand – Assessing the holistic impact of proposals

New Zealand commenced a Gender Budgeting Pilot as part of its 2022 Budget. Participating agencies were asked to identify and assess the impacts of Budget initiatives on women and girls, with particular focus on Māori women and girls, and to demonstrate an alignment to the Government's Wellbeing Objectives. The success of the pilot led to an expansion in the number of participating agencies and initiatives for analysis in the 2023 Budget. The gender budgeting template became a part of the main budget template, which agencies were able to opt in to.

The gender analysis spans both quantitative and qualitative metrics, to give a holistic overview of the impact of an initiative. This approach recognises that data, and an understanding of the impacts based on numbers and populations, is critical, but that an understanding of the social and cultural impacts of budget initiatives are equally important.

Analysing both the direct and indirect effects of policy is also important for providing an overview of the impacts. For example, the benefits of a healthy school lunch policy can directly affect the girls who received the free school lunch as part of the program, but also indirectly benefit the women in their families by reducing grocery bills and financial stress.

An intersectional gender lens has also been important for New Zealand, with the recognition that women and men are not homogenous groups, with different needs, goals and aspirations within genders too.

There is opportunity to use the process of gender equality budgeting to produce more disaggregated data. When undertaking a gender impact assessment a policymaker could identify whether there is a lack of appropriate disaggregated data, and if so one of the deliverables of the policy proposal could be to collect and report disaggregated data through its activities. For example, a proposal to build social housing could collect data on the demographics of the recipients of that housing, or a proposal to boost a manufacturing industry could collect data on the safety and harassment experiences of women. Setting targets can also help generate data. For example increasing the participation of women in leadership positions or within set industries would necessitate that disaggregated data on that participation be collected.

Building capability

The quality of analysis of gender equality impacts is dependent on the **capability of the policymakers** undertaking it. Building capability can be challenging, particularly in the early stages of establishing gender equality budgeting or in the face of staff turnover. Capability can be bolstered by **providing guidance, advice and supplementary analysis** to assist the ministry and the staff undertaking the gender analysis. This could take the form of examples of gender equality budgeting in practice, training, data sources and templates.

An effective way of improving understanding and motivating capability-building is **communicating the benefits of gender equality budgeting** to the ministry and staff who are applying the tools of gender equality budgeting in their work. These benefits include better policy analysis as well as wider economic and social benefits.

Systems for **rewarding and incentivising** government staff to invest in training and capability, such as progressive accreditation systems that recognise staff's advancement of knowledge over time, have also proved constructive.

Box 10: Example from Chile – Incentivising gender equality budgeting across the public service

An example of a gender equality budgeting tool in Chile is the use of management improvement programs (PMGs), which link the achievement of management objectives to a monetary incentive for public service employees. The programs are structured across a set of common areas for all public institutions.

Gender has been incorporated as an area of the PMGs since 2002 as a way to develop public policies with a gender perspective. This approach aims to eliminate gender barriers,

gaps and inequities throughout the program and policy process, from design and formulation stage through to implementation and evaluation stage.

Examples of the results of the PMG approach include: the development of National Time Use Survey by the National Statistics Institute; the creation of evaluation criteria to support 'School Texts without Sexist or Discriminatory Information'; the development of the new 'Fertility Care Standards' by the Undersecretariat of Public Health; and developing a research agenda on Gender Budgeting at the Chile Budget Office.

The development of **communities of practice**—involving experts and practitioners with experience and knowledge to share with government agency staff—is an effective means of capability building and knowledge exchange. It is also an important means of ensuring consistency of implementation across government departments, which is needed in order for tools such as gender budget tagging to be effective.

Systems for the **consolidation of knowledge** are important for growing and sustaining a government's gender equality budgeting capacity. This can be in the form of creating compendiums of knowledge, experiences and data that are added to over time. A centralised body of knowledge and resources is important for providing stability and retaining capability, especially when the personnel in government departments frequently change over time.

When investing in capability across government, it is important to acknowledge that awareness, expertise and engagement with the process can vary across different departments. As with the broader gender equality budgeting system, **capability is built and embedded over time**.

Box 11: Example from Chinese Taipei – Building gender equality budgeting capability

Chinese Taipei has invested in tools for guidance, training and capability building to develop its gender equality budgeting enabling environment.

