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**OECD scan of equality budgeting in Ireland: Equality mainstreaming and inclusive
policy making in action**

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OECD scan of equality budgeting in Ireland: Equality mainstreaming and inclusive policy making in action

This article takes stock of actions that the government of Ireland has taken to mainstream equality considerations into the budget process. It provides options and recommendations on future directions for equality budgeting in Ireland, in light of national developments and international experience. These take into account the standards set out in the 2015 *OECD Recommendation of the Council on Gender Equality in Public Life* and the 2015 *OECD Recommendation of the Council on Budgetary Governance*. The scan also provides guidance to strengthen Ireland's institutional approach to equality proofing more holistically.

This paper was prepared by Scherie Nicol and Pinar Guven of the OECD Directorate for Public Governance.

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What is an OECD scan?

An OECD scan is an abridged version of a full-fledged OECD review. It is rooted in the sound methodological approach of a review, and builds on relevant OECD Recommendations. The scan aims to deliver a diagnostic in a shorter period of time and in a format with more concise output. Data collection is based on an OECD survey and complemented with a fact-finding mission. The output for an OECD scan focuses on:

1. key actors and core procedures
2. ongoing reform initiatives
3. observed challenges.

The scan uses this information to offer preliminary suggestions for the way forward.

A scan is particularly appropriate for countries that want a solid but succinct assessment to kick start an evidence-based debate on future reform priorities before a more in-depth assessment takes place.

Why an OECD Scan of Equality Budgeting in Ireland?

There is a strong and high-level commitment in Ireland to promote equality. At the same time, the public expenditure framework in Ireland has undergone profound reforms in recent years, including the introduction of performance budgeting in 2012. With a commitment to equality budgeting clearly articulated in the Programme for a Partnership Government (May 2016), the ongoing development of performance budgeting has served as a natural anchor to support the development of equality budgeting. Ireland has already made substantial progress in this regard. The first generation of equality budgeting was introduced in 2017 on a pilot basis and expanded in 2018 for Budget 2019.

Building on these developments, the Department of Justice and Equality and the Department of Public Expenditure and Reform requested that the OECD take stock of actions that the government of Ireland has taken to mainstream equality considerations into the budget process. This scan provides options and recommendations on future directions for equality budgeting in Ireland, in light of national developments and international experience. These take into account the standards set out in the *2015 OECD Recommendation of the Council on Gender Equality in Public Life* and the *2015 OECD Recommendation of the Council on Budgetary Governance*. Recommendations build on: the strengths of the existing budgeting framework in Ireland; the momentum of ongoing and planned public financial management reforms; and the progress made in shaping an equality and inclusion agenda across several policy domains. The scan also provides guidance to strengthen Ireland's institutional approach to equality proofing more holistically.

The OECD Experts Group on Gender Budgeting discussed an initial draft of the OECD Scan of Equality Budgeting in Ireland, and their feedback has informed the final recommendations.

Summary of findings

Ireland introduced equality budgeting on a pilot basis in 2017 as part of a commitment in the Programme for a Partnership Government (May 2016) to “develop the process of budget and policy proofing as a means of advancing equality, reducing poverty and strengthening economic and social rights”.

The pilot builds on Ireland’s framework for performance budgeting by encouraging departments to identify programmes where they can set performance targets relating to one of nine equality dimensions. Initiatives such as poverty proofing government policies and the addition of a gender module to the tax-benefit model complement the introduction of an equality lens to the performance framework.

The implementation of equality budgeting in Ireland has benefited from the fact that equality is currently high on the national political agenda. Equality budgeting has been emerging alongside a number of high-profile developments in recent years to advance equality and inclusion within society, such as the constitutional referendum to provide for same-sex marriage and the recent announcement of a Citizens’ Assembly to consider the issue of gender equality.

There is also a relatively strong institutional framework in place for delivering equality budgeting. The Department of Public Expenditure and Reform (DPER) leads the equality budgeting initiative with support from the Department of Justice and Equality (DJE). A number of government departments are implementing the pilot initiative. These efforts are also guided by an Equality Budgeting Experts Advisory Group that includes representatives from across government departments and agencies, as well as from academia and civil society.

The pilot itself has been relatively successful in pushing for equality considerations to be on the radar of government departments when they set performance metrics as part of the annual budget process. The equality budgeting pilot has already helped advance performance budgeting in Ireland, by encouraging departments to set specific targets where they would otherwise set indicators and by improving the collection of performance data. While these efforts are laudable, the Irish government faces a number of hurdles in rolling the initiative out more broadly across departments, and in particular:

- Equality is a very broad concept, for which there is no overarching strategy or set of goals in Ireland. This makes it difficult to judge the extent to which equality goals currently being set by departments are in line with real needs or if they are sufficiently ambitious.
- The roll out of the equality budgeting pilot has been steady, but time-consuming for the DPER. Efforts to engage departments have been hindered by the fact that equality budgeting is not obligatory; departments have limited incentives or capacity to participate, and they are unclear of the ultimate goal of the initiative.
- While gender can be a more straightforward construct in terms of data collection, the wider equality brief brings a range of challenges. For example, data and information in the disability space are more complex because they rely on self-disclosure, and there is substantial variation in the range and nature of disabilities.
- The government still faces challenges in implementing performance budgeting, on which equality budgeting is built. Stakeholders would like to see performance budgeting go further, with indicators and specific targets that link to key national indicators.

In this context, the OECD proposes a path forward for Ireland in relation to equality budgeting, focusing on the following elements:

- Developing a set of national equality goals and indicators that citizens and policy makers alike can use as an authoritative frame of reference for policy action, resource prioritisation and accountability. This may form part of an improved performance budgeting framework for Ireland in

which departments set out the policy actions they are taking to contribute towards national objectives for the country as a whole.

- Expanding equality budgeting beyond the performance budgeting foundation to link it with other robust budget policy tools used in Ireland. This should include expanding *ex ante* poverty proofing of policies to look at how poverty intersects with different equality dimensions. Such *ex ante* assessment should be complemented with *ex post* equality impact assessment, to track whether policies are meeting equality objectives or, indeed, whether general policies have unanticipated equality-related effects. There is also scope for integrating equality-related analysis in a more structured manner within the process of spending review.
- Designing a data strategy to support equality budgeting. Such a strategy would focus on improving the extent to which official statistics and administrative data provide insights into equality gaps and assess the impact of different government interventions. Efforts should build on the existing Open Data Strategy 2017-2020, the Public Service Data Strategy 2019-2023 and the work of the National Statistics Board in setting priorities.

In rolling out the next iteration of equality budgeting, the government should take time to communicate its vision to departments and wider stakeholders so that they understand what the initiative is ultimately trying to achieve and how. A strengthened framework for equality budgeting will rely on the DPER providing clear instructions for departments in the annual budget circular. The extent to which departments engage with equality budgeting can be improved by building in incentives, such as multiannual funding for departments implementing minimum criteria in relation to equality budgeting. In addition, it may be useful to consider how to overlay some legal provisions, formalising the requirement that equality should be taken into account in a structured manner as part of budget policy deliberations.

Equality in Ireland: Recent developments

Ireland has placed equality issues in the forefront of its political agenda in recent years. The Programme for a Partnership Government (May 2016) gave expression to this commitment by making public pledges in the fields of equality and inclusiveness; empowering women and reducing the gender pay gap; supporting low-income families; protecting children and youth; and empowering the lesbian, gay, bisexual, and transgender (LGBT) community.

