

2022 OECD Survey on Gender Budgeting

Glossary of key terms

Section 1 - Context

- **Gender budgeting:** Integrating a clear gender perspective within the overall context of the budgetary process. It involves the use of special processes and analytical tools with a view to promoting policies and investments that help achieve gender equality goals, e.g., increasing women's participation in the workforce.

Section 2 – Institutional framework

- **Central budget authority (CBA):** The ministry, institution or department of the executive (or combination of such bodies) responsible for preparation of the annual public budget and its associated multi-annual processes.
- **Gender equality institution:** The ministry, institution or department of the executive responsible for formulating and delivering policy related to gender equality.
- **National gender equality goals:** Gender equality goals that have been centrally determined and should be delivered through cross-ministerial effort.
- **Sector-specific gender equality goals:** Gender equality goals that have been determined by an individual ministry, institution or department.
- **Gender needs assessment:** A qualitative assessment of gender needs across different policy areas, with a view to identifying priorities for action.

Section 3 – Approaches and tools

- **Gender dimension in performance setting/performance budgeting:** Requirements prescribing the systematic inclusion of performance objectives relating to gender as part of performance setting/performance budgeting.
- **Ex ante gender impact assessment of budget measures:** Assessing budget measures, in advance of their inclusion in the budget, specifically for their impact on gender equality.
- **Ex post gender impact assessment of budget measures:** Assessing budget measures, after their introduction/implementation, specifically for their impact on gender equality.

- **Gender budget tagging:** The identification and tracking of budget measures relevant to gender equality objectives. The scope of tagging can include relevant expenditures and revenues that have direct or indirect effects on gender equality.
- **Requirement for gender information to accompany budget proposals:** Requirement set out in the budget circular, or other centrally issued instructions, that budget proposals should be accompanied by information to support gender budgeting, e.g., gender impact assessment or gender performance objective.
- **Distributional assessment of tax and welfare measures by gender:** Provides a distributional quantitative assessment of how tax and welfare measures (individually or as a whole) impact gender equality.
- **Gender impact assessment of budget:** Qualitative assessment of how the budget impacts gender equality. This assessment can refer to individual budget measures, a package of budget measures, or the budget as a whole.
- **Gender dimension in spending reviews:** Gender equality is included as a distinct dimension of analysis for spending reviews.
- **Gender dimension to evaluation and/or performance audit:** Routine evaluation and/or performance audit includes analysis of the extent to which a policy or programme contributed to gender equality goals. Performance audits are likely to be conducted by the Supreme Audit Institution.

Section 4 – Accountability and transparency

- **Gender budget statement:** A statement provided alongside the draft budget that includes information relevant to how the budget impacts gender equality goals. It may include one or more of the following elements:
 - **Information on progress towards gender goals:** Detailed explanation of how budget measures advance the government's gender equality agenda, by reference to established gender objectives and indicators.
 - **A gender allocations report:** Summary information on the amount of the budget allocated to policies with an impact on gender equality. Such a factual report summarises information from gender budget tagging.
 - **Gender impact assessment of individual budget measures:** Information on how individual budget measures impact gender equality.
 - **Gender impact assessment of budget as a whole:** Qualitative assessment of how the budget as whole impacts gender equality. This assessment will likely draw on the information from gender impact assessments of individual budget measures.
 - **Distributional assessment of tax and welfare measures by gender:** Quantitative assessment of how tax and welfare measures impact gender equality, individually or as a whole package.
- **Independent Fiscal Institution (IFI):** Independent fiscal council or parliamentary budget office with a mandate to critically assess, and in some cases provide non-partisan advice on fiscal policy and performance.

Section 5 – Enabling environment

- **Programme budgeting:** Programme budgeting refers to the classification of individual budget items on a programme basis. “Programmes” are government projects or groupings of government activities in relation to specific government objectives.
- **General availability of gender disaggregated data:** Statistical information broken down by gender that is routinely available to support policy analysis across all or most key areas of public service.
- **Sector-specific availability of gender disaggregated data:** Statistical information broken down by gender that is routinely available to support policy analysis for some selected areas of public service.