

# FAVOURABLE CONDITIONS FOR THE ADOPTION AND IMPLEMENTATION OF GENDER BUDGETING: INSIGHTS FROM COMPARATIVE ANALYSIS

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*Abstract:* Gender Budget Analysis, discussed here as gender budgeting, is concerned with transforming public policy and resource allocation processes in order to advance women's equality. Gender budgeting can therefore be characterized as transformative feminist policy change. This paper presents a Framework of Favourable Conditions that influence the adoption and implementation of gender budgeting in different country and governmental contexts. It is based on empirical research into three experiences of introducing gender budgeting at sub-national government level within European Union member states from 2000-2009 and insights from the literature.

*Keywords:* gender budgeting, public policy, government, Spain, Scotland.

*J.E.L. Classification:* J18; H5; J16.

## 1. Introduction

In constructing gender budgeting as a form of feminist policy change this article seeks to open up discussion among policymakers and gender equality activists to consider the conditions that support the adoption and implementation of gender budgeting. The *Framework of Favourable Conditions* (FFC) presented here draws on the research analysis and findings that formed the doctoral thesis, «Adoption and Implementation of Gender Budgeting in the sub-state governments of Scotland, Euskadi, and Andalucía (2000-2009)» (O'Hagan, 2013). The *FFC* is based on comparative cases from the early period of adoption and non/implementation of gender budgeting in three sub-national government sites. These are Scotland, within the United Kingdom: 2000-2009; Autonomous Community of the Basque Country (Comunidad Au-

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tónoma de Euskadi, CAE)<sup>1</sup>: 1999-2003; and the Autonomous Community of Andalucía (Comunidad Autónoma de Andalucía, CAA): 2005-2009. The empirical evidence from the cases has been drawn together with findings from across the gender budgeting literature to construct an analytical framework of the conditions influencing the adoption and implementation of gender budgeting in the early stages of development of gender budgeting at these subnational sites. Discussion focuses on political, institutional, and contextual variables that combine to form a framework of contextual conditions to support the adoption and implementation of gender budgeting and is not an exploration of specific policy actions to promote gender equality.

## 2. *Gender Budget Analysis as feminist policy change*

Government budgets have traditionally been constructed as a «policy institution» (Kay, 2005) concerned with abstracts and aggregates of money and finance, considered as having no direct influence or impact on the status of women and men (Sen, 2000). Gender budgeting challenges these norms by locating the budget as central to the policy process aiming to eliminate gender bias in public policy outcomes arising from in-built gendered assumptions in the policy and resource allocation processes of government.

Making gender visible in economic and other policy domains (Himmelweit, 2002) seeks a transformation in macroeconomics, consistent with the «transformative project and nature of feminism» (Figart, 2005). Furthermore, it aims to change established «gender-blind» practice within the current paradigm in which institutions are *gendered* (Acker, 1992; Beckwith, 2007; Chappell, 2006; Lovenduski 1998; 2005). This results in budget processes and outcomes which are also gendered as they reproduce male bias in decision-making and analysis (Elson, 1995). This perspective validates the focus on the budget as a core function of government whose institutional nature and practice are gendered. However, these institutions can be resistant to such fundamental change due to the institutional «stickiness» that results from self-reinforcing norms making attempts to progress change within the institution difficult (Mackay *et al.*, 2010).

<sup>1</sup> Comunidad Autónoma de Euskadi is one of the permissible denominations of the Autonomous Community of the Basque Country under Article 1 of the Statute of Autonomy 3/1979 which confirms it can be known in Spanish as either the Comunidad Autónoma de Euskadi or Comunidad Autónoma del País Vasco. It is also known as the Comunidad Autónoma Vasca and in Euskera, the Basque language, it is known as Euskal Autonomia Erkidegoa. The Annual budgets are presented as the General Budgets of the Comunidad Autónoma de Euskadi at <http://www.euskadi.net/k28aVisWar/k28aPrin.jsp>.

The gender budgeting literature is emphatic on the need for «a strategic vision» (**Hofbauer, 2003**) and a «clear focus» (Sharp and Dev, 2004) that all stakeholders understand. Experiences of advocating for gender budgeting have demonstrated that without this clarity «governments were ambivalent about continuing with gender-responsive budgets without a clearly articulated demand» (Budlender and Hewitt, 2002). How «gender» is politicized and framed by advocates and within government policy frameworks is an essential component of understanding government positioning and diagnosis of «the gender problem» and subsequently forming and advancing a campaigning and advocacy strategy (Jalušič, 2009).

