Gender budgeting in public financial management: a literature review and research agenda

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Abstract
Gender budgeting calls for including a gender perspective at all levels of governmental budgetary processes. While the literature on gender budgeting is interdisciplinary and covers a wide geographical range, it remains fragmented. This study uses a literature review to examine the current discourse on gender budgeting and to elicit avenues for future research. Our review shows that studies focus either on emerging economies, such as India or South Africa, or on countries in Europe. Drawing on an analytical framework, we find that most studies scrutinize the ex ante stages of gender budgeting, whereas less is known about the concurrent and ex post stages. Moreover, because little is known about the outcome and impact of gender budgeting, governments do not know what instruments function best in different settings. Given their ex ante focus, most studies on gender budgeting often either remain descriptive or analyse secondary data. Despite scholars from different disciplines contributing to the field of gender budgeting, several ‘blank spots’ remain, particularly in public sector accounting.
Points for practitioners

- While current gender budgeting projects tend to focus on the ex ante stage of gender budgeting, future practitioner attention needs to focus on the equally important concurrent and ex post stages, which have received less attention thus far.
- An increasing number of governments worldwide are implementing gender budgeting projects. Governments need to evaluate the outcome and impact of these projects in a timely fashion, aiming at reducing structural inequalities related to gender.
- Gender budgeting is willingly adopted in times of prosperity and stability or when the scope of projects appears manageable. To avoid negative impacts on their achievements, policy makers need to put gender budgeting on the political agenda and institutionalize it in times of instability and crisis.

Keywords
gender budgeting, gender-responsive budgeting, literature review, research agenda

Introduction

The idea of accounting for gender in public finance in general and in the budgeting process in particular is not new, and many governments worldwide are implementing gender budgeting (see, e.g. the recent empirical accounts in edited volumes and special issues: Ng, 2016; O’Hagan, 2015, 2018). Feminists in Australia started calling for gender equality in the budgeting process in the early 1980s (Galizzi, 2010; Sharp and Broomhill, 1990, 2002). Moreover, scholars guided and monitored these developments by publishing their insights in books (Budlender and Hewitt, 2002; Budlender et al., 2002; Elson and Sharp, 2010; Ng, 2016, O’Hagan, 2018), conference proceedings (Judd, 2002) and – increasingly – academic journals (Himmelweit, 2002; Rubin and Bartle, 2005; Sharp and Broomhill, 1990, 2002; Steccolini, 2019). A widely used definition of gender budgeting is a ‘gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process’ (Council of Europe, 2005: 10). Stakeholders, such as citizens, can therefore use gender budgeting for holding governments accountable for their policies and actions in the field of gender equality, with the goal of promoting material equality among people of all genders (Sharp and Broomhill, 2002).

The academic discourse on gender budgeting is interdisciplinary, encompassing research from accounting and finance, education, feminist economics and non-profit studies, among others (Budlender, 2002; Elson and Sharp, 2010; Morrissey, 2018; Nolte et al., 2021; Steinthórsdóttir et al., 2020). Thus a growing body of the gender literature points out that interdisciplinarity ‘mediates the status of feminist knowledge’ (Pearse et al., 2019: 116). In addition to this interdisciplinarity, studies also differ in their aims. Some studies are normative, proposing how governments can implement gender budgeting instruments (e.g. Budlender et al., 2002; Elson, 2000). Other studies are purely descriptive, offering insights into different countries’ gender budgeting
plans and programmes (e.g. Downes et al., 2016). Yet other research takes an interpretive stance. For example Marx (2019) criticizes the traditional budgeting process as reflecting ‘the masculine politico-economic power relations in society’ (1183). She also points out that governments might neglect underlying structural problems by simply distributing budgetary resources based on gender quotas.

