Journal of Social Equity and Public Administration, 2023, 1(2): 11-25.
https://doi.org/10.24926/jsepa.v1i2.4995

Equity in Public Budgeting: Lessons for the United States*

Marilyn Marks Rubin
John R. Bartle

There is a growing realization among both academics and practitioners that infusing government budgets with an equity dimension has the potential to provide a pathway to a more equitable society. This potential has already been realized by more than 80 governments worldwide that have been using gender-responsive budgets (GRB) to advance gender equity. GRB represents a specific example of the growing trend in budgeting, which sees government budgets as something more than a neutral process of resource allocation. Rather, budgets are instruments to influence the allocation of resources to advance equity. In this article, we look at how international experiences with GRB can inform recent efforts in the United States by governments at all levels to use their budgets to advance social equity, especially for historically marginalized groups. We identify five factors that have contributed to GRB success and discuss how each of the factors can inform these efforts.

A government's budget is the single most important statement of its priorities. It provides information as to how public resources are mobilized and allocated, and is the key instrument for making and changing policies to address public problems. Historically, advancing equity has rarely been seen as one of these problems. In recent years, however, the confluence of Black Lives Matter and other social movements highlighting racism and inequality, and the COVID-19 pandemic that has exacerbated existing disparities among individuals and communities, has led to the recognition that infusing government budgets with an equity dimension has the potential to provide a pathway to a more equitable society. This potential has already been realized by more than 80 governments (Kolovich 2018) worldwide that have been using their budgets to advance gender equity.

Infusing a gender perspective into government budgets has been referred to using several terms including "women's budgets," "gender budgets," "gender-sensitive budgets," and "gender-responsive-budgets." We use the term gender-responsive budgeting (GRB) to describe intentional efforts by governments to incorporate a gender perspective into their budgets to advance equity between women and men.[1] GRB represents an explicit acknowledgment that budgets are not gender neutral and that expenditure and revenue decisions made in the budget process can reinforce, maintain or reduce gender inequities. As Downes et al. (2017, 22) write, "Gender budgeting is a specific example of a broader trend in budgeting, whereby the budget is considered as something more than a neutral process of resource allocation, but as a value-laden process that embodies—and potentially influences—long-standing societal choices about how resources are deployed."

This broader trend in budgeting is reflected in recent efforts in the United States by governments at all levels to use their budgets to advance social equity, especially for historically marginalized groups. In this article, we look at how lessons learned from gender equity initiatives can inform these efforts. We begin with a brief history of equity in government budgeting, followed by a discussion of how equity can be (1) infused throughout the budget process that determines the procedures for government deliberations concerning the allocation of expenditures and revenue sources, and (2) included in different budget formats that establish budget decision rules and measures of success. We then look at how international experiences with GRB can inform the implementation of equity in budgeting in the United States. We conclude with a summary of the main findings in the article.

*Paper prepared for delivery at the Social Equity Summit, a *Journal of Social Equity and Public Administration* kickoff event, October 6–8, 2022, Charlottesville, Virginia.

1. Gender budget initiatives, to date, have not included genders other than women and men.

A Brief History of Equity in Government Budgeting

Equity entered the public administration lexicon in the 1960s when George Frederickson and other scholars initiated the "new public administration movement" which recognized that "public administration could be better served by emphasizing fairness not only in tandem with efficiency but possibly over efficiency" (Guy and McCandless 2020, 8). Since 2005, the National Academy of Public Administration (NAPA), the preeminent public administration organization in the United States[2] has included equity as one of the four pillars of public administration along with economy, effectiveness, and efficiency. The notion of equity, however, predates public administration by several millennia with the search for "the good" as the main focus of political philosophers through the centuries. Several philosophical viewpoints concerning equity have influenced political science, political theory, economics, and in turn, public budgeting. Economics in particular has long employed notions of equity, especially those consistent with utilitarianism,[3] a philosophy that implicitly serves as the ethical basis for policy analysis and economic policy judgments, such as whether and how government should intervene in the economy.

Richard Musgrave, often referred to as the founder of public economics (Sturn 2007), developed a taxonomy with three separate branches to explain government's intervention in a market economy: allocation, stability, and distribution. Most relevant, the distribution branch calls for government intervention to ensure that the distribution of income and wealth is fair (Musgrave 1959). To execute actions to bring about this more equal distribution, a government has to infuse equity into its most important policy document—the budget. Historically, equity has rarely been explicitly considered in a comprehensive way on either the expenditure or revenue side of government budgets.

Expenditures

Looking at budget formats—the way in which governments classify expenditures—provides a view of how equity has been considered on the expenditure side of the budget. The most commonly used format is the line-item budget in which expenditures are classified by inputs, and show what agencies spend on specific line items, for example, salaries, benefits, office supplies, travel, utilities and equipment. Introduced at the end of the 19th century to address "excesses of the political machines that controlled many state and local governments" (Municipal Technical Advisory Service 2021), the line-item classification by expenditure type speaks to the goal of cost control in which equity has had no explicit place.

Over time, governments have adopted several alternative budget formats to provide better information about expenditures than does the line-item approach. The most frequently used alternative is performance budgeting, a format in which expenditures are classified by measures of activities performed by an agency rather than by items it purchases. The origins of performance budgeting can be tracked back to research at the New York Bureau of Municipal Research (Williams 2006) in the early years of the 20th century. But, the actual term "performance budgeting" was coined almost 50 years later by the First Hoover Commission that recommended its adoption as an effective management approach to the budget process (Williams 2006). As performance budgeting has matured, several public finance scholars have pointed out that it is not realistic to expect that budgeted amounts can be determined by performance measures, rather that budgeting can be "performance-informed" where performance information helps policymakers in their budgeting decisions (Ho 2018; Joyce 2003).

Performance budgeting requires collecting and reporting data to measure government performance, using input, output, and outcome data to measure efficiency and effectiveness (see Table 1). Even with the growing emphasis on equity, there is little evidence that governments have amended their budgeting laws to include equity as a performance metric. For example, a recent analysis of U.S. state budget laws found this to be true for the states (Rubin, Bartle, and Willoughby 2022), and the word "equity" is totally absent in the most recent edition (2021) of *The Budgetary Processes in the States*, a comprehensive summary of budget practices in U.S. state gov-

2. NAPA is an independent, nonprofit, nonpartisan organization established in 1967 and chartered by Congress in 1984. Its close to 1,000 Fellows include former U.S. cabinet officers, members of Congress, governors, mayors, and state legislators, as well as prominent scholars, career public administrators, and nonprofit and business executives.

3. According to utilitarian philosophy, government should provide the greatest happiness for the greatest number of people.

