

Gender Budgeting in Canada

Introduction

The relationship between gender and economics dates to the beginning of time. Writing in 1988 Marilyn Waring catalysed and transformed contemporary attention to this key relationship with her book, *If Women Counted*, which challenged national income accounting processes to include and reflect women's unpaid work.¹ Additional attention to this issue took the form of articles 345 and 346 of the *1995 Beijing Platform for Action*.² More recently, the *2015 Recommendation* of the Organization for Economic Cooperation and Development's (OECD) Council on Gender Equality in Public Life caused member countries to enhance their attention to gender budgeting practices.³

This report analyses approaches to gender budgeting across Canada's federal, provincial and territorial jurisdictions between 2015 and 2025, focusing primarily on the period since 2020. The aims of this report are to:

- provide information and insights into effective gender budgeting practices.
- evaluate the extent to which gender budgeting is carried out across Canada's federal, provincial and territorial jurisdictions.
- make recommendations to support sustained and continuously improving approaches to gender budgeting in Canada.

About Gender Budgeting

What is Gender Budgeting?

Gender budgeting is a process-oriented approach to achieving equitable fiscal policy outcomes. Applied to all budgeting mechanisms (e.g. expenditures, allocations, grants/subsidies, revenue-generation), it sheds light on the ways in which financial objectives and their implementation impact inequality in society by "integrat[ing] gender [and intersectional] considerations into all stages of budget decision making."⁴ Through

¹ Marilyn Waring, *If Women Counted: A New Feminist Economics* (San Francisco: Harper & Row, 1988).

² UN Women. *Beijing Declaration and Platform for Action & Beijing +5 Political Declaration and Outcome* (New York: United Nations, 1995: reprinted 2014) 192, accessed June 2025, https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/CSW/PFA_E_Final_WEB.pdf.

³ OECD, *2015 OECD Recommendation of the Council on Gender Equality in Public Life* (OECD Publishing, Paris, 2016), accessed June 2025, <https://doi.org/10.1787/9789264252820-en>.

⁴ Institute of Gender and the Economy, *Gender Budgeting: A Tool for Achieving Equality* (Rotman School of Management, University of Toronto, Toronto, 2017), 1, 2, accessed June 2025, <https://www.gendereconomy.org/gender-budgeting-a-tool-for-achieving-equality/>.

this process, gender-sensitive budgets are developed, gender gaps are addressed and (gender) equality is promoted.⁵

Despite sometimes being referred to or confused with gender responsive budgeting, gender budgeting is not a piecemeal, reactive approach to issues affecting women and/or diverse groups. Nor is it a mechanism for tracking promises or the spending associated with ‘women’s issues’.⁶ Rather, gender budgeting is a fiscal tool for enhancing socioeconomic equality involving the allocation of resources and the evaluation of concrete progress against a plan with stated objectives and indicators.⁷ In so doing, gender budgeting renders public finance goals, processes and outcomes more transparent and equitable.⁸

Why is Gender Budgeting important?

Gender budgeting is a proactive approach centred on the understanding that gender equity is central to socioeconomic well-being and, ultimately, societal success. Through pre- and post-assessments of need, impact and effectiveness, gender budgeting can help to focus government consultation efforts, saving and better guiding valuable government and civil society resources. It can also give rise to changes in how key economic indicators are fashioned and counted, enhancing understanding and analyses related to gross domestic product (GDP) and innovation. Finally, gender budgeting often has a positive correlation to economic outcomes.⁹ Having said that, when gender budgeting is not implemented or is poorly conducted, it can negatively impact diverse communities. For example, underfunding or cutting supports to childcare can negatively affect women’s ability to participate in the workforce given that women continue to carry the majority of the load for childcare in the household and in single-parent families.¹⁰

OECD, *Gender Budgeting in OECD Countries 2023* (OECD Publishing, Paris, 2023), 7, accessed June 2025. <https://doi.org/10.1787/647d546b-en>.