Gender budgeting – as an important aspect of budgeting in the public sector – has been neglected by public administration scholars, giving rise to calls for further attention (Steccolini, 2019). The decades-long discourse in public administration on gender and other human and social characteristics encompasses diverse topics such as representative bureaucracy, coproduction through participatory budgeting and accounting for displaced persons and refugees (Bearfield, 2009; Escobar, 2021; Riccucci et al., 2014).

For example Riccucci et al. (2014) study representative bureaucracy in a hypothetical police service unit dealing with domestic violence. They find that gender representation affects the unit’s perceived trustworthiness, fairness and performance. Their study ‘illustrates the importance of symbolic representation, whereby the attitudes and potentially in turn the behaviors of clients can change regardless of bureaucratic actions or outcomes’ (p. 538). Other scholars, focusing on participatory budgeting, stress involving citizens in the budgeting process, to enhance its effectiveness and to move gender budgeting from a ‘government cosmetic approach’ to a ‘transformative’ one (Klatzer, 2016: 100). Escobar (2021) underlines the need to lower participation barriers for minority groups and include the opinions of people who are frequently excluded from the definition of ‘citizen’, such as migrants, refugees, children and prisoners.

Over a decade ago, Sharp and Broomhill (2002) and Rubin and Bartle (2005) recommended that scholars not only describe gender budgeting but also derive the policy implications. While current streams of research assess different elements of gender budgeting, a comprehensive overview of the academic discourse on gender budgeting remains missing. For example in reviews of public financial management, gender features are mostly neglected (Anessi-Pessina et al., 2016; Van Helden and Uddin, 2016). Responding to calls in the public sector accounting literature for a focus on gender and accounting (Khalifa and Scarparo, 2020; Steccolini, 2019), this review focuses on the subdiscourse at the interface of gender equality and public financial management. Given both the lack of coherence in the literature and a lack of knowledge on the focus and development of gender budgeting research as a subarea of gender mainstreaming, our review covers the relevant literature. We also present avenues for future research, with a particular focus on public financial management.

This review proceeds by introducing gender budgeting and establishing a research framework for the analysis. We then describe our methodological approach, using a keyword search of major academic databases. The next section gives the findings of our literature review in two parts: one with descriptive results, for example about methodology and country focus, and the other with the results of a content analysis. The final section discusses these results and provides implications for future research and practice.
Conceptual orientation

Gender budgeting as a research phenomenon

Practitioners initiated governmental moves toward gender budgeting, with Australian feminists promoting gender budgeting in the early 1980s, leading to the first implementation of a Women’s Budget Program in 1984 (Galizzi, 2010; Sharp and Broomhill, 1990, 2002). Scholars guided and monitored these developments by sharing their findings in both books (Budlender and Hewitt, 2002; Budlender et al., 2002) and academic journals (Sharp and Broomhill, 1990, 2002). In 1990, Sharp and Broomhill noted that the Australian government’s implementation of women’s budgets ‘has been primarily to publicise their own “achievements” in relation to women’s issues’ (p. 1) but that doing so also ‘reflects the growing economic focus, and power of, the women’s movement’ (p. 2).

Canada, South Africa and the UK were early adopters of gender budgeting through the mid-1990s, with publications discussing implementation experiences and further promoting a gender-impact analysis of budgets (Himmelweit, 2002; Lahey and De Villota, 2013; Valodia, 1998). In her widely cited article, Himmelweit (2002) concludes that ‘arguing for comprehensive gender analysis of economic policy is a step in challenging that shortsighted separation of economic and social issues’ (p. 66).

Gender budgeting has become an integral part of the agenda of international organizations such as the United Nations (UN) (UN, 1995; UN Women, 2020), which defined ‘gender equality’ as one of its 17 Sustainable Development Goals (UN, 2015). In 2016, the International Monetary Fund (IMF) and the Organisation for Economic Co-operation and Development (OECD) began corresponding programmes, providing standards for good practices, such as the IMF Gender Budgeting Toolkit (Stotsky, 2016). In 2020, the Public Expenditure and Financial Accountability (PEFA) framework, developed by international organizations and some developed countries (e.g. the European Commission, IMF, Norway, UK), was complemented with the inclusion of a section on assessing gender responsive public financial management (PEFA, 2020).