Government staff are required to complete gender mainstreaming courses, and staff who are responsible for gender equality work are required to complete at least 6 hours of training per year. The Gender Equality Committee (GEC) within the Department of Gender Equality provides guidance and training materials for undertaking gender equality budgeting, and self-learning courses are available via an e-learning platform. The 'Gender Impact Assessment Database' was established to share best practices and provide examples for government ministries to learn from.

Each government ministry is required to have a Gender Equality Taskforce, including non-government organisations, academia and other sources of gender equality expertise, which provides a source of opinions, suggestions and information to assist with the gender equality budgeting process.

To provide effective support, the GEC has also made an effort to learn how each ministry works so it can provide specific and clear suggestions on how to undertake gender equality budgeting specific to each ministry's responsibilities.

The experience of Chinese Taipei highlights the value of providing various forms of guidance and assistance to help build capability across government staff.

e. Evaluation and proof of impact

Medium-term horizon

Gender equality budgeting requires **sufficient time for implementation and measuring impact**. In practice, this means **government budgets with a medium-term horizon of 3-5 years**. This is because the policies and programs that will shift longstanding inequalities and gender gaps require multiple years of sustained work to implement, as well as to establish and carry out pre/post assessments of their effectiveness.

Accountability

The goal of gender equality budgeting is to advance gender equality and address gender inequalities. The end goal is not a perfect system, but a system that delivers impact—as referred to by the OECD in its planned addition of a ‘demonstrating impact’ pillar to its Gender Budgeting Framework.

Impacts should be transparent and measurable as an accountability tool to assess progress, what works and what remains to be done. A performance budgeting approach—where the emphasis is on outputs, indicators and outcomes rather than inputs, expenditure and activities—is particularly useful. The relevant gender equality budgeting tools here are ex-ante and ex-post gender impact assessments, which requires the specification of measurable performance indicators in order to consider expected impacts (ex-ante) and evaluate actual impacts (ex-post) relative to gender equality goals. As with all tools of gender equality budgeting, approaches to measuring and representing impacts can be developed and evolved over time.

It is important to establish systems and processes for **ongoing review and evaluation**. Audits and monitoring processes provide oversight, instil accountability and promote quality analysis throughout the gender equality budgeting process. **Reporting requirements can be built into the authorising environment**, such as in legislation and strategic plans. Examples of formalised requirements include gender equality budget statements, parliamentary oversight and budget committees, and periodic reporting through data and departmental annual reports.

As previously outlined, it is important to have an **objective assessment of government actions and progress** on gender equality. This is where reviews and gender audits **by an external body** to assess policy impact is also beneficial, such as by an APEC economy’s domestic audit office or an international organisation with expertise in gender equality budgeting like the OECD.

In addition to evaluating outcomes of gender equality budgeting, it is important to **evaluate implementation across government**. This is possible even in the establishment stages, where processes are being rolled-out progressively at different points of time across different departments. This allows for departments that are more involved or advanced in the process to be compared to those that are less engaged or at early stages. Metrics of impact for monitoring can include whether policymakers undertook gender analysis on a proposal, the extent and completeness of the gender analysis on the proposal and across the budget, and the quality of the analysis produced. The evaluation can also include assessing the impact of new resources, guidance and toolkits that are developed over time to support agencies.

Box 12: Example from Indonesia – Measuring gender equality budgeting results

Indonesia uses a number of tools to assess the operation and outcomes of its gender equality budgeting system, which are applied through a comprehensive whole of government approach.

The KRISNA-SAKTI planning and budgeting information system monitors gender-related expenditures for efficient oversight, aided by tools including comprehensive guidelines from the Ministry of Women Empowerment and Child Protection (MoWECP), tagging directives from the Ministry of National Development Planning, and gender equality budgeting integration in annual budget implementation regulations from the Ministry of Finance.

MoWECP also conducts regular training and evaluates ministry and local government performance in gender equality budgeting to acknowledge achievements.

Transparency

It is important that the **processes of gender equality budgeting and evidence of how budget measures are driving gender equality are made public**. This is another aspect of accountability, but also a means to build public trust in government gender equality budgeting systems and progress. As with data sources, it is useful for these public statements to include both quantitative and qualitative information, for example in the form of targets for proposals, workforce data or gender equality budgeting case studies.