Constructing gender budgeting as feminist policy change brings together classifications of «feminist» policy from feminist political science with a feminist economics interest in «chang[ing] policies, programs and resource allocation so that they promote gender equality and the empowerment of women» (Sharp and Dev, 2004, 1). Feminist political science scholars have debated the significance of a range of factors in securing feminist policy change (Mazur, 2002). These include policy venues and actors; the extent to which there are causal relationships between issues and political agendas (Annesley *et al.*, 2014; Woodward, 2004); women's representation in political institutions and how feminist organisations engage with state reconfiguration (Banaszak *et al.*, 2003); and how wider political and discursive opportunity structures influence how advocates frame gender budgeting within dominant policy discourses, and how it is perceived by target institutional actors (Lombardo *et al.*, 2009).

Arguably, gender budgeting can be said to fit into the characterization by Htun and Weldon (2010) of gender equality policy as firstly «gender status» policies that seek to remedy disadvantage and discrimination against women as *women* (original emphasis); and secondly «class-based» policies that target the unequal distribution of resources and sexual division of labour.

As a gender status policy, gender budgeting «aims to dismantle hierarchies of power that privilege men and the masculine, and the sexual division of labour that devalues women and the feminine» (Htun and Weldon, 2010, 208). Gender budgeting aims to bring women into the budgetary process as a category of analysis as well as in their direct participation. In seeking to remedy exclusion and marginalization from political, democratic and constitutional processes and encourage greater acknowledgement of women and participation by women in the budget process, it is a «gender status» policy.

Secondly, by rendering visible the sexual division of labour and the economic and social inequalities that flow from this, gender budgeting is also a «class-based» policy as it seeks a more equitable distribution of resources between women and men. Specifically, gender budgeting aims to equalize the status of all women by extending economic resources and civic rights to

ensure that access to publicly funded services and the increasingly marketed provision of alternative forms of care is not restricted to women with higher incomes or greater access to financial resources.

On the basis of these criteria, gender budgeting is a feminist policy for the advancement of gender equality. This characterization of gender budgeting underscores its intrinsic ambition to re-orientate public resources, increase participation and visibility of women in decision making, and secure a more equitable distribution of resources between women and men.

### 3. *Towards a Framework of Favourable Conditions*

Accounts of previous approaches to introduce gender budgeting make a clear distinction between gender budget analysis and the formulation of a gender sensitive or gender aware budget (**Hofbauer, 2003**; Sharp, 2003). In this two-stage process, gender budget analysis is a «necessary but insufficient» step (Sharp, 2003) in the process of recognising different needs and experiences of women and men, and boys and girls and assessing the nature and extent of differential allocation in government budgets (**Hofbauer, 2003**, 5). The ultimate objective, therefore, is for the budget to be formulated and produced in such a way that it integrates gender analysis at all stages and as a cross-cutting variable in all policy areas.

Two tests can be formulated from the early experience of the «women's budgets» in Australia in the 1980's (Sharp and Broomhill, 2002) that measure the extent to which the combination of variables – actors, institutions, policy, policy framing – to achieve a gender aware budget have been successful.

#### Test 1: Adoption

assessing the success of gender responsive budgeting is the extent to which spending departments shift from asserting the neutrality of their policies to changes in spending decisions (Sharp and Broomhill, 2002, 33).

The threshold for this test would be the effective application of gender analysis and gender budget analysis tools in the process of formulating policy and budgets.

#### Test 2: Implementation

the ultimate success of gender budgets is contingent upon their record in changing budgetary allocations and policies in a way that promotes gender equality (Sharp and Broomhill, 2002, 40).

The second test looks for demonstrable shift in policy decisions and content through a gender aware process that results in a differently formulated output, that is: a gender-aware budget process and related documentation.