Table 1. Types of Measures Used in Performance Budgets

Input measures classify government expenditures by the amount of resources being purchased to deliver products or services. Examples include:

- Number of flu vaccinations purchased
- Salaries for full-time health care workers

Output measures classify expenditures by how many products and services government provides. Examples include:

- Number of flu vaccinations given
- Number of health care workers administering vaccinations

Efficiency measures classify government expenditures by the relationship between the amount produced and the resources used. There are two types of efficiency measures: unit costs and productivity. Unit costs are resources used/number produced. Productivity costs are number produced/resources used. Examples include:

Unit Costs

- Cost per vaccination

Productivity

- Shots given per health care worker

Outcome measures classify government expenditures by the impact of products and services provided. Examples include:

- Flu recidivism rate
- Flu hospitalization rate

Effectiveness measures relate outcome measures to inputs used. Examples include:

- Cost per reduction in flu cases
- Cost per hospitalization rate

Source: Rubin, Bartle, and Willoughby 2022.

ernments published by the National Association of State Budget Officers (NASBO).[4] But, while equity has generally not been explicitly mentioned in budget laws, state governments have measured performance related to equity especially where it has been mandated by laws such as the Americans with Disabilities Act and affirmative action, and in state constitutional provisions for universal education (Bartle and Wang 2006).

Another budget format that has been adopted by governments is the program budget in which expenditures are classified by their contribution to broad government objectives, such as education or health care, without regard to the specific agency responsible for providing the activity or service. Equity has not typically been one of these objectives. Still another format is zero-based budgeting (ZBB) that differs from other formats in that the budget for each new cycle is created starting from a "zero base," rather than incrementally. The focus is on the justification of all expenditures for each budget cycle by each agency. This approach has not had an explicit focus on equity. The absence of an equity element also holds true in budget reforms such as the Planning Programming Budget System (PPBS) whose major objective was to unify the planning, programming and budgeting systems of government, and Management by Objectives (MBO) that focused on the cost of meeting management targets, with periodic performance reviews (Axelrod 1995).

Revenues

Whenever equity has been discussed with respect to the revenue side of the budget, it has generally been with respect to personal income, particularly with regard to taxes. As far back as 1776, Adam Smith enunciated four standards to guide taxation in a market-based economy. Often referred to as the four canons of taxation, these standards are fairness, certainty, convenience, and economy. According to John Mikesell, a recognized authority on taxation, "although the language of those standards has changed . . . and emphasis has shifted with the de-

4. NASBO has been the professional membership organization for state budget and finance officers for more than 75 years.

velopment of a more complex economy, modern reform still concerns essentially the same issues" (2014, 352), including fairness. Regarding fairness, Smith wrote, "The subjects of every state ought to contribute towards the support of the government, as nearly as possible, in proportion to their respective abilities" (Mikesell 2014, 352).

More specifically, the ability to pay concept of fairness in taxation[5] looks at two dimensions—horizontal equity and vertical equity. Horizontal equity is concerned with equal treatment of taxpayers with equal ability to pay. Vertical equity is concerned with the treatment of taxpayers with different abilities to pay. While these two concepts have been questioned by some scholars as to their conceptual coherence and normative significance (McDaniel and Repetti 1993), they continue to provide the focal point for discussions regarding tax equity in relation to income. In recent years, however, there have been dimensions of tax equity in addition to income that have been brought into the budget dialogue. For instance, tax equity by gender has received attention with issues such as the "marriage tax" feature of the federal income tax, and other tax policies that treat women differently than men[6] (Abramovitz and Morgan 2006; McCaffery 1997).

Another dimension of tax equity being recognized is related to race. Leachman et al. (2018) point out that several tax actions in the 19th and early 20th centuries in U.S. southern states likely had racist intent. For instance, after the white population in Alabama regained control of the state legislature in 1875, it rewrote the state constitution to impose strict constitutional limits on property tax rates. Since almost all property was owned by whites, this policy kept their tax burden low and protected them from future increases if Blacks gained power. During this period, Arkansas, Missouri, Georgia, and Texas adopted similar constitutional property tax limits.

Leachman et al. (2018) also found that in 1932 when Mississippi adopted the nation's first retail sales tax, the main impetus was probably to replace the shortfall in revenues caused by the Great Depression. But, the governor "urged adopting the new tax in part by emphasizing that the revenue would be used to reduce property taxes, and that as a result, the tax would shift the state tax base away from (mostly white) property owners onto consumers with little or no property but who purchased taxable items (many of whom were Black)" (p. 9).

In the late 1970s, tax limitations swept the country with significant, if unintended, equity implications. For example, Proposition 13 passed by referendum in California in 1978, significantly limited increases in the state's property taxes, and had the effect of shifting the tax burden to more regressive sales and excise taxes that had a greater impact on those in lower income brackets, many of whom were members of historically marginalized groups. Proposition 13 was followed by similar property tax limitations in several other states that, in effect, shifted the tax burden away from primarily white property owners to other taxpayers, many of whom were people of color.

These examples illustrate the need to move beyond a singular focus on income when considering budget equity to include other demographic characteristics such as gender and race. However, governments typically calculate tax burdens based on income, or sometimes geographic area (such as city, county, school district, or legislative district). It is rare to see tax burdens disaggregated by other demographic characteristics that are relevant to equity. Nor do governments systematically analyze the equity of spending beyond isolated analyses of specific programs. Generally, we do not know much about the equity impact of either the expenditure or the revenue sides of the budget, despite the growing recognition of its importance.

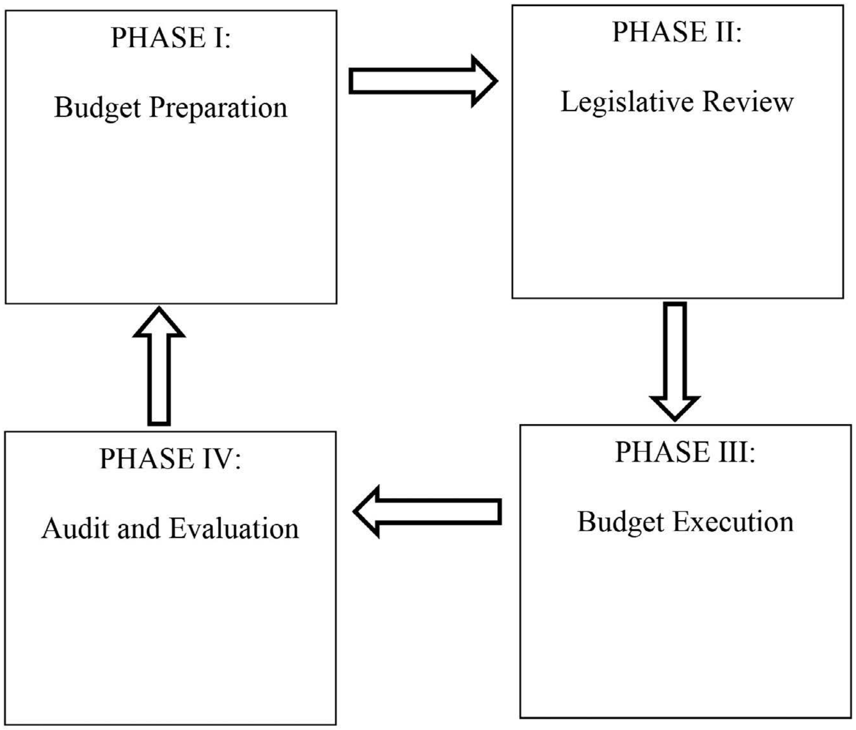
Infusing Equity Through Phases of the Budget Process