⁵ OECD, *Gender Budgeting in OECD Countries 2023*.

Institute of Gender and the Economy, *Gender Budgeting: A Tool for Achieving Equality*.

⁶ Institute of Gender and the Economy, *Gender Budgeting: A Tool for Achieving Equality*, 4.

⁷ *What Is Gender Budgeting?: The Economist Explains*, *The Economist (Online)*. (The Economist Intelligence Unit N.A., Incorporated, London: 2017) accessed June 2025.

Emily Woolner, “Performance Evaluation of Gender Budgeting in Canada,” *University of Ottawa, Institute of Fiscal Studies and Democracy, The Last Page* (blog), May 31, 2019, accessed June 2025,

<https://ifsd.ca/2019/05/performance-gender-budgeting/>.

⁸ Ramil Abbasov, “Transforming Public Finance: How Gender Budgeting Drives Equity and Growth,” *Modern Diplomacy*, February 19, 2025, accessed June 2025, <https://moderndiplomacy.eu/2025/02/19/transforming-public-finance-how-gender-budgeting-drives-equity-and-growth/>.

⁹ Institute of Gender and the Economy, *Gender Budgeting: A Tool for Achieving Equality*, 2

¹⁰ “Ontario’s 2024 Budget Fails Women and Gender-Diverse People: Underfunded Services Deepen Gender Equality” Ontario Federation of Labour, accessed June 2025, <https://ofl.ca/ontarios-2024-budget-fails-women-and-gender-diverse-people/>.

Effective Gender Budgeting

Gender budgeting literature often points to a few key practices that support effective gender budgeting. A schema for effective gender budgeting set out by the OECD was most suited for this analysis because of its: comprehensiveness – involving five thematic pillars and seven practices encompassing all stages and phases of a budget process; inclusiveness of the criteria set out in other analyses; and applicability across all levels of governance, facilitating comparison within and outside of Canada. Below is a table setting out the OECD’s approach to effective gender budgeting:¹¹

Pillar	Related Effectiveness Criteria
Institutional and Strategic Frameworks	<ul style="list-style-type: none">• sustainability across political cycles.<ul style="list-style-type: none">○ e.g. legislation, organizational structures• integration into the budgeting framework.<ul style="list-style-type: none">○ e.g. Minister of Finance lead
Methods and Tools	<ul style="list-style-type: none">• application throughout the budget cycle<ul style="list-style-type: none">○ e.g. Minister of Finance lead
Enabling Environment	<ul style="list-style-type: none">• supported by strong data and analysis.<ul style="list-style-type: none">○ e.g. consultations, assessments, GBA+ objectives, policies.• implementation involves capacity building.<ul style="list-style-type: none">○ e.g. statistics, data-gathering
Accountability and Transparency	<ul style="list-style-type: none">• process strengthens government transparency and accountability.<ul style="list-style-type: none">○ e.g. status/report cards, tracking, reporting
Impact	<ul style="list-style-type: none">• link between budgeting and gender equality objectives is enhanced.<ul style="list-style-type: none">○ e.g. plan exists, analysis relates to plan

While the OECD’s framework is helpful, it does not consider the robustness of practices in and of themselves. For example, the existence of a government training program to help build capacity, is not a reflection of the quality of such a program or the extent to which it builds understanding or contributes to confusion or buy-in among people tasked with implementing gender budgeting. Consequently, in applying the framework the existence of each practice was first noted and to the extent possible, analysis regarding the strength of a particular practice or the culmination of all practices was provided. Along this vein then, each pillar and effective practice was considered broadly.

¹¹ OECD, *Gender Budgeting in OECD Countries 2023*.

OECD, *OECD Best Practices for Gender Budgeting* (OECD Publishing 2023) accessed June 2025, [https://one.oecd.org/document/GOV/SBO\(2023\)2/en/pdf](https://one.oecd.org/document/GOV/SBO(2023)2/en/pdf).

