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Anna Elomäki & Hanna Ylöstalo

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Gender budgeting in the crossroad of gender policy and public financial management: The Finnish case

Anna Elomäki ^a and Hanna Ylöstalo ^b

^aFaculty of Social Sciences, Tampere University, Finland; ^bFaculty of Social Sciences, University of Turku, Finland

IMPACT

Finland has been using gender budgets (GB) for over 10 years; however, very little is known internationally about the Finnish GB experience. Finland's experience provides several lessons for GB practitioners in other countries. It highlights the importance of clear national gender equality goals for effective GB implementation, as well as the need to pay attention to mid-term fiscal frameworks. It also shows how the lack of feminist economic expertise and a clear conceptual framework can reduce GB to technical processes and calculations, and the importance of outside-government actors drawing attention to the gendered impacts of economic policies.

ABSTRACT

The paper analyses the implementation of gender budgeting (GB) in Finland. It contributes to GB literature through shedding light on the dynamics of politicization and depoliticization in GB implementation, as well as the complex position of GB between gender equality policy and public financial management. The paper provides new insights on what the shift towards mid-term budgetary frameworks means for GB, which to date have been missing from the GB literature. It also addresses the relationship of gender mainstreaming and GB, as well as the role of civil society in re-politicizing GB through drawing attention to the impacts of economic policies.

KEYWORDS

Finland; gender budgeting; gender equality policy; gender mainstreaming; implementation; public governance; public financial management

Introduction

'Women are paying for the cuts!' argued a leading Finnish newspaper in June 2015 (Kauhanen, 2015). This headline referred to a preliminary gender impact assessment of the right-leaning government's (2015–2019) austerity-focused programme and was written by a group of academic feminist activists from different disciplines. The government's gendered austerity measures involved cuts to childcare, elderly care and social benefits. Austerity policies were later complemented with efforts to increase competitiveness with measures that hit the female-dominated public sector the hardest (Kylä-Laaso & Koskinen Sandberg, 2020). In Finland, the gendered austerity and competitiveness policies enhanced feminist activism around economic issues and forced the idea of the gendered impacts of economic policies into political and public debates. The increased awareness of these impacts sparked discussions about gender budgeting (GB): an increasingly popular strategy to promote gender equality through macroeconomic policies and budgets.

Finland, a Nordic country and European Union (EU) member state, has had some GB practices in place since the early 2000s (Downes et al., 2016; Quinn, 2017). However, rather than being formally adopted

and systematically implemented, GB was a somewhat marginal strategy for gender equality, until quite recently. Despite the relatively long history of GB in Finland, very little is internationally known about the Finnish GB experience. Recent academic literature on GB globally, as well as in Europe, has focused on other national contexts (Khan & Burn, 2017; O'Hagan & Klatzer, 2018). In this paper we analyse GB in Finland, highlighting what GB practitioners and researchers can learn from the Finnish experience.

Finland is an interesting case due to the contrast between the country's relatively strong gender equality policies and institutions and the long tradition of budget reforms that have enhanced budget discipline and increased the powers of the Ministry of Finance. What is peculiar about the Finnish case is that the concept of GB is recent because GB practices have been embedded in a broader gender mainstreaming strategy: a strategy to integrate a gender perspective in all policies and stages of policy-making (Meier & Celis, 2011). Thus, the case of Finland offers a possibility to reflect on the challenges of GB implementation in the context of long-standing gender equality policies, as well as in the absence of explicit commitment to GB as a distinct strategy for gender equality. Moreover,

Finland provides a good case to reflection how transformations of public financial management processes may influence GB. While the importance of mid-term budgetary frameworks is often mentioned in the GB literature (Klatzer, Addabbo, et al., 2018, pp. 114–115; Quinn, 2017), there has been very little research on what the shift towards mid-term budgetary frameworks actually means for GB efforts.

The main research questions addressed in this paper are:

- What is specific to the Finnish GB approach and what are the key problems of the approach and its implementation?
- What can be learned from the Finnish case?
- How, and under what conditions, can a technocratic inside-government approach to GB be re-politicized?

Our analysis of the Finnish case illustrates, on the one hand, that GB requires strong national gender equality policy goals. It also reveals the importance of looking beyond annual budgets to mid-term budgetary frameworks and taking into account the challenges that transformations of public financial management processes pose for GB. Moreover, the Finnish case shows that, although a technocratic inside-government approach that is closely connected to gender mainstreaming can produce results, civil society plays an important role in re-politicizing GB, and in drawing attention to the gendered impacts of economic policies in the context of austerity.