In the last five years or so, several high-profile constitutional amendments have been passed by referendum, critical pieces of legislation have been enacted or initiated, and other supportive developments have been taken to promote equality. Specifically:

- In 2014, the Public Sector Equality and Human Rights Duty was enacted requiring all public bodies to have due regard to promoting equality, preventing discrimination and protecting human rights in carrying out their functions (S.42 IHREC Act 2014).
- In 2015, Ireland legalised same-sex marriage by referendum.
- In 2017, the Irish Women's Parliamentary Caucus was established to provide a platform for parliamentarians to discuss and campaign on issues predominantly affecting women. The government also rolled out its National Strategy for Women and Girls 2017-2020 and began an equality budgeting pilot, with gender as a primary axis of equality.
- Also in 2017, the state formally acknowledged Travellers as a separate ethnic group.
- In 2018, the abortion ban was removed from the Constitution by referendum, which empowered the legislature to deal with all aspects of this sensitive issue. In the same year, the government enacted the Domestic Violence Act, improving the protections available to victims of domestic violence under both civil and criminal law. This paved the way to the ratification of the Council of Europe's Istanbul Convention in 2019.
- Also in 2018, Ireland ratified the UN Convention on the Rights of Persons with Disabilities.
- In 2019, the government published the Gender Pay Gap Information Bill 2019, which the lower House (Dáil Éireann) is currently examining. The bill is set to require certain employers to publish information relating to the gender pay gap in their organisations. It will also require employers to publish details on the measures they are taking to eliminate or reduce the gender pay gap.
- Also in 2019, Ireland voted to liberalise divorce laws by referendum. A new Citizens' Assembly was established to consider advancing gender equality and to report back with recommendations.

These developments have been accompanied by the adoption of national strategies in a number of equality areas, such as gender, disability, LGBTI, youth, migrant integration, Traveller and Roma inclusion, and social inclusion. Other notable events included a special Cabinet Meeting in March 2019 to mark International Women's Day, at which ministers secured government agreement on a range of new measures to promote gender equality.

Despite notable progress, important equality gaps remain in Ireland. By way of example, women's representation remains low in the Dáil Éireann (22%), ministerial posts (26%), minister of state positions (15%) and in the High Court (26%) (OECD, n.d.^[1]). Labour force participation is lower for women (55% in 2017) (OECD, n.d.^[1]) and for members of the Traveller community (57% in 2016) compared to that of the general population (61% in 2016) (Central Statistics Office, 2017^[2]). Employment rates for those with disabilities (36.5% of the working population aged 20-64, compared to general population of working aged 72.8%) (Central Statistics Office, 2018^[3]) and migrants (45% for African nationals in 2017) (McGinnity et al., 2018^[4]) are also lower compared to the employment rate for the population as a whole (65% in 2016) (Central Statistics Office, 2018^[3]). The female share of seats on boards of the largest publicly listed companies also remains low (17%), compared to the EU-28 average (26%) (Balance for Better Business Review Group, 2019^[5]), and the gender wage gap persists (10%) (OECD, n.d.^[1]). If implemented

effectively, equality budgeting can support the identification and implementation of policy measures aimed at closing gaps such as these in the years to come.

Equality budgeting: Progress so far

High-level commitment to equality budgeting

Ireland expressed its commitment to equality budgeting in the context of its Programme for a Partnership Government (May 2016). Specifically, it stated that the government will:

“develop the process of budget and policy proofing as a means of advancing equality, reducing poverty and strengthening economic and social rights”.

It also contains a commitment to:

“ensure the institutional arrangements are in place to support equality and gender proofing in the independent fiscal and budget office and within key government departments”. (Government of Ireland, 2016^[6])

In line with this commitment, the National Strategy for Women and Girls set the goal to undertake measures to build capacity within the civil and public service with regard to gender mainstreaming and gender budgeting.

Delivery partners for equality budgeting

A robust institutional infrastructure is required to ensure effective implementation of a tool such as equality budgeting (OECD, 2019^[7]). In Ireland, equality budgeting efforts are led by the DPER with strong support from the DJE. The initiative also benefits from political support from the Taoiseach (prime minister).

The government has established an Equality Budgeting Expert Advisory Group to provide ongoing strategic guidance on the implementation of equality budgeting (Box 1). The Irish Human Rights and Equality Commission (IHREC) is furthermore available to provide general expertise in relation to the equality proofing of policies. The National Women’s Council of Ireland was also instrumental in providing strategic guidance for equality budgeting.¹

Equality budgeting is implemented by the spending department, through setting relevant performance targets across their policy jurisdictions. The Irish Government Economic and Evaluation Service (IGEES) can provide technical support to departments in this process through undertaking economic analysis and evaluation.

The Department of Finance is responsible for incorporating equality considerations into tax policy. It is supported in this work by a newly developed module for the SWITCH model (the Economic and Social Research Institute's tax-benefit model), which allows analysis of the gender impacts of tax and benefit changes.

Finally, the Oireachtas has shown an interest in holding the government to account for its actions in relation to equality budgeting. In particular, the Parliamentary Budget Office and the Dáil Committee on Budgetary Oversight have looked at equality budgeting as part of their work programmes. Non-governmental organisations and other civil society actors also have an informal oversight role.

Box 1. Ireland's Equality Budgeting Expert Advisory Group

An Equality Budgeting Expert Advisory Group was established in 2018 to assist with the roll-out of equality budgeting in Ireland. The objectives of the group are to:

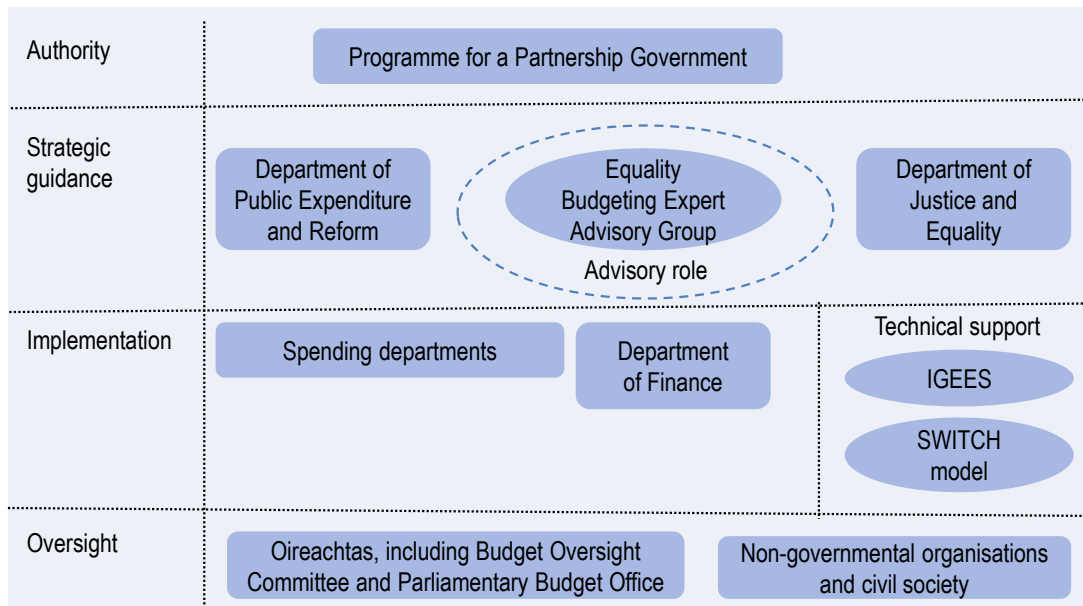
- provide constructive, critical feedback on the equality budgeting initiative
- provide expert guidance and informed insights on the future direction and areas of focus for equality budgeting
- promote a coherent, cross-governmental approach to equality budgeting
- identify existing strengths of the Irish policy-making system that can be leveraged in support of equality budgeting, along with potential shortcomings that need to be addressed.

