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**PUBLIC GOVERNANCE DIRECTORATE  
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**Gender budgeting and intersectionality**

The economic and fiscal costs of gender inequalities, such as the gender employment gap, are high. Intersectional analysis improves understanding of gender gaps and the measures needed to address them. This paper looks at how gender budgeting can be expanded to include intersectional analysis, allowing for consideration of how gender inequalities intersect with inequalities based on race, socioeconomic class, sexual orientation and disability. It provides examples from governments that have started to incorporate an intersectional approach to gender budgeting. It also highlights the main benefits and challenges associated with intersectional analysis and considers what governments can do to support an intersectional approach to gender budgeting.

Delegates to the Committee of Senior Budget Officials are invited to approve this report for publication. Please provide any comments by 15 November 2023. If no objections have been received by that date, the report will be considered approved.

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# Executive summary

1. Addressing gender inequalities can improve growth, productivity, competitiveness and the sustainability of economies. As an example, closing gaps in labour force participation and working hours may result in an [average boost of 9.2% to GDP across OECD countries by 2060](#). Intersectional analysis is a tool that can be used to better understand the drivers of these gender gaps and how to address them. It considers how gender inequalities interlock with inequalities based on race, socioeconomic class, sexual orientation and disability.
2. While most OECD countries practising gender budgeting primarily consider the impacts of budget measures on gender equality, a handful of governments have expanded the scope of their gender budgeting practice to include intersectional perspectives. This includes countries such as Sweden and Finland, where intersectional considerations are encouraged as part of gender budgeting, as well as countries such as Canada, where methods and tools have been developed for the systematic consideration of intersectionality as part of the overall approach to gender budgeting.
3. An intersectional approach to gender budgeting differs from initiatives such as equality budgeting. This is largely because an intersectional approach to gender budgeting will systematically prioritise gender as a strong component of the analysis. In addition, while equality budgeting may consider the impacts of factors such as gender, race, and income individually and then add these together, intersectional analysis explicitly looks for diverse and often compounding effects of interlocking identity factors through simultaneously considering factors such as gender, race and income.
4. Case studies illustrate how intersectional analysis brings insights that support the development of policy and budget measures that are more effective at closing gender gaps. For example, intersectional analysis of workforce participation in Australia shows that single mothers are much less likely to be employed than partnered mothers. In addition, First Nations women with a disability can face more pronounced and intersectional discrimination and disadvantage. This information can be used to prioritise budget measures that help reduce the barriers that these women face to participating in the workforce, for example, through improving their access to affordable childcare and taking actions that address discrimination.
5. Challenges to implementing an intersectional approach to gender budgeting can include a lack of available data to support intersectional analysis, the perception that intersectional analysis is too complex, and a lack of government capacity to undertake the work. Governments can help mitigate these challenges and support an intersectional approach to gender budgeting through strengthening the availability of data disaggregated by factors such as gender, race, and income; gaining insights on intersectionality through engaging with citizens and non-governmental organisations (NGOs); and strengthening the capacity of government departments to do intersectional analysis. This includes developing methods and tools for intersectional analysis, as well as guidance and training on their use.

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# 1 Introduction

6. Gender inequality can be compounded by multiple aspects of an individual’s identity (e.g., race, socio-economic class, sexual orientation, or disability) (OECD, 2023<sup>[1]</sup>). Intersectional analysis can provide insights into the causes of inequalities through the identification of compounding and interlocking advantages and disadvantages faced by diverse communities. The term “intersectionality” was first coined by Kimberlé Crenshaw to describe how race and gender interact to shape black women’s employment experiences in the United States (Crenshaw, 1989<sup>[2]</sup>). Although it originates in the United States, intersectional analysis has started to be considered by a number of countries across the OECD as a way to garner insights into the underlying causes of inequality.

7. Intersectional analysis is highlighted as a best practice in the OECD Best Practices for Gender Budgeting, which explain that “this analysis is the foundation to better understanding the nature of gender inequality being experienced by citizens, and how to address it” (OECD, 2023<sup>[1]</sup>). Where gender budgeting is conducted with an intersectional approach, the methods and tools used to support gender budgeting – such as gender impact assessment (GIA) – include consideration of how gender inequality might intersect with other forms of inequality. Intersectional analysis focuses on both the distinct and interlocking effects of different factors – such as gender, race, and income – rather than their individual impact on communities. It recognises that the impacts of a policy or budget measure can vary significantly across different communities, even among those within a single group, such as “women with disabilities”.

8. The paper provides an overview of the different approaches to incorporating an intersectional approach to gender budgeting. It also considers the benefits of an intersectional approach and sets out the factors that can help support this type of analysis.

# 2 Gender budgeting and intersectionality

## 2.1. What is an intersectional approach to gender budgeting?

9. Gender budgeting helps bring information to the fore on how budget measures affect gender equality. In most OECD countries where gender budgeting is practised, it focuses on gathering evidence on how measures are likely to affect gender equality, without explicitly considering how inequalities may differ for some communities as a result of factors such as disability, race, and income. This includes countries with a longer-standing approach to gender budgeting (such as Austria, Korea and Spain), as well as countries that have introduced gender budgeting more recently (such as Colombia, Germany and France).

