

Intersectional Gender Budgeting

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Abstract: This study explores intersectional gender budgeting (GB), originating from feminist economics, along with its implementation opportunities and challenges. Using a methodology of triangulation, the research emphasizes the importance of intersectional GB by considering factors such as gender, mobility, and (un)employment. Despite its potential, intersectional GB faces challenges, including complexity and diminished political power. The research question addressed is: How can intersectionality be integrated into gender budgeting without reinforcing existing inequality? By focusing on the development of intersectional indicators for municipal budgets from a practice-theoretical perspective, the study positions itself within Germany's evolving landscape of GB.

Keywords: Gender Budgeting, Intersectionality, Municipal Budgets, Indicators, Germany, Practice Theory

1. Introduction

Gender budgeting (GB) originates from feminist macroeconomics, to address the limitations of gender-blind economic theories and policies, as well as the neglect of women's economic experiences (Klatzer, 2018). Its core objective is to tailor public budgets to meet the diverse needs of both women and men, thereby fostering more equitable resource distribution and reducing gender-specific disparities (Alami, 2024). Several nations have legally adopted GB. In most cases, GB is implemented at the national level instead of regional or municipal level. In Germany's North Rhine-Westphalia, GB was proposed but never implemented (Rudolf, 2017). Some municipalities such as Reykjavik and Vienna implement GB voluntarily (Steinflórsdóttir & Barkardóttir, 2024; Wien, 2023). Despite its early development, scholarly work on gender budgeting is sparse (Moser & Korac, 2021; Martínez Guzmán, 2024).

Intersectional GB further develops the GB concept and can be conceived as an inspiration for socially inclusive budgeting (Nazneen & Cole, 2018). Intersectional GB integrates various factors into gender budgeting, such as housing, migration, employment status, and caring responsibilities. Some OECD countries have expanded GB in their public accounts to include intersectional analyses, as seen in Sweden and Finland (Nicol & Jihyun, 2023), with GBA+ in Canada (Cameron & Tedds, 2020), and in Victoria, Australia (Canisius, 2024). However, significant challenges exist in intersectional GB. First, there is a lack of consensus concerning the meaning and relevance of intersectionality itself (Cameron & Tedds, 2020). According to Scott Brenton (2023), many intersectional GB initiatives prioritize (binary) gender issues to gather political support, often neglecting wider disparities. At the same time, scholars warn that an overly complex system of indicators can render implementation cumbersome and diminish political and transformative effectiveness (Alami, 2024). Lastly, each added factor risks reiterating an additive approach that isolates factors rather than integrating them (Brenton, 2023; Cameron & Tedds 2024).

All this criticism points to the need to develop and implement a transformative intersectional GB in a way that does not focus on differences between men and women in different social spaces, but rather on the practices that produce such disparate differences. The key research question of this study is: How can intersectionality be effectively integrated into gender budgeting without reinforcing existing inequality? This question will be approached from the practice-theoretical perspective.

2. The Context

Germany has been slow to adopt GB, with no legal requirement mandating its implementation (EIGE, 2022). Although not utilized at the national level, the German Parliament has occasionally reviewed its potential, deeming it unhelpful in both 2012 and 2016 (European Parliament, 2023). However, the European Commission announced in October 2022 its intent to aid Germany and eight other EU Member States in incorporating GB into their budgets (European Commission, 2022). Cities like Berlin, Münster, and Freiburg have already adopted GB practices in their local budgets.

On January 31, 2022, Cologne decided to integrate GB into its financial planning (Stadt Köln, 2023). In many municipalities, resource allocation already skews toward wealthier areas, negatively affecting those relying more on public services, typically in less affluent regions (Brenton, 2023). Therefore, an intersectional approach to GB is crucial at this level.

Cologne has implemented performance-based budgeting in its municipal budgeting process. Performance-based budgeting provides information to the public about the goals of expenditures and the outcomes they generate. According to OECD (2019), for citizens, performance-based budgeting provides the opportunity for increased transparency regarding the objectives and outcomes of public expenditures. Clearly defined goals and indicators offer a great opportunity for an intersectional GB to be integrated into the municipality budget.

3. Methodology

The research will be conducted through a multi-step approach.

Step 1: Literature review on GB, with a particular focus on the existing knowledge and practices in countries, where intersectional GB has been more widely implemented than in Germany.