There is also value in **sharing examples of successful gender equality budgeting impact as a tool to support region-wide practice across APEC**. When one economy learns from the experiences of another, the demonstration of impact can fuel 'vision and commitment' to the gender equality budgeting practice. The success of others is particularly useful in validating gender equality budgeting as responsible and robust economic policy. As with this toolkit, sharing of lessons learnt and best practice can assist the development of gender equality budgeting systems across the region.

f. Sustainability and maturity

Formalising the practice

The longevity of a gender equality budgeting system depends on institutionalising its elements into budgetary processes to protect it from political and economic changes. Once gender equality budgeting is anchored for a government, whether that be through legislation and/or a strategic plan, the practice can be iteratively scaled up and matured overtime.

One way of codifying and formalising gender equality budgeting is through **legislation and regulation**. Legislative tools embed requirements for a gender equality perspective to be incorporated into the budgeting process in some way. This can be at design, formulation, execution and/or implementation stage. For example, requiring government agencies to apply a gender lens in budgeting and resource allocation processes and for the government to table a gender equality budget statement as part of the budget.

Notably, governments with an established history and stability of gender equality budgeting are generally characterised by having clear legislative tools in place. Parliamentary legislation is the most common method for providing a legal basis for gender equality budgeting, followed by the demonstration of high level political commitment and administrative practices required by the budget circular. Less prevalent were constitutional requirements and the need for compliance with international law. Commonly, governments have **multiple legislative tools in effect across various budget cycle stages**, which operate in complementary and reinforcing ways and contribute to a systems-wide approach.

In governments that have a lengthy practice of gender equality budgeting, legislative tools tend to focus on inputs and the assignment of resources towards gender equality budgeting practices, such as through gender budget tagging.

Box 13: Example from Mexico – Implementing legislated gender equality budgeting

In 2008, Mexico established the legislated decree ‘Expenditures for Equality between Women and Men’ in the Federal Expenditure Budget. This decree requires public policy processes to integrate gender equality, and was reinforced by several other legislative tools including reforms to Planning Law and Federal Budget and Fiscal Responsibility Law.

The ‘Expenditures for Equality between Women and Men’ decree involves the assignment of public resources and reforms to the laws related to the budget cycle. A feature of this tool is the creation of a cross-cutting ‘Annex’ where budgetary programs and responsible units are brought together, and resources are allocated to actions and services related to development and equality between women and men.

To facilitate this initiative, a gender- tagged budget approach has been adopted as a temporary special affirmative action. This process works through the allocation and earmarking of public resources. The budgets of the Annex are resources that the agencies and entities of the Federal Public Administration tag in relation to strategic programs for equality between women and men and for the eradication of violence against women and girls.

Iteration over time

Gender equality budgeting can be approached as an **iterative process** where governments develop, learn and refine their practices over time. In this way, it is useful to see gender equality budgeting not as an ‘all or nothing’ practice, but something that can be scaled up incrementally.

In the initial establishment stage, governments may undertake gender analysis or intersectional analysis pilots. The government can then **review the pilots to inform improvements and broader rollouts**.

It is also necessary to continue to **refresh and replenish the knowledge, awareness and capability of policymakers over time**, especially as personnel change. It is important that gender equality budgeting efforts are resourced and staffed appropriately, including where there is staff turnover. Aforementioned measures to reward staff investments in relevant skillsets and knowledge, as well as other tools to build capability for gender analysis, are relevant too.

There is a broad suite of tools and approaches to gender equality budgeting, which governments can **adopt and adapt as best fits their unique context and as opportunities presents themselves**.

vii. Resources

- Downes, R. and S. Nicol (2020), "Designing and implementing gender budgeting – a path to action", *OECD Journal on Budgeting*, vol. 20/2, <https://doi.org/10.1787/689198fa-en>.
- Stotsky, J (2024), "Budgeting for Gender Equality: A Practical Guide to Gender Budgeting", *Asian Development Bank*, <http://dx.doi.org/10.22617/TIM240045-2>.