The group draws on a range of independent and academic perspectives to lend momentum to equality budgeting. It is chaired by the Department of Public Expenditure and Reform and includes government officials from the Department of Justice and Equality, the Department of Finance, the Department of Employment Affairs and Social Protection, the Central Statistics Office, and the National Economic and Social Council. It also includes representatives from the Irish Human Rights and Equality Commission and civil society as well as independent experts, including a representative from the Economic and Social Research Institute and the National Women's Council of Ireland. The group has recently been extended to include experts from the National Disability Authority. As the work on equality budgeting progressively expands to other equality dimensions, it is anticipated that the composition and expertise of the group will also reflect these broader equality dimensions.

Source: Department of Public Expenditure and Reform (2019^[8]).

Figure 1 provides an overview of the current institutional set-up for equality budgeting.

Figure 1. Institutional set-up for equality budgeting in Ireland



Note: IGEES: Irish Government Economic and Evaluation Service.

Ireland’s approach to equality budgeting

The approach to equality budgeting in Ireland builds on the country’s existing performance budgeting framework (Box 2).

Box 2. Performance budgeting in Ireland

Performance budgeting was introduced in Ireland as one element of the government’s broader programme of public service reform. Following a pilot exercise in 2011, the annual estimates of expenditure were produced in a new format. Detailed “line items” of expenditure were removed to make room for new performance information and subheads of expenditure were rationalised and regrouped into “programme” areas which mirror the organisation’s statement of strategy. Each programme is associated with output indicators as well as “context and impact indicators” showing the three-year historical trend in the overall outcomes which the programme supports.

The Department of Public Expenditure and Reform also introduced an annual Public Service Performance Report in 2017 to help enhance the focus on performance and delivery by presenting relevant performance indicators in a dedicated, focused document. The Performance Report is now a central document within the budgetary cycle.

Sources: Downes, R. and S. Nicol (2016^[9]); Department of Public Expenditure and Reform (2019^[9]).

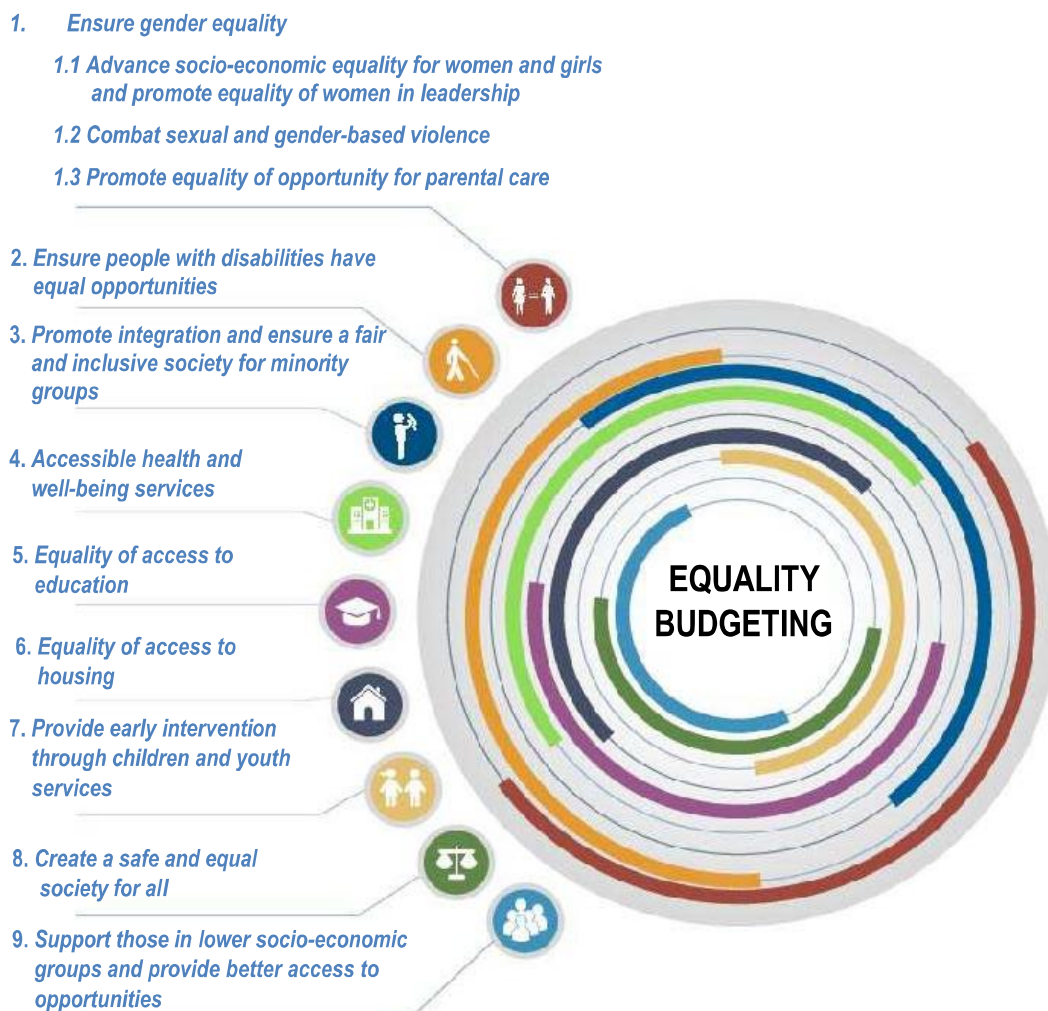
The first iteration of equality budgeting was introduced in 2017 on a pilot basis, with gender as a primary axis of equality. As part of the pilot, departments were asked to voluntarily identify programmes with an equality dimension, and set out performance targets in relation to these. These targets were included alongside the other performance indicators in the Revised Estimates Volume (REV). In total, six equality budgeting objectives and performance indicators were set across six different departments. These objectives focused on apprenticeships, participation in sport, representation in scientific research,

representation in films and screen, smoking, and childcare. Progress on achieving the objectives was reported in the *Public Service Performance Report 2017* that was published the following year.

In 2018, the scope of the equality budgeting initiative was extended to additional dimensions of inclusiveness. This extension is unique in the OECD context and brings considerable opportunities in terms of inclusive policy making. However, an ambitious move like this also inevitably gives rise to implementation challenges, especially when departments are still in the process of adjusting to the introduction of a gender perspective to the budget process.

For this second phase, a series of equality budgeting themes were identified (Figure 2). The identification of themes was informed by the various government strategies that are currently guiding policy development across many different equality dimensions, such as the National Strategy for Women and Girls. The number of equality budgeting objectives included in the project more than doubled, to 14 across 9 departments. Each equality budgeting objective was mapped to an equality budgeting theme in the *Public Service Performance Report 2018*.

Figure 2. Equality budgeting themes in Ireland



Source: Department of Public Expenditure and Reform (2019^[8]).

The idea behind the pilot is that it plants a seed and, going forward, encourages departments to bring an equality lens to bear on the performance budgeting process more systematically.