10. A handful of OECD countries, have, however increased the scope of gender budgeting to include intersectional analysis. Some countries, such as Sweden and Finland, encourage intersectional analysis where feasible. For example, the Finnish Government Action Plan for Gender Equality 2020-2023 promotes an intersectional approach to tackling gender gaps, where the focus is not just on gender but also, for instance, on socioeconomic status, age and economic background (Finnish Ministry of Social Affairs and Health, 2021<sup>[3]</sup>).

11. Other countries, such as Canada, have developed a methodological framework to guide systematic consideration of intersectionality as part of the overall approach to gender budgeting (see Box 1). The Victorian Government in Australia has also recently introduced gender budgeting characterised by an intersectional approach. Unlike in Canada, where the scope of gender-based assessments was expanded to include intersectionality over time, in Victoria, the government has included intersectionality from the beginning. Guidelines provided by the Victorian Government show how to apply an intersectional lens to gender impact assessments at all stages of the gender impact assessment (GIA) process (Table 1).

**Table 1. Guidelines for conducting intersectional GIA in Victoria, Australia**

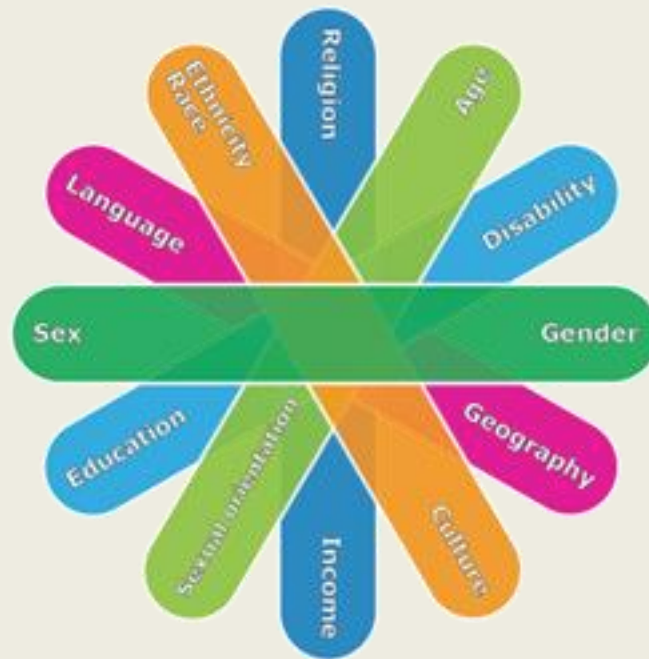
Step	Guidance
1. Define the issues	Consider the unique and different needs of those with intersectional attributes for service delivery and access? Are they benefitting equally? Are there any additional barriers to access for specific groups?
2. Understand the policy context	Determine what existing information is relevant and available, such as demographic data or research. In reviewing research, be alert to inherent biases and assumptions that exist in many studies that may mean people with intersectional attributes are overlooked. Consider consultation to give a voice to people with different intersectional attributes and improve understanding of their experiences.
3. Options analysis	When evaluating possible courses of action, consider whether all people will benefit from, and access, a proposed option equally. If there are variances in benefits and access, the policy option does not need to be discarded. Instead, determine what further changes will address these gaps and improve access and benefits.
4. Recommendation	Explain the rationale for the proposed recommendation, including how this recommendation meets the needs of diverse people that experience intersectional gender inequality. Consider how to incorporate an intersectional approach into monitoring and evaluation.

Source: (Victorian Commission for Gender Equality in the Public Sector, 2023<sup>[4]</sup>)

### Box 1. An intersectional approach to gender budgeting in Canada

Gender Based Analysis Plus is one of the central tools of gender budgeting in Canada. At its core, GBA Plus is gender impact assessment with an intersectional lens. GBA Plus was introduced in 2011 to replace Gender-Based Analysis (GBA), adopted by Canada in 1995, which did not explicitly consider other factors or the importance of intersectionality.

The “Plus” in GBA Plus 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. Some of the identity factors considered in GBA Plus analysis are highlighted in the figure below:



Source: (Government of Canada, 2023<sup>[5]</sup>)

12. It should be noted that an intersectional approach to gender budgeting differs from more general intersectional analysis in that gender is systematically prioritised as a strong component of the analysis and is often used as a foundation upon which broader intersectional analysis is built. By contrast, more general intersectional analysis does not prioritise one identity factor in the analysis and does not assume relationships among different identity factors. Some see an intersectional approach to gender budgeting as a possible steppingstone towards more general intersectionality-informed budgeting in the future (Hankivsky, 2018<sup>[6]</sup>).