Methodology

The aims of this report are to:

- provide information and insights into effective gender budgeting practices.
- evaluate the extent to which gender budgeting is implemented across the country's legislative jurisdictions.
- make recommendations to support sustained and continuously improving approaches to gender budgeting.

Secondary web-based research involving grey literature and government policy was undertaken between April and June 2025. Initial steps involved a review of literature and resources related to gender budgeting to develop a general sense of work in the field and associated timelines, within both the Canadian and international contexts.

Subsequently, research focused on analysis of each legislative jurisdiction in Canada with a view to understanding to what extent and in what ways the OECD's framework has been implemented. This involved analysing each jurisdictional context in terms of:

- a) elections and/or legislative assemblies between 2015 and 2025 to map changes in government.
- b) current and past cabinet positions/mandates/ministries to map responsibility for status of women/gender equality and gender budgeting.
- c) relevant ministry/departmental websites for content related to gender equality.
- d) relevant advisory committees, such as on the status of women, as appropriate.
- e) budget, fiscal policy and related processes from the ministry responsible for finance.
- f) information drawn from departmental annual reports, as appropriate and available.
- g) relevant legislation.

In addition to the above, background information and media releases issued by the Forum on Federal-Provincial-Territorial Ministers responsible for the Status of Women between 2015 and 2025 were reviewed.

Where jurisdictions did not have legislated frameworks regarding the status of women/gender equality, and election(s) resulted in a change of government party, historical information was difficult to obtain. In such instances, budget and annual report information became a significant data source.

Each jurisdiction was analysed in terms of its implementation of each of the effective gender budgeting practises as set out in the OECD Framework. This resulted in a yes/no score out of seven. Additional points were considered to support whether implementation is:

- robust or performative.
- sustained across at least half of the reporting period.
- on a trajectory of continuous improvement, stagnation or even reversal.

In applying the Framework, the existence of each practice was first noted and analysis regarding implementation or the culmination of all practices was provided. This culminated in a scoring scheme based on ten points (see Table 1).

The Status of Gender Budgeting in Canada

Federal Government

Focused attention to gender budgeting in Canada precedes the OECD's 2015 Recommendation. As early as 2008, a Report of the Parliamentary Standing Committee on the Status of Women, *Towards Gender Responsive Budgeting: Rising to the Challenge of Achieving Gender Equity*, tabled a number of recommendations on the subject.¹² It was not until its 2016 Fall Economic Statement that the government committed to apply gender-based analysis (GBA+) to budgetary measures moving forward, making it mandatory for all Memoranda to Cabinet and Treasury Board submissions.¹³ Beginning in 2017, GBA+ advanced through the use of a Gender Statement, identifying the different effect of public policies with respect to gender and related intersecting identity factors. Strides were made toward advancing gender budgeting in 2018 with:

- the introduction of a gender results framework (GRF), a roadmap of objectives and indicators for achieving gender equity.
- the launch of Statistics Canada's Center for Gender Diversity and Inclusion Statistics, with data corresponding to the GRF.
- the Canadian Gender Budgeting Act, establishing in law related policy, implementation and transparency measures, such as communicating impacts.¹⁴
- The Department for Women and Gender Equality Act, formalizing responsibility structures for gender-based equity within government.
- an inter-agency group tasked with supporting implementation.¹⁵

¹² Standing Committee on the Status of Women, *Towards Gender Responsive Budgeting: Rising to the Challenge of Achieving Gender Equality*, Yasmin Ratansi Chair. Report 11, Ottawa: House of Commons, 2008, accessed June 2025, <https://www.ourcommons.ca/DocumentViewer/en/39-2/FEWO/report-11/>. Note that the recommendations from this report were resubmitted during the next Parliament, in 2009.

¹³ "Archived – Gender Equality Statement," Budget 2019, Budget Plan, Government of Canada, date modified 2019-03-19, <https://budget.canada.ca/2019/docs/plan/chap-05-en.html#Gender-Statement-Equality>.