Complementary tools

Ireland's approach to equality budgeting is complemented by a number of other tools across government, specifically:

- **Policy “poverty-proofing”:** When Ireland introduced poverty proofing in 1997 it was regarded as a trailblazer in Europe (Murphy, 2017_[10]). Nowadays, the process of “proofing” policy proposals to analyse their impacts in relation to key social outcomes is a well-established practice in Ireland. In the current social impact assessment framework, households may be broken down into different groups based on income, economic status, household composition (e.g. children) and age. These assessments are published on Budget Day, providing a comprehensive overview of the incidence and impact of budget measures on particular groups. Additionally, the IGEES has established a social impact assessment series of analytical papers that provides systematic analysis on the demographic characteristics of people receiving public services.
- **Spending review:** Over recent years, Ireland has implemented a spending review process whereby specific programmes of expenditure are subject to *ex post* evaluation, along with additional analytical studies that assess particular areas of public policy from the viewpoint of value-for-money and sustainability, in order to inform budgetary allocations. IGEES personnel have been central to the delivery of the Spending Review programme to date.
- **Tax expenditure reviews:** Since 2015, the Department of Finance, which is responsible for tax policy, has prepared an annual Tax Expenditures Report, which sheds light on the nature and scale of this area of public policy and includes reviews of particular tax expenditures.
- **Regulatory impact assessment (RIA):** Since 2009, official guidelines set out that RIAs should consider the potential impact of regulation on “people of different genders, marital status, family status, ages, disabilities, sexual orientation, race, religion and on members of the Traveller community ... Where significant impacts under any of these headings are identified, a higher level analysis will be required”. However, implementation of these guidelines remains somewhat limited and ad hoc.
- **Public sector equality duty:** Since the enactment of the Irish Human Rights and Equality Commission Act in 2014, all public sector bodies in Ireland have a statutory duty to promote equality; prevent discrimination; and protect the human rights of their employees, customers, service users and everyone affected by their policies and plans. In their strategic plans, public bodies are required to: provide an assessment of the human rights and equality issues they believe to be relevant to the core functions, outline existing or proposed policies to address identified issues, and report on developments. The duty stands alongside and underpins the government's commitment to developing the process of budget and policy proofing as set out in the Programme for a Partnership Government 2016. However, some stakeholders highlighted concerns that the duty is focused on process, with limited enforcement so far. To support implementation of the duty, the IHREC has published case studies and guidance material for public bodies (Irish Human Rights and Equalities Commission, 2019_[11]).
- **SWITCH tax-benefit modelling:** At the request of the Parliamentary Budget Office, the Economic and Social Research Institute developed a gender module for its SWITCH tax-benefit model in 2018. This development allows the Irish stakeholders, including the Departments of Finance and Employment Affairs and Social Protection, to carry out gender impact assessments of tax and social welfare measures that are being considered for inclusion in the budget.
- **Cabinet procedures:** Cabinet procedures require that all memoranda for decision submitted to the government outline the impact that the proposal will have on a number of different aspects, including gender equality. The memoranda should include a statement on the likely effects of the policy on both men and women and, if necessary, steps taken to ensure that the policy promotes gender equality. Unlike other jurisdictions, this provision is not matched with a corresponding duty

to conduct a gender impact assessment of policy proposals, and accordingly, the practical impact of this provision appears to be somewhat limited.

Equality budgeting: A comparative perspective

The following section provides an overview of how Ireland’s approach to equality budgeting compares to the approaches of other OECD countries. It should be underlined that Ireland is currently the only OECD country that practises equality budgeting, addressing a broad range of equality dimensions beyond gender alone, and that this poses significant extra challenges compared to other countries that only focus on gender-responsive budgeting. Nevertheless, there are some commonalities between equality budgeting and gender budgeting that can be considered in assessing how Ireland’s framework compares to practice across other OECD countries. In particular, it is useful to consider the three key elements of an effective practice, set out in the OECD publication “Designing and implementing gender budgeting (Downes and Nicol, 2020^[12]):

1. **strategic framework:** the political commitment and governance arrangements for gender budgeting, including the legal framework and institutional roles and responsibilities
2. **operational tools:** the tools that are used to apply a “gender lens” at different stages of the budget process (i.e. *ex ante*, concurrent and *ex post*)
3. **enabling environment:** the elements that help support more effective gender budgeting, including the availability of gender-disaggregated data, investment in capacity building and parliamentary oversight.

Strategic framework

Addressing inequality requires a well-designed strategic framework and institutional arrangements that establish and define clear roles and responsibilities (OECD, 2016^[13]). Key elements for an effective strategic framework for gender budgeting include a national gender equality strategy with measurable goals and targets; a legal basis for gender budgeting; guidance detailing how to implement it; and cross-governmental co-ordination mechanisms.

Table 1 highlights the elements of an effective strategic framework that are in place in Ireland, compared to OECD countries that implement gender budgeting.¹

¹ OECD countries that implement gender budgeting are: Austria, Belgium, Canada, Chile, Finland, Germany, Iceland, Israel, Italy, Japan, Korea, Mexico, Norway, Portugal, Spain and Sweden.

Table 1. Comparative overview of the strategic framework for equality budgeting in Ireland

Elements of an effective strategic framework	Do OECD countries have it?	Does Ireland have it?
National gender equality strategy	71%	●
Legal basis for gender budgeting	53%	●
Annual budget circular with details and instructions on the application of gender budgeting	53%	●
Inter-agency group to ensure co-ordination and/or exchange of good practices on gender budgeting	47%	●

Notes: OECD column refers to the percentage of OECD countries that perform gender budgeting and that have each element in place.

● = no; ● = yes; ● = in some cases.

Source: OECD (2018_[14]).

Assessment

The majority of OECD countries that practise gender budgeting have a national strategy that drives their efforts. While Ireland does not have an overarching equality strategy, there are relevant strategies in place that can potentially guide its equality budgeting efforts. One of the main strategies that guided equality budgeting in the initial pilot – when gender was a primary axis of equality – was the National Strategy for Women and Girls 2017-2020. Other thematic equality strategies also exist for disability, LGBT, youth, migrant integration, Traveller and Roma inclusion, and social inclusion.

While there is strong political will for equality budgeting, and importantly, a commitment within the Programme for a Partnership Government, Ireland does not have a legal grounding for its equality budgeting initiative. Nor does the Irish government provide instructions on its implementation through the annual budget circular, as is the case in most OECD countries practising gender budgeting. Ensuring that the practice is embedded in legislation can help ensure that the system, in particular its objectives and systems of accountability, has been democratically proofed. It can also help insulate the system from economic and political changes. In addition, providing guidelines for its application within the budget circular can give the practice added legitimacy and ensure consistency in implementation across government departments.

Finally, in Ireland, there is no formal inter-agency working group on equality budgeting, despite this being in place in almost half of the OECD countries practising gender budgeting. Strong vertical and horizontal co-ordination mechanisms can help ensure a cohesive and consistent approach to equality budgeting and facilitate the exchange of good practices.

Operational tools

Gender budgeting tools are used to systematically embed gender considerations within the overall context of the budget process. As the “budget process” is an annual (or indeed multiannual) event, there are several opportunities across the cycle in which the gender perspective can be brought to bear:

- *ex ante* phase: during the preparation of the budget
- concurrent phase: during the tabling and implementation of the budget
- *ex post* phase: after the budget year ends.

Table 2 shows the operational tools used by the Irish government in order to implement equality budgeting across the different phases of the budget cycle, compared to those used by OECD countries.

Table 2. Comparative overview of the operational tools for equality budgeting in Ireland

Operational tools	Do OECD countries have it?	Does Ireland have it?
Ex ante phase: Budget preparation		
Ex ante gender impact assessment of all major policies included in the budget	53%	●
Ex ante gender impact assessment of selected policies included in the budget	76%	●
Gender dimension in resource allocation	53%	●
Gender dimension in performance setting	59%	●
Concurrent phase: Tabling of the budget		
Gender statement: General statement	47%	●
Gender incidence analysis of the budget as a whole	18%	●
Ex post phase: After the budget year ends		
Ex post gender impact assessment of all major policies	18%	●
Gender dimension in spending review	24%	●
Gender audit of the budget	29%	●
Audit of gender budgeting systems/processes	24%	●

Notes: OECD column refers to the percentage of OECD countries that perform gender budgeting and that have each element in place.