TAB. 1. *Key actions for adoption and implementation of gender budgeting*

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- Awareness raising with all relevant actors (women, politicians, parliamentarians)
  - Engaging government officials and technical [finance] officials
  - Ensuring access to budget documents and processes;
  - Ensuring availability of and access to data (disaggregated by sex and sensitive to gender dynamics) by actors inside and outside government
  - Using research and gender-disaggregated data to inform advocacy
  - Training, sensitizing and capacity building with officials and externally
  - Securing political will
  - Using windows of opportunity that may arise from political change
  - Engaging and involving stakeholders and actors inside and outside government
  - Having clear objectives and expectations of what can be achieved from gender budgeting analysis
  - Ensuring a strategy for continuity
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Meeting these tests requires a combination of structures, engaging a range of actors in different political contexts interlinked over time and across actors. Key actors and activities consistently highlighted in the literature on gender budgeting include a mix of awareness-raising, advocacy, and building capacity and commitment among politicians and government officials as summarized in Table 1.

Strategizing to advance advocacy for gender budgeting means knowing «when, under what conditions, and with whom to engage» (Hofmeyer, 2003, 44). Experiences of gender budgeting over the years highlight the challenges and difficulties of securing the engagement and co-operation of finance ministries who have traditionally remained distanced from the process in a position of power and dominance within government (Sen, 2000). Potential resistance from finance officials to attempt to interfere with or modify budgetary processes has been identified in the literature as a significant barrier. Overcoming this barrier therefore requires careful framing and skillful advocacy of the concept and its implications for government.

Annesley and Gains (2012) argue that while it is harder to get gender equality policy onto the agenda than other proposals for policy change, there is a greater likelihood of success when the background economic conditions are positive. The prevailing economic context during the advocacy period is therefore also significant in securing successful policy change.

#### 4. *Framework of Favourable Conditions*

Drawing on the insights from the literature and analysis of the empirical evidence from the cases studies, a series of contextual, normative, institutional, and relational conditions can be identified. These are presented in Figure 1 as the Framework of Favorable Conditions and configured as sequential, reflecting the stages of advocacy and agenda-setting, formal adoption, and implementation.

<p>Phase one: Advocacy and agenda-setting</p>	<ul style="list-style-type: none"> <li>• Pro-equality climate</li> <li>• Commitment to gender mainstreaming</li> <li>• Responsiveness and receptiveness to external drivers</li> <li>• Political change and political opportunity structures</li> <li>• Gender equality architecture</li> <li>• Positive approach to governance</li> <li>• Favourable economic conditions</li> <li>• Understanding of budgetary processes</li> <li>• Presence and pressure of women and feminist civil society organisations</li> </ul>
<p>Phase two: Formal adoption</p>	<ul style="list-style-type: none"> <li>• Clear conceptual framework for gender budgeting</li> <li>• Engaged actors <ul style="list-style-type: none"> <li>• Officials (finance)</li> <li>• Politicians/parliamentarians</li> <li>• Civil society</li> </ul> </li> <li>• Political will</li> <li>• Positive institutional arrangements</li> </ul>
<p>Phase three: Implementation Gender aware budget</p>	<ul style="list-style-type: none"> <li>• Evidence in practice</li> <li>• Political leadership</li> <li>• Strategy for continuity</li> </ul>

FIG. 1. Framework of Favorable Conditions.

#### 4.1. *Phase One*

##### 4.1.1. *Advocacy and Agenda setting*

The first phase of adopting gender budgeting is about making the case for gender budgeting as a response to enduring gender inequality. A focus on the budget, it is argued, allows for inequalities in resource allocation and outcomes to be made visible, engages stakeholders inside and outside government and thereby encourages more democratic participation by making the budget process more transparent and accessible (Sharp, 2003, 11).

##### 4.1.2. *Pro-Equality Climate for the advancement of gender budgeting*

A positive political environment in which to advance proposals for gender equality policy includes the existence of gender equality architecture, a legislative framework that underpins formal equality, and evidence of feminist activism in civil society in an open political system. The extent to which

gender is politicized, prioritized and embedded in policy analysis can vary depending on the economic cycle, the actors involved, and how gender and gender equality are framed by advocates.

Arguably, evidence of support for gender equality is the existence of a legal framework that protection rights to non-discrimination and places obligations on a range of actors and institutions to advance gender equality. A series of legal and policy directives has developed at the transnational, national and in some countries the sub-national levels of government in relation to gender budgeting, as set out in Table 2.