Gender budgeting as politicization of gendered macro-economic policy

Our analysis of GB in Finland relies on an understanding of GB as a strategy to challenge the ‘strategic silence’ about gender (Bakker, 1994) in economic policy. This silence obscures gendered inequalities and the way economic policies may entrench these inequalities, and it legitimizes austerity and other gendered economic policies (O’Dwyer, 2018). GB started out as feminist criticism of economic policy and budgetary processes and the ways in which they reinforced gender inequalities. Analyses of gendered impacts of the global economic crises, structural adjustment and austerity policies have been especially influential in this regard. Feminist researchers have shown that women, especially minority women, have borne the brunt of these policies around the globe—particularly in terms of loss of income and increased care responsibilities (Elson, 2014; Kantola & Lombardo, 2017).

Moving beyond critique, GB has subsequently developed into a set of practices implemented both in the global north and global south linking public

sector budgeting with gender equality objectives (Downes et al., 2016; Khan & Burn, 2017; O’Hagan & Klatzer, 2018; Stotsky, 2016). A principal aim of GB has been to integrate gender analysis into macroeconomic policy, government spending, and revenue proposals with a view of ensuring they promote gender equality (Elson, 2002; Himmelweit, 2002). This analysis often relies on a specific kind of feminist knowledge—feminist economics—which challenges mainstream understandings of the economy which exclude or devalue unpaid economy and the provision of care (Çağlar, 2013; O’Hagan, 2018). However, GB has another aim: to politicize macroeconomic policies and the budget by showing that the budget is not a technical exercise but a political tool because it is the principal expression of government priorities (O’Hagan, 2018). In other words, budgets and budgetary processes are understood in the GB discourse as powerful political technologies through which political priorities are translated into numbers and vested with resources (Marx, 2019).

Although the aim of GB is political—to transform macroeconomic policies as well as economic thinking by making gender and unpaid economy visible (Himmelweit, 2002)—it has tended to use the technocratic and depoliticized language and tools of public governance. GB initiatives have, for example, turned gender equality into a calculable, economized object and have therefore given primacy to issues that fit easily within this logic (Marx, 2019). Moreover, GB is often implemented in a way that does not question core macroeconomic assumptions, priorities and modes of knowledge production and the gendered understanding of the economy underpinning them (Çağlar, 2013; Cavaghan, 2020). The shortcomings related to technocratization and depoliticization have also been pointed out in relation to gender mainstreaming (Prügl, 2011) that GB is commonly understood to be a part of.

In addition to paying attention to strategic silences, as well as to dynamics of politicization and technocratization, our analysis of the Finnish approach to GB and its implementation builds on the complex position of GB at the crossroads of gender equality policy and public financial management. Earlier research has shown that GB is influenced by the gender equality policy context, for instance commitment to gender mainstreaming and gender equality architecture (O’Hagan, 2015, pp. 238–239) and that clear gender equality objectives are important for its implementation (Klatzer, Brait, et al., 2018). At the same time, GB is affected by the actors and processes of public financial management. In addition to requiring engaged finance officials (O’Hagan, 2015, p. 238), GB implementation is affected by neoliberal budget reforms, such as creation of mid-term budgetary frameworks, ‘debt

brakes' and performative-based budgeting practices, which may either constrain or enable GB and feminist critique (Elomäki, 2019; Klatzer, Addabbo, et al., 2018, p. 113). It is also affected by international economic governance that sets the framework for national fiscal and budgetary policies, for instance the EU's economic governance rules, impact GB (Klatzer & Schlager, 2015). Yet the implementation of GB has often neglected the broader fiscal frameworks and economic governance rules that limit a government's room for fiscal manoeuvring (Klatzer & Schlager, 2015; Quinn, 2017).

Finland: Relatively strong gender equality policy meets budget discipline

For decades, Finland has had active gender equality policies and well-established gender equality institutions. Finnish gender equality policy is based on a dual strategy of specific gender equality measures, such as legislation, and gender mainstreaming (Saari, 2012). In the 2000s, the emphasis shifted from specific measures towards the integration of a gender perspective in existing processes, reforms and projects (Elomäki & Ylöstalo, 2021). Despite being institutionalized, gender equality policy and gender mainstreaming have suffered from weak implementation (Holli & Kantola, 2007). The weak institutional position and insufficient resources of the gender equality institutions have also been a concern. Moreover, gender equality policies have been contested, and there is a common view that gender equality has already been achieved in Finland. Opposition to gender equality policy increased in the 2010s due to neoliberal austerity policies and the increasing influence of right-wing populism (Elomäki & Kantola, 2018).