The budget process by which governments create and approve their budget determines the procedures for government deliberations concerning the allocation of expenditures and revenue sources. In the United States, in the federal government and most state and large local governments, as well as in other countries that separate powers

5. A second concept of fairness is the "benefits received principle" that relates equity to the use of government services. But, as Mikesell writes: "Problems prevent wholesale application of the benefits received principle" (2014, 360). In addition, the principle is linked to the use of government services, and as such, does not focus on the distribution of the tax burden, the main concern of equity in taxation.

6. Married taxpayers have the option of filing federal tax returns jointly or filing separate tax returns. The marriage penalty or marriage tax takes effect when the taxes paid jointly exceed what would have been paid if each partner had remained single and filed as a single filer.

Figure 1. The Budget Process



between the executive and legislative branches of government, the four phases of the budget process are: budget preparation, legislative review, budget execution, and audit/evaluation (see Figure 1). Each phase provides a potential for integrating equity into the decision-making process.

Phase I: Budget Preparation

In Phase I, the executive branch of government typically has the responsibility for budget preparation.[7] Led by the chief executive, this branch is comprised of numerous agencies or ministries along with a central budget office that is responsible for establishing budget preparation guidelines, approving agency budget submissions, and consolidating funding requests into the executive's budget submission to the legislature. The priorities of the chief executive are operationalized through actions of the central budget office and budget requests of agencies/ministries. For example, if equity is one of the chief executive's priorities, the central budget office can mandate that agencies submit a "needs assessment" in their budget requests detailing existing needs and answering these questions: how does their budget request address these needs and how is equity addressed? The central budget office can also use its call circulars to require agencies to include descriptions of the potential equity impact of their budget requests. These circulars contain instructions to agencies regarding the budget calendar, processes, forms for preparation, and the level of detail for budget submission.

In efforts to promote gender equity, governments across the world have incorporated GRB initiatives into the budget preparation phase. For example, in Finland, once the decision was made to adopt a GRB initiative, the Ministry of Finance "issued specific instructions in the budget circular, requiring all ministries to include a summary of the important gender impacts of measures for each budget chapter" (Quinn 2018, 69). Central budget offices in Uganda, South Korea, and Indonesia have included templates for developing a gender budget statement (Kolovich and Loungani 2018) in their engendered budget calls. This statement "is usually described as a gender-specific accountability document produced by a government agency to show what its programmes

7. In a few states in the United States, the budget is prepared by the legislative branch; in a few others the executive and legislative branches work together on budget preparation.

and budgets are doing in respect of gender" (Budlender 2016, 5). Among countries with a GRB initiative, India has released a gender budget statement along with its national budget documents since 2005, and Rwanda has used them since 2012 when gender budget statements were made mandatory.

Several countries have incorporated gender impact assessment into their budget preparation phase that typically addresses the question: how does a law, policy, or program reduce, maintain, or increase gender inequalities? In Iceland, for instance, gender equity targets must be included when drafting the country's budget (Quinn 2018). Other countries using gender impact assessments in budget preparation include Belgium, Canada, France, Israel, Mexico, Morocco, Netherlands, Norway, Spain, Sweden, Uganda, and the UK (Downes et al. 2017; Fernández-Shaw 2019).

In Austria, gender impact assessment is constitutionally mandated and is integrated into the nation's organic budget law. The Austrian constitution calls for "the Budget Management of the Federation [to apply] the principles of impact orientations, especially under the consideration of the objectives of the effective equality of men and women, transparency, efficiency and the most faithfully possible representation of the financial situation of the Federation" (Rubin and Bartle 2022, 8). It further calls for the implementation of "measures for an impact-oriented administration, especially also under consideration of the objective of the effective equality of men and women" (Downes et al. 2017, 11). Each ministry is required to define output measures to support outcomes, including gender outcome goals. Administrative units within the ministries' outputs have to be defined, including gender outputs. "The Court of Audit assesses whether outcomes and outputs are met" (Schwarzendorfer 2014).

Phase II: Legislative Review

In Phase II, the executive's budget is submitted to the legislature for review and approval. A gender perspective can be included in Phase II in several ways, such as including it in guidelines for expenditure and revenue legislation and in language establishing new programs and agencies. In Sweden for instance, "the Lower House of the Parliament ensures that gender is a key criterion in the formulation and oversight of the national budget" (OECD 2015, 51). In Mexico, "the parliament, under the leadership of female parliamentarians and INMUJERES[8]. . . have worked to ensure that greater resources were devoted to policies and programs that address women's needs" (Fragoso and Rodriquez 2016, 9). In Canada, the Parliament has a Standing Committee on the Status of Women that oversees the implementation of the Gender Budgeting Act (Bova and Herold da Costa Reis 2022). And, "in South Africa, a sub-committee of the powerful Finance Committee led the process of integrating gender into the committee's work. In Uganda, members of the Special Interest Groups (SIG) Caucus, through their respective parliamentary oversight committees, began this process" (Wehner and Byanyima 2004, 81).

Phase III: Budget Execution

After the budget has been approved by the legislature, it enters the third phase of the process in which budget plans are put into operation by departments, ministries, and agencies in the executive branch. There are several ways in which a gender perspective can be incorporated in this phase such as including it in objectives for procurement and outsourcing. Here again, as with Phases I and II, GRB initiatives illustrate how an equity perspective can be infused into budget execution. For example, in Austria, "each line ministry is obliged to consider how its activities relate to gender equality, and to design objectives and indicators to promote gender equality in the context of the budget" (OECD 2017, 78). And, in Spain, gender equity objectives are established by the central budget agency with the input of each line ministry (OECD 2017, 35). Regarding procurement, in Israel, for instance, the "Mandatory Tenders Law states that when two bids receive the same number of points after evaluation, the bid from a 'business controlled by a woman' shall be chosen" (Rimmer 2017, 14).

Another way in which gender has been infused into Phase III is through gender disaggregated incidence analysis that decomposes spending and revenue policies by gender to examine their initial impact and their potential longer-term effects. For instance, Italy and Belgium have both classified expenditures by their impact on gender equality: neutral (no impact), sensitive (some gender-specific impact), or "designed to reduce gender inequalities"

8. INMUJERES is a nonprofit institution in Mexico that works to advance equal treatment of women "in the political, cultural, economic and social life of the country" (UNESCO 2016).

