

# **EQUALITY AND GENDER- RESPONSIVE BUDGETING**

**POLICY EXPERTISE AND  
INSIGHTS FROM AN ACCA  
ROUNDTABLE DISCUSSION**

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# Chairperson's Introduction



**Anthony Harbinson FCCA**  
Permanent Secretary,  
Northern Ireland Department  
of Agriculture, Environment  
and Rural Affairs

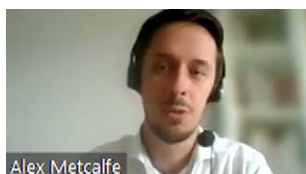
On 17 September 2021, I was delighted to chair a roundtable event composed of high-level experts in Equality and Gender-Responsive Budgeting (E&GRB) to discuss the challenges, good practices and the supporting role that ACCA can have in promoting E&GRB.

The roundtable included experts from Northern Ireland, the Republic of Ireland and other international delegates. This roundtable was a follow-up event from the ACCA Professional Insights report titled *Gender-Responsive Budgeting and the Covid-19 Economic Recovery*. The roundtable also had a presentation on research conducted by the University of Ulster on GRB in apprenticeships and a presentation on E&GRB implementation by the Irish government's Department of Public Expenditure and Reform.

- **Gender-Responsive Budgeting:** a budget that works for everyone (women and men, girls and boys) by ensuring gender-equitable distribution of resources and by contributing to equal opportunities for all.
- **Equality Budgeting:** an approach to economic policymaking and planning that places equality at the centre of decisions about public expenditure across a range of areas such as income, health, education, and how outcomes differ across gender, age, ethnicity, etc.

The roundtable participants were in agreement on the environmental conditions necessary to begin to implement E&GRB, and shared and discussed some of the limiting factors and barriers to successful implementation. The roundtable delegates also identified and celebrated some of the more successful examples of E&GRB implementation and learned from initiatives tried successfully in other countries.

# Equality and Gender-Responsive Budgeting



The roundtable commenced with introductions to the topic from Alex Metcalfe, Joan Ballantine and Caroline O'Loughlin.



**Alex Metcalfe** presented the ACCA research that identified that Covid-19 has led to a deterioration in gender equality. The ACCA researchers propose that the recovery uses GRB to address this inequality.

**Joan Ballantine** explained her research to the roundtable. She showed that just because apprenticeships are open to all, poor policy design and implementation can mean that they favour one gender over another.



**Caroline O'Loughlin** explained the developments in this area from "performance budgeting" through gender responsive budgeting and finally to equality budgeting and the incremental approach to Equality Budgeting being implemented by the Irish government's Department of Public Expenditure and Reform.

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## Why implement E&GRB?

All those delegates who expressed an opinion on the matter were firmly of the view that society as a whole benefited from equality and E&GRB. It was mentioned that equality is not a 'zero sum game': it is not the case that somebody has to lose for inequality to be reduced. A comparison was made by one delegate to the provision of health care where 'treating one person does not mean that another person loses access to a hospital'. The idea that 'where there are winners, there must be losers' was rejected in the case of equality; one delegate summed it up as 'there are no losers in E&GRB'.

### 1. Covid-19 and GRB research by ACCA

It was noted that Covid-19 has reduced equality but that the recovery from the pandemic offers a unique opportunity to 'build back better'. Alex Metcalfe noted that, 'economies do better when inequality is reduced'. The report is at this link: [The Gender-Responsive Budgeting and the COVID-19 Economic Recovery](#).

### 2. Apprenticeship research

Joan Ballantine outlined the various inequalities in Northern Ireland and the requirements of Section 75 (equality legislation in the province). Section 75 has an equality requirement for nine categories of person, but research has shown poor implementation including a 'tick box' approach and an 'ex post' approach. Joan's research addressed apprenticeships in Northern Ireland and in summary identified that fewer women benefited from the schemes and that, when they did use the schemes, they did so at lower levels, in fewer numbers and on lower-paid schemes. Joan's research concluded that 'public expenditure overwhelmingly benefits male participants'.

### 3. The Irish government's approach to E&GRB

Caroline O'Loughlin from the Irish government, Department of Public Expenditure and Reform (DPER) identified the role of DPER in equality budgeting. Caroline noted that DPER took a pilot approach and concentrated initially on gender, although she noted that DPER has moved beyond GRB to implement equality budgeting. She added that all political parties were supportive of the move. DPER now supports a large number of different E&GRB projects and Caroline illustrated some examples.

The role of the Equality Budgeting Expert Advisory Group was noted, as were some issues that DPER had had with collecting data on outcomes. An example equality budget on female sports participation was shared with the group. Caroline also presented the OECD scan of Ireland's Equality Budgeting and the report's recommendations.