In terms of public financial management, Finland has traditionally valued budget discipline (Harjuniemi & Ampuja, 2018), and the Ministry of Finance has played an increasingly important role in Finnish politics (Kantola & Kananen, 2013, pp. 816–817). Efforts to enhance budget discipline and to centralize power over public finances have been a central part of the neoliberal governance reform agenda implemented since the 1980s (Yliaska, 2014). For instance, framework budgeting was introduced in the early 1990s (where each ministry had a four-year quota that could not be exceeded in annual budget negotiations) and shifted power to the Ministry of Finance reducing the opportunities for line ministries, political parties and other actors to influence the size and content of the budget (Harrinvirta & Puoskari, 2001, p. 448; Yliaska, 2014, p. 817). Budget discipline was a key rationale behind the reform: framework budgeting was seen as a way to control the increasing of public spending, reduce deficits and

influence the amount of public debt (Yliaska, 2014, pp. 446–447).

Finland is an EU member state and euro country and the EU's debt and deficit rules and the strengthening of the EU's economic governance after the euro crisis have enhanced budget discipline, increased the powers of fiscal bureaucracy and shifted budget processes (Klatzer & Schlager, 2015). Finland introduced a deficit rule in 2012 in the national legislation in line with EU rules, and the EU rules have also led to the extension of framework budgeting to all public organizations, including municipalities, which in Finland are responsible for organizing and financing welfare services such as child and elderly care. Finland's new mid-term fiscal and budgetary framework (known as the General Government Fiscal Plan) has gendered implications, as it provides new means to control public spending on care services that are crucial to gender equality (Elomäki, 2019).

In Finland, the relationship between gender equality policy and macroeconomic and budgetary policy has been difficult. Gender equality policy and economic policies have been seen as separate issues, and gender equality actors and economic actors are rarely in contact. Apart from a few exceptions, economic policy has not been the focus of gender equality policy. Moreover, the relationship between gender equality policy and macroeconomic and budgetary policy has been hierarchical. Macroeconomic goals, such as low debt, economic growth and competitiveness, have increasingly determined the whole political agenda, subsuming all other policy priorities to fiscal and economic priorities (Harjuniemi & Ampuja, 2018). This hierarchical relationship, together with the limited economic expertise within gender equality actors within and outside of the government, has meant that there has been little room to challenge the strategic silence about gender in economic and budgetary policies through revealing their gender impacts and background assumptions.

Research material and methods

Our analysis of the Finnish GB experience drew on a broad range of research materials, including policy documents, research interviews, and our observations as participants in different GB initiatives. The policy documents were general gender equality policy documents from the 2000s ($N=5$), as well as documents related to the implementation of the different GB practices in the government administration. These included regulatory gender impact assessments from 2007–2017 ($N=356$), ministries' budget proposals for years 2009–2018, and performance management documents from

three ministries (the Ministry of Social Affairs and Health, the Ministry of Education and Culture, and the Ministry of Agriculture and Forestry) from 2010–2017. The policy documents were complemented by semi-structured interviews with key policy actors ($N = 24$): see [Table 1](#). These actors included state officials involved with budgetary processes at the Ministry of Finance and the Prime Minister's Office, as well as at the above sectoral ministries. In addition, state officials working with gender equality policy, policy-impact assessments, and performance management were interviewed, as well as some members of the Finnish Parliament who had promoted GB. The interviews lasted approximately 30–60 minutes and all but one were individual interviews; one was a group interview of three. Fourteen out of 26 interviewees were women. The policy documents and interview material were collected in the context of a government-funded research and development project on 'Gender equality in the government budget' in 2017–2018 which we designed and led (Elomäki & Ylöstalo, 2018), which assessed the gender impacts of state budgets from 2016–2018, and made recommendations for the development of GB in Finland. The material also included newspaper coverage of this and other GB initiatives since 2015.

Table 1. Interviews.