Step 2: A gender audit will be conducted in the VHS Cologne. This audit aims to examine the distribution of resources and recognize gender-specific patterns in the participation, location and topics of further education courses. The Gender Audit can be compared with the one conducted in 2004.

Step 3: Data triangulation will be employed to compare the findings from the gender audit with other secondary statistical data sources. This step involves considering factors such as sex and gender, place of residence, socio-economic factors, migration background, mobility, childcare responsibilities and local child-care facilities. These findings will be compared with the gender audit in order to develop explanations for the patterns. Tools like PowerBI and AI software will be utilized for data visualization and analysis.

Step 4: The final step involves the development of gender-equitable indicators for the municipal budget, specifically for the VHS Cologne. These indicators will be designed to integrate an intersectional gender perspective.

The research will utilize a variety of data sources:

- Gender-specific participation data for VHS education courses from 2023
- VHS course catalog
- The Mobility Report Cologne 2022
- Structural data from the City of Cologne.

4. Expected Results and Discussion

This project aims to overcome the challenges identified by GB scholars by emphasizing how gendered practices intersect and create barriers to access. To be transformative, the GB targets and indicators shall address the intersecting gendered practices that create access barriers, such as caregiving responsibilities, residency in peripheral areas, lack of language skills, and unemployment. This approach can also address a broader group of people beyond just categorizing by gender, as it focuses on challenging the practices involved in designing educational courses rather than victimizing specific groups of individuals.

The practice of performance-based budgeting presents opportunities for integrating GB targets and indicators into the official municipal budget targets and indicators. It allows for the formulation of targets and indicators in both quantitative and qualitative terms.

At present, in the Cologne municipal budget for 2023-2024, the target for the VHS Cologne is: "The course offerings are tailored to meet demand and are implemented based on current needs" (Stadt Köln Haushalt 2023/2024, Band III)."

The indicators expressing the success include

1. Course utilization rate in %
2. Course cancellation rate in %

The problem is that these existing quantitative indicators reveal very little about whether the offerings truly meet demand, as they initially fail to address whose demand is being met. Utilization and cancellation rates provide no information about the obstacles that citizens face when trying to access the offered courses.

Structural data on Cologne can help in identifying obstacles to access. The data indicates that in some districts, the unemployment rate, single-parent household rate, and the rate of families with young children living on social assistance are higher than average (Stadt Köln, 2024). Concurrently, daycare facilities and all-day school

placements in these areas are below average (Stadt Köln, 2021). This usually suggests practices such as staying within one's neighborhood during the day (instead of commuting) and spending afternoons and evenings (with children).

At the intersection of 'staying within one's neighborhood during the day' (due to unemployment) and 'spending the afternoons/evenings with children' (due to caregiving responsibilities), we might expect gender-specific effects that result in a typical female position of 'spending the entire day in the neighborhood.' After all, women still predominantly bear the responsibility for unpaid care work in Germany (Destatis, 2024).

The most obvious indicator would be:

Unemployed participants in morning and evening courses (women/men) in relation to all unemployed people (women/men) (in %).

This would provide valuable information about the vulnerable group, but it could also inadvertently reproduce the existing group of the unemployed. One possible solution to this might be the following:

Number/share of morning and evening courses
 Number/share of morning and evening courses with a babysitting service
 Course utilization rate in morning and evening courses
 Course utilization rate in morning and evening courses with a babysitting service

Such indicators would consider the gender perspective as a starting point yet would not be limited to gendered stereotypes. They would take into account the time use of unemployed men and women, parents with care responsibilities, and single parents without a babysitting network.

It can be expected that staying within one's neighborhood also implies non-commuting. The indicator could be further specified by its intersection with the non-commuting practice (due to financial or physical mobility limitations affecting people with disabilities). These indicators would avoid establishing vulnerable participant groups or specific courses for 'the needy,' and yet still be transformative.

Number/share of morning and evening courses in District A
 Number/share of morning and evening courses with a babysitting service in District A
 Course utilization rate in morning/evening courses in District A
 Course utilization rate in morning/evening courses with a babysitting service in District A

There are two primary risks associated with such indicators: first, that they may legitimize the practices of non-commuting and remaining within one's own neighborhood for the entire day; and second, that the indicators may become too opaque or vacuous, failing to target any specific group effectively. To mitigate these risks, the intersectional analysis underlying the indicators must be clear and transparent.

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