## 2.2. How does gender budgeting with an intersectional approach differ from initiatives such as equality budgeting?

13. Some OECD countries implement equality budgeting rather than gender budgeting (see Box 2 for the example of Ireland). Equality budgeting involves analysing the impact of policies and budget measures on individuals according to factors such as gender, age, ethnicity and race. Equality budgeting differs from gender budgeting with an intersectional approach in that it does not prioritise gender as the starting point for analysis.

### Box 2. Equality budgeting in Ireland

The first iteration of equality budgeting was introduced in 2017 on a pilot basis, with gender as a primary axis of equality. In 2018, the scope of the equality budgeting initiative was extended to additional dimensions of equality, including poverty, socioeconomic inequality and disability. For this second phase, a series of equality budgeting themes were identified, including:

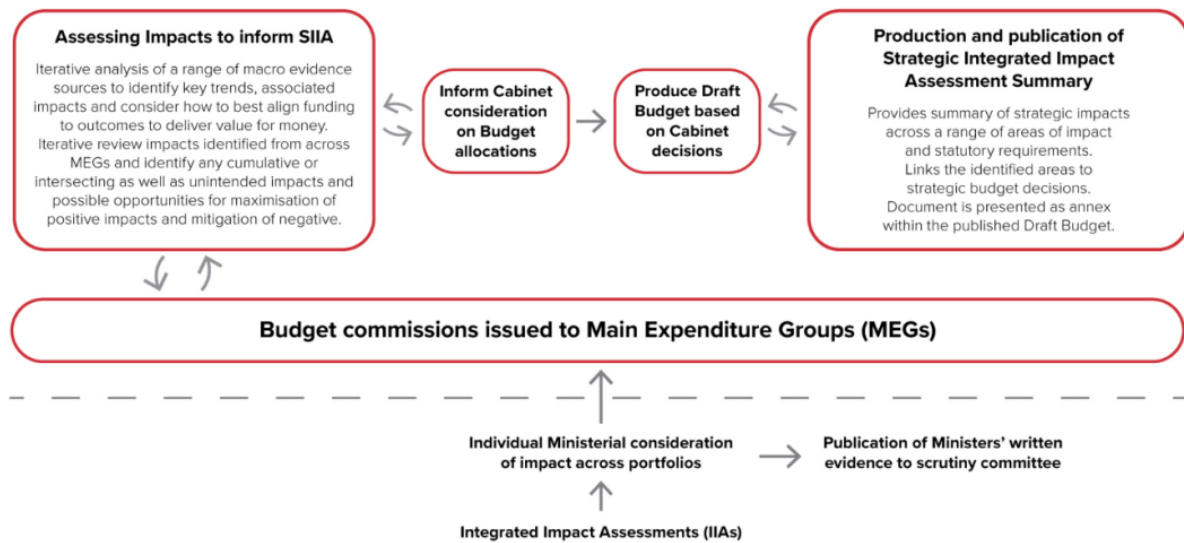
1. Ensure gender equality
2. Ensure people with disabilities have equal opportunities
3. Promote integration & ensure a fair & inclusive society for minority groups
4. Accessible health and wellbeing services
5. Equality of access to education
6. Provide early intervention through children & youth services
7. Create a safer and equal society for all
8. Support those in lower socio-economic groups & provide better access to opportunities

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.

Source: (OECD, 2019<sup>[7]</sup>)

14. As with gender budgeting, an equality budgeting practice would be considered intersectional where both the distinct and interlocking effects of different factors - such as gender, race, and income – are considered. An example is provided by the Welsh Government in the United Kingdom. The Welsh Government undertakes a Strategic Integrated Impact Assessment (SAIL) as part of the annual budget process (see Figure 1). The SAIL looks at trends in relation to different aspects of wellbeing, including social, economic, cultural and environmental. The SAIL includes consideration of integrated impacts, described as “post-human intersectionality” since they include analysis of how human identity factors intersect with other aspects of wellbeing like the environment (see Box 3 for further information).

**Figure 1. The Strategic Integrated Impact Assessment (SIIA) process for the Welsh Government Budget**



Source: (Government of Wales, 2022<sup>[8]</sup>)

**Box 3. Strategic Integrated Impact Assessment (SIIA) in Wales, United Kingdom**

The Welsh Government has been undertaking Strategic Integrated Impact Assessment (SIIA) as part of the budget process since 2015-16. Its introduction was linked to a broader push in Wales to give greater consideration to the wellbeing of future generations. It recognises that in order to tackle challenges related to climate change, poverty, health inequality and jobs and growth there needs to be a better understanding of the long-term impact of decisions, including budget decisions.

The Welsh SIIA helps frame the budget process and inform budget prioritisation through providing information on key social, economic, cultural and environmental trends. A SIIA summary is presented as an annex to the published Draft Budget, providing information on some of the key trends that have informed strategic budget decisions, as well as the budget measures that have been prioritised to help support improvements in these trends.