Interview 1: Civil servant, Ministry of Finance, budget
Interview 2: Civil servant, Ministry of Finance, budget
Interview 3: Civil servant, Ministry of Finance, gender equality
Interview 4: Civil servant, Ministry of Finance, performance management
Interview 5: Civil servant, Ministry of Social Affairs and Health, budget (leadership)
Interview 6: Civil servant, Ministry of Social Affairs and Health, budget (preparation)
Interview 7: Civil servant, Ministry of Social Affairs and Health, law drafting
Interview 8: Civil servant, Ministry of Social Affairs and Health, law drafting
Interview 9: Civil servant, Ministry of Social Affairs and Health, performance management
Interview 10: Civil servant, Ministry of Social Affairs and Health, gender equality
Interview 11: Civil servant, Ministry of Social Affairs and Health, gender equality
Interview 12: Civil servant, Ministry of Social Affairs and Health, gender equality
Interview 13: Civil servant, Ministry of Education and Culture, budget (leadership)
Interview 14: Civil servant, Ministry of Education and Culture, budget (preparation)
Interview 15: Civil servant, Ministry of Education and Culture, law drafting
Interview 16: Civil servant, Ministry of Education and Culture, performance management
Interview 17: Civil servant, Ministry of Education and Culture, gender equality
Interview 18: Civil servant, Ministry of Agriculture and Forestry, budget (leadership)
Interview 19: Civil servant, Ministry of Agriculture and Forestry, budget (preparation)
Interview 20: Civil servant, Ministry of Agriculture and Forestry, law drafting
Interview 21: Civil servant, Ministry of Agriculture and Forestry, performance management
Interview 22: Member of parliament
Interview 23: Member of parliament
Interview 24: Member of parliament

We also used our own observations and experiences from our gender equality project. We have also been among the key figures in Finnish feminist activism around GB and economic policies since 2015. We have, for example, written policy briefs, organized seminars for policy practitioners and given statements to parliamentary committees about GB. In order to use these experiences as data for this paper, we drew on our field notes from our participation in different GB initiatives.

We analysed the Finnish GB model and its implementation using both quantitative and qualitative methods, guided by earlier literature on GB. In addition to identifying quantitative shifts in the implementation of GB in government administration (for example the proportion of law proposals with gender impact assessments), we used qualitative analysis of how gender equality is constructed in policy documents and by the officials in charge of implementation (Lombardo et al., 2009). More specifically, we analysed the data by combining methods of content analysis and discourse analysis. We first coded our data by highlighting themes that came up as challenges in GB implementation in the Finnish context (such as lack of resources and methodological complexity). We also made a map of the budgetary process and identified key points of success/failure at each stage, based on the interviews and policy documents. We understand gender equality as discursively constructed, and therefore highlight the tensions and negotiations embedded in GB, as well as their social and political context. In the analysis, we paid specific attention to gender equality policy and public financial management in Finland as contexts that form the conditions for GB.

Gender budgeting in the shadow of gender mainstreaming

In many countries, GB has relied on an inside-government approach (Sharp & Broomhill, 2002). This is also the case in Finland, as the initiative came from gender equality institutions and feminist government officials. GB entered the agenda in the early 2000s, in the context of the development of the gender mainstreaming strategy in government administration, and a Nordic co-operation project on GB. The Finnish gender mainstreaming strategy was based on a process-based approach to integrate a gender perspective into the key processes of government administration: law drafting, budget process, performance management, and large projects (Saari, 2012).

Although the term 'GB' has not been used in government administration, the Finnish gender mainstreaming strategy includes three practices connected to GB. These practices have been

politically adopted and endorsed in government action plans for gender equality, the key gender equality policy document adopted by each government in the beginning of its term (for example MSAH, 2004). The first is the inclusion of gender equality statements in the ministries' budget proposals. The original idea was to develop a practice for assessing the gender impacts of the budget but this turned out to be a challenge so a gender equality statement was introduced instead (Elomäki, 2014). The Ministry of Finance's budget drafting regulation (MF, 2020) and budget circulars have included a requirement for 'a description of activities with significant gender impacts' since 2008. According to our interviews (5, 13, 16, 17, 18), the lack of detailed guidance for drafting the statement made implementation difficult, reflecting the findings of earlier research on budget circulars and GB (Budlender, 2015). The number of ministries with some sort of gender equality statement has increased, and all ministries budget proposals for 2018 mentioned gender equality (MF, 2017). However, the content and quality of the statements varied: while some ministries simply noted that the budget proposal had no gender impacts, others discussed the policy field from a gender perspective in general terms or sidelined the question of impacts altogether. The statements were mainly used in a manner reminiscent of the practice of setting gender equality goals, measures and indicators used in Austria in the context of performance-based budgeting (Klatzer, Brait, et al., 2018).