viii. Appendices

- APEC Gender Equality Budgeting Toolkit: Principles
- APEC Gender Equality Budgeting Toolkit – Workshop 1 Summary
- APEC Gender Equality Budgeting Toolkit – Workshop 2 Summary
- APEC Gender Equality Budgeting Toolkit – Workshop 3 Summary
- Commission for Gender Equality in the Public Sector, Victorian Government – [Expanded gender impact assessment case studies](#)

APEC Gender Equality Budgeting Toolkit: Principles

Principles	Vision and commitment	Embed and integrate	Engagement and collaboration	Evidence and best practice	Evaluation and proof of impact	Sustainability and maturity
Tools and actions	Leadership commitment	Gender mainstreaming and intersectionality	Collaboration across government	Best practice policy development	Medium-term horizon	Formalising the practice
	Strategic plan	Whole-of-government approach	Engaging external expertise	Building capability	Accountability	Iteration over time
	Taking action	Tools for application			Transparency	

Developing an APEC Gender Equality Budgeting Toolkit

Workshop 1 Summary

Prepared for the APEC Policy Partnership on Women and the Economy (PPWE)

Prepared by the Australian APEC Study Centre, RMIT University

APEC Project Number PPWE 02 2023S

September 2023

Note: This workshop summary provides an accurate reflection of conversations that took place throughout the session.

Workshop information

The workshop was held on 17 August 2023 as part of the agenda of the second Plenary Meeting of the Policy Partnership on Women and the Economy (PPWE II), held at the Third Senior Officials' Meeting (SOM3) for 2023 in Seattle, Washington, USA. The PPWE partnered with the Australian APEC Study Centre (AASC) at RMIT University to facilitate the workshop series.

This was the first of a series of three knowledge-sharing workshops for APEC member economies on gender equality budgeting. It focused on building a strategic framework.

Presenters and panellists shared their expert insights and experience in gender equality budgeting from a diversity of perspectives and economies:

- **Scherie Nicol** leads the OECD's workstream of gender budgeting, which involves managing the OECD's Network on Gender Budgeting. Scherie is an author of OECD Best Practices on Gender Budgeting and has provided technical assistance to a range of economies on gender budgeting.
- **Dr Ramona Vijayarasa** is an Associate Professor in the Faculty of Law at the University of Technology Sydney (UTS) in Australia. She is the creator of the Gender Legislative Index, which is an online tool that applies a gender lens to legislation and law-making.
- **Dr Bimbika Sijapati Basnett** is Senior Advisor on Gender, Disability and Social Inclusion at Prospera, which is the Australia-Indonesia Partnership for Economic Development between Australia's Department of Foreign Affairs and Trade and Indonesia's Coordinating Ministry for the Economy.
- **Kristine Yuzon-Chaves** serves in the role of Executive Director of the Philippine Commission on Women, which is the primary policy-making and coordinating body on gender equality and women empowerment in The Philippines.
- **Prudence Mooney** is a gender equality specialist within the Australian Government's Office for Women in the Department of the Prime Minister and Cabinet. She serves as Principal Gender Adviser and led the Australian Government's implementation of gender responsive budgeting in the Office for Women and the Treasury.
- Serving as facilitator of the workshop, **Dr Leonora Risse** is an economist who specialises in gender equality. She is a Senior Lecturer in Economics at RMIT University in Australia.

Workshop participants had the opportunity to contribute questions before and during the workshop, and to make contributions during the workshop discussion.

Summary of insights

This workshop was the first in a series of knowledge-sharing workshops on gender equality budgeting facilitated by the Policy Partnership on Women in the Economy (PPWE) for APEC member economies.

Gender equality budgeting is premised on a rationale that, to make progress on gender equality, policy agendas cannot be limited to the suite of policies that are traditionally considered the domain of women. It requires expanding a gender lens across all policymaking and resource allocation decisions. Gender equality budgeting provides a means for governments to systematically apply a gender lens to their budget processes.

The workshop heard the strong case for gender equality budgeting. From a gender perspective, it provides a way to identify and address gender biases in existing processes. It can also be backed by economics, as gender equality budgeting has proven to make good economic sense and contribute to better economic outcomes overall.