Countries in different parts of the world have started gender budgeting over the last 20 years, and both developed and emerging economies – such as Austria, India, Nigeria and Sweden – are currently at different stages of implementing gender budgeting (Khalifa and Scarparo, 2020; Klatzer et al., 2018; Polzer and Seiwald, 2021; Singh, 2018). Whereas some studies identify a need for adopting gender budgeting in some countries (e.g. in Germany, see Erbe, 2015), other studies show that more and more countries, including those in Africa, Asia and the Balkans, have already started policy discussions about implementing gender budgeting (see, e.g. Ng, 2016).

Analytical framework

To assess the literature on gender budgeting, we develop a research framework that includes four different dimensions: the antecedents of gender budgeting, the approach of introducing gender budgeting across different stages of the budgeting process, the implementation context and the outcome and impact associated with gender budgeting.
We derived these dimensions from the literature on the potential of gender budgeting (Khalifa and Scarparo, 2020; Steccolini, 2019) and the broader research on public sector innovations (De Vries et al., 2016).

The first dimension entails the antecedents of gender budgeting. These antecedents include measures that facilitate or hinder the implementation of gender budgeting, for example organizational arrangements such as the availability of gender-disaggregated data, an organization’s analytical capacities and – often in a development context – the presence of partner organizations that can help implement gender budgeting.

The second dimension entails gender budgeting approaches across different stages of the budgeting process. Governments can approach gender budgeting from an instrumental perspective – from the angle of gender-responsive public financial management – or from a policy perspective, adopting fiscal policies related to gender equality (Bakker, 2018). In our analysis, we differentiate between ex ante, concurrent and ex post approaches (Downes et al., 2016; Nakray, 2015; Rubin and Bartle, 2005). Ex ante instruments include gender budget statements (e.g. in gender needs assessments) and policies such as budget allocations for specific sectors. Governments employ concurrent policies and tools when they consider a gender perspective during their resource allocation, for example through programme-based budgeting or tracking the progress of gender spending. Ex post approaches include tools (e.g. spending reviews and gender audits) or focus on policy analyses (e.g. causes of gender gaps) (Steccolini, 2019). Comprehensive gender budgeting systems encompass all three stages of the budgeting process.

The third dimension entails contextual factors affecting how governments implement gender budgeting. This study examines the literature that focuses on such contextual factors, including gender gaps in a certain region or country, the prevailing economic, political and socio-cultural context, and implementation barriers.

The fourth dimension focuses on the outcome and impact of gender budgeting. Our analysis of the literature assesses scholarly findings on this result side of gender budgeting. These findings include information on direct outcomes, for example which services governments provide to different groups in the population, and on long-term impacts, such as how economies reduce gender gaps and institutionalize gender budgeting.

Methods

To synthesize the fragmented literature on gender budgeting, we conduct a literature review. Such reviews present existing knowledge, show how specific fields of research are developing and derive implications for future research by highlighting gaps that need filling (Honingh et al., 2020; Reiter and Klenk, 2019). In a first step, we defined our phenomenon of interest, gender budgeting and related keywords for a database search. In a second step, we used the keywords ‘gender budget*’ and ‘gender responsive budget*’ (using ‘*’ as a symbol for truncation to allow for words with various word endings, such as ‘budgeting’ and ‘budgets’) and conducted an abstract search of academic peer-reviewed studies in English published by the end of 2020. We included peer-reviewed studies only because they contain validated knowledge and therefore function as a quality check (Podsakoff et al., 2005). Given our specific focus, we did not broaden
our search by including, for example, the general search terms ‘gender equality’ (a term more frequently used in the economic community, e.g. Lahey and De Villota, 2013) and ‘gender mainstreaming’ (used in the area of social politics, e.g. Walby, 2005).