The second and the most well-known practice is the ex ante regulatory gender impact assessment (GIA). This practice is closely related to the budget process, because most changes to the budget, for instance changes to taxes and benefits, have to be enacted through legislation. The instructions for law drafting issued by the Ministry of Justice have referred to GIA since 2004 (MJ, 2004). The responsibility for conducting and reporting the assessment lies with the civil servants in charge of drafting the laws—who, according to our interviews, often have little experience of, and limited affinity with, gender equality (interviews 2, 7, 10, 11, 20). This reflects the findings of the earlier research of the lack of expertise being a key challenge to implementation (Meier & Celis, 2011). Despite the increasing public and political interest in gender and other regulatory impact assessment in Finland, the take-up remains low: between 2007 and 2017, gender impacts were analysed in 11% (2010) to 22% (2017) of the proposals, and there were significant differences between ministries. Yet, gender impacts should be assessed whenever a law proposal can have different impacts on women and men. According to our own

assessment, in 2017 more than half of law proposals (107 out of 206) would have fulfilled this definition.

The third, and the least defined, practice is the integration of a gender perspective in performance management that is closely linked to the budget process and that the interviewed interpreted as budget implementation (interviews 4, 14, 16, 21). There is no binding obligation, but the performance management guidance issued by the Ministry of Finance gives some examples of how the gender perspective could be interpreted (MF, 2012). Only half of the ministries had implemented the practice in 2017.

The Finnish GB approach could be described as a combination of ex-ante analysis, elements related to performance-based budgeting and a form of gender budget statement (see Downes et al., 2016; Klatzer, Addabbo, et al., 2018). A distinctive feature of the Finnish approach is that it has not been explicitly characterized as GB but has been embedded in a broader gender mainstreaming strategy. While GB is often understood as a tool for gender mainstreaming, some GB advocates have been reserved about conceptualizing GB as gender mainstreaming (O'Hagan, 2018, pp. 30–31) and a clear conceptual framework has been seen as a key favourable condition for GB (O'Hagan, 2015, p. 242). The Finnish case illustrates some of the drawbacks of a gender mainstreaming approach.

According to our analysis, a key problem with the Finnish approach is that the three GB practices—gender equality statements of the ministries' budget proposals, regulatory GIA, and the integration of gender perspective in performance management—are not seen as an entity linked to public financial management. Different actors are responsible for different practices, and the links between the practices are not recognized in the ministries. The embeddedness to gender mainstreaming has also meant that the role of the Ministry of Finance in GB has remained marginal and that the Gender Equality Unit in charge of gender mainstreaming has been in charge of GB. Until very recently, there was no staff, ownership, or responsibility for GB in the Ministry of Finance. This is a problem, as the GB literature has identified the involvement of the Ministry of Finance, and collaboration between budget and gender equality actors, as key enabling factors (O'Hagan, 2015). Compared to the Ministry of Finance, the Gender Equality Unit has a weak mandate. This became evident in our research interviews: the interviewees were rarely familiar with the instructions given by the Gender Equality Unit and emphasized that clear instructions concerning GB practices needed to be given by the Ministry of Finance (interviews 5, 13, 16, 17).

Embeddedness to gender mainstreaming is connected to a technocratic approach to GB. The Finnish gender mainstreaming strategy that GB is part of is focused on institutional processes and the development and implementation of administrative practices, rather than transformation of gender relations (Elomäki, 2014; Ylöstalo, 2016). The emphasis placed on tools and procedures that measure, monitor and evaluate policy, and minimal definitions of the substantive aims, has been argued to reduce gender mainstreaming to the production of specific output through the use of the tools, rather than a strategy to promote gender equality (Bacchi & Eveline, 2003; Meier & Celis, 2011). This approach that extends to GB has meant that there has been little room for raising awareness of the gender impacts of macroeconomic policies and budgets or connecting gender equality to macroeconomic policy, which are key aspects of GB (Himmelweit, 2002). The focus has been on integrating gender in institutional processes without a link to feminist critique and knowledge of gendered economic structures, or the gendered nature and effects of macroeconomic policies. As pointed out earlier, such a critique requires feminist economic thinking (O'Hagan, 2018, p. 29). In Finland, where there is no tradition of feminist economics, this has been largely missing. However, also GB initiatives that have not been explicitly conceptualized as gender mainstreaming have faced similar problems (Çağlar, 2013; Marx, 2019).