Building on this call to action, the APEC workshop series focuses on the practical implementation of gender equality budgeting. This first workshop of the APEC series explored the importance of establishing a strong strategic framework as a foundation for effective gender equality budgeting.

The workshop canvassed the **five core elements** that the OECD has identified as important for building a strategic framework:

- (1) political commitment;
- (2) effective administrative leadership;
- (3) clear roles and responsibilities;
- (4) legal underpinning; and
- (5) clear policy priorities.

The workshop heard from the experiences of case study economies, namely Indonesia and the Philippines, who illustrate how gender equality budgeting can be implemented in practice.

Combined, expert insights and case study economies illustrated the value of investing in the following components as part of a gender equality budgeting framework:

- Adopting a **whole-of-government approach** that involves multiple mechanisms to support and facilitate the practice of gender equality budgeting
- Involving an economy's **central fiscal body**, such as the Ministry of Finance or equivalent department, to lead the gender equality budgeting initiatives
- Enacting **legislation and/or regulation** requiring government agencies to apply gender lens in budgeting and resource allocation processes
- Developing a **strategic plan** on gender equality to complement the gender equality budgeting process by articulating gender equality goals, indicators and timelines
- Investing in the **technical capability** of the government departments and other bodies responsible for undertaking gender analysis, acknowledging that awareness, expertise and engagement with the process can vary across different departments
- Having a **dedicated authority** with capacity and expertise to support the implementation of gender equality budgeting across government, including delivering training and capability-building programs (such as the Philippines Commission for Women)
- Establishing systems for **audits and monitoring** to provide oversight, instil accountability and promote quality analysis throughout the gender equality budgeting process (such as facilitated through the KRISNA-SAKTI system in Indonesia)
- Establishing infrastructure and resourcing to support **sex-disaggregated data**.

In building a strong strategic framework, the workshop closely looked at the link between gender equality budgeting and law-making. It considered the beneficial **role of legislation** in instilling commitment, continuity and stability to the gender budgeting process and enhancing its effectiveness. Australia provides an example of an economy where the absence of legislation or regulation contributed

to the discontinuation of gender equality budgeting, and where efforts are now being led by the current government made to re-establish the practice.

Questions and contributions received from participants were valuable in identifying the information needs and type of guidance that member economies are seeking. This included advice on:

- how to activate **genuine engagement** by government departments and avoid gender equality budgeting becoming a “tick-a-box” exercise;
- clarification over whether **legislation** is essential or whether there are options for sustainably embedding gender budgeting into budgetary processes;
- identifying at which **stage(s) of the budget cycle** it would be most effective to conduct gender analysis (ex-ante, concurrent, or ex-poste);
- recommendations for building **public sector capability**;
- identifying any specific elements of the gender budgeting process that are deemed **vital to its success**.

The practical **challenges** of implementing and sustaining gender equality budgeting practices were also openly shared among participant economies. Aspects of these challenges will be navigated in the next two workshops on the complementary topics of creating an enabling environment and developing tools for implementation.

The workshop acknowledged that there are elements of gender equality budgeting that economies might already be undertaking, possibly without even realising it. It is important to **recognise existing practices** that constitute or support gender analysis, because it means that efforts to adopt gender equality budgeting are not necessarily “starting from nothing”. It means there is scope for economies to consider how to leverage their existing initiatives, how to establish frameworks to embed processes more systematically and comprehensively into budget cycles, how to invest further in expanding technical capability, and how to secure resourcing and institutional commitment over longer time horizons. These considerations will also be canvassed in the next two workshops and form part of the Toolkit.

Developing an APEC Gender Equality Budgeting Toolkit

Workshop 2 Summary

Prepared for the APEC Policy Partnership on Women and the Economy (PPWE)

Prepared by the Australian APEC Study Centre, RMIT University

APEC Project Number PPWE 02 2023S

December 2023

Note: This workshop summary provides an accurate reflection of conversations that took place throughout the session.

Summary of Workshop

This workshop was the second in a series of knowledge-sharing workshops on gender equality budgeting facilitated by the Policy Partnership on Women in the Economy (PPWE) for APEC member economies.

This second workshop focused on ‘**Creating an enabling environment**’ for effective gender equality budgeting, which encompasses:

- training and capacity development
- sex-disaggregated data
- engagement with civil society
- consultation with academic experts and other groups
- measuring and demonstrating impact
- gender budget statement.