To identify additional articles that may not have appeared in the initial keyword search, such as articles referring to ‘women’s budgets’ (e.g. Sharp and Broomhill, 1990), we conducted a snowball search of the lists of references of identified articles (Wohlin, 2014). We searched the academic databases ProQuest, Web of Science, EBSCO/Business Source Complete and ABI/INFORM Global.

Our initial database search yielded 183 journal studies (Table S1). We excluded 90 duplicates, covered in multiple databases, with 93 studies remaining. We then assessed a study fit for this research by first reading the title and abstract – and, when in doubt, the full text of the remaining 93 studies. Second, we identified whether the study in question actually focused on gender budgeting or whether gender budgeting was merely mentioned as a side note, for example only in the section on implications for future research. After excluding all studies that did not primarily focus on gender budgeting, our sample contained 67 relevant studies. We complemented our analysis with a snowball search, reviewing the list of references in these 67 studies for additional relevant studies. Through this search we identified 11 more studies, bringing our total sample to 78.

To structure our analysis of the literature, we divide our findings using the following categories: (1) studies per year, (2) main research method, (3) geographic focus, (4) tier of government and (5) content (antecedents, approaches, implementation context and outcome and impact of gender budgeting).

Results

Descriptive analysis

This section presents the results by describing the number of studies on gender budgeting published over time, research methods used, geographic focus and level of government. The following subsection focuses on the contents of these studies.

Studies per year. An analysis of the 78 studies reveals an increased interest in gender budgeting since 1990, particularly given the number of publications on the topic per year (see Figure S2). While we identified only a few publications through 2006, we found at least one publication on gender budgeting per year since 2007. We find a peak in publications in 2015 (nine publications), attributable mainly to a special issue in Politica Economica. This special issue compiles works on gender budgeting by authors with an established focus in this area, such as O’Hagan (2015, 2018), Erbe (2015), Klatzer (Klatzer and Schlager, 2015) and Addabbo (Addabbo et al., 2015). Recently, publications on gender budgeting have increased, with six to seven publications per year in 2017–2020.

Main research method. A review of the main research methods of the 78 studies reveals that most of them (55.1%) either are descriptive or use secondary data (see Table S2).
These studies frequently present case studies of gender budgeting and often rely on earlier studies, documents and budgetary information. Fewer studies (26.9%) collect primary data and follow a qualitative, quantitative or mixed methodology by conducting interviews, surveys, or document reviews, or a combination thereof. About 18% of the studies are normative, using no data but instead proposing new policies or instruments that promote gender budgeting (e.g. Budoo, 2016; Goryacheva, 2015).

**Geographic focus.** A review of the countries covered in our sample ($n = 73$, as five studies are purely conceptual) reveals that most of the studies in our sample focus on India (10 studies), followed by Iceland (four studies). Steinthórsdóttir and colleagues conducted all four Icelandic studies, assessing gender budgeting in higher education.

To differentiate the country groups in Table S3, we draw on the World Bank’s definition of income groups (World Bank, 2020). Almost 30% of the studies (21) concentrate on countries in Europe. Eighteen of these 21 deal with high-income European countries such as Austria or Spain, with only three studies focusing on emerging economies such as North Macedonia or Serbia. A number of studies assess emerging economies in Asia (24.7%) and emerging and low-income economies in Africa (17.8%). Only two studies in the sample look at the Americas (Canada and the USA). No studies focus on Latin America, despite the policy efforts in countries such as Mexico (Downes et al., 2016).

**Tier of government.** In terms of administrative level, 37.2% of the studies deal with gender budgeting at the national level, without specifying a policy area or a particular sector. About one-quarter focus on the regional and local levels, again examining all governmental sectors. Another 16.7% take an international viewpoint, for example by looking at OECD countries (Downes and Nicol, 2020). The remaining 21.8% either lack a focus on a specific tier or are purely conceptual (see Table S4).