The extent to which the supra-national drivers from the UN and EU set out below are reflected in national and sub-national legislative frameworks is variable at best, as few jurisdictions include a legislative requirement for gender analysis of the budget. In the case studies, only the Comunidad Autónoma de Andalucía had such specific legislation, and in Scotland the extension of positive public duties to promote equality has subsequently been considered as extending to the formulation of the budget as a public policy.

#### 4.1.3. *Understanding budgetary processes*

Experiences of gender budgeting have consistently emphasized the importance of understanding budgetary processes, the capacity and limitations of the engagement of different actors (including parliamentarians) in the process, and its centrality to any attempts to introduce gender budgeting (Sharp and Dev, 2004, 15; McKay, 2005; Fitzgerald and McKay, 2003). In addition to understanding the process and cycles (Villagómez, 2004), gender budgeting specialists argue it is essential to «unpack the budget» (Sharp, 2003, 11). Breaking the budget into spending targeted at women specifically and to the advancement of gender equality measures and mainstream expenditures is part of this process and draws upon Elson's tools (Elson, 2002).

#### 4.1.4. *Presence and pressure of civil society organisations*

Gender budgeting has been described as «feminist practical politics in action» (Sharp and Broomhill, 2002, 42) and the participation of civil society organisations as essential in a political process «to which they cannot be indifferent» (Villagómez, 2004, 22). Therefore, the existence and advocacy of women's, especially feminist, organisations is an essential condition for feminist political change and the adoption of gender budgeting.

TABLE 2. Framework of Favorable Conditions

United Nations	European Union	Scotland (UK)	Euskadi	Andalucía
<p>Convention on the Elimination of All forms of Discrimination Against Women (CEDAW)</p> <p>Beijing Platforms for Action (1995)</p> <p><i>Financial Arrangements</i> require the integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men.</p> <p><i>National level governments</i> should make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public expenditures.</p>	<p>European Parliament (2003) Resolution on Gender Budgeting – <i>Building public budgets from a gender perspective</i></p> <p>European Commission (2003) Opinion of European Commission Advisory Committee on Equal Opportunities for Women and Men.</p> <p>Council of Europe (2005) Council of Europe Final Report of Group of Specialists on Gender Budgeting; Council of Europe (2007)</p>	<p>Gender Equality Duty (2007) under Equality Act 2006</p>	<p>Statute of Autonomy Ley Orgánica 3/1979 Article 9 upholds the constitutional right to equality of all citizens</p> <p>Article 10 gives consideration to the ‘feminine condition’</p> <p>No legislation to support gender budgeting until 2005 Equality Act</p>	<p>Ley Orgánica 6/1981 Statute of Autonomy</p> <p>2002 CAA Law 8/2002 on Statistical Plan for Andalucía</p> <p>2003 CAA Law 18/2003 on Fiscal and Administrative Measures Art. 139 introduces Equality Impact Reports and Establishes the Commission on Gender Impact</p>

TABLE 2. (follow)

United Nations	European Union	Scotland (UK)	Euskadi	Andalucía
<p>To facilitate implementation of the Platform for Action, interested developed and developing country partners, agreeing on a mutual commitment to allocate, on average, 20% of official development assistance and 20% of the national budget to basic social programmes, should take into account a gender perspective (UN (1995), <i>Beijing Declaration and Platform for Action</i>, p. 128, paras. 345, 346, 358).</p>	<ul style="list-style-type: none"> <li>• Council of Europe (2007) Recommendation on Gender Equality Standards and Mechanisms.</li> </ul>			<ul style="list-style-type: none"> <li>• 2007 Organic Law 2/2007 reviews Andalusian Statute of Autonomy</li> </ul>
				<ul style="list-style-type: none"> <li>• 2007 - 12/2007 Promotion of Equality between Women and Men. Purpose Clause V enshrines gender budget analysis;</li> <li>• Article 6 requires equality impact assessment. Article 8 requires gender budget analysis.</li> <li>• 2008 CAA Law 3/2008 Budget Law</li> </ul>
				<p>Spanish Constitution (1978) - Article 1.; Article 14 -all persons are equal before the law Article 9 - requires public authorities to promote conditions which ensure that the freedom and equality of individuals and of the groups to which they belong may be real and effective, to remove the obstacles which prevent or hinder their full enjoyment, and to facilitate the participation of all citizens in political, economic, cultural and social life</p>

## 4.2. *Phase Two: Formal Adoption*

In the case studies, evidence of formal adoption was looked for policy statements and strategies, legislative supports, political statements and directives, internal guidelines, and external publications and documentation reaffirming commitment to gender budgeting and pathways to implementing it as a new approach to policy making.