SIIA was somewhat inspired by the integrated thinking demonstrated by intersectional approaches to gender budgeting. The SIIA brings together information related to the social, economic, cultural and environmental impacts of government decisions, facilitating understanding of the positive and negative intersections and encouraging more integrated thinking during the budget process.

Source: (Government of Wales, 2022<sup>[9]</sup>)

# 3 Benefits of an intersectional approach to gender budgeting

15. Gender inequalities persist in all areas of social and economic life. Addressing gender inequalities is not only a matter of intrinsic value and a moral imperative. Closing gender gaps can also bring economic and fiscal gains, particularly when considered in the context of current demographic trends (Nicol, 2022<sup>[10]</sup>). For example, closing gaps in labour force participation and working hours may result in an average boost of 9.2% to GDP across OECD countries by 2060, adding about 0.23 percentage points to average annual growth (OECD, 2023<sup>[11]</sup>).

16. Intersectional analysis can empower more informed and targeted policy action to help close gender gaps, such as those relating to the labour market. This is because someone's gender alone is unlikely to fully explain the reasons for different gender gaps. Intersectional analysis helps reveal other specific challenges they face, such as those relating to different demographic, social or economic factors.

17. In some cases, the gender impacts of budget measures are more easily estimated than impacts related to other identity factors such as race, religion, or disability. This may be the case where, for example, there is more systematic collection of gender-disaggregated data than data related to other identity factors. An intersectional approach helps encourage broader evidence gathering and analysis of a wider range of policy impacts, avoiding the prioritisation of inequalities that are easiest to observe and measure, and enabling a deeper understanding of how to close gender gaps. The following case studies illustrate how intersectional analysis can bring insights that can support the development policy and budget measures that are more effective at closing gender gaps.

## 3.1. Intersectional analysis to help close the gender employment gap

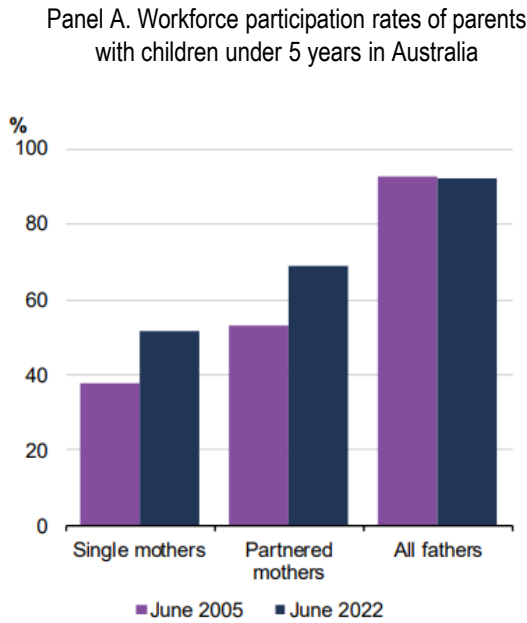
18. Intersectional analysis undertaken as part of gender budgeting efforts can help give greater understanding around the gender employment gap, and the types of budget measures – and who they need to target – for this gap to close.

19. This is illustrated through intersectional analysis of workforce participation in Australia. Although there has been an increase in women's workforce participation in recent decades, the gender gap in the labour market remained at 8.3% in March 2023, with employed women also tending to work fewer hours than employed men. Intersectional analysis of participation rates by gender and parental status show that single mothers are much less likely to be employed than partnered mothers (Figure 2, Panel A). In addition, women report caring for children to be the main barrier to finding a job or increasing their hours in paid work (Figure 2, Panel B). This information can be used to prioritise budget measures that help reduce the barriers to these women participating in the workforce, for example, through improving access to affordable childcare.

20. Further analysis of participation rates for men and women with First Nations status (Figure 3, Panel A) and those with disability status (Figure 3, Panel B) provides insights that First Nations women and women with disability are less likely to be employed than other Australian women. In addition, First Nations women with a disability can face compounding and intersectional discrimination and disadvantage.

The gender employment gap will only be closed when policies and measures that can help support the participation of these women in the labour market are identified and implemented (Commonwealth of Australia, 2023<sub>[12]</sub>).

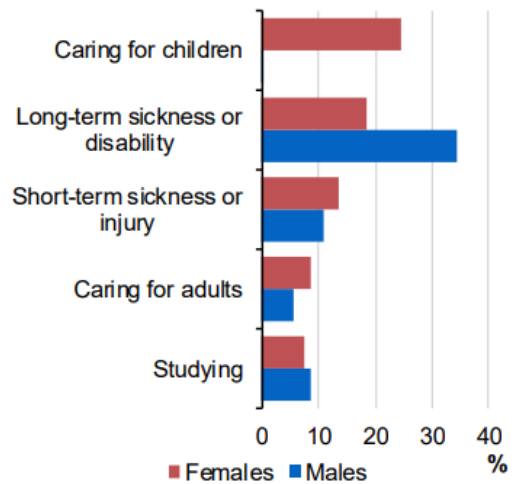
**Figure 2. Workforce participation rates of parents with young children and main reasons not available to participate in the labour force**



Source: Treasury analysis of ABS Labour Force Status of Families.