**Content analysis**

Drawing on a content analysis of the studies, this section analyses the antecedents, approaches, implementation context and outcome and impact of gender budgeting. Table S5 reports if a study focused on a specific dimension, or not.

**Antecedents.** Table S5 shows that 13 of 78 studies draw on the antecedents of gender budgeting. Several studies mention an enabling environment for gender budgeting and discuss subjects such as data availability. For example Edralin (2011) states that an initial lack of gender-disaggregated data makes it difficult for governments to tailor programmes to gender differences, such as the quality of life of women and men. Both Bothlale (2011) and Manyeruke and Hamausw (2013) identify the lack of governmental analytical capacity, particularly in emerging and low-income economies.

In addition, studies focus on participation and stakeholder integration as necessary antecedents for gender budgeting (e.g. Costa et al., 2013; Steccolini, 2019), often with a special emphasis on the influence of development partners in the Global South (e.g. Austen et al., 2013). A number of studies highlight the policy support and
multistakeholder engagement that is important for successful implementation and raise the concern that gender budgeting cannot be effective if crucial support is missing (Manyeruke and Hamausw, 2013; Zakirova, 2014).

Costa et al. (2013) show that gender budgeting must have the support of powerful stakeholders that can participate in the legislative process and influence governmental decision-making. Otherwise, gender budgeting risks becoming a ‘feel-good’ concept that is ultimately implemented only (1) when resources are abundant or (2) when it is used as a populist measure, whenever government wants to show that it is doing something positive for gender equality (see also Dey and Dutta, 2014; Puig-Barrachina et al., 2017). As projects frequently end when donors cease their involvement, the role of development partners is particularly important in emerging economies (Spehar, 2018).

**Approaches.** All of the 78 studies deal with gender budgeting approaches in one way or another (Table S5). The differences in approach to gender budgeting highlight the lack of a consensus on definition. Table S6 shows the main focus of the reviewed studies with respect to different stages in the budget process (horizontal dimension) and analytical focus (vertical dimension). One study may cover more than one stage and have more than one analytical focus.

More than 50% of the studies have a comprehensive understanding of gender budgeting, covering all stages of the budgeting process. For example Viswanath and Mullins (2021) investigate how gender budgeting can help offset the gender inequalities brought about by the Covid-19 pandemic in the USA, without focusing on a particular stage in the budgetary process. About one-third (36%) – such as Costa et al.’s (2013) research on gender aspects in participatory budgeting – focus on ex ante policies and instruments of gender budgeting. Studies looking at budget execution (concurrent stage of gender budgeting, 4%) and reporting and auditing ex post stages (13%) are scarce (exceptions are, e.g. Clancy and Mohlakoana, 2020; O’Loughlin and Newton, 2014). Sixty-four per cent of studies focus on the instrumental aspects of gender budgeting, such as O’Loughlin and Newton (2014), who present reporting and monitoring instruments. Forty-one per cent provide deeper insights into policy approaches, for example budget allocations with respect to gender for certain government policies. These studies are often from the field of (feminist) economics (e.g. Campbell and Gillespie, 2017).

Although gender mainstreaming constitutes the conceptual origin of gender budgeting, few studies relate gender budgeting to gender mainstreaming (for an exception see, e.g. Holvoet, 2007). Studies link the gender perspective to other issues, such as taxation (Khalifa and Scarparo, 2020; Morrissey, 2018; Valodia, 2009), women with disabilities (Hans et al., 2008) or participatory approaches suitable for making visible the expectations of members of different socio-economic statuses (Escobar, 2021; Gunluk-Senesen et al., 2015). A number of studies also discuss gender budgeting within the scope of development in emerging and low-income economies (e.g. Holvoet and Inberg, 2014; Nakray, 2009).
Implementation context. About two-thirds of the studies refer to the implementation context (Table S5). Some authors find obstacles created by contextual factors, such as governments using unsuitable tools, following a piecemeal approach or neglecting current academic and practitioner viewpoints (Dey and Dutta, 2014; Nakray, 2015). In her study on gender policy implementation in the Western Balkans, Spehar (2018: 247) writes that “implementation has taken the “path of least resistance””. Thus gender budgeting initiatives are easily implemented if resources – such as cost, time and needed expertise – are low, whereas initiatives become more controversial if they are costly or face resistance from different stakeholders.