### 4.2.1. *Clear conceptual framework for gender budgeting*

How the proposition of gender budgeting is strategically framed by proponents will impact on how it is formally adopted (Budlender, 2004). In some contexts the best strategic fit may be in framing it as a strategy for «equality and efficiency dimensions» (Budlender and Hewitt, 2002, 43) to align better with other government priorities. In other contexts, a strategy for mainstreaming gender across all policy areas that works towards a gender equality policy goal may be more appropriate. The prevailing context and political paradigms (**Wilson, 2000**) will influence how gender budgeting is framed, and who thereafter are the principal actors charged with its implementation.

Successful framing that secures the engagement of institutional actors requires a clearly constructed theoretical and political proposition for gender budgeting articulated by proponents and understood by those charged with its formal adoption in policy or law.

### 4.2.2. *Engaged actors*

It is clear there are three principal categories of actors in securing formal adoption of gender budgeting: government officials (especially finance department officials), politicians in government and in parliament, and civil society organisations. Experiences globally illustrate how different roles and degrees of engagement have resulted in the successful adoption of gender budgeting as actors have pursued different strategies of political engagement. Civil society organisations pressing for change and pushing political stakeholders to act have been established as critical actors in the change process.

### 4.2.3. *Political will*

Political will, and particularly the disposition of finance officials and politicians, to engage in and support the process is considered to be par-

amount (Sen, 2000; Sharp and Broomhill, 2002; Sharp and Dev, 2004). Without political will, arguably the likelihood of formal adoption into legislation or other binding requirement is substantially reduced. Similarly, the vulnerability of governments and their legacies to electoral cycles requires strong political will to advance and consolidate measures to embed gender budgeting, including through legislation and other binding measures.

#### 4.2.4. *Positive institutional arrangements*

How institutions work and how different functions, departments and actors within institutions work together will affect the degree to which gender budgeting will be formally adopted by government and its subsequent implementation secured. If the «practice and organization of government militates against a cross-cutting approach» (Budlender, 2004, 7), then these structures and the potential barriers they create for the formal adoption and implementation of gender budgeting require to be addressed. Strong institutional arrangements are relevant to the capacity of critical actors within key policy venues to understand and execute the new demands presented by gender budgeting. Training officials, politicians and external stakeholders is therefore an essential element in creating sufficiently positive and robust institutional arrangements to constitute a favorable condition for the formal adoption of gender budgeting.

### 4.3. *Phase Three: Implementation*

The most concrete evidence of implementation of gender budgeting is a gender-aware budget, formulated using the range of tools best suited to the processes of the institution, or indeed adapted processes, introduced to support the political commitment to gender budgeting.

#### 4.3.1. *Evidence of practice*

The tests of evidence of practice of a gender-aware discussed earlier include evidence of gender mainstreaming in public policy decisions, evidence of gender analysis in the budget documents, and practical implementation of gender budgeting in government resource allocation processes.

#### 4.3.2. *Political leadership*

Strong, consistent, and visible leadership from sufficiently senior politicians and officials is a clear condition for gender budgeting to remain on the political agenda and progress to the production of a gender aware budget. Such leadership arguably sends a clear message of commitment, and carries the requisite authority to direct the appropriate actors and mobilize necessary resources.

#### 4.3.3. *Strategy for continuity*

Politicians are vulnerable to the electoral cycle. Therefore, the secured implementation of gender aware budgets requires an embedded strategy for continuity, as established in the principles for gender budgeting (Budlender and Hewitt, 2002). Arguably, this should include improvements in availability and accessibility of data; training for policy makers across government departments (Sharp, 2003), transparency in the budget process and the sustained engagement of civil society in scrutinizing the budget. Securing legislative underpinning for gender budgeting could be considered an essential part of building in continuity and future compliance, an approach that is most in evidence in the case of Andalucía.