Challenges in implementation from gender equality and public financial management perspectives

Research on gender mainstreaming and GB has identified implementation as a main challenge (Engeli & Mazur, 2018; Lombardo & Mergaert, 2013; Meier & Celis, 2011). Lack of expertise and resources, opposition, and other problems identified in earlier literature, were also visible in the implementation of the three GB practices in Finland. However, our focus was on two key challenges that illustrate the position of GB at the crossroads between gender equality policy and public financial management: the lack of gender equality objectives, and the insufficient attention to multi-annual fiscal frameworks.

Lack of gender equality objectives

National and sectoral objectives play an important role in the Finnish line-item budgeting and performance management. Earlier research on GB has emphasized the importance of clear and co-ordinated gender equality objectives connected to existing gender equality problems in performance-based approaches

(Klatzer, Addabbo, et al., 2018, p. 113). In Finland, such goals are lacking. Although the Finnish government outlined long-term gender equality objectives in 2010, our interviews revealed that these objectives were not well-known in the state administration. In the analysed time period, the ministries' impact objectives set in budget proposals and performance objectives set in the performance management processes did not include gender equality objectives. The ministries did not set clear and concrete gender equality goals linked to their administrative branches in other contexts either.

The lack of national and sectoral gender equality objectives significantly weakens the gender equality statements of the ministries' budget proposals, as well as the integration of a gender perspective in performance management. In budget proposals and performance management documents, most references to gender equality were linked to gender mainstreaming or personnel policy, rather than to substantive gender equality issues relevant to the ministries administrative branches or related to the national gender equality policy. For instance, violence against women, a long-standing key issue of Finnish gender equality policy, was not mentioned in the documents of the responsible ministry. As a result, gender equality perspectives were general and vague and lacked concrete measures linked to funding—a shortcoming also identified in the Austrian context (Klatzer, Brait, et al., 2018). Many of the interviewees involved in budget and performance management processes had difficulties understanding what gender equality really means, and felt that clear objectives from above would make it easier to integrate gender perspectives in their work (interviews 5, 13, 17).

The Finnish case also illustrates the importance of gender equality objectives for gender analysis and GIA. As already mentioned, in regulatory GIA the gender relevance of law proposals was not always recognized. Even when impacts were assessed, the quality of the assessments was often weak. The main problem is that the meaning of gender equality was narrowed to equal treatment. Impacts to gender equality more broadly—for instance to economic equality or the sharing of care responsibilities—were rarely assessed. This narrow understanding was one of the reasons why gender impacts often remained unrecognized, as proposals for legislation seldom explicitly treat women and men differently. For example, a GIA of a law proposal to reduce the proportion of medical costs compensated by the state stated that women were clearly overrepresented among those receiving compensation. Yet, the conclusion was that the proposal does not have any gender impacts because 'compensation is paid on the same grounds to

women and men' (2015, our translation). In other words, gender impacts (the new law would increase women's medical costs) were not recognized because women and men would be impacted equally in principle, although not in practice. These problems are not just connected to lack of gender equality objectives, but also to weak gender expertise in ministries. Gender expertise requires a high level of gender awareness but reaching such expertise within institutional structures that are mostly gender-neutral is difficult (Lombardo & Mergaert, 2013).

From the perspective of gender equality policy, then, GB practices were being watered down due to the lack of clear national and sectoral gender equality objectives. When civil servants do not have clear objectives against which to assess the gender impacts of law and budget proposals or the performance of state agencies, gender perspectives remain arbitrary, and misinterpretations of gender equality as equal treatment or as a personnel issue are common.

Insufficient attention to multi-annual fiscal frameworks

The second key challenge is that the Finnish approach is restricted to the annual budget process and sidelines the multiannual budgetary frameworks. However, in Finland, annual budgets and budget laws are firmly embedded in mid-term governance tools. According to our interviews, a key moment for deciding on new policy measures with significant public finance impacts is the beginning of each government's term, when the four-year budget framework is set. In the annual budget process, ministries' budget proposals are less important, and decisions about the majority of new initiatives are made earlier in the year when the four-year framework is adjusted (interviews 1, 5, 13). This poses challenges for implementation, as well as for the GB approach more generally.