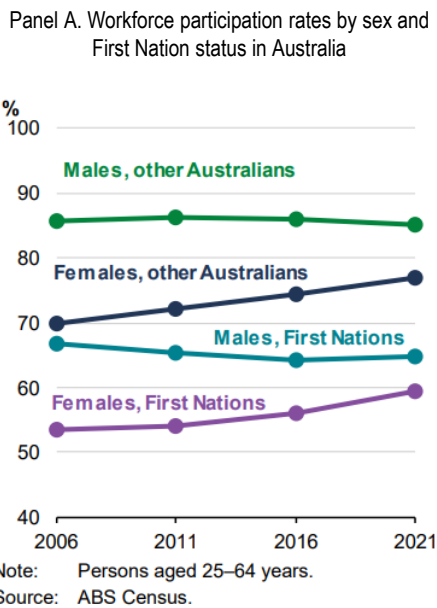
Source: (Commonwealth of Australia, 2023<sub>[12]</sub>)

Panel B. Main reasons not available to start a job or more hours in Australia, 2020-21

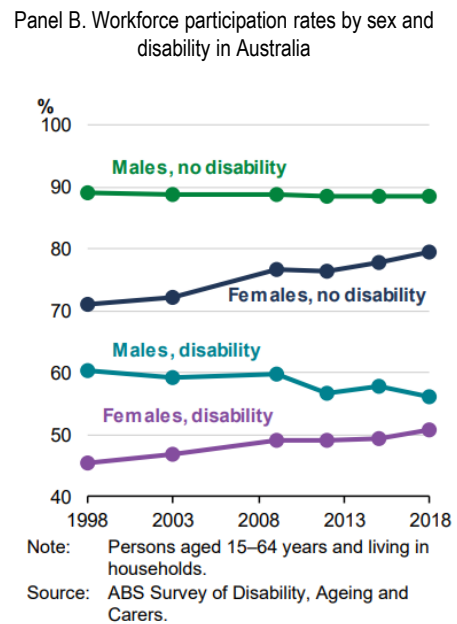


Source: ABS Barriers and Incentives to Labour Force Participation.

**Figure 3. Workforce participation rates by sex, first nation status and disability in Australia**



Source: (Commonwealth of Australia, 2023<sub>[12]</sub>)

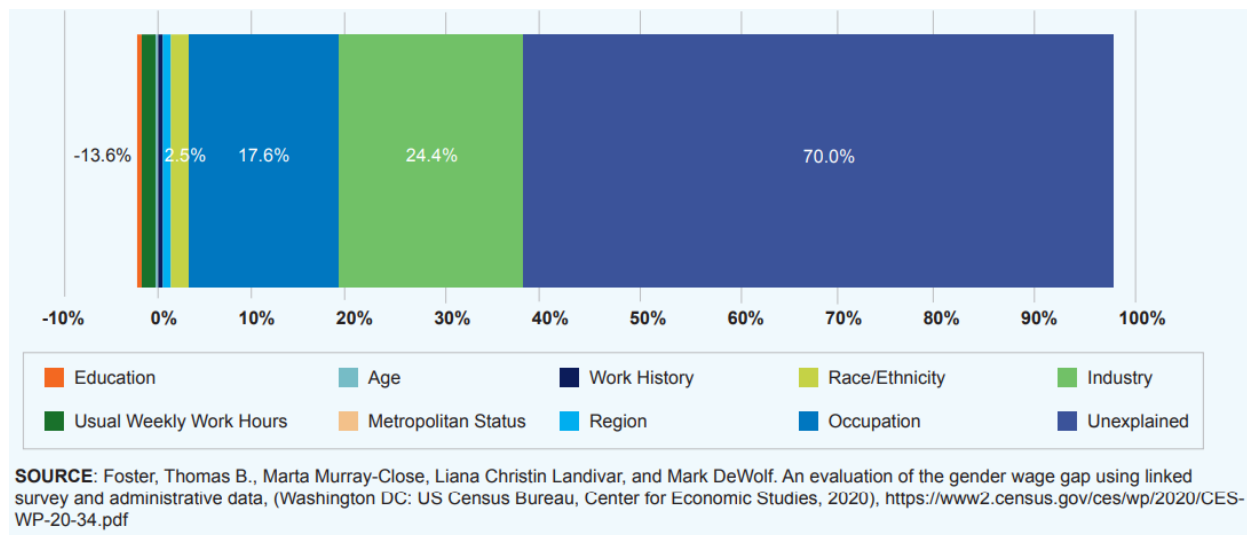


### 3.2. Intersectional analysis to help close the gender pay gap

21. The gender pay gap is often calculated based on earnings data for women and men who work full-time, thus controlling for differences in work hours and experience. While this calculation is helpful, more in-depth intersectional analysis can uncover different advantages and disadvantages faced by communities with different identify factors, giving greater understanding of the causes of the gender pay gap and the policies and measures required to address them.