(Bova and Herald da Costa Reis 2022, 6). Not only can this type of analysis help those within government assess fiscal impact by gender, "incidence analysis also provides a useful systematic oversight that helps civil society and citizens to scrutinize if tax and allocations are aligned with the gender related objectives" (Bova and Herald da Costa Reis 2022, 6).

Phase IV: Audit and Evaluation

Audit/evaluation is the fourth and final stage of the budget process. There are two basic types of audits: financial audits and performance audits. A financial audit determines if public funds are spent legally and managed in accordance with generally accepted accounting principles. A performance audit examines the efficiency and effectiveness of government programs and functions and determines whether programs achieve their intended objectives. Gender audits fall into the second category. They identify the specific ways in which the objective of gender equity is or is not addressed in the budget. As Katherine Rake, a GRB expert writes, "a gender audit of policy and expenditures offers a unique opportunity to evaluate the impact and effectiveness of the government's social and economic programme" (2000, 117).

Austria has incorporated gender equity evaluations into impact assessments, performance audits, and into the purview of the country's Court of Audit, its supreme audit institution. By connecting spending to measurable and relevant outcomes, the OECD has called the Austrian approach a "leading international practice in gender budgeting" (Woolner 2019). Gender audits have also been used to assess specific areas of government expenditures. For instance, they have been used in Nepal, Kenya, and Senegal to assess the success of engendering energy policy (Clancy and Mohlakoana 2020).

Gender audits, however, cannot stand on their own but must be consistent with rules and laws promulgated throughout all phases of the budget process. This holds true for a broader consideration of equity in budgeting. If agencies are asked to apply an equity focus in the budget preparation phase, but it is not reinforced in the legislative approval phase, they are likely to put in a half-hearted effort during budget execution. Similarly, if equity is not included in the evaluation/budget audit phase, there is no feedback loop to agencies and legislators regarding whether the initiatives are working.

Table 2 provides a summary of the potential for incorporating equity throughout the four phases of the budget process. We discussed this potential almost two decades ago (Rubin and Bartle 2005) and found that in Phase I, the budget preparation phase, several governments had included gender guidelines and other GRB initiatives, and that in Phase IV, the audit and evalua-

Table 2. Potential Initiatives for Infusing Equity into the Four Phases of the Budget Process

Phases of Budget Cycle	Potential Initiatives
Budget preparation	1. Impact statement 2. Budget calls
Budget approval	1. Creation of equity guidelines for budget legislation 2. Integration of equity-specific language in legislation 3. Incorporation of equity outcomes into fiscal notes
Budget execution	1. Creation of guidelines for spending when discretion is given to agencies 2. Development of equity guidelines for outsourcing, procurement, and grant disbursement 3. Implementation of equity goals in staffing
Audit and evaluation	1. Incorporation of an equity dimension into financial audits of spending 2. Evaluation of equity goals in performance audits focusing on outputs 3. Audit for compliance with equity goals and guidelines

Source: Rubin, Bartle, and Willoughby 2022.

Table 3. Potential for Infusing Equity into Different Budget Formats

Budget Format	Organizing Mechanism	Potential Equity Integration
Line-item	Expenditures organized by inputs (resources purchased)	Percentage of wages and salaries paid to people of color, women, and other marginalized groups Percentage of contracts awarded to people of color, women, and other marginalized groups
Performance	Expenditures organized by activities	Performance measures directed at equity objectives
Program	Expenditures organized by contribution to government objectives	Program impact by race, gender Equity as a stand-alone objective
Zero-based	Expenditures organized by decision packages associated with various funding levels	Race and gender impact at different decision-making levels

Source: Rubin, Bartle, and Willoughby 2022.

tion phase, there was significant progress in adopting a gender focus. There were, however, fewer instances of GRB initiatives integrated into Phase II, the legislative approval phase, or into Phase III, budget execution. That this finding still holds today should not be surprising. When reviewing the budget, members of legislative bodies have diverse views and may not have a unified opinion on implementing a GRB initiative as compared with the hierarchical executive branch in which a chief executive's focus on equity will filter through to agencies preparing budget requests. In addition, "there are limits to parliamentary interventions. The role of legislatures in the budget process is often confined to budgetary approval and oversight, while budget formulation and execution are more commonly functions of the executive" (Wehner and Byanyima 2004, 71). In Phase III, agencies do not always have the significant discretionary powers needed to initiate policies such as those that incorporate equity.

Infusing Equity into Budget Formats

The *budget process* determines the procedures for government deliberations to establish spending priorities and to determine how these activities will be paid for. The *budget format* refers to the way in which expenditures are classified. By presenting expenditures in a particular format, budget documents focus attention on specific questions, relationships, and developments. As discussed earlier, the most commonly used budget formats are line-item budgets, performance-budgets, program budgets, and zero-based budgets. Equity has not been explicitly considered in any of these formats, but as Table 3 shows, has the potential to be incorporated into each.

In line-item budgets, an equity perspective can be incorporated into individual line-item entries such as procurement, where the proposed expenditure could include information on the proportion of contracts that will go to different groups of people such as women and people of color. In performance budgets, an equity dimension can be added by specific inclusion of the impacts of spending through equity-related performance measures. In the program budgeting format, equity can be a stand-alone government objective or can be specifically incorporated into a broader objective such as equity in education or can be specified in different subprograms. In zero-based budgets, an equity perspective can be incorporated into the assessment of alternative funding packages.

With regard to infusing GRB into different budget formats, Rhonda Sharp, a GRB expert, opines that, "Line item budgeting . . . does not readily lend itself to assigning expenditure (and revenue) inputs in a systematic way according to their gender impacts" (2003, 25). She further suggests that performance-oriented budgets may provide the best framing for a budget initiative to achieve gender-equity goals (2003). This suggestion could be extended to budgeting for equity for all marginalized groups. We also believe that the program budget format that is organized into service areas and focuses on government objectives can provide a good framing for budgets to achieve equity objectives, particularly if equity is identified as a stand-alone objective of the government producing the budget. In the United States, several local governments have adopted a program-type budget format generally referred to as a priority-based budget (PBB). A PBB combines elements of zero-based budgets and program budgets. That is, "It emphasizes working with the resources available as a starting point rather than with the previous year's expenditures, as well as allocating funding to programs rather than departments" (Zencity n.d.).

Lessons from GRB

If GRB, or any budget reform, is to have a lasting effect, it must reform the government budget process and become integral to the administrative routines of government. In a recent article, we discuss how some GRB initiatives have been successful at budget reform, while others have not (Rubin and Bartle 2021). We identified five factors that have contributed to GRB success: (1) the political commitment of government decision makers, (2) incorporation into the legal foundation of government, (3) support of the lead budget agency, (4) availability of gender-disaggregated data, and (5) support of organizations outside government. Each of these factors can inform efforts in the United States to infuse equity into the government budget process, especially for historically marginalized groups.