First, the gender impact assessment that in Finland takes place in the law-drafting phase, happens too late in the broader budget process to have an impact. When law proposals are drafted, the political decisions about the content of the proposals have already been made in the government program, the mid-term fiscal framework, or in the budget proposal. When there is strong political will that dictates the content, gender or other social impact assessments may not change the content during the law drafting process (interviews 2, 6, 7). We did not find any recent examples of law proposals that were changed during the drafting process because of the GIA. According to the interviewed parliamentarians, the quality of the GIAs was so poor that they did not

even provide tools for the parliament to counter the government's proposals (interviews 22, 23, 24).

Second, discussion about the gender impacts of economic policies is at the level of single law proposals. The gender equality statements of the ministries' budget proposals rarely assess the gender impacts of ministries' budgets or changes to them. This means that the full scope of gendered impacts of revenue and expenditure decisions are not made visible. The civil servants responsible for the budget—many of whom saw budget decisions to be mainly gender-neutral (interviews 5, 13, 19)—are not required to reflect the budget as gendered in its impacts. Moreover, while the budget laws and the budget proposals include some gender concerns, the mid-term frameworks are silent about gender. There is no obligation for the ministries to assess their proposals for the mid-term framework from a gender perspective, and the mid-term framework does not include any gender analysis. Instead, the framework adopts a macro-perspective abstracted from social impacts (Çağlar, 2013) that is focused on EU and national fiscal rules and the government's fiscal strategy. The idea that gender is relevant in draft laws and budget proposals, but not in fiscal strategies, legitimizes the idea of macroeconomic policy as gender-neutral and gender as a micro-level question (Elson, 1994).

Therefore, despite politicizing the budget from a gender perspective in the sense of making gender a relevant issue, GB practices in Finland have not succeeded in making visible the gendered impacts of revenue collection and resource allocation and macroeconomic policies more broadly. In other words, while the gender equality statements of the budget proposals and other GB practices seem to counter the strategic silence of economic policies (Bakker, 1994), they continued to obscure the way macroeconomic policies and budgets perpetuate gender inequalities and even legitimized the gendered austerity policies that were implemented in the analysed time period.

Re-politicization of gender budgeting by outside-government actors

Parallel to the technocratic approach to GB in the government administration, GB has also been promoted by feminist outside-government actors, especially feminist and gender equality researchers. In many other countries, such as the UK, feminist academics and activists operating outside of government have played a key role in GB, in particular in breaking strategic silences, repoliticizing macroeconomic policies and budgets and drawing attention to their gendered impacts (Cavaghan, 2020; Pearson & Elson, 2015). This has also been the case in

Finland, where public critique of the gendered effects of austerity has been an important political push for GB (Ylöstalo, 2020).

In the spring of 2015 in Finland, a group of feminist researchers (including ourselves) publicly criticized the gendered effects of the newly-elected government's austerity policies. They published an open letter, which provided a gender impact assessment of government austerity policies and claimed that these policies had deleterious effects on women and gender equality (Elomäki et al., 2019). With such critique feminist academics in Finland followed the feminist movement in the UK and in some other international contexts (Pearson & Elson, 2015), where the rolling back of public services and social protection has sparked new feminist engagement with macroeconomic policies.

This feminist critique of the government's austerity policies led to a wide public discussion about the gender impacts of macroeconomic policies—as well as about the poor state of GIA within government administration. Although this discussion did not have any immediate effects on the content of the government's policies—the planned spending cuts with gendered impacts, such as the weakening of access and quality of childcare, were implemented—the government committed to developing and implementing gender impact assessment of the state budget (MSAH, 2017, p. 19). As a result, the government funded our gender equality in the government budget project. In addition to further developing GB practices in government administration, the project produced empirical evidence on the distributional gender impacts of the government's austerity policies. Moreover, the project launched the concept of GB in Finland, and its widely disseminated results increased public awareness of the gendered character of budgets and macroeconomic policies and provided a bedrock for further feminist advocacy.

Although evidence-based claims about gender impacts have made the feminist critique of macroeconomic policies visible in Finland, they have also had de-politicizing effects, as feminist struggles have shrunk to technical impact assessments and visions of equality condensed to income distribution. Our project's gender impact assessment method was based on the analysis of distributional and employment impacts of changes in personal taxation and social benefits. The idea was to use the methods and tools already employed in government administration in order to ensure take-up. The lack of feminist economics expertise in Finland resulted in the inclusion of non-feminist economists and statisticians into the project, which had an impact on the content (Ylöstalo, 2020). Although the data we produced about gender impacts was new in Finland,

it had the adverse impact of reducing complex questions about the gender impacts of macroeconomic policies to income distribution. Broader questions about unpaid work and social reproduction and their relationship to the productive economy were excluded. While an emphasis on scientific, economic evidence helped to politicize macroeconomic policies and budgets from a gender perspective, it also raises questions about the possibility of GB challenging the narrow understandings of the economy and the modes of knowledge production of mainstream economics that underpin macroeconomic policy (cf. Çağlar, 2013; Cavaghan, 2020).