22. This is illustrated through intersectional analysis of the gender pay gap in the United States. New analysis shows that about a third of the gap between full-time, year-round working men and women’s wages can be explained by identity factors, such as age, education, industry, occupation, or work hours. However, roughly 70% cannot be attributed to measurable differences between workers (see Figure 4). At least some of this unexplained portion of the wage gap is the result of discrimination.

**Figure 4. Measurable contributors to the gender pay gap in the United States, 2020**



Source: (US Department of Labor - Women's Bureau, 2023<sup>[13]</sup>)

23. Analysis looking at the gender wage gap for Black and Hispanic women relative to white, non-Hispanic men, shows that differences in occupation and industry are the single largest measurable cause of women’s lower wages. Other measurable factors causing differences include educational attainment and age (Black and Hispanic workers tend to be younger). Statistical modelling to separate out the impact of these differences shows that 2.5% of the wage gap is due only to the impact of race, as opposed to age, education or type of job. This suggests that discrimination remains a meaningful factor.

24. The intersectional analysis shows that efforts to close the gender and racial wage gap should address discrimination as well as occupational and industry segregation. This will require measures to support women entering male-dominated fields, measures that help raise wages and job quality across all sectors and especially in women-dominated jobs, and measures to promote the employment of women of all races in the high growth fields creating the jobs of the future (US Department of Labor - Women's Bureau, 2023<sup>[13]</sup>).

# 4 Factors that can help support an intersectional approach to gender budgeting

25. Challenges to implementing an intersectional approach to gender budgeting can inhibit governments from moving beyond the traditional approach to gender budgeting. These include a lack of available data to support intersectional analysis, perception that intersectional analysis is too complex and a lack of government capacity to undertake the analysis. This chapter looks at factors that can be put in place to mitigate these challenges and help support an intersectional approach to gender budgeting.

## 4.1. Strengthening the availability of data disaggregated by gender and other identity factors

26. Robust evidence and analysis supports the central budget authority in making decisions that are targeted and impactful. In order for gender budgeting to take into account intersectional analysis, there needs to be good availability of data disaggregated by gender and other identity factors.

27. A challenge to this can be that the availability of data in relation to some identity factors is better than others. As a core demographic variable, sex is collected in most administrative and survey data. By contrast, data relating to some other identity factors - such as homelessness, sexual orientation, religion and socio-economic background – are not always collected in administrative survey data and thus are less well captured in official statistics. Data challenges compound when you are looking at the impact of policies on individuals with more than one identity factor, e.g., homelessness and religion. Even where data does exist, sample sizes may not be large enough to provide reliable estimates for these groups.

28. Sometimes it is difficult to gather or rely on data because of privacy or trust concerns, e.g., data related to sexual orientation or data from minority communities. This can result in underreporting. In other instances, there may be legal impediments to data collection. For example, it is prohibited to collect data on ethnicity in certain countries (e.g., Denmark, Finland, Japan, and Sweden) (Balestra and Fleischer, 2018<sup>[14]</sup>). While this is intended to protect these individuals and prevent discrimination, it means there is less information available relating to population groups with these identity factors.

29. A data audit, which identifies the areas in which there is good government data and areas where there are gaps is often a useful starting point for introducing intersectional analysis. This can then be used to develop a data improvement plan to ensure that gender budgeting with an intersectional approach is informed by robust evidence and analysis. The types of actions that can be taken as part of a data improvement plan include data linking, boosting sample sizes, and working with communities with privacy and trust concerns to build better relationships. Wales (in the United Kingdom) and Canada are examples of countries that have made efforts to improve their data to help support intersectional analysis in recent years (see Box 4).

## Box 4. Improving data to support intersectional analysis

### Canada

The Government of Canada has invested heavily in the collection of disaggregated data to support an intersectional approach to gender impact assessment and gender budgeting. Recent years have included targeted investment towards a Gender, Diversity and Inclusion Statistics Hub providing easy public access to disaggregated and intersectional data, analytical products, and insights. The 2021 Budget included an allocation of CAD 172 million over 5 years to fund the development of a Disaggregated Data Action Plan (DDAP) aiming to fill data gaps and encourage a culture shift, where data disaggregation becomes standard practice within government.

The DDAP includes data collection, the use of alternative data sources, methods and the development of standards, engagement and collaboration, and the dissemination of results with a current focus on the four employment equity groups: Indigenous Peoples, women, racialised populations and persons with disabilities. Where relevant and possible (based on the subject at hand, data confidentiality, privacy and quality considerations), disaggregation will extend to other groups (e.g., LGBTQ2S+ communities, children and youth, older adults, official language minority communities, immigrants, low-income Canadians).