¹⁴ Government of Canada, "Archived-Gender Equality Statement."

Vanessa Preston and Miek Van Gaalen, "Gender Equality in Canada," *HillStudies*, 2025-04-E. (Ottawa, Library of Parliament, January 27, 2025), 11.

<https://lop.parl.ca/staticfiles/PublicWebsite/Home/ResearchPublications/HillStudies/PDF/2025-04-E.pdf>.

¹⁵ OECD, *Gender Budgeting in OECD Countries 2023*, 19.

In subsequent years, additional mechanisms were put in place to support the effective implementation of gender-budgeting including: a GBA+ Annex document, providing summary information for budget measures, and GBA+ training and tools (2019), Gender, Diversity and Quality of Life Statements, Budget Impacts Reports and Disaggregated Data Action Plan to support both planning and monitoring of impacts, as well as a Task Force on Women in the Economy (2021).

Improvements over time have helped to solidify the federal gender budgeting process. An enhanced GRF included goals, objectives and indicators as well as aligned with implementation of the United Nations' Sustainable Development Goals¹⁶ and, increasingly, data became available through Statistics Canada. Impacts Reports provided more comprehensive information, referring to a growing number of indicators as well as relating to the GRF. Structuring responsibility across Treasury Board, the Privy Council Office and the Department of Women and Gender Equality as well as mandating GBA+ analyses in Board submissions, memoranda to Cabinet and Departmental results frameworks¹⁷ have also helped to support gender budgeting's sustainability. The prolonged duration and ongoing commitment of the Liberal government dating to November 2015 enabled gender budgeting to get a strong foothold in the Canadian fiscal policy-making process.

In a 2023 OECD report analysing gender budgeting processes across 38 countries, Canada obtained the highest score (based on the framework described earlier), losing points only with regard to engaging with civil society as a measure of transparency and accountability.¹⁸ The OECD also pointed to a report by Canada's auditor general indicating that more could be done to support departments to engage with GBA+, build capacity and fill disaggregated data gaps as well as improve monitoring and reporting.¹⁹

To continue to advance gender equality using gender budgeting, the government will need to formulate goals that are more specific and measurable. This will enable departments to implement effective measures and to analyse gaps/progress in relation to stated goals. On this note, the Institute for Fiscal Studies and Democracy argued that an approach more centered on outcomes would see the federal government tie equality targets to resource allocation decisions corresponding to the GRF.²⁰

¹⁶ Preston and Van Gaalen, *Hill Studies*, 9.

¹⁷ Woolner, "Performance Evaluation of Gender Budgeting in Canada."

¹⁸ OECD, *Gender Budgeting in OECD Countries 2023*, 41.

¹⁹ OECD, *Gender Budgeting in OECD Countries 2023*, 41. See also https://www.oag-bvg.gc.ca/internet/English/parl_oag_202205_03_e_44035.html.

²⁰ Woolner, "Performance Evaluation of Gender Budgeting in Canada."

Federal Supports for Gender Budgeting

The federal government's efforts to improve gender budgeting processes have resulted in mechanisms, resources and tools that can and have supported related efforts across the country. These include: the Forum of Federal/Provincial/Territorial Ministers Responsible for the Status of Women (the Forum); Statistics Canada Data Hubs; and GBA+ Training Resources.

The Forum, which met initially in 1982, involves an annual meeting of Ministers from across Canada. Members share information, collaborate and potentially influence change.²¹ As early as 1995, the Forum supported a gender-based approach to policy development and in 2015 they “agreed to continue exploring challenges and possible solutions in the implementation of gender-based analysis across all jurisdictions.”²² The work of the Forum supported GBA+ in other jurisdictions, highlighted by the Northwest Territories, by creating a Task Team that shared tools and know-how/learning.²³

Statistics Canada's ongoing efforts to compile and share data via its Gender, Diversity and Inclusion Statistics Hub marks a noteworthy contribution of support for gender budgeting. The Hub links to the GRF, a growing disaggregated dataset regarding equity-deserving groups and related socioeconomic and demographic data. When combined with the efforts of provincial, sectoral and local labour market information, for example, the data carries the potential to both serve and advance gender budgeting effectiveness across jurisdictions.