Presenters and panellists shared their expertise and experience in gender equality budgeting from a diversity of perspectives, economies and regions:

- **Trinish Padayachee** is the Gender Budgeting Lead at Finance Canada. Ms Padayachee shared her expertise in relation to Canada’s experience in developing its gender equality budgeting processes, known as Gender Budgeting Analysis (GBA Plus)
- **Professor Helen Hodgson** is a specialist in taxation law at Curtin University in Australia and Chair of the Social Policy Committee of the National Foundation for Australian Women (NFAW). Professor Hodgson shared the history of gender equality budgeting in Australia over time, and the contributions of the NFAW, as a civil society group, to conduct an external gender analysis of the budget in the absence of government processes.
- **Adaire Koia-Ward** is the Senior Policy Analyst (International and Economic), Manatū Wāhine Ministry for Women. Ms Koia-Ward presented the case study of New Zealand’s experience.
- **Fang-Yi Tsai** is the Section Chief of the Department of Gender Equality, Chinese Taipei. Ms Tsai shared presented the case study of the progression of gender equality budgeting practices in Chinese Taipei.
- **Nharleen Santos-Millar** is the Chief Gender and Development Specialist of the Philippines Commission on Women. Ms Santos-Millar explained the development lessons of gender equality budgeting practices in the Philippines including practical lessons that can be gained from the Philippines’ extensive history of these practices.
- **Dr Leonora Risse** served as the facilitator of the workshop, in her role as Lead Advisor with the Australian APEC Study Centre at RMIT University in Australia.

The following themes emerged as important factors for consideration:

- Economies’ experiences of developing gender equality budgeting processes can be thought of as an **iterative journey** where economies develop, learn and refine their approaches over time. For example:
 - adopting a pilot approach during the initial phase (as per New Zealand’s approach)
 - adopting an incremental approach over time (as per Chinese Taipei’s approach)
 - integrating an intersectional gender lens as the practice evolved over time (as per Canada’s experience)
 - continuing to refresh and replenish personnel’s knowledge, awareness and capability over time, especially as personnel change (as per the Philippines’ approach)

- recognising that – without legislated mandates or other ways to secure commitment – there is a risk that gender equality budgeting processes could be dissolved over time, such as when government or political priorities change (as per Australia’s experience).
- It is helpful to consider how gender equality budgeting can be pursued in a way that **harmonises with other budget developments**. For example, gender equality budgeting is complementary to the application of quality of life indicators, a living standards framework, a wellbeing approach to the budget, and climate action initiatives. These are all approaches which, like gender equality budgeting, involve distributional analysis and invoke more expansive or holistic measures of economic progress. The gains of a ‘harmonisation’ approach also reflects the notion of **embedding and integrating** a gender perspective into existing systems throughout the budget process, rather than creating new systems or adding it on as an ‘afterthought’ at the end of the process.
- Systems for the **consolidation of knowledge** are important for growing and sustaining a government’s gender equality budgeting capacity. This can be in the form of creating compendiums of knowledge, experiences and data, that are added to over time. A centralised body of knowledge and capability is important for providing stability and retaining capability, especially when the personnel in government departments frequently changes over time.
- **Formally assigning responsibilities** for gender equality budgeting to a particular divisions (such as a taskforce) and within existing structures (such as creating a gender focus point system) can be effective ways for strengthening and stabilising the gender equality budgeting process. Similarly, it has proven effective to formally assign responsibility for capacity building, which involves responsibility for providing training, iterating tools, and refreshing resources and guidance.
- The experience of participating economies is that **capacity can be bolstered** by providing direct support, guidance, advice and supplementary analysis to assistance the ministry/department/agency staff. Communicating the benefits of undertaking a gender analysis – which includes better policy analysis as well as the wider economic and social benefits – has proven effective for improving a ministry/department/agency’s understanding and motivating their capacity-building.
- The development of **communities of practice** – involving experts and practitioners with experience and knowledge to share with government agency staff– has been found to be an effective means of capacity building and knowledge exchange. Systems for **rewarding and incentivising** government staff’s investment in training and capability, such as progressive accreditation systems which recognise staff’s advancement of knowledge over time, are also proving constructive.
- For the process to work effective, strong **cooperation and coordination** is needed across various different part of government, including the agency responsibility for gender equality, the ministries with responsibility for the budget and financing, and all other ministries participating in the process. The effectiveness of these coordinated efforts also requires the central gender equality agency investing in their understanding the workings of each ministry and its policy focus, so that the gender equality lens can be incorporated into the ministry’s work successfully. The engagement of **external experts and knowledge sources**, such as input from academics, NGOs, civil society groups has proven valuable for expanding sources of information, knowledge and suggestions.
- When assessing the impacts of a policy, **objectivity** of analysis is needed to rigorously assess whether a policy advances or worsens gender equality goals. This is where engagement with **civil society groups** and other expertise outside of government can be a valuable input. It can help avoid a disproportionate focus on “success stories” and internal conflicts of interest within government departments.
- Gender equality budgeting practices, as well as the resources, guidance, templates and information provided by central agencies to support other ministries/agencies/departments, commonly spans