In the first year of implementation, the government increased sample sizes for flagship surveys, such as the Labour Force Survey, the Canadian Community Health Survey and the General Social Survey. Increases to sample sizes are also planned for other surveys, such as the Survey on Access to Health Care and Pharmaceuticals During the Pandemic, the Mental Health and Access to Care Survey, and the Canadian Social Survey. Content has also been added to existing and new surveys (Canadian Social Survey, Survey Series on People and their Communities, Canadian Survey on Business Conditions, Census of Population), and administrative data has been linked and integrated to existing data holdings (Canadian Census Health and Environment Cohort) to allow further disaggregation by population group and geography level.

### Wales (United Kingdom)

The Government of Wales established Equality, Race and Disability Evidence Units in 2022 to improve the availability, quality, granularity, and accessibility of evidence about individuals with protected and associated characteristics so that the level and types of inequalities across Wales can be fully understood. These Units are instrumental in supporting the Strategic Integrated Impact Assessment undertaken as part of the budget process. The Units focus on improving the equality evidence for use in decision making, delivery of policies, provision of services, research and debate, both within the Welsh public sector and beyond.

The types of evidence used by the Units in informing their analysis include lived experience, social research, evaluation, statistics, economic research, expert knowledge and stakeholder consultation and operational research. All three Units consider intersectionality in their work and many projects require working across the three Units.

A strategy describes the scope, remit and intentions for the Units. An evidence audit and gaps analysis is being undertaken to identify areas where improvements are needed in equalities evidence. It is anticipated that this will lead to a suite of tasks to drive improvement, such as boosting sample sizes, looking at options to introduce new data sources, and undertaking research projects to understand barriers to reporting and intersectional impacts.

Sources: (Statistics Canada, 2023<sup>[15]</sup>) and (Government of Wales, 2022<sup>[16]</sup>)

## 4.2. Gaining insights on intersectionality through engaging with citizens and NGOs

30. Another way through which intersectional analysis can be made more robust – particularly in the absence of good data – is through engagement with citizens and Non-Government Organisations (NGOs). Civil society and NGOs can bring unique insights through drawing on lived experiences. This helps enrich the understanding of how policies impact those with intersecting identify factors. Feedback from civil society and analysis by NGOs relating to the budget and its impacts can also help provide insights on its intersectional impacts, reinforcing transparency and accountability. An example of intersectional analysis by the United Kingdom’s Women’s Budget Group relating to the United Kingdom budget is provided in Box 5.

### Box 5. Analysis of the United Kingdom budget and its impact on black and minority ethnic (BME) women by the UK Women’s Budget Group

The UK Women’s Budget Group is an independent and not-for-profit membership network consisting of women’s voluntary organisations, academics and policy expert whose aims are to promote a gender equal economy. The group has previously undertaken intersectional analysis of the cumulative impact of austerity on black and minority ethnic (BME) women using qualitative and quantitative data.

Their study shows that BME women have lower income on average and are disproportionately likely to be living in poverty, in families with children and to be working in the public sector. The study also highlights the impact of intersectional inequalities that make BME women face disadvantages such as sexism and racism in the labour market. The accumulated factors make BME women more vulnerable to the impact of public spending cuts, such as benefits and tax credits.

The Women’s Budget Group identified the impact of the budget on the everyday lives of BME women through direct interviews, and the collation of anecdotes from the targeted group.

Source: (Women’s Budget Group, n.d.<sup>[17]</sup>), (Women’s Budget Group, 2018<sup>[18]</sup>)

31. Mechanisms for citizen and NGO participation or consultation can be particularly helpful in providing platforms through which civil society insights can support government analysis. For example, targeted focus groups can help fill specific data gaps relating to intersectional impacts of different policies and measures. Another mechanism that is used by governments is regular consultation with an expert advisory group, such as the Equality Budgeting Advisory Group in Ireland. The Irish Group also includes academics, whose research provides useful insights to support intersectional analysis as part of gender budgeting efforts (Hankivsky, 2018<sup>[6]</sup>). Stakeholder groups are also used to help inform intersectional analysis in Wales (in the United Kingdom) (see Box 6).

### Box 6. The Budget Improvement and Impact Advisory Group in Wales (United Kingdom)

The Budget Improvement and Impact Advisory Group advises the Welsh Government from an equalities and inclusion perspective. The group supports the government in undertaking the Strategic Integrated Impact Assessment in the budget document and aims to ensure that budget and tax processes better align funding to outcomes. The group meets formally at least four times per year.

The membership of the group includes stakeholders who bring expertise and experience from a range of areas of impact that are considered as part of the budget process, to ensure those impacted by budget decisions are involved in the improvement to these processes while avoiding unintended impacts. Representation is sought in the following areas: children and young people, health, older people, future generations representative, disability, trade union and social partnership, gender, Local Government, Race, Local and Regional Intermediaries, asylum seekers and refugees, third sector partnership council, faith & belief, Welsh language, LGBTQ+, Welsh Government Treasury, transgender, Welsh Government Equalities Team, environment, Welsh Government Communities Team, poverty, equality & human rights. Experts, academics and other Welsh Government representatives can be invited into meetings where it is of relevance.