● = no; ● = yes; ● = in some cases.

Source: OECD (2018_[14]).

Assessment

In Ireland, as is the case across the OECD more generally, equality budgeting is largely implemented during the *ex ante* phase of the budget process. The main tool used in Ireland is the application of an equality dimension to performance setting, which is one of the most commonly applied tools across the OECD countries that practice gender budgeting.

Another common tool of gender budgeting across the OECD, however, is gender impact assessment of policies and this is notably not a core feature of equality budgeting in Ireland. “Poverty proofing” of policies is a regular feature of the planning process in Ireland, but while this practice considers the “socio-economic situation”, it does not specifically focus on broader equality dimensions. In addition, Cabinet procedures and RIA guidelines require assessments of proposals on some equality dimensions, but the implementation of these requirements is weak and they do not include all aspects of equality.

Other tools that are relatively common across the OECD countries implementing gender budgeting but that are not yet in place in Ireland include applying a gender dimension to resource allocation and tabling a gender statement with the budget.

Enabling environment

Countries implementing gender budgeting can strengthen the practice by ensuring that it has a supportive enabling environment. This includes providing guidelines on how to apply gender budgeting, engaging with civil society to better understand gender equality needs, putting in place an expert group to advise on the implementation of gender budgeting, training government staff and ensuring the availability of gender-disaggregated data. Table 3 shows the enabling environment put in place by the Irish government in order to implement equality budgeting, compared to what is in place in other OECD countries.

Table 3. Comparative overview of the enabling environment for equality budgeting in Ireland

Aspects of an enabling environment	Do OECD countries have it?	Does Ireland have it?
Standard guidelines from central budget authority on how to apply gender budgeting	71%	●
Structured engagement with civil society on gender equality issues	41%	●
Expert/consultative group advises on the application of gender budgeting	41%	●
Training and capacity development in the application of gender budgeting	59%	●
General availability of gender-disaggregated data	65%	●*
Sector-specific availability of gender-disaggregated data	65%	●*

* For Ireland, this score reflects the availability of equality-disaggregated data, not gender-disaggregated data.

Notes: OECD column refers to the percentage of OECD countries that perform gender budgeting and that have each element in place.

● = no; ● = yes; ● = in some cases.

Source: OECD (2018_[14]).

Assessment

A strong element of the Irish government's enabling environment for equality budgeting is its Equality Budgeting Expert Advisory Group, which provides guidance on the future direction of the initiative – 41% of OECD countries have a similar expert or consultative group in place (OECD, 2019_[15]). The Irish government has also begun to engage in training and capacity development, having already held a number of awareness-raising events for government staff in relation to equality budgeting. This type of training and development is in place across the majority (59%) of OECD countries (OECD, 2019_[15]).

Furthermore, Ireland is increasingly introducing mechanisms for civil society engagement in relation to equality policy. For example, the National Strategy for Women and Girls was developed based on a public consultation process and the new Citizens Assembly on gender equality will provide opportunities for citizens to engage in shaping policy. On equality budgeting, the Equality Budgeting Expert Advisory Group includes some (albeit limited) independent representation from civil society, and an inquiry by the Oireachtas Budget Oversight Committee provided opportunities for civil society to contribute their views.

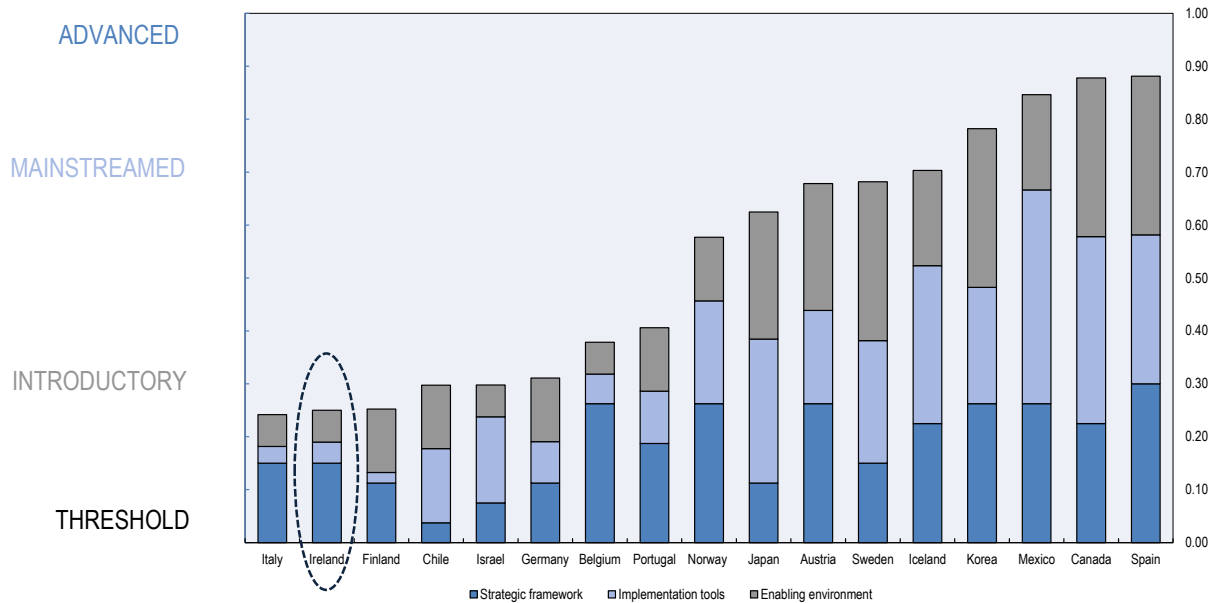
While a majority of OECD countries (71%) have guidelines for gender budgeting, in Ireland specific guidance is not yet in place for equality budgeting. Nevertheless, the DJE has developed guidance on gender mainstreaming in general.

A key area for development in Ireland is improving the availability of data disaggregated by different equality factors. While the availability of gender-disaggregated data is relatively good, it is more difficult to obtain data in relation to other equality groups, such as data on disability, which relies heavily on self-reporting. It is good practice for OECD countries implementing gender budgeting to put in place efforts to ensure the availability of sufficient data.

Summary

The composite index presented in Figure 3 shows how the Irish approach compares to other OECD countries across the three dimensions assessed: 1) strategic framework; 2) operational tools; and 3) enabling environment. Overall, Ireland's approach to equality budgeting is still in its early stages and compares similarly with other OECD countries that have recently introduced gender budgeting, such as Italy and Portugal.

Figure 3. Composite index on gender budgeting



Source: Downes, R. and S. Nicol (2020_[12]).

Key findings

Strengths of equality budgeting in Ireland

The implementation of equality budgeting in Ireland has demonstrated that the initiative benefits from a number of strengths, in particular:

1. **Equality is high on the political agenda in Ireland.** In particular, the Programme for a Partnership Government (May 2016) sets out the current government’s detailed commitments, including to “develop the process of budget and policy proofing as a means of advancing equality”.
2. **There have been high-profile developments relating to equality in recent years.** The legalisation of same-sex marriage, removal of abortion from the constitutional to the legislative domain, and liberalisation of divorce laws are some key developments that have created strong momentum for reforms to advance equality, inclusion and responsive policy making in Ireland.
3. **A range of national strategies relating to different equality dimensions are in place.** This includes strategies such as the National Strategy for Women and Girls 2017-2020 and the National Disability Inclusion Strategy 2017-2021. Although equality budgeting is not directly linked to these strategies, their specific recommendations can be useful as a guide to action.
4. **There is a relatively strong institutional framework for delivering equality budgeting which incorporates external perspectives.** The DPER is taking the lead on equality budgeting, with support from the DJE. They are guided by inputs from the Expert Advisory Group on Equality Budgeting, which brings cross-government and civil society viewpoints, albeit these civil society “challenge” perspectives are limited at present.