Some scholars, by viewing the political-administrative system as crucial for advancing gender budgeting, call for its strategical implementation in policy-making (Manyeruke and Hamausw, 2013; O’Hagan, 2015; Steccolini, 2019). Quinn (2017: 113) notes that “[g]ender budgeting has proven most successful in jurisdictions where it has been underpinned by legislation”.

In their study comparing different cities in Turkey for their gender awareness, Gunluk-Senesen et al. (2015) stress the importance of the political-administrative system. They find that even in cities engaged in a ‘women-friendly cities project’, gender budgeting awareness is often non-existent. In addition, they find that projects dealing with women’s concerns focused mostly on alleviating poverty, rather than on programmes for education, employability, access to care and health services, and social or political participation. Gunluk-Senesen et al. (2015: 190) conclude ‘that societal cum political atmosphere is the determining factor in encouraging or discouraging women’s empowerment’.

Scholars also elaborate on the risks that gender budgeting initiatives face during times of managerial reforms, economic crises, pandemics and austerity (e.g. Addabbo et al., 2015; Lahey and De Villota, 2013; Steinhórsdóttir et al., 2019; Viswanath and Mullins, 2021). Governmental responses to crisis and recovery – such as centralizing decision-making and making cuts in public employment and public budgets (Kickert et al., 2015) – can lead to increased gender bias, thereby posing a serious threat to the institutionalizing of gender budgeting. The same threat holds for a focus on a ‘competitiveness state’ (Klatzer and Schlager, 2015: 146).

Outcome and impact. One-third of the studies elaborate on the outcome and impact dimension (Table S6). Some studies we examined offer practical recommendations at different levels – international, country and organizational. For example, Klatzer and Schlager (2015) emphasize that strategic documents such as the draft budgetary plans and other budgetary documents that governments annually submit to the European Commission lack sufficient gender perspective. They call for governments to further develop country-level instruments to facilitate a gender analysis of fiscal policies. To do so, adopters need to consider the underlying policy context in their country (Klatzer and Schlager, 2015). Other studies argue that initiatives need to combine the respective advantages of central- and local-level gender actors with respect to gender issues (Holvoet and Inberg, 2014). Finally, gender budgeting can be applied at the
organizational level. Steinthórsdóttir et al. (2016) argue that universities should ‘start incorporating a gender perspective at all levels of the budgetary process and restructure the current system used in fund distribution to promote gender equality’ (p. 191). Campbell and Gillespie (2017; see also Kim, 2008) offer a broader view on gender equality, urging practitioners to implement measures that challenge gender stereotypes in schools.

**Discussion and conclusion: a research agenda for advancing gender budgeting**

Drawing on both the suggestions in the studies we reviewed and the gaps we identified through our analytical framework, we outline four avenues for future research. First, from the locus of the research on gender budgeting, our results show that most studies focus on one specific region or country, with research often limited to the national government level. These limitations demonstrate the need for analyses across levels, as well as for comparative research across countries (O’Hagan, 2015; Steinthórsdóttir et al., 2019). Future research should examine differences in the implementation debate in centralized countries and decentralized or federal ones. A wider approach will help scholars explore both differences and similarities in terms of the implementation context and derive conclusions and inferences for different regions and countries.