across **multiple tiers of government** (that is, to local governments as well as domestic level governments).

- Common and recurring **challenges** emerged. These include the lack of **sex-disaggregated data** to facilitate gender equality budgeting processes. Initiatives to improve data processes include not only steps to expand data collection, but also to: improve data accessibility to all data users including the public; actively promote the use of sex-disaggregated data; invest in improved quality of analysis and insights that make use of sex-disaggregated data; engage with diverse groups and communities to improve data processes to better reflect their experiences and meet their data needs; and review statistical standards to promote gender equality, fairness and inclusion.
- The advice from practicing economies is to aim to instil an **intersectional gender lens** from the start of the process. This includes recognising Indigenous approaches and experiences.
- Participating economies demonstrated the value of investing in **ongoing review and evaluation** of the impact of the practice of gender equality budgeting throughout the implementation process. Methodologically, the impact of these processes can be evaluated in settings where processes are rolled out progressively at different points of time across different agencies. This allows for agencies that are more involved or advanced in the process to be compared to those that are less engaged or at early stages. Metrics of impact for monitoring can include whether an analysis is undertaken and the quality of gender analysis produced. This evaluation can also include assessing the impact of new resources, guidance and toolkits that are developed over time to support agencies.

Participant feedback identified the value of **learning about best practices and practical experiences** from across the region. Participants valued the opportunity to participate collaboratively and hear from others about the different contexts in which gender equality budgeting had been applied. They also expressed an appreciation that this information to be made accessible to everyone involved.

Developing an APEC Gender Equality Budgeting Toolkit

Workshop 3 Report

Prepared for the APEC Policy Partnership on Women and the Economy (PPWE)

Prepared by the Australian APEC Study Centre, RMIT University

APEC Project Number PPWE 02 2023S

June 2024

Note: This workshop summary provides an accurate reflection of conversations that took place throughout the session

Summary of insights

This workshop was the third in a series of knowledge-sharing workshops on gender equality budgeting facilitated by the Policy Partnership on Women in the Economy (PPWE) for APEC member economies.

Following the first workshop on the topic of 'Building a strategy framework' and the second workshop on the topic of 'Creating an enabling environment', this third workshop focused on 'Tools for implementation' for gender equality budgeting.

The workshop heard from keynote speakers who shared their expert insights on this topic, and case study economies who shared their practical experiences and lessons.

The following themes and collective insights emerged across the presentations:

- A **range of tools** are used by different economies to implement gender equality budgeting. Different tools are applicable at different stages of the budget cycle and policymaking process. Tools also vary depending on an economy's institutional settings, historical approaches, and broad policymaking landscape.
- Tools can take a **variety of forms**. Commonly-used tools include (though are not limited to): creating gender budget statements outlining gender equality goals, strategies and actions; undertaking ex-ante gender assessments during policy formulation to identify gender-based needs and consider expected impacts; undertaking ex-post gender assessments after policy implementation to evaluate impacts relative to gender equality goals; conducting gender audits to assess policy impact; tagging gender related spending throughout the budget; and enacting legislation, regulations and procedures to support gender equality goals.
- One way to navigate various tools for implementation is to identify their broad purpose, such as tools for **delivering gender equality results** which prioritise performance outcomes, and tools for **detecting gender inequities** within existing policies and programs which focus on the diagnosis of gender gaps. Both of these broad categories of tools are needed and complement each other.
- Another way to navigate various tools is to understand how gender equality budgeting operates in the context of the principles and practices of **public financial management**. This approach recognises that there are multiple possible points at which gender equality budgeting can enter the budget cycle and policymaking process: (1) planning and formulation; (2) enactment via legislation; (3) execution and implementation; (4) evaluation and auditing. Different tools are applicable at different entry points.
- Economies that demonstrate a more established history and stability of gender equality budgeting are generally characterised by having clear **legislative tools** in place. These legislative tools work to **embed requirements** for a gender equality perspective to be incorporated into the budgeting process in some way. This can be at design, formulation, execution and/or implementation stage.
 - Commonly, economies have **multiple** legislative tools in effect across these various budget cycle stages, which operate in complementary and reinforcing ways and contributes to a systems-wide approach.
 - In economies that have a lengthy practice of gender equality budgeting, legislative tools tend to focus on inputs and the **assignment of resources** towards gender equality budgeting practices, such as through gender tagging.
- Broadly-speaking, more recent approaches to gender equality budgeting appear to be shifting away from tools with a **focus on inputs** (for example, measuring funding allocations to specific programs and policies related to gender equality or setting expenditure requirements) to a **focus on outcomes** (for example, monitoring outputs, conducting policy impact assessments, and assessing performance indicators related to gender equality goals).
 - The outcomes approach effectively widens the scope of policy levers under consideration, such as expanding gender impact assessments to revenue-raising and tax settings, not just expenditure.

- However, an outcomes or performance-based approach does not necessarily ensure the resourcing is allocated towards initiatives that would progress gender equality. It also still brings other challenges, such as a lack of an enforceable levers to allocate inputs and a gravitation towards focusing on immediate or short-term impacts, rather than allowing time for medium-term and long-term change to transpire.
- The role of **civil society organisations (CSOs)** can help develop, enhance and maintain tools for gender equality budgeting. CSOs add this value through: broadening sources of inputs into gender analysis through expanded and innovative uses of additional data, networks, lived experiences and analytical insights; identifying dimensions of intersectionality that policymakers might be less aware of; building accountability and lifting the quality of analysis by setting community expectations from outside of government; highlighting instances where formal processes for gender equality budgeting are not in place and pushing for gender equality considerations to be placed on the agenda.
- Common **challenges** to the design, development, implementation and sustainability of tools for gender equality budgeting include:
 - Plans, strategies and statements are created, but institutions and officials are slow to put them into practice
 - Inadequate support to build capacity and invest in technical, financial and human resources needed to execute the tools
 - Lack of sex-disaggregated data needed to conduct gender-based needs and impact assessments as part of gender equality budgeting processes
 - Budget items place priority short-term economic goals (such as driving a fast recovery after economic shocks), rather than investing in long-term vision for change
 - A tendency to look for short-term proof of impact, rather than recognising that some impacts will take medium-term or long-term time horizons to transpire.
- Regardless of the type of tool adopted, all types of tools require **capacity-building, resourcing and investment in sex-disaggregated data**.
- There is increasing awareness of the interconnections between **gender equality and climate change** issues. Understanding the ways that climate change disasters have disproportionate impacts on women and girls will be an important component of gender analysis and gender equality budgeting measures. Some economies, such as Rwanda, have developed tools for measuring and highlighting these gender disparities in vulnerability to climate change and other external shocks.
- While the effectiveness of each tool for gender equality budgeting can vary, there is a general understanding that **multiple complementary tools** are needed for gender equality budgeting to be impactful overall.

Feedback from participants was expressed through their comments and questions during the workshop, as well as through the post-workshop survey.

- Participants expressed appreciation for the opportunity to learn from successful examples of gender equality budgeting and to be informed about the latest developments in gender equality budgeting. For example, there was keen interest in OECD's emerging focus on accountability and transparency.
- Participants also identified that the expert level of information shared during the workshop provided them with the technical and intellectual support they were looking for. This feedback affirms that participants are seeking content and resources that reflect the high level of complexity and sophistication of these topics and issues.