5. **The first generation of equality budgeting was introduced in 2017 and is now on the radar of government departments.** The equality budgeting pilot has shown year-on-year progress and introduced the idea of adding an equality lens to performance budgeting to departments. This provides the foundation for more substantive and mainstreamed efforts in the future.
6. **The approach to equality budgeting builds on the existing performance budgeting framework, creating potential for positive externalities.** Equality budgeting has already helped advance performance budgeting in Ireland by encouraging departments to set specific targets where they would otherwise set indicators, and by improving the collection of performance data.
7. **Equality budgeting can draw on additional strengths such as the IGEES professional cadre, the SWITCH tool and the Social Impact Assessment Framework.** These improvements to the government's analytical capacity provide strong options for broadening the scope and impact of equality budgeting.
8. **The Oireachtas has shown interest in tracking the implementation and impact of equality budgeting.** Part of the Committee on Budgetary Oversight's mandate is to monitor and oversee the implementation of equality budgeting and ensure that the momentum from the pilot is maintained (Houses of the Oireachtas, 2018^[16]). The Parliamentary Budget Office has supported the committee in this role, including through the provision of research briefings on equality budgeting.

Challenges related to equality budgeting in Ireland

In continuing to roll out equality budgeting, the government of Ireland would benefit from addressing a number of challenges associated with the current arrangements. These include:

1. **Equality – and thus the scope of equality budgeting – is broad with many dimensions.** Equality encompasses many different grounds for potential inequality. There is perhaps an argument that Ireland has moved too quickly from gender budgeting to equality budgeting. The broad coverage of equality budgeting relative to gender budgeting has certainly made it more complex for departments to implement.
2. **Lack of an overarching equality strategy.** While there are strategies dealing with individual dimensions of equality, these do not link up and therefore there is no one overarching strategy to guide equality policy or equality budgeting efforts.
3. **The current approach to equality budgeting is limited in nature.** The approach focuses on ensuring there is a gender dimension to performance budgeting, but the supporting tools are somewhat limited, with no equality budgeting statement or equality impact assessments of policy yet in place, although social impact assessments are an important step.
4. **There is no legal framework or guidance in an official circular or the annual budget circular on equality budgeting.** In consequence, there is no requirement for departments to comply with equality budgeting practices. Legal frameworks and official guidance regularly underpin gender budgeting in other OECD countries.
5. **There are limited incentives to engage departments in equality budgeting.** Departments question what equality budgeting is trying to achieve and whether it is a worthwhile exercise. The current approach to equality budgeting relies on individual relationships between the DPER and departmental staff.
6. **Equality budgeting is built on the performance budgeting system, which faces its own set of challenges.** The implementation of performance budgeting in Ireland has been challenging, with departments resistant to setting targets that correlate with budget allocations, and that could serve as a solid basis of performance scrutiny and accountability (Parliamentary Budget Office, 2019^[17]).

7. **Departments have limited competence and capacity in relation to equality budgeting.** There is no one with responsibility for equality budgeting across each department, and departments report that they have limited capacity to engage more substantively with the initiative. In addition, the expenditure tracking system does not allow spending with an equalities impact to be identified or tracked.
8. **The impact of equality budgeting efforts to date is still limited.** The current approach is not only time consuming for the DPER, it has also yielded limited rewards so far. There is concern that spending is being “repackaged” as part of the initiative, rather than it driving any meaningful change in the focus of government policies or programmes. For equality budgeting to be successful, it must aspire to go beyond a re-presentation of existing spending priorities and inform different approaches to policy making and to resource allocation decisions.
9. **It remains difficult to obtain information on equality needs.** In particular, sample sizes for some of the main social surveys are insufficient for the collection of robust equality-disaggregated data. Civil society groups – which are also an important source of information – have experienced significant reductions in their level of public funding over the last decade and consequently, the political advocacy and analysis capacities of such associations have decreased. This trend is starting to reverse though, with increased funding now being allocated to women’s groups.

Ongoing reform priorities

The budget process in Ireland has undergone profound reforms during the last quarter of a century, particularly since the 2008 global financial crisis. Together these changes have facilitated fiscal consolidation, introduced medium-term planning, increased transparency, and allowed greater parliamentary and public participation in the budget process.

There are a number of ongoing reform priorities in Ireland which will affect budgeting and can be useful to take into account when taking decisions on how to strengthen the existing approach to equality budgeting:

- **Green budgeting and Sustainable Development Goal (SDG) budgeting.** The DPER has committed to the progressive implementation of green budgeting in Ireland to promote and achieve improved environmental outcomes through the budgetary and estimates process (Cremins and Kevany, 2018^[18]). In addition, the Department of the Environment, Climate and Communications has set out in its Sustainable Development Goals National Implementation Plan 2018 that departments will consider how they can “tag” expenditure which supports specific SDGs (Department of the Environment, Climate and Communications, 2018^[19]).
- **Financial reporting reform.** Ireland is currently in the process of reforming its financial reporting and accounting practices and underlying financial systems. This reform focuses on three main changes: 1) modernising and improving the completeness of the financial information by adopting accrual accounting; 2) shortening time frames for the publication of key financial reports; and 3) harmonising accounting practices across the Irish government (Moretti et al., 2019^[20]).
- **Value-for-money reforms.** This includes the introduction of a rolling programme of spending review to test the effectiveness and efficiency of government spending programmes, including through the conduct of *ex post* evaluations and social impact assessments, and the introduction of IGEES to professionalise the approach to value-for-money analysis in public policy making.
- **Public communication and engagement.** Initiatives such as the ongoing redesign of the Annual Performance Report and the development of a Citizen's Guide to the Budget are aimed at fostering greater public understanding of, and engagement with, budgetary policy issues that affect them.

Path forward

Ireland's equality budgeting pilot has helped test the governmental infrastructure for delivering such an initiative on a larger scale and has raised awareness of where the strengths and challenges lie. Given these insights, this section presents a path forward for equality budgeting in Ireland in the form of 12 recommendations that aim for the initiative to become an effective mechanism that ensures that budget measures help to address equality needs (Box 3).

Box 3. The path forward for equality budgeting in Ireland: Key recommendations

1. To focus equality budgeting on areas most in need, departmental actions should be linked to national and international equality goals.
2. These equality goals may form part of an improved performance budgeting framework for Ireland.
3. Departmental implementation would be supported by establishing a network of equality budgeting contact points in each department and providing the relevant training.
4. To allow the Oireachtas and civil society stakeholders to track the actions and impact of equality budgeting, it would be useful to table an equality budgeting statement alongside the budget.
5. The development of tagging and a tracking functionality for departmental expenditure would support parallel developments in relation to equality budgeting, green budgeting and SDG budgeting.
6. The operational tools of equality budgeting should expand beyond the performance budgeting foundation to engage other budget policy levers where Ireland has significant strengths.
7. Equality proofing of policies and programmes and equality budgeting should be complementary tools to achieve equality objectives.
8. Equality budgeting developments on the expenditure side should be complemented with parallel efforts on the tax side.
9. The development of an equalities data strategy can further bolster the impact of equality budgeting.
10. In rolling out the next iteration of equality budgeting, the government should take time to communicate its vision to stakeholders and provide the necessary training.
11. Instructions for equality budgeting should be crystallised for departments in the annual budget circular, and institutional incentives should be enhanced.
12. In the medium term, legal foundations could help embed equality budgeting as a valued and enduring feature of public policy making in Ireland.