Political Commitment of Government Leaders

The political commitment of government decision makers to gender equity has been critical to the success of GRB initiatives. The assessment by Fernández-Shaw (2019) of the European experience with GRB provides evidence that without political support and leadership, a successful initiative is not possible. The reverse is also true as shown in efforts to introduce a gender perspective into budgets in Barbados and the two islands of St. Kitts and Nevis where pilot GRB initiatives were not sustained due to the lack of political support (Christie and Thakur 2018). Perhaps nowhere is the importance of political commitment to gender equity illustrated more clearly than in Australia, the birthplace of GRB, where from the early 1980s through the mid-1990s government leaders were responsive to women's needs and supportive of GRB initiatives. However, elections in 1996 brought into office leaders who were not committed to gender equity nor to GRB. In fact, a 2011 survey by the OECD of its member countries identified Australia "as one of the worst performers in imposing requirements to undertake gender impact analysis of legislation, regulations and budgetary programs and GRB" (Sharp 2016). In 2014, Australia's GRB initiative was eliminated.

Historically, efforts in the United States to affect budget reform have also required political commitment (Axelrod 1995; Grizzle 1986). The City of San Francisco provides an example of the nonsustainability of a GRB budget reform in the absence of this commitment. The City is one of just two places in the United States that has tried to implement a GRB initiative (the second was Fulton County, Georgia). Key to the adoption of San Francisco's 1998 ordinance that signaled recognition of the budget's importance in promoting gender equity was the strong backing of the president of the County Board of Supervisors[9] and Willie Brown, San Francisco's first African American mayor, well-known for his support of human rights. However, since the adoption of the 1998 ordinance, San Francisco's political leaders have not been proactive in promoting the consideration of gender in budget decisions, with the exception of one Board of Supervisors' resolution in 2003 that "urged" (but did not require) departments to assess the gender implications of pending budget cuts (Rubin 2018).

Conversely, recent efforts in the United States demonstrate the political commitment of government leaders to use the budget to advance equity. On the federal level, on President Biden's first day in office, he issued Executive Order 13985: *Advancing Racial Equity and Support for Underserved Communities Through the Federal Government* (Biden 2021). With this Order, Biden became the first U.S. president to identify equity as a responsibility of the federal government that would be operationalized through the budget.

The importance of the commitment of political leaders to use their budgets to advance equity can also be seen at the local level of government. For instance, in Philadelphia, one of the most advanced cities in terms

9. Because San Francisco is a county and a city, its Board of Supervisors functions as the City Council does in other cities.

of implementing an equity approach to budgeting, both the mayor and city council are committed to the effort. As stated in a local newspaper headline, "Mayor Jim Kenney and City Council have honed in on racial inequities in public policy during budget negotiations" (McCrystal 2021). In 2015, Austin, Texas was found to be the most economically segregated large metropolitan area in the country. This led the City Council to create a City Equity Office and to develop an equity assessment tool which focuses in part on budget analysis (Guzman, Jordan, and Joyce 2021).

Incorporation into the Legal Foundations of Government

A second factor contributing to the success of a GRB initiative has been its incorporation into the legal foundations of government. As of 2018, three countries had embedded a gender budgeting provision into their constitutions—Austria, Bolivia, and Rwanda. Four others—Belgium, Mexico, Norway, and Spain—have gender equity imperatives in their constitutions that provide a framework for gender budgeting (Kolovich 2018). Twelve countries (Rwanda, Uganda, India, South Korea, Philippines, Austria, Iceland, Bolivia, Ecuador, El Salvador, Mexico, and Morocco) have provisions in their organic budget law, some of which require ministries to take actions that are consistent with gender budgeting (Kolovich 2018).

In the United States, budget equity provisions are not yet embedded in organic budget laws at any level of government. However, while extant state budgeting laws have not been changed to include an equity component, many governments are applying an equity lens to revenues and/or expenditures in some way (Rubin, Bartle, and Willoughby 2022). Concerning revenues, states are increasingly considering equity when developing tax policy. For instance, in 2020, New Jersey increased the State's income tax rate from 8.97% to 10.75% on income over $1 million. According to Wesley Tharpe (2020) Deputy Director of State Policy Research at the Center on Budget and Policy Priorities, "by raising revenues on the wealthiest families and profitable corporations, expanding tax credits for working families, and improving cash assistance, New Jersey is advancing a strong, antiracist response to COVID-19 and the recession." In Washington, the state legislature operationalized its "paramount duty" to provide more equitable education services in early learning, childcare, and K–12 through a more progressive tax structure. A new excise tax of 7% on the voluntary sale or exchange of stocks, bonds, and other capital assets realizing profits more than $250,000 annually was passed in 2021 to fund these education services (Washington Department of Revenue 2021).

On the expenditure side, states are applying equity initiatives to specific state functions. Some, especially those related to education, have been incorporated in state law for decades, while others are new. For instance, Alaska's Fiscal Year 2020 budget of the Department of Education and Early Development provided funding specifically to close learning gaps "by ensuring equitable educational rigor and resources" with results to be delivered in FY 2022 (Alaska Department of Education and Early Development 2021). In Illinois, the state legislature passed a law to develop equitable funding strategies and present legislators with ways to raise graduation and retention rates of disadvantaged students (Rasper 2021). And New Jersey has established a seed fund to address systemic racial inequities in access to capital for Black and Latinx entrepreneurs (Rubin, Bartle, and Willoughby 2022).

At the local level of government, "as a result of this push for increased equity, many localities want their equity goals to be reflected in their budgets and are tying their investments to equitable outputs and outcomes" (Newsome 2022), and several U.S. cities are moving to integrate equity into their budget processes. To illustrate, the Austin, Texas City Council passed a resolution mandating that the central budget office "evaluate the impact that existing city policies and practices have on equity, evaluate best practices in other cities, and develop recommendations for addressing current race and socioeconomic-based inequities" (Austin Equity Office 2020). The City's equity assessment tool was designed to "identify and remedy inequitable policies, practices and procedures" (Austin Equity Office 2020). The tool was piloted in 2017 in eight departments.

Support of the Lead Budget Agency

A third factor contributing to the success of GRB has been the support of lead budget agencies. As Bova and Herold de Costa Reis write, "The active engagement of the people responsible for the budget is necessary for the success of a gender budget approach" (2022). In seven of the 12 OECD countries with a GRB initiative at some level of government, training and capacity development was provided by finance ministries to agencies implementing gender analysis (Downes et al. 2017). And in

Berlin, Germany, officials attribute the success of their GRB initiative in part to the leading role of the Department of Finance and the Department of Women and Equality (Bova and Herold da Costa Reis 2022; Quinn 2018). It should be noted that the support of agencies specifically established to promote gender equity has also contributed to the success of GRB initiatives. For instance, in Sweden, the Gender Equality Agency participates in deciding how resources are allocated and assists in the implementation of gender equality efforts (Bova and Herold da Costa Reis 2022).