The federal government's GBA+ Course is available publicly. It provides users with an introduction to the basic concepts of intersectional analysis and the opportunity to learn about how different identity factors can affect how government programming is experienced. The sustained maintenance of this course, particularly when combined with other tools,²⁴ can offset the need for other jurisdictions to create training tools.

²¹ “Forum of Federal-Provincial-Territorial (FPT) Ministers responsible for the Status of Women,” Government of Canada, date modified 2024-07-30, <https://www.canada.ca/en/women-gender-equality/gender-equality/forum-federal-provincial-territorial-ministers.html>.

²² “33rd Annual Federal-Provincial-Territorial Meeting of Ministers Responsible for the Status of Women, News Release – Status of Women Ministers Address Ending Sexual Violence and Increasing Women's Economic Security at 33rd Annual Meeting,” Canadian Intergovernmental Conference Secretariat, dated June 18, 2015, <https://scics.ca/en/product-produit/news-release-status-of-women-ministers-address-ending-sexual-violence-and-increasing-womens-economic-security-at-33rd-annual-meeting/>.

²³ “Advancing Gender Equality Issues: Gender—Based Analysis,” Government of Northwest Territories, accessed June 2025, <https://www.eia.gov.nt.ca/en/priorities/advancing-gender-equality-issues/gender-based-analysis>.

²⁴ Such as the “Guide on Equity, Diversity and Inclusion Terminology,” Government of Canada, date modified 2025-04-07, <https://www.noslangues-ourlanguages.gc.ca/en/publications/equite-diversite-inclusion-equity-diversity-inclusion-eng>.

Provincial and Territorial Governments

The implementation of gender budgeting varies across Canada's provinces and territories. While their approaches to implementation may be different, New Brunswick, Newfoundland and British Columbia (BC) have an evolving gender budgeting process. Prince Edward Island, Quebec, NWT have implemented measures that support gender budgeting and can continue to serve its progression. Others, like Ontario, Alberta, Yukon, NWT and Nunavut indicate intention and/or have some initial mechanisms for implementation in place. Whereas implementation in Saskatchewan, Manitoba and Nova Scotia is not generally evident.

Across the provinces, Newfoundland, New Brunswick and BC lead implementation of gender budgeting. Each has a related plan or aim, although their form and strength vary. BC has an EDI Strategy for its public service, New Brunswick has plans and reports related to unique topics such as Indigenous women/girls, anti-racism and poverty²⁵ and Newfoundland aims for evidence-based policy advice and development.²⁶ Their respective gender budgeting efforts, well underway, would be improved by a cohesive plan for gender equality against which gender budgets and their impacts could be evaluated. These plans should align with and complement other provincial plans and strategies. Each of their processes enjoy unique strengths and weaknesses. For example, New Brunswick issues helpful budget impact statements that are evolving from an analysis of specific initiatives to a whole of government approach. These are supported by a dated Equality Profile (2016) and more recent topic-centred statistical reports relating to economic participation, gender-based violence and mental health, for example. A more cohesive, sustained approach to equity-focused data gathering and maintenance is evident in British Columbia which has created a Gender and Sex Data Standard, passed an Anti-Racism Data Act and issued a Provincial Data Plan to