## 4. The challenges to implementing E&GRB

A number of delegates identified that legislative underpinning does not necessarily assist in implementing E&GRB. It was noted that 'legislation can lead to a tick-box approach' and, counterintuitively, it can have a negative impact on equality. Where a legislative requirement was in place, it was frequently either ignored or complied with as an afterthought. One delegate observed that 'having a law does not make an issue go away'. Delegates identified a particular concern in Northern Ireland, where there are specific sensitivities over certain aspects of equality. These high-profile divisions were identified as a contributory factor in a reluctance to address other areas of inequality. It was argued that the Republic of Ireland has weaker equality legislation than some other jurisdictions, but one international delegate identified it as 'being a long way ahead on E&GRB' compared with countries with stronger legislation.

Even with a political will, implementation can still be difficult. One delegate noted that some departments will try a 'tick the box and they will go away' approach. Even where there is reasonable equality, the roles that females take are not the 'heavy' or important roles.

Delegates noted that a frequent response when challenged about E&GRB implementation was that 'that programme benefits everybody'. But the delegates noted that factors from the design of the programme, which might favour one gender or socio-economic group over another, to the use of 'gender-specific terminology in the programme description', all led to inequality of access to the programme. It was commented that: 'Just being open to everybody does not make it non-discriminatory'.

## 5. Culture versus rules

The culture of organisations and the political will driving that culture were considered the most important aspects of E&GRB implementation. One delegate noted that while one jurisdiction was pushing an open door, others were pushing on a closed door. Without political will and a cultural willingness and openness to equality, no progress will be made. It was noted that the Irish government had E&GRB in its Programme for Government and that the

policy was widely supported by politicians. 'Organisational culture and practice' were mentioned frequently by delegates as both impediments and the keys to unlocking E&GRB in organisations.

One delegate noted that one of the 'hold-backs to equality is cultural bias' and a 'lack of role models'. In one industry they noted that at entry level 50% are women and along the path 'we lose [women] and end up with as much as 90:10 in favour of men'. This delegate noted that: 'Laws just help a bit but can also be seen as a threat...and we can't rely on the law alone'. The delegate noted that there can be a perception in their country that 'a problem with the children is a woman's problem [while] the children's success is a father's achievement', and that this attitude needs to be changed.

Some of the delegates working in the Irish civil service and who had previous experience of the private sector noted that, in their experience, the civil service was more gender blind than the private sector when recruiting and promoting. This was attributed not only to political will and internal culture, but also to a strict legal equality requirement and oversight of that requirement.

A number of examples were outlined by delegates, including some from the private sector, where inappropriate corporate culture was identified as the key implementation impediment. A number of delegates noted that the requirements of childcare in general, and during Covid-19 in particular, are setting back equality. One delegate outlined how, when flexible working was introduced by their employer during Covid-19, a concerted effort was made to communicate that availing oneself of the flexibility would not affect promotion prospects. The delegate reported that female employees still use the flexibility more than male employees, while nonetheless perceiving that a career break will affect their career progression.

A number of delegates identified that, in the government sector, support from politicians and a 'corporate culture' that engendered and encouraged equality were absolutely essential. 'Political will' was mentioned as a key requirement by a number of delegates. One noted that there were 'very few examples of successful projects' but there was a political will for success in E&GRB in their jurisdiction.

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## 6. Embedding the process

E&GRB was noted as an ‘additional lens’ being applied to existing processes but the issue of how to measure some of the outcomes was identified as a specific difficulty. One delegate explained the resources they needed to use to obtain good quality in-depth statistics, but for the mainstreaming of E&GRB the difficulty of measuring outcomes remained.

One delegate noted that rather than approaching the issue from budgeting to outcomes, the issue should be approached from the perspective of the inequalities and how those can be addressed through budgets.

Adding a score for E&GRB to procurement competitions was suggested by one delegate and discussed and agreed as something that could be effective.

Additional case studies of successful E&GRB implementation from around the world were considered to be potentially particularly useful for the group.

## 7. Next steps

The roundtable delegates agreed that:

- the group be reconvened for early/mid 2022
- additional research would be desirable
- some additional international examples should be collated and presented to the group
- the next meeting of the group would focus on international examples of best practice.

## Delegates

**Anthony Harbinson** – NI Department of Agriculture, Environment and Rural Affairs

**Joan Ballantine** – University of Ulster

**Caroline O’Loughlin** – Department of Public Expenditure and Reform, Ireland

**Alex Metcalfe** – ACCA

**Aidan Clifford** – ACCA

**Ann Marie Gray** – University of Ulster

**Siobhan Broderick** – Office of the NI First Minister and deputy First Minister

**Rashidat Adebisi** – AXA, Nigeria

**Catherine McFarland** – Northern Ireland Housing Executive

**Saragh Fitzpatrick** – Houses of the Oireachtas

**Pamala McCreedy** – PSNI

**Noel Griffin** – NI Dept of Communities

**Brian Hough** – BDO

**Michelle Rouse** – University of Ulster

**Tracy Johnston** – NI Dept of Communities

**Fergal Harte** – BIM

**Joanne McBurney** – NI Department of Finance

**Joanne Cartland** – NI Executive Office

**Helena Cunningham** – Dún Laoghaire Rathdown County Council

**Angela O’Hagan** – Scottish Government, Equality and Advisory Group