These recommendations are outlined in more detail below.

1. **To focus equality budgeting on areas most in need, departmental actions should be linked to national and international equality goals.** There are a number of different national strategies that relate to equality dimensions, as well as international commitments such as the SDGs. There would be merit in distilling from this overall corpus of material a core set of high-level equality goals and indicators that citizens and policy makers alike can focus on as the authoritative frame of reference for policy action, resource prioritisation and accountability. For example, the existing equality budgeting themes could be developed further, with enhanced government-wide buy-in, to serve such a role. Box 4 provides the example of the Gender Results Framework – the high-level goals that guide gender budgeting efforts at the federal level in Canada.

Box 4. Gender goals in Canada: The Gender Results Framework

Canada introduced the Gender Results Framework in 2017 to support the implementation of gender budgeting. The framework sets out the government's key priorities in relation to gender equality, including goals relating to:

- education and skills development
- economic participation and prosperity
- leadership and democratic participation
- gender-based violence and access to justice
- poverty reduction, health and well-being
- gender equality around the world.

The framework provides a whole-of-government tool that allows tracking progress against gender equality objectives over time, and helps identify where the greatest gaps remain. Government stakeholders reported that the Gender Results Framework helped guide departments in policy development and the Minister of Finance in budget allocation.

Source: OECD (2018^[21]).

2. **These equality goals may form part of an improved performance budgeting framework for Ireland.** Good equality budgeting is good budgeting, and, in particular, a more effective performance budgeting framework will provide robust foundations upon which future equality budgeting efforts can be built. This would ideally involve departments identifying the actions they are taking to address key priorities in their area, and to contribute towards a clearly articulated set of national objectives for the country as a whole. The example of the Scottish National Performance Framework is provided in Box 5.

Box 5. The Scottish National Performance Framework

The Scottish National Performance Framework sets out “national outcomes” that describe the kind of Scotland that it aims to create. These outcomes reflect that the values and aspirations of the people of Scotland are aligned with the United Nations’ Sustainable Development Goals and help to track progress in reducing inequality.

Figure 4. The Scottish National Performance Framework



The framework measures Scotland’s progress against the national outcomes using “national indicators” covering economic, social and environmental factors. The Scottish government’s Draft Budget highlights the national outcomes that each portfolio supports.

Source: Scottish Government (2019^[22]).

3. **Departmental implementation would be supported by establishing a network of equality budgeting contact points in each department and providing the relevant training.** The contact point would ideally be a senior member of staff within an appropriate unit. This would ensure that there is somebody in each department with ownership for implementation and reporting on progress. The network would also facilitate exchanges of good practice.
4. **To allow the Oireachtas and civil society stakeholders to track the actions and impact of equality budgeting, it would be useful to table an equality budgeting statement alongside**

the budget. This statement could track performance against national equality goals and set out the key budget measures being taken by departments to further advance progress.

5. **The development of tagging and a tracking functionality for departmental expenditure would support parallel developments in relation to equality budgeting, green budgeting and SDG budgeting.** Modernisation of the E-Estimates system would be timely so that tagging can become automated and systematic rather than manual and ad hoc. Tagging of gender-related expenditures is a feature of gender budgeting efforts in many OECD countries, including Belgium, Israel, Italy, Japan and Spain.
6. **The operational tools of equality budgeting should expand beyond the performance budgeting foundation to engage other budget policy levers where Ireland has significant strengths.** Expanding poverty proofing to look at how poverty intersects with different equality dimensions would help raise awareness of equality needs in the policy development process. *Ex ante* assessment of this nature should be complemented with *ex post* equality impact assessments to track whether policies are meeting equality objectives or indeed whether there are unanticipated equality-related impacts from general policies. In particular, there is scope for integrating equality-related analysis into a more structured manner within the spending review process. There is also the potential to leverage the IGEES to develop professional and routinised approaches in both of these areas; drawing also on previous foundations that have been laid by the IHREC and others.
7. **Equality proofing of policies and programmes and equality budgeting should be complementary tools to achieve equality objectives.** To ensure that equality proofing is done properly and is not just a “tick the box” exercise, it would be useful to develop a central challenge function to check the quality of departmental efforts. To maximise the effective implementation of equality proofing, consideration should be given to matching Cabinet handbook requirements, with a corresponding duty to conduct equality impact assessments of policy proposals, and to establishing a criterion for assessing the quality of such equality analysis. In the short term, to support a results-focused impact assessment framework, consideration could be given to linking the equality proofing exercise to existing equality strategies, such as the National Strategy for Women and Girls. In addition, leveraging the equality agenda by assigning authority and responsibility at the Cabinet Committee level can provide impetus to line ministries to make effective use of equality budgeting and equality proofing of policies. An example of equality proofing of policies across the OECD is provided in Box 6.

Box 6. Canada's approach to Gender-Based Analysis Plus

Gender-Based Analysis Plus (GBA+) is an analytical tool used to assess how diverse groups of women, men and gender-diverse people may experience policies, programmes and initiatives. This means that analysts, researchers, evaluators and decision makers are able to continually improve their work and attain better results for Canadian men and women by being more responsive to their specific needs and circumstances. The “plus” in GBA+ acknowledges that GBA goes beyond biological (sex) and socio-cultural (gender) differences. It examines how sex and gender intersect with other identities such as race, ethnicity, religion, age, and mental or physical disability.

The Ministry for Women and Gender Equality plays a leadership role in the government-wide implementation of GBA+. However, the commitment to GBA+ is a shared responsibility across all departments and agencies. All federal departments and agencies are required to provide evidence that they have taken GBA+ considerations into account and to report relevant findings in their memoranda to Cabinet and Treasury Board submissions. GBA+ can be used to inform the entire policy process, from research and early investigation through to the development of options and strategies. It should also inform implementing, monitoring, evaluating and communicating an initiative. Central government agencies play a challenge function in relation to the GBA+, provide guidance on incorporating GBA+ into Cabinet documents and apply GBA+ to their internal work.

Source: Status of Women Canada (2019^[23]).

8. **Equality budgeting developments on the expenditure side should be complemented with parallel efforts on the tax side.** As a starting point, the new functionality in the SWITCH tax-benefit model could be used to incorporate gender impact assessments into future tax strategy papers and to elaborate the quality of assessments in Annex 2 of the Economic and Fiscal Outlook that covers “income tax, inequality, and progressivity issues”. In addition, and reflecting the analogous recommendation in respect of spending review, the annual programme of tax expenditure reviews could incorporate an equality dimension.
9. **The development of an equalities data strategy can further bolster the impact of equality budgeting.** Better equality-disaggregated data are essential. They will enable departments to gain insights into equality gaps and the impact of different government interventions. An equalities data strategy would focus on improving the extent to which official statistics and administrative data provide insights into equality gaps and assess the impact of different government interventions. Efforts should build on the existing Open Data Strategy 2017-2020, the Public Service Data Strategy 2019-2023 and the work of the National Statistics Board in setting priorities through its publication *Strategic Priorities for Official Statistics 2015-2020*. Examples of efforts to advance equality statistics across the OECD are provided in Box 7.

Box 7. Efforts to advance equality statistics across the OECD

Scotland's Equality Evidence Strategy 2017-2021

The Scottish government published its Equality Evidence Strategy in July 2017. The strategy is a four-year plan that outlines Scotland's general approach to strengthening its equality evidence base and filling evidence gaps. It sets out where there are evidence gaps and, where possible and applicable, it links the evidence gaps identified to the relevant policy, programmes, legislation and measurement frameworks.