### 5. *Evidence of adoption and implementation from the case studies*

The discussion here is a summary analysis of extensive exploration within a doctoral research project of all the variables presented in the framework (O'Hagan, 2013). The original research included a comprehensive process tracing of over 140 government and parliamentary documents from over a ten-year period (2000-2009), 22 interviews with senior policy and political actors in the three governments, and feminist activists and analysts in all three sites. The case studies were selected on the basis of their connections in time and of place and people. In Scotland, advocates for gender budgeting seized the opportunity of political change in 1999 with the creation of the Scottish Parliament and devolution of powers from the UK government. Similar changes to political structures had previously happened in Spain with the creation of the Autonomous Communities. Advocates in the Basque Country looked to the emerging experience in Scotland, and in turn women inside government looked to the experience of the Basque country when initiating the approach of the Junta de Andalucía.

TAB. 3. *Presence of Favourable Conditions in case studies*

Favourable Condition	Scotland	Comunidad Autónoma de Euskadi	Comunidad Autónoma de Andalucía
Pro-equality climate	√	√	√
Responsiveness/receptiveness to external influences	+/-	+/-	√
Political change/opportunities	√	+/-	√
Women's Policy Agency	√	√	√
Positive approach to governance	√	+/-	√
Engaged women's organisations	√	-	-
Understanding of budgetary processes	√	√	√
Engaged actors	√	-	√
Political will and leadership	+/-	-	√
Clear conceptual framework	+/-	+/-	√
Positive institutional arrangements	√	-	√
Strategy for continuity	+/-	-	√
Gender-aware budget	+/-	-	√
Gender mainstreaming in policy analysis	+/-	+/-	√
Gender analysis in government processes	+/-	-	√
Gender aware budget documentation	+/-	-	√

Table 3 depicts the strength of presence of each of the variables in the *Framework of Favourable Conditions*. Clear, strong evidence is denoted with the symbol √; partial evidence is marked as +/-; and limited or no evidence is shown as -.

In each case there was evidence of the influence of the wider feminist movement at national and sub-national levels. The analysis in Table 3 refers specifically to the extent to which there was evidence of *local* activism specifically for gender budgeting. Analysis of activism for gender equality in Andalucía has highlighted the absence of specifically feminist demands in local campaigning and organising by women's organisations (Ortbals, 2010).

Wider feminist influences within government and externally, including national feminist organisations, academic research and activism and international networking were clearly influential (Lobato Astorga, 2006). While national organising around gender budgeting has gained increase purchase since 2008, in relation to the early stages of agenda-setting and adoption of gender budgeting there was only evidence in Scotland of sustained localised campaigning for gender budgeting beyond the democrat activism that was prominent in Euskadi and Andalucía. This *inside*: *outside* government distinction as proposed by Sharp and Broomhill (2002) contrasts the Spanish and Scottish experiences. The *outside* pressure from local feminist activists in Scotland was more pronounced than the *inside* government initiative of femocrats which was the impetus for action in Euskadi and Andalucía. In all cases, the academic analysis and activism of feminists at national and international level was significant, with cases of international networking evident in all three sites.

In the Basque case, the lead advocate was the statutory institute for women's equality, EMAKUNDE. Drawing on developing expertise from other sub-national governments and global developments such as the Beijing Platforms for Action, EMAKUNDE sought to engage with the Finance Department of the Basque Government in the early stages of the initiative, 1999-2003. Gender budgeting was promoted as consistent with the agreed strategy of gender mainstreaming, as set out in the Third Action Plan for Equality between Women and Men, and aligned with political priorities of economic growth. Although the supporting materials presented well-constructed arguments as advanced in the gender budgeting literature, the rationale appears to have been insufficient to engage finance officials or political interest (Jubeto, 2007a; 2007b).

Other initiatives have subsequently been development in Euskadi following this early, initial attempt over a decade ago. Activities have included separate projects on integrated gender analysis in the tax system (de Villota *et al.*, 2009). Arguably the range of developments since the initial exercise could be characterised, at least in part, as a response to what Elson has described about practice elsewhere as «lip service about gender mainstreaming» (Elson, 2004, 633), where gender equality was not a political priority for the government of the day when first attempts were made to bring gender budgeting on to the institutional agenda.