In the United States, lead budget offices have been proactive in efforts to use budgets to advance social equity. At the federal level for the first time in its history, the Office of Management and Budget (OMB) called for consideration of an equity discussion in its A-11 budget instructions to all agencies for preparation of their Fiscal Year 2023 budget requests. The instructions stated:

> As agencies develop and execute the President's Budget, they should, whenever possible, consult and involve underserved communities . . . consider how their organizational and decision-making processes may not account for certain perspectives, and incorporate leading practices for ongoing equity assessment and affirming efforts within public sector organizations. (OMB 2022, Section 220, 8)

At the local level of government, lead budget offices in several cities have also initiated the equity effort. For instance, in Madison, Wisconsin, the finance department is using a Racial Equity and Social Justice Tool to "facilitate conscious consideration of equity and examine how communities of color and low-income populations will be affected by a proposed action/decision of the City" (Madison Racial Equity & Social Justice Initiative 2018). And San Antonio, Texas is using a Budget Equity Tool to assess the equity impacts of budget decisions focused on communities of color and low-income communities (San Antonio n.d.).

Data Availability

A fourth factor explaining the success of GRB initiatives has been the availability of gender-disaggregated data (Fernández-Shaw 2019) to assess the differential impacts of policies and programs on women and men. In their study of GRB in OECD countries, Downes et al. (2017) found this to be a necessary condition for success and stressed the importance of investing in data collection to discern and address gender differentials. Another assessment of GRB in OECD countries found that the lack of gender disaggregated data was one of the reasons for slow implementation of GRB (Yeung 2021). The lack of gender disaggregated data also helps to explain the non-sustainability of the GRB initiative in San Francisco. A 1998 City ordinance required all government departments to collect gender disaggregated data. However, there were no sanctions if they failed to do so, and many departments did not comply with the requirement. As a result, gender gaps were not revealed in most policy areas (Rubin 2018). Emily Murase, past Executive Director of the San Francisco Department on the Status of Women, identified the lack of gender disaggregated data as the most pressing challenge in trying to implement GRB (Rubin 2018).

Recent efforts in the United States to more broadly use government budgets to enhance social equity have also been challenged by the unavailability of data disaggregated by demographic characteristics. On the federal level, with the exception of the U.S. Census, federal data sets, including those necessary for equity-based budgeting, are generally not demographically disaggregated. In recognition of the importance of disaggregated data, an Equitable Data Working Group was established under President Biden's Executive Order 13985 mentioned earlier. Its members include government leaders in program policy, statistics, social science, data science, and information technology. In a recently released report, the Equitable Data Working Group identified several priorities to improve data collection efforts (White House 2022, 2). The priorities are:

> generating disaggregated statistical estimates to characterize experiences of historically underserved groups using survey data; increasing non-federal research and community access to disaggregated data for the evidence-building that supports equity efforts; and conducting robust equity assessments of federal programs to identify areas for improvement.

Local governments also see "data as the next frontier in equity" (Newsome 2022). As one local government official observed: "data is critical to embedding equity into a government's operations and budgeting for this reality is paramount" (Newsome 2022).

Support of Organizations Outside Government

In many countries, the support of organizations outside of government has also been an important factor in the success of GRB initiatives. In the seminal GRB initiatives in Australia and South Africa, civil society organizations were critical to their adoption. More recently, Downes et al. (2017) reported that making civic audits and open data resources available to nongovernmental organizations has been helpful in supporting the growth and implementation of gender equity policies in OECD countries. Kolovich and Shibuya (2018) found the same to be true in India. In many countries, "The role of UN Women (formerly UNIFEM) has been critical in initiating gender budgeting efforts . . . and helping sustain them" (Stotsky 2016, 19).

In the United States, there are several organizations that are supporting local governments in their efforts to incorporate equity into the budget process. For instance, the Government Alliance on Race and Equity (GARE), a joint project of Race Forward[10] and the Othering & Belonging Institute at the University of California Berkeley, has been working with several hundred local governments to promote racial justice through more inclusive policymaking. GARE has developed tools that are being used by several governments. The most relevant here are the Racial Equity Tools that "are designed to integrate explicit consideration of racial equity in decisions, including policies, practices, programs, and *budgets* . . . Use of a racial equity tool can help to develop strategies and actions that reduce racial inequities and improve success for all groups" [emphasis added] (GARE 2016, 4).

A second national effort to provide assistance to cities working to advance equity was undertaken by Bloomberg Philanthropies through its What Works Cities (WWC) initiative, and launched as City Budgeting for Equity & Recovery program (CBER) in 2020 in a cohort of 28 cities. WWC developed cases and action-oriented research to advise cities on how to develop and implement equity-focused reforms in their budgets. Several other organizations, such as the Government Finance Officers Association (GFOA) and the National Civic League are also working with cities in their efforts to apply an equity lens to budgets.

Conclusion

Since Adam Smith, writing almost 250 years ago, included fairness as one of his four canons of taxation, equity has been an issue in fiscal policy. In the mid-20th century, Richard Musgrave brought the public finance discussion of equity to the forefront when he called for government intervention to ensure that the distribution of income and wealth would be fair. Equity, however, has rarely been explicitly considered in a comprehensive way in government budgets. When it has been brought into budgetary considerations, it has generally been with regard to income equity. In recent years, however, additional dimensions of tax equity have been brought into the budget dialogue, such as gender and race.

The emergence of GRB in the early 1980s in countries around the world signaled recognition that government budgets could be used to advance equity for a particular demographic subgroup, in this case women. In the United States in recent years, there has been an effort by governments at all levels to use their budgets to advance social equity, especially for people of color and other historically marginalized groups. Lessons learned from GRB can inform the implementation of these efforts. These include: (1) the importance of political support of government decision-makers and their commitment to change policies that contribute to inequities, (2) the need to incorporate equity into the legal foundations of government, (3) the support of lead budgetary agencies, (4) the availability of data disaggregated by several demographic characteristics including race, ethnicity, gender, disability/ability status, and sexual orientation, and (5) the support of organizations outside of government for the integration of equity into government budgets. These lessons, as well as the recognition that equity can be incorporated into all phases of the budget process, and into most budget formats, particularly the performance-informed and program formats, can help guide the implementation of equity in public budgets, and are critical tools for meaningful and lasting development of more equitable public policy.

10. Founded in 1981 as the Applied Research Center, Race Forward advances racial justice through research, media, and practice.