Canada's Centre for Gender, Diversity and Inclusion Statistics

The new Centre for Gender, Diversity and Inclusion Statistics launched in May 2019 aims to address gaps in the availability of information by gender, sex and other intersecting identity factors, such as disability status, indigenous identity (First Nations, Métis and Inuit) and other ethno-cultural characteristics. It aims to enable users to easily access and analyse a wealth of statistical information relevant to the evaluation of programmes, policies and initiatives from a gender, diversity and inclusion perspective.

10. **In rolling out the next iteration of equality budgeting, the government should take time to communicate its vision to stakeholders and provide the necessary training.** This vision should include a clarification of roles and responsibilities across the board, including the DPER, the DJE, the Department of Finance, the Department of the Taoiseach, the IHREC, and the various line departments and agencies. All line departments should be included in the initiative and should be provided with training and capacity development opportunities to ensure consistent and high-quality implementation.
11. **Instructions for equality budgeting should be crystallised for departments in the annual budget circular, and institutional incentives should be enhanced.** Setting out instructions for departments on how to meet their public sector equality and human rights duty, including within the annual budget circular, and underlining the need for action on key equality goals, would give equality budgeting added authority and direction. Using the budget circular to guide departmental participation has proven to be an effective means of compelling departments to implement gender budgeting in OECD countries such as Canada and Sweden. In both of these countries, the circular sets out the gender-related information that must accompany any new budget proposals in order for the Minister of Finance to consider them. The extent to which departments engage with equality budgeting can be improved through parallel developments to build in incentives. There is a range of possible options available, with some suggestions provided in Box 8.

Box 8. Potential incentives to engage departments to implement equality budgeting

- Multiannual funding for departments implementing equality budgeting: Locking in budget arrangements for those departments that fulfil certain minimum criteria relating to equality budgeting, in particular for those programmes within their vote that qualify under the rubric of equality budgeting.
- Ring-fenced funding for new equality programmes: departments could apply for extra budget allocations through a fund for new equality programmes.
- Establishing an annual Cabinet meeting on equality: this might coincide with an annual event, such as International Women's Day (as was the case with the special Cabinet meeting on gender equality in 2019). Ministers would be encouraged to showcase the actions they are taking to promote equality.
- Starting a civil service excellence and innovation award for equality: this would be awarded to those civil servants who have advanced impressive policy developments in the area of equality.

12. **In the medium term, legal foundations could help embed equality budgeting as a valued and enduring feature of public policy making in Ireland.** Legal provisions could formalise the requirement that equality should be taken into account in a structured manner as part of budget policy deliberations. It may be that these legal provisions are incorporated into a new organic budget law for Ireland or are adopted through a stand-alone piece of legislation. Legal foundations help ensure the longer term sustainability, relevance and impact of equality budgeting. Box 9 highlights how Canada embedded gender budgeting into its legal framework.

Box 9. Legal foundations for gender budgeting in Canada

Canada has a Westminster model of government. This means that the prerogatives of the executive branch in preparing its budgetary proposals, and the role of parliament in scrutinising and authorising the budget, are governed by convention rather than by an organic budget law. Nonetheless, the Canadian government decided to codify gender budgeting into legislation to help embed it as a long-term government practice. The Canadian Gender Budgeting Act was passed in December 2018 and requires the annual publication of three reports:

1. Report on new budget measures: a report on the gender and diversity impacts of all new budget measures described in the budget plan.
2. Analysis of tax expenditures: analysis of the gender and diversity impact of tax expenditures, such as tax exemptions, deductions or credits.
3. Analysis of programmes: analysis of the gender and diversity impacts of existing expenditure programmes.

Source: Government of Canada (2018^[24]).

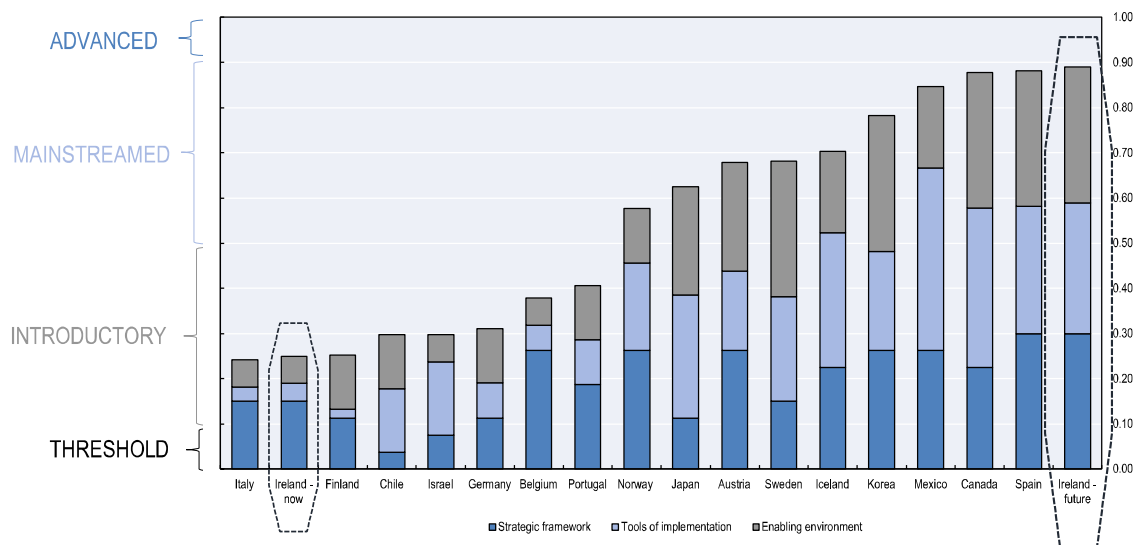
Implementation

The series of actions listed above are intended to be mutually supporting. Putting such a package of measures into effect will require clear leadership, and the DPER and the DJE will be important actors in this regard. However, other departments and the Oireachtas are also crucial implementation partners.

Implementation will undoubtedly need to take place over a number of years. There is a range of options for how the different actions could be prioritised. One option would be for the DPER to prioritise developing a vision for equality budgeting and setting out instructions for departments in the budget circular. At the same time, the DJE could provide useful support by providing training and capacity development across departments, particularly with regard to equality proofing. Thereafter, the establishment of higher level equality goals and improvements to the availability of equality-disaggregated data would help better focus government actions.

Over time, from a position of shared commitment to action, Ireland has the potential to implement an equality budgeting practice that responds to the needs of society, helping support the identification and implementation of policy measures aimed at closing equality gaps. Figure 5 shows how Ireland’s approach to equality budgeting would compare to OECD peers if these reforms were implemented. The reforms would bring Ireland’s approach in line with gender budgeting efforts in countries such as Canada and Spain.

Figure 5. Composite indicator on gender budgeting, pre- and post-reform



To move to into the “advanced” category of equality budgeting, Ireland would need to further develop the implementation tools beyond the expansion proposed earlier in Recommendation 6. Potential additional tools in the *ex ante* phase of the budget cycle would include analysis of the gender impact of baseline government expenditure and the introduction of a gender dimension to resource allocation. When the budget is laid before parliament, a civil society-led social audit of equality budgeting efforts would also be a useful addition to the equality budgeting initiative. In the *ex post* phase of the budget cycle, potential additional tools include the application of an equality dimension to evaluation and performance audit, and external audit of equality budgeting systems.

To have a system of equality budgeting that brings meaningful change, actions will require detailed and deliberate planning. This scan set out initial ideas on next steps for equality budgeting in Ireland. The

government of Ireland may wish to benefit from a more extensive review that sets out in more detail the incremental steps that will help the realisation of these reforms in the medium to longer term.

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