Arguably, as presented in Table 3, there was a weaker discursive, or conceptual, framing of gender budgeting in Scotland and Euskadi than in Andalucía, with insufficient resonance with dominant government frames or political will to prioritise gender equality. In Scotland, an enduring conceptual fuzziness blighted attempts to promote gender analysis of the budgeting process and policy formulation in Scotland over the ten years under review. In that time, Scotland has moved through dominant paradigms of social justice to the current focus on economic growth as the overarching purpose of government policy and action. Within these strategic frames, gender equality and advancement of women are conceived and presented as desirable outcomes of government policy rather than drivers of policy change or the means through which stated political objectives can be secured. Gender equality has not been clearly articulated in the preferred approach of equalities mainstreaming, and except in gender-specific policy areas such as gender-based violence, it has not been advanced as a primary political priority until more recently.

In contrast, policy and strategy as developed by the CAA stated consistently that gender equality and advancement of women was a political priority and driver of policy content and change objectives. The CAA ultimately developed an approach to policy making and budget setting called Project

Gender Plus (Proyecto G+). This was the result of a period of building institutional arrangements, developing conceptual and policy frames articulating gender budget analysis as an integral means to progress gender equality as a central objective of economic and social policy. Proyecto G+ has become embedded in the institutional structure to support the implementation of gender budgeting. The integrated discursive narratives of gender equality and economic convergence and growth, contributing to economic and social change, were key factors in the CAA approach. This is a significant distinction from the other two cases.

In Andalucía, inter-related objectives, clearly and consistently articulated over the period of adoption and implementation provided a robust rationale for gender budgeting as a mechanism for changing both the policy process and policy outcomes. The focus on the budget process was a means of structuring and driving policy change, informed by feminist analysis, and aimed at delivering whole government objectives.

Following the early Australian experience, it was argued that progressing gender budgeting as a means to advance equality will require advocates to «find new means and spaces within the structures of the state genuinely to contest economic policy» (Sharp and Broomhill, 2002, 43). Scottish devolution is an example of *downloading* (Banaszak *et al.*, 2003) with the potential for creating opportunities for debate, a more accessible structure and style of government, and the implications of these developments for advancing gender equality, and specifically gender budgeting.

The permeability of government and parliamentary structures in Scotland contrasts as a much more open system of government than either the CAE or CAA. There is substantial evidence of a more open approach to governance and government from the formal institutions of government, a clear legacy and consequence of civil society campaigning for a different system of government and style of politics. A distinguishing feature here has been the existence of and leading role played by the Scottish Women's Budget Group (SWBG), an independent feminist research and lobby group established in 2000. Formed in a more «inclusive» environment (Beckwith, 2007) where outwardly the new government institutions were positively disposed towards propositions of gender equality, as evidenced by the civil society campaign for equal representation in the new parliament, and the structural arrangements to embed equality in the new institutions.

This «state-building episode» (Campbell, 2005, 46) opened opportunities and created conditions for SWBG to argue that the institution of the budget contributed to gender inequality and that powerful state actors required to respond to historical deficiencies and remedy them within the new institutions.

However, the transition from acceptance of gender budgeting as a concept to its formal adoption in government practice has not been smooth or complete. A principal obstacle has been the conflict between expressed political will in favor of alternative approaches to budget formulation that include gender analysis and problems conceptualizing and operationalising these commitments through the equalities mainstreaming approach adopted by the first Scottish Executive and since. Equalities mainstreaming aims to be a broader and more generalized conceptual approach to integrating consideration and analysis of multiple equality characteristics, including race, disability, age, sexual orientation, in addition to gender equality. Conceptual tensions have arisen from the equalities mainstreaming approach and a persistent discursive frame of «tackling inequalities», evidence of «expansive and aspirational ideas, with often confusing consequences» (Mackay, 2009, 49) which have beset the broader equalities agenda in Scotland.

In the CAE, the dominant political context and discourse of political change did not politicize the advancement of gender equality even though formal equality plans were a staple of the policy regime for gender equality. The positive policy commitment to gender equality was not reflected in the style of government, nor was the Basque Government receptive to external influences or local advocates for policy change to advance gender equality. Whether the policy position advanced by EMAKUNDE lacked substance is unclear as the government of the CAE had signed up to the gender equality action plan. The «organizational stickiness» evident in the interviews for the original research study potentially stems from a lack of commitment to gender equality within the Finance Department (Jubeto, 2007a; 2007b). Potential political opportunity structures in CAE were not accessible to gender budgeting advocates as the Finance Department dominated as a policy elite within government.