²⁵ "Weaving our Voices Together: New Brunswick's Path to Safety for Indigenous Women, Girls, and 2SLGBTQIA+ People," Government of New Brunswick, accessed June 2025, <https://www2.gnb.ca/content/gnb/en/corporate/promo/weaving-our-voices-together.html>. Government of New Brunswick, *Overcoming Poverty Together 4: The New Brunswick Economic and Social Inclusion Plan, 2025-2030*. (Fredericton: Province of New Brunswick, 2025), <https://www2.gnb.ca/content/dam/gnb/Departments/esic/pdf/overcoming-poverty-4-2025-2030.pdf>, Government of New Brunswick, *Systemic Racism Commissioner's Final Report*, (Fredericton, Province of New Brunswick, 2022), <https://www2.gnb.ca/content/dam/gnb/Corporate/Promo/systemicracism-racismesystemique/SystemicRacismCommissionerFinalReport.pdf>.

²⁶ "Office of Women and Gender Equality, About the Office," Government of Newfoundland, accessed June 2025, <https://www.gov.nl.ca/exec/wge/office/>.

support equity, reconciliation and evidence-based decision-making.²⁷ Finally, while both New Brunswick and Newfoundland have appointed Ministers with responsibility for women and gender equality as well as legislated their respective provincial women’s councils, BC has placed a Parliamentary Secretary for Gender Equity alongside the Minister of Finance to guide the integration of gender budgeting in fiscal policy and processes. This is further supported by an Assistant Deputy Minister’s Committee on Equity, Diversity and Inclusion and a Gender Equity Office charged with leading GBA+ coordination across ministries and ensuring integration into budgets, policies and programs.²⁸ This structure is noteworthy because of its alignment across position, ministry, department(s), committee and desired outcome.

NWT, PEI and Quebec are mid-tier practitioners. The NWT’s approach to gender budgeting is relatively nascent but is supported by a policy framework, *Equality of Men and Women in the NWT*, dating to 1998. Recent commitments to a whole of government approach, in addition to gender-based analysis combined with the creation of a Gender Equity Unit focused on ensuring government policy and financial decisions consider their effect on diverse groups.²⁹ As discussed earlier, NWT draws on its involvement as a member of the Forum’s GBA+ task team to support its work.

Quebec has a project-based piloting approach to gender equality as opposed to a budget-oriented approach. Guided by its second Government Strategy for Gender Equality, this serves to “consolidate and reinforce the role” of the Secrétariat à la Condition Féminine (SCF),³⁰ while providing opportunity for GBA+ to be applied and evaluated in support of continuous improvement. With many of the same mechanisms as gender budgeting, this approach lends perspective on different pathways to gender equality. Significantly, this includes

²⁷ “Provincial Data Plan,” Government of British Columbia, published November 22, 2023, <https://www2.gov.bc.ca/gov/content/data/initiatives/provincial-data-plan>.

²⁸ “Gender Equity in B.C., Gender Equity Office,” Government of British Columbia, accessed June 2025, <https://www2.gov.bc.ca/gov/content/gender-equity>.

Government of British Columbia, *Ministry of Finance, 2025/26-2027/8 Service Plan*, (Victoria: Ministry of Finance, March 2025), 5, <https://www.bcbudget.gov.bc.ca/2025/sp/pdf/ministry/fin.pdf>.

“Equity, Diversity and Inclusion Governance in the BC Public Service,” Government of British Columbia, last updated March 27, 2024, <https://www.bcbudget.gov.bc.ca/2025/sp/pdf/ministry/fin.pdf>.

²⁹ Caroline Wawzonek, *Budget Address, 2021-2022, Northwest Territories*, (Yellowknife: Ministry of Finance, 2021), 10, https://www.fin.gov.nt.ca/sites/fin/files/resources/budget_2021-budget_address_and_papers.pdf.

Government of Northwest Territories, “Advancing Gender Equality Issues: Gender—Based Analysis.”