One of the roles of the group is to ensure that budget engagement and impact assessments fully consider lived experiences, maximise civic participation and engage with relevant partners. It also helps the Welsh Government in better understanding the intersectional nature between social, cultural, economic and environmental impacts and fully cover intended and unintended impacts.

Source: (Government of Wales, 2022<sup>[19]</sup>)

### 4.3. Strengthening the capacity of government departments to do intersectional analysis

32. With some OECD governments already stretched to implement an effective and impactful approach to gender budgeting, there may be concerns or resistance to broadening the approach to include intersectional analysis. This includes countries where gender impact assessment has only recently been introduced, is still in development, or is implemented with insufficient resources. The dilemma can often be whether to continue to focus primarily on gender and address current implementation challenges, or to embark on a more ambitious agenda instead (Brenton, 2023<sup>[20]</sup>). For this reason, where an intersectional approach to gender budgeting is adopted, it is prudent for it to be accompanied by a strengthening of the capacity of government departments.

33. The development of methods and tools for intersectional analysis, and guidance and training around their implementation is one of the main ways in which government capacity for intersectional analysis can be strengthened. This may include defining the scope of intersectional analysis, and advice on how to identify which identity factors should be included in analysis related to any given budget proposal. Examples of guidance material provided in Victoria (Australia) are shown in Box 7.

### Box 7. Guidance for intersectional gender budgeting in Victoria, Australia

The Victorian Government in Australia has a number of online training resources to support departments and agencies in undertaking intersectional gender impact assessments, a key tool of gender budgeting. The resources include guidance on:

- What is intersectionality?
- How to determine when a gender impact assessment is required
- Conducting an intersectional gender impact assessment
- Data sources for conducting a gender impact assessment

The government also provides podcasts showcasing the lived experiences of individuals facing intersectional barriers as well as case studies, illustrating intersectional gender impact assessment across different policy areas. Given gender budgeting and intersectional analysis is still relatively new, the government plans to further develop the guidance, in partnership with experts, over time.

Source: (Victorian Commission for Gender Equality in the Public Sector, 2023<sup>[4]</sup>)

34. It can also be helpful for budget templates to include guidance on how intersectional analysis is done and what information should be provided alongside new budget proposals. Examples of templates provided by the Government of Canada are shown in Box 8.

35. To further support the capacity of government departments to undertake intersectional analysis, some governments seek to include historically underrepresented people in assessment teams. Unconscious biases and assumptions relating to communities with different identity factors may unintentionally skew assessments and a diverse team can help overcome this. This is one of the reasons why, for example, the Welsh Government's Equality, Race and Disability Evidence Units are aiming to recruit a team of individuals reflecting the diversity of the population of Wales (Government of Wales, 2022<sup>[16]</sup>).

### Box 8. Budget templates in Canada

The Government of Canada has a template setting out the minimum information requirements for each new budget proposal. The information provided alongside each budget proposal helps inform decision-making by the Minister of Finance and Prime Minister.

A key component of the required information relates to the expected impacts of the budget proposal. Departments are asked to provide an overall summary, in 500 words or less, of the incremental impacts the proposal is expected to achieve, drawing on analysis such as the intersectional gender impact assessment (Gender-Based Analysis Plus (GBA Plus)).

Each budget proposal also needs to include a number of mandatory Annexes, one of which is the full GBA Plus. The Department of Finance provides a separate template for the GBA Plus Annex, as well as a guide to support its completion. The template sections include:

1. General information on the budget proposal, as well as the timing of when the GBA Plus was conducted.
2. Brief description of the proposal.
3. Target client group for the proposal, e.g., a specific regional or demographic group.
4. Expected outcomes of the proposal, including direct and indirect benefits. This should include assessment of which gender and demographic groups are expected to directly and indirectly benefit from the proposal, and their intersecting identity factors. Distributional and intergenerational impacts are also considered in this section.
5. A) Identification of potential barriers to participation or access and/or negative impacts for different demographic groups.  
B) Where applicable, identification of Responsive Approaches, outlining program designs or implementation elements that seek to reduce barriers to participation or to mitigate potential negative impacts of the proposal.
6. Implications for the Gender Results Framework, outlining which gender goal will be demonstrably advanced by a proposal.
7. Public and Stakeholder Engagement, Gender and Diversity Considerations, outlining if gender and diversity considerations were discussed with stakeholders and were integrated into the design of this budget proposal.
8. Monitoring and evaluation, describing the proposal approach for monitoring and evaluating impacts of the proposal on different groups, and for the collection of disaggregated data and performance data.
9. Data sources used to inform the GBA Plus and any notable data gaps.
10. Summary GBA Plus (Suitable for Publication).

Sources: (Government of Canada, 2022<sup>[21]</sup>) and (Government of Canada, 2022<sup>[22]</sup>)

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