Furthermore, the distinguishing features of regional autonomy, as represented in the structure and management of taxation and fiscal policy, were significant blockages to the advocacy and adoption of gender budgeting. It can be surmised that as part of the current constitutional settlement of the CAE these distinctive arrangements are closely defended and highly prized elements of the political identity of the regional government, reinforcing resistance to perceived interference or change in relation to budgetary processes.

Across all three cases, there is evidence of transnational networking, drawing on the same international experts and on emerging practice in each of the case study sites as it developed. Although the approach in each case study was context-specific and locally relevant, consistent with the principles of gender budgeting, home-grown expertise appears not to have been sufficient for convincing formal policy actors locally. The use of external expertise also demonstrates astute advocacy by policy entrepreneurs, both inside

and outside government. By bringing in expertise and thereby scrutiny from elsewhere, the intention was to enhance local learning and capacity as well as increasing leverage for political commitment.

However, the responses of the three sub-national governments varied. In CAE, experiences from other developed small economies were of limited interest and not followed through, just as in Scotland where experiences from elsewhere had some early influence. In Andalucía the government was most receptive to the concept of gender budgeting as it chimed with the dominant institutional and political discourses of improving economic growth and convergence that opened opportunities for necessary societal change, such as gender equality. The Instituto Andaluz de la Mujer (IAM) was an early advocate, and femocrats within government were strategic «gate openers». Strong external levers in the early stages of advocacy included the Beijing Platforms for Action and the approach to equality and economic strategy contained in the Amsterdam and Lisbon Treaties of the European Union (EU). Experiences from elsewhere, including the materials from EMAKUNDE and international experts, were drawn upon in framing the concept to gain resonance internally and strategically made to fit the dominant political discourses of the CAA in what has clearly been an initiative led from within government from the outset. This leadership from government and the containment of the initiative to progress gender budgeting is therefore one of the most distinctive features of the CAA experience.

The focus on the approach of the CAA in this paper relates to the *Framework of Favourable Conditions*. In that context the notable factors have been the success in securing institutional and political support early on and up to 2009. Similar to the experience in Scotland, there is limited evidence of policy shifts or changes in resource allocation as the emphasis appears to have been on building institutional capacity in gender awareness and gender analysis. Evidence from the three cases underscores the difficulty in consolidating discursive acceptance of gender budgeting as feminist policy change and securing identifiable shifts in policy and resource allocation.

## 6. Conclusion

It is clear from the experiences in the three cases that the elements identified as *favourable conditions* do affect the extent to which gender budgeting is adopted and implemented by governments. Among the most significant factors and lessons for advocates of gender budgeting are the significance of finance departments as gatekeepers enabling or inhibiting progress as illustrated by the contrasting examples of the Basque Country and Andalucía.

Another outstanding difference is the involvement of *local* feminist actors outside government having a key influencing role with government and parliament in Scotland.

Not all the conditions are met in all circumstances. The evidence from the cases contained in the *Framework* re-emphasizes the importance of conceptual and discursive clarity whereby gender inequality is effectively politicized and problematized with a clear analysis that can elicit firm political interest in improving women's position and eliminating gender bias in policy outcomes. The clearest example of this was the political leadership from the government of Andalucía. Commitment to gender equality as a political goal and the will to demonstrate leadership in advancing measures to promote gender equality mobilized resources internally that enabled progress towards effective implementation of gender budgeting.

To be true to the feminist intent of gender budgeting and its potential for feminist policy change, women's economic, social and political autonomy must be a central political objective and women must be involved in the process of achieving that goal. None of the case studies achieved the necessary level of engagement or participation of women in the process, but all do reveal the importance of women activists inside and outside government advocating change, and the need for institutional responsiveness and willingness to tackle gendered norms in order to effect feminist policy change.

Developments in gender budgeting are ongoing within all these sub-national governments. At national government in the United Kingdom and in Spain there have been further actions from within government and externally to push for the adoption and implementation of gender budgeting. These experiences are outside the scope of this paper but form the basis of an extensive future research agenda.

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