Scholarly interest in gender budgeting is developing in line with policy changes, particularly in emerging economies such as India and China (e.g. Patel, 2011; Rubin, 2009) or in European countries such as Austria and Spain (e.g. Polzer and Seiwald, 2020; Gualda-Romero et al., 2015). Our analysis found no studies from South America and only a few from North America (e.g. Bakker, 2018; Viswanath and Mullins, 2021). Surprisingly, only the latter study focuses empirically on gender budgeting in the USA, despite the large US research community in public financial management.

Second, in terms of gender budgeting approaches, the majority of research focuses on the ex ante stage of gender budgeting and the system as a whole, leaving research on the concurrent and ex post stages underdeveloped. This focus is in line with previous observations that the literature either is mostly descriptive or analyses secondary data (McGee and Gavent, 2010), thereby making it easier for scholars to describe existing approaches than to evaluate outcome and impact. To fill these gaps in the literature, future studies should concentrate on analysing the outcome and impact of implementing gender budgeting.

On the one hand, such a focus calls for more survey-based research that scholars and governments can use to evaluate all concrete outcomes and the impact of implementing gender budgeting. Thus future research on the outcome and impact of gender budgeting should focus on actual allocations, economic impacts, improvement and change in gender performance indicators, and awareness among politicians and citizens. To conduct quantitative research, scholars need far more data from governments, implying that governments first need to quantify and provide gender-disaggregated data (Edralin, 2011; Marx, 2019). On the other hand, when analysing gender budgeting systems, scholars need to pay attention to implementation barriers (including structural inequalities related to gender), for example by following a qualitative research approach.
Third, for organizational diffusion and institutionalization of gender budgeting, studies show how governments willingly introduce and use gender budgeting in stable times, when resources are readily available for spending on innovative tools. However, in times of crisis or resource scarcity, gender budgeting often loses out to more pressing issues (Costa et al., 2013; Dey and Dutta, 2014). This behaviour in times of reform, crisis or austerity poses a risk for gender budgeting initiatives (Addabbo et al., 2015; Klatzer and Schlager, 2015). In the light of the 2020 Covid-19 pandemic, governments worldwide face a similar situation: public managers are struggling with huge budget deficits, so that measures for easing unemployment and economic damage are taking most of the resources (Viswanath and Mullins, 2021). Thus the risk of having neither funds nor people to work on gender budgeting initiatives is very real. Studying how gender budgeting can serve as both a managerial and a political practice can add to scholarly understanding of how to advance gender budgeting from a peripheral to a core practice of the gender mainstreaming agenda (see Scholten et al., 2016, in this journal).

Fourth, this review finds that while scholars demonstrated a continued interest in gender budgeting, its analysis is more thorough in some budgetary stages than in others. Few of the high-ranking academic journals discuss gender budgeting (exceptions are Çağatay, 1995; Khalifa and Scarparo, 2020; Marx, 2019; Steinthórsvdóttir et al., 2020). Scholars from the different research communities have not yet developed a common understanding of gender budgeting. While studies in gender studies, feminist economics, development studies and education frequently discuss the importance and implementation of gender budgeting in highly specialized journals, few studies are taking an accounting perspective.

Therefore, missing are contributions from the accounting perspective, which may be more data-centred than the perspectives of scholars in fields such as gender studies. Gender budgeting is a mix of approaches from different disciplines that study how public money is spent. A stronger recognition of the accounting and accountability side of gender budgeting, for example by evaluating whether public budgets can lead to the closure of gender gaps, can help governments ultimately promote gender equality (Holvoet, 2007).

This review’s focus on the subdiscourse of peer-reviewed studies at the interface of gender equality and public financial management has two methodological limitations that open avenues for important future research. First, the review did not cover non-reviewed materials such as book chapters or conference papers. Second, owing to our specific keyword search focus, future research should expand the boundaries of gender budgeting by using cross-disciplinary perspectives to analyse the link between gender budgeting efforts and economic impact.

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**Supplemental material**

Supplemental material for this article is available online at https://journals.sagepub.com/home/ras.

**Note**

1. All of the figures and tables are published online at https://journals.sagepub.com/home/ras

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