References

Abramovitz Mimi, and Sandra Morgan. 2006. *Taxes Are a Woman's Issue: Reframing the Debate*. New York: The Feminist Press at the City University of New York.

Alaska Department of Education and Early Development. 2021. *Alaska's Education Challenge.* https://education.alaska.gov/akedchallenge

Austin Equity Office. 2020 *Equity Assessment 2019: Analysis of Department Responses to the Equity Assessment Tool.* https://www.sanjoseca.gov/home/showpublisheddocument/70977/637532383420230000

Axelrod, Donald. 1995. *Budgeting for Modern Government.* 2nd ed. New York: St. Martin's Press Inc.

Bartle, John R., and Qiushi Wang. 2006. "Social Equity in Public Budgeting: Achievement and Potential." Conference on Public Budgeting and Government Capacity, Center for Public Administration Studies, Sun Yat-Sen University, Guangzhou, P.R. China.

Biden, Joseph R. 2021. Executive Order on Advancing Racial Equity and Support for Underserved Communities Through the Federal Government. The White House: Executive Order 13985, 86 FR 7009-7013. Document Number: 2021-01753. https://www.whitehouse.gov/briefing-room/presidential-actions/2021/01/20/executive-order-advancing-racial-equity-and-support-for-underserved-communities-through-the-federal-government/

Bova, Elva, and Joana Jerosch Herold da Costa Reis. 2022. *Gender Budgeting Practices: Concepts & Evidence*. Luxembourg: European Commission Directorate-General for Economic and Financial Affairs. https://ec.europa.eu/info/sites/default/files/economy-finance/dp165_en_gender_budgeting.pdf

Budlender, Debbie. 2016. Budget Call Circulars and Gender Budget Statements in the Asia Pacific. UN Women. https://asiapacific.unwomen.org/en/digital-library/publications/2016/05/budget-call-circulars-and-gender-budget-statements-in-the-asia-pacific

Christie, Tamoya A.L., and Dhanaraj Thakur. 2018. "Pacific Islands, the Caribbean and Small States." In *Fiscal Policies and Gender Equality,* ed. Lisa Kolovich, 185–224. Washington, DC: International Monetary Fund.

Clancy, Joy S., and Nthabiseng Mohlakoana. 2020. "Gender Audits: An Approach to Engendering Energy Policy in Nepal, Kenya and Senegal." *Energy Research & Social Science*, 62 (April).https://www.sciencedirect.com/science/article/pii/S2214629618310077

Downes Ronnie, Lisa von Trapp, and Scherie Nicol. 2017. "Gender Budgeting in OECD Countries." *OECD Journal on Budgeting,* 2016 (3):1–37. http://www.oecd.org/gender/Gender-Budgeting-in-OECD-countries.pdf

Fernández-Shaw, Felix. 2019. Gender Responsive Budgeting. Africa Fiscal Forum. Nairobi: European Commission.

Fragoso, Lucía Pérez, and Corina Rodríguez Enríquez. 2016. "Western Hemisphere: A Survey of Gender Budgeting Efforts". IMF Working Paper. Washington DC: International Monetary Fund. https://www.imf.org/external/pubs/ft/wp/2016/wp16153.pdf

Government Alliance on Race and Equality (GARE) 2016. Racial Equity Tool Kit: An Opportunity to Operationalize Equity. https://racialequityalliance.org/wp-content/uploads/2015/10/GARE-Racial_Equity_Toolkit.pdf

Grizzle, G. 1986. "Does Budget Format Really Govern the Actions of Budgetmakers?" *Public Budgeting and Finance* 6 (1): 60–70.

Guy, Mary E., and Sean A. McCandless (eds). 2020. *Achieving Social Equity: From Problems to Solutions.* Irvine, CA: Melvin & Leigh.

Guzman, Juan Pablo Martinez, Meagan M. Jordan and Philip G. Joyce. 2021. "Towards Inclusive Public Administration Systems: The Perspective of Public Budgeting." Association for Budgeting and Financial Management Annual Research Conference, September 30–October 2, 2021, Washington DC.

Ho, Alfred Tat-Kei. 2018. "From Performance Budgeting to Performance Budgeting Management: Theory and Practice." *Public Administration Review* 78 (5): 748–758.

Joyce, Philip G. 2003. Linking Performance and Budgeting: Opportunities in the Federal Budget Process. Washington, DC: IBM Center for the Business of Government. https://www.businessofgovernment.org/sites/default/files/PerformanceandBudgeting.pdf

Kolovich, Lisa (ed.). 2018. *Fiscal Policies and Gender Equality*. Washington DC : International Monetary Fund.

Kolovich, Lisa and Prakash Loungani. 2018. "Asia and Pacific." In *Fiscal Policies and Gender Equality*, ed. Lisa Kolovich, 33–52. Washington DC : International Monetary Fund..

Kolovich, Lisa and Sakina Shibuya. 2018. "Middle East and Central Asia." In *Fiscal Policies and Gender Equality*, ed. Lisa Kolovich, 151–183. Washington DC : International Monetary Fund.

Leachman, Michael, Michael Mitchell, Nicholas Johnson and Erica Williams. 2018. *Advancing Racial Equity with State Tax Policy*. Washington DC: Center on Budget and Policy Priorities https://www.cbpp.org/research/state-budget-and-tax/advancing-racial-equity-with-state-tax-policy

Madison, Wisconsin Racial Equity & Social Justice Initiative. 2018. *Racial Equity & Social Justice Tool: Comprehensive Version.* https://www.cityofmadison.com/civil-rights/programs/racial-equity-social-justice-initiative

McCrystal, Laura. 2021. "Racial Equity Takes Center Stage in Philly Budget Negotiations." *Philadelphia Inquirer,* May 30, Philadelphia Mayor Jim Kenney and City Council consider racial equity in budget negotiations (inquirer.com)

McCaffery, Edward J. 1997. *Taxing Women*. Chicago: The University of Chicago Press.

McDaniel, Paul R. and Repetti, James R. 1993. "Horizontal and Vertical Equity: The Musgrave/Kaplow Exchange." *Tax Law*, vol. 1, ed. Patricia D. White, 439–454. New York: New York University Press, 1995.

Mikesell, John. 2014. *Fiscal Administration*. 9th ed. Boston, MA: Cengage Learning.

Municipal Technical Advisory Service (MTAS). 2021. Line Item Budget. https://www.mtas.tennessee.edu/reference/line-item-budget.

Musgrave, R.A. 1959. *The Theory of Public Finance*. New York: McGraw Hill.