In Finland, the repoliticization of GB by outside-government actors eventually influenced GB within government administration. The main change is that the Ministry of Finance has become more engaged in GB—it has provided more detailed instructions for the gender equality statements of the ministries' budget proposals; assessed the distributive gender impacts of the 2019 budget (now discontinued due to lack of human resources); and committed to assessing the cumulative gender impacts of the current government's economic policies. The involvement of outside actors in GB has increased, as both gender equality and economic actors within the government have consulted us as academic GB experts. However, a clear political commitment to GB—explicitly characterized as GB—is still missing.

Conclusions

Our analysis of the Finnish experience of GB provides some important lessons for practitioners as well as academics. The Finnish case is interesting because of the tension in Finland between relatively strong gender equality policies and institutions and long-term reform efforts to enhance budget discipline and to centralize power over public resources. Moreover, in Finland, GB in the government administration has been implemented as part of gender mainstreaming and the term 'GB' has not been used until relatively recently.

The Finnish GB experience provides new knowledge about the sometimes contested (O'Hagan, 2018) relationship between gender mainstreaming and GB. The Finnish case illustrates how GB, embedded in a broader gender mainstreaming strategy without a clear conceptual framework and feminist economic analysis, may lead to insufficient attention being paid to public financial management actors and processes, as well as to a technocratic and process-based approach. Such an approach leaves very little room for feminist economic knowledge to raise awareness of the gendered impacts of economic policies and challenge the gender biases of macroeconomic

policy. While the initial technocratic inside-government approach was able to institutionalize such practices as GIA and gender equality statements of budget proposals, the implementation remained weak. Moreover, the whole question about macroeconomic policies, revenue collection and resource allocation having different impacts on different groups of women and men and entrenching gender inequalities was barely present within government administration. These problems also illustrate that the absence of feminist economics expertise weakens GB initiatives.

Furthermore, the Finnish experience illustrates the contradictory and difficult position of GB at the crossroads of gender equality policy and public financial management. GB needs to be backed up with a strong gender equality policy with clear objectives. At the same time, the effectiveness of GB requires a better understanding of shifting public financial management processes and other public governance reforms, which have impacts on processes and on power relations between actors and therefore on GB. These findings are important reminders for GB initiatives in other contexts as well, especially as implementations have tended to neglect the broader fiscal frameworks and the economic governance rules that set boundaries for GB (for example Klatzer & Schlager, 2015; Quinn, 2017). The Finnish case illustrates in particular the importance of mid-term fiscal frameworks for GB. In different international contexts, recent economic governance reforms have shifted emphasis from annual budgets towards mid-term frameworks, for instance the EU's post-crisis economic governance rules require member states to have a mid-term framework for all public finance (Elomäki, 2019). It is therefore increasingly important that GB looks beyond annual budgets.

In Finland, civil society and feminist academics eventually re-politicized GB by drawing attention to the gendered impacts of austerity politics. This made the idea of the gendered impacts of economic policies, as well as the concept of GB, more visible in public and political debates. Our findings highlight that GB is essentially a political process and a form of feminist policy change. To this end, public feminist critique can be a powerful engine for change in contexts where GB has formally been adopted, but have not been successfully implemented. For example, in Finland, re-politicization had some concrete outcomes, such as a government-funded development project on the gender impact assessment of budgets.

The Finnish experience provides several lessons for GB practitioners in other countries. It shows the importance of clear national gender equality goals for the implementation of different GB practices, as well as the need to pay more attention to mid-term

fiscal frameworks. It also illustrates how the lack of feminist economic expertise and a clear conceptual framework reduce GB to technical processes and calculations and it highlights key role that outside-government actors play in highlighting the gendered impacts of economic policies.

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ORCID

Anna Elomäki  <http://orcid.org/0000-0002-1114-1883>

Hanna Ylöstalo  <http://orcid.org/0000-0001-5048-5622>

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