³⁰ Direction du Développement de l’Égalité et des Affaires des Administratives Secrétariat à la Condition Féminine, *Government Strategy for Gender Equality 2022-2027*, (Gouvernement du Québec: Québec, 2023), 22, <https://cdn-contenu.quebec.ca/cdn-contenu/adm/org/SCF/publications/plans-strategiques/STR-strategie-egalite-femme-homme-2022-2027-EN-SCF.pdf>, p 22.

shifting the responsibility of an interministerial committee, which supported the development of the Strategy, to that of a monitoring committee.³¹ This is akin to an approach used in Rwanda, where pilots spanned four government ministries before expanding.³²

Similarly, PEI has a policy and program approach to gender equality. This means that GDA (Gender and Diversity Analysis in PEI) is applied as initiatives are considered rather than in relation to budget planning, impacts and outcomes. This can give rise to piecemeal approaches, developed in reaction to specific issues rather than coordinated, strategic approaches that are focused on achieving gender equality over time. In both 2021 and 2022 PEI's Advisory Committee on the Status of Women called on the government to introduce legislation in support of gender budgeting. PEI consults broadly during pre-budget consultations and there has been progress with respect to developing GDA capacity throughout government owing to an interdepartmental taskforce. Ultimately, however, the analysis seems to be carried out by an Analyst and the Inter-Ministerial Women's Secretariat, rather than building broader capacity.³³

In the remaining jurisdictions – Ontario, Alberta, Yukon, Nunavut, Manitoba, Saskatchewan and Nova Scotia – some gender budgeting tools are or may be in place, but these jurisdictions do not seem to be moving toward gender budgeting. Related mechanisms are more susceptible to the winds of political change and are often linked to what are perceived to be women's issues. For example, in Ontario an Associate Minister of Women's Economic and Social Affairs works under the Minister of Children and Community Services. In these jurisdictions, the focus is generally on policy and program development or the development of initiatives that respond to or address traditionally woman-focussed issues – generally, violence, childcare, maternal health and, to a lesser extent, equal pay and labour force participation. At best, this signifies a gender reactive approach to fiscal policy and budget development. Further, without a plan for gender equity, a whole of government approach to GBA+ supported by data and training, these jurisdictions run the risk of reversing gains in gender equity. For example, a GBA+ analysis of the income tax cuts

³¹ Direction du Développement de l'Égalité et des Affaires des Administratives Secrétariat à la Condition Féminine, *Government Strategy for Gender Equality 2022-2027*, 68.

³² Woolner, "Performance Evaluation of Gender Budgeting in Canada."

³³ PEI Advisory Council on the Status of Women (ACSW), *PEI ACSW Submission to Pre-Budget Consultations for the 2022-2023 Operating Budget*, (Charlottetown: January 21, 2022), <https://peistatusofwomen.ca/wp-content/uploads/2022/02/Final-Web-PEIACSW-Submission-to-the-Pre-Budget-Consultations-2022-2023.pdf>.

included in Manitoba's 2023/24 budget showed that they would increase gender-based income inequality, adding to the gender pay gap.³⁴

Conclusion

This report analyses approaches to gender budgeting across Canada's legislative jurisdictions between 2015 and 2025. It applies an OECD framework involving seven effective practices across five thematic areas, plus three additional criteria related to duration of gender-budgeting effort, robustness of the jurisdiction's process and continuous improvement (see Table 1). Despite the need for some improvement, the federal government's process can serve as a model for provinces and territories. The latter would do well to utilize federal GBA+ training, Statistics Canada's data and capacity, as well as the combined insights of the F/P/T Forum on the Status of Women.

Among the provinces and territories, a handful are employing elements of gender budgeting, while others apply gender-based analysis to legislation, policy, program and sometimes budget-making processes. None have legislated gender legislation, few have a coordinated, centralized process embedded in the budgeting cycle. Where aspects of gender budgeting are underway, the next step in continuous improvement would be to formulate and analyse a plan that links budget processes to gender equality outcomes. Where GBA+ is used, the links with budget processes, the Minister of Finance and whole-of-government approaches can be strengthened. Lastly, governments who are applying GBA+ or other program consideration tools are urged to move from a gender-reactive approach to program and initiative development to gender-proactive and supportive processes subject to monitoring or review. This involves moving away from addressing the narrow swath of traditional 'women's issues' to an integrated whole of government approach that aims to achieve gender equality as well as envisions women as full, capable, contributing members of society.