National Association of State Budget Officers (NASBO). 2021. Budgetary Processes in the States. NASBO: Washington, DC. https://www.https://www.nasbo.org/reports-data/budget-processes-in-the-statesnasbo.org/reports-data/budget-processes-in-the-states https://www.nasbo.org/reports-data/budget-processes-in-the-states

Newsome, Hughey. 2022. The Next Frontier in Equity Is All About Data. Route 50. https://www.route-fifty.com/tech-data/2022/01/next-frontier-equity-data/361093/

OECD. 2015. OECD Toolkit for Mainstreaming and Implementing Gender Equality. Paris: OECD Publishing. https://www.oecd.org/gender/governance/toolkit/toolkit-for-mainstreaming-and-implementing-gender-equality.pdf

OECD. 2017. Better Governance for Gender Equality. Paris: OECD Publishing. https://www.oecd.org/gov/gender-public-life-flyer.pdf

Office of Management and Budget (OMB) 2022. *Circular No. A–11 Preparation, Submission, and Execution of the Budget.*https://www.whitehouse.gov/wp-content/uploads /2018/06/a11.pdf

Quinn, Sheila. 2018. "Europe." In *Fiscal Policies and Gender Equality*, ed. Lisa Kolovich, 53–105. Washington DC: International Monetary Fund.

Rake, Katherine. 2000. "Into the Mainstream? Why Gender Audit Is an Essential Tool for Policymakers." *New Economy* 7 (2): 107–110. https://doi.org/10.1111/1468-0041.00137

Rasper, Ali. 2021. "Gov. Pritzker Signs Package of Legislation to Advance Equity in Higher Education." https://www.wifr.com/2021/08/23/gov-pritzker-signs-package-legislation-advance-equity-higher-education/

Rimmer, Susan Harris. 2017. Gender-Smart Procurement Policies for Driving Change. London: Chatham House. https://www.chathamhouse.org/sites/default/files/publications/research/Gender-smart%20Procurement%20-%2020.12.2017.pdf

Rubin, Marilyn M. 2018. "Gender Budgeting in the United States: The San Francisco Experience." Paper presented at IASIA-LAGPA Joint Conference, July 23–26, Lima, Peru.

Rubin, Marilyn M., and John R. Bartle. 2005. "Integrating Gender into Government Budgets: A New Perspective." *Public Administration Review* 65 (3): 259–272.

Rubin, Marilyn M., and John R. Bartle. 2021. "Gender-Responsive Budgeting: A Budget Reform to Address Gender Inequity." *Public Administration.* Published online November 7, 2021. https://doi.org/10.1111/padm.12802

Rubin, Marilyn M. and John R. Bartle. 2022. "Gender Responsive Budgeting: A Global Perspective." In *Handbook on Gender and Public Administration*, ed. Patricia M. Shields and Nicole M. Elias. Northampton (MA): Edward Elgar Publishing

Rubin, Marilyn M., John R. Bartle, and Katherine Willoughby. 2022. Equity in Budgeting: An Overview of U.S. State and Local Government Initiatives. New Jersey State Policy Lab. New Brunswick, NJ: Rutgers University. https://policylab.rutgers.edu/projects/

San Antonio, Office of Equity (n.d.). FY 2022 Budget Equity Instruction Manual. https://www.sanantonio.gov/Equity/Initiatives/BudgetEquityTool

Schwarzendorfer, Friederike. 2014. "Gender Budgeting in the Context of the Austrian Budget Reform." Gender Equality Review Conference, Vienna, July 10–11, 2014.

Sharp, Rhonda. 2003. Budgeting for Equity: Gender Budget Initiatives Within a Framework of Performance Oriented Budgeting. New York: UN Women. https://www.unwomen.org/en/digital-library/publications/2003/1/budgeting-for-equity-gender-budget-initiatives-within-a-framework-of-performance-oriented-budgeting

Sharp, Rhonda. 2016. "Following the Money in the Pursuit of Gender Equality." *Australian Outlook*. Australian Institute of International Affairs. Deakin, Australia. https://www.internationalaffairs.org.au/australianoutlook/following-the-money-in-the-pursuit-of-gender-equality//

Stotsky, Janet G. 2016. Gender Budgeting: Fiscal Context and Current Outcomes. Washington DC: International Monetary Fund Working Paper, WP/16/149. https://www.imf.org/external/pubs/ft/wp/2016/wp16149.pdf

Sturn, Richard. 2007. "Obituary, Richard Abel Musgrave 1910–2007." *European Journal of the History of Economic Thought*, 14 (3): 587–595. https://doi.org/10.1080/09672560701570401

Tharpe, Wesley. 2020. "New Jersey Budget Deal Advances Equity with Millionaires' Tax and More." Center for

Budget Policy and Priorities. https://www.cbpp.org/blog/new-jersey-budget-deal-advances-equity-with-millionaires-tax-and-more

Washington Department of Revenue. 2021. Capital Gains Tax. Washington State. https://dor.wa.gov/taxes-rates/other-taxes/capital-gains-tax

Wehner, Joachim, and Winifred Karagwa Byanyima. 2004, Parliament, the Budget and Gender. Handbook for Parliamentarians. United Nations Digital Library System. http://archive.ipu.org/PDF/publications/budget_en.pdf

White House. 2022. A Vision for Equitable Data Recommendations from the Equitable DataWorking Group. Pursuant to Executive Order 13985 (January 20, 2021) on "Advancing Racial Equity and Support for Underserved Communities Through the Federal Government." https://www.whitehouse.gov/wp-content/uploads/2022/04/eo13985-vision-for-equitable-data.pdf

Williams, Dan. 2006. Historical Perspective on Performance Budgeting: Performance Budgeting in the United States Before 1960. Published by the City University of New York (CUNY) https://academicworks.cuny.edu/cgi/viewcontent.cgi?article=1293&context=bb_pubs

Woolner, Emily. 2019. Performance Evaluation of Gender Budgeting in Canada. Institute of Fiscal Studies and Democracy, Ontario, Canada. https://www.ifsd.ca/en/blog/last-page-blog/performance-gender-budgeting

Yeung Peter. 2021. "In Pursuit of Equality, French Cities Adopt Gendered Budgets." *Bloomberg*. https://www.bloomberg.com/news/articles/2021-05-24/how-gendered-city-budgets-aim-to-boost-equality

Zencity. n.d. "What Is Priority Based Budgeting?" https://zencity.io/glossary/priority-based-budgeting/.

Marilyn Marks Rubin (Marilyn.rubin@rutgers.edu) is a Distinguished Research Fellow at Rutgers University School of Public Affairs and Administration (SPAA). She has authored several publications on gender responsive budgeting (GRB) and has served as an advisor to the Korean Woman's Development Institute on GRB. Dr. Rubin is a Fellow of the National Academy of Public Administration.

John R. Bartle (jbartle@unomaha.edu) is the Dean of the College of Public Affairs and Community Service at the University of Nebraska at Omaha, and a Professor of Public Administration. He is a Fellow of the National Academy of Public Administration.