³⁴ "Manitoba Tax Cuts Will Intensify the Gender Pay. Gap: New Analysis," Canadian Centre for Policy Alternatives, CCPA-MB, March 8, 2024, https://www.policyalternatives.ca/news-research/manitoba-tax-cuts-will-intensify-the-gender-pay-gap-new-analysis/?utm_source=chatgpt.com.

Recommendations

Government jurisdictions in Canada must move beyond responsive, segmented programs and initiatives for women by opting instead to undertake committed, comprehensive, integrated, planned, resourced, evaluable, systemic approaches to achieving gender equity. The following recommendations focused on gender budgeting will support this critical transformation:

1. That the federal government enhance the framing of goals in the GRF, ensuring they are specific and measurable.
2. That the federal government enhance consultation and engagement with constituent groups regarding gender budgeting processes, impacts and outcomes. This is of particular importance as the Canadian government turns its attention to major infrastructure projects.
3. That the provinces and territories use federal tools to the benefit of their own gender budget processes.
4. That the provinces and territories draw from the examples of the federal government and Quebec by developing specific, measurable plans for achieving gender equality in their respective jurisdictions.
5. That the provinces and territories strengthen their gender budget processes by adopting robust, integrative whole-of-government approaches, including enhancing executive council accountability through legislation, infusing the application of GBA+ (or intersectional) analyses into all stages of budget development/monitoring, infrastructure development and planning for inter-provincial trade.
6. That all ministers and deputy ministers within governing jurisdictions carry both responsibility and accountability for sustainably enhancing the status of women and advancing equity.

Table 1: Gender Budgeting Processes Across Canadian Legislative Jurisdictions

Jurisdiction	Institutional & Strategic Frameworks		Methods & Tools	Enabling Environment		Accountability & Transparency	Impact	Duration	Robustness	Continuous Improvement	Total /10
	<i>Sustainability Structures (e.g. legislation, structures)</i>	<i>Integration into Budget Framework (e.g. Min of Finance lead)</i>	<i>Tools used Throughout Budget Cycle (e.g. consultations, assessments, GBA+, objectives, policies)</i>	<i>Underpinned by Strong Data & Analysis (e.g. statistics, data-gathering)</i>	<i>Implementation supported by Capacity-building (e.g. training, guide, resources)</i>	<i>Gender-budgeting reinforces govt transparency/accountability (e.g. status/report cards, tracking/reporting)</i>	<i>Link between budget & gender equality strengthened (e.g. plan exists, analysis relates to plan)</i>	<i>Sustained across at least half of the reporting period</i>	<i>Robust and integrated vs performative</i>	<i>On trajectory of continuous improvement, stagnating or even reversing.</i>	
Canada	Y	Y	Y	Y	Y	Y	Y	+	+	+	10
Newfoundland	Y	Y	Y	Y	Y	Y	N	+	-	+	8
New Brunswick	Y	Y	Y	N	Y	Y	N	+	-	+	7
British Columbia	Y	Y	Y	Y	N	Y	N	+	-	-	6
Quebec	Y	N	N	Y	Y	N	Y	+	+	+	6
Prince Edward Island	Y	N	Y	Y	Y	N	N	+	-	-	5
Northwest Territories	Y	Y	Y	N	N	N	N	+	-	+	5
Ontario	Y	N	N	N	Y	N	N	+	-	-	3
Alberta	Y	N	N	Y	N	N	N	+	-	-	3
Yukon	Y	Y	N	Y	N	N	N	-	-	-	3
Nunavut	Y	N	N	Y	N	N	N	+	-	-	3
Saskatchewan	Y	N	N	N	N	N	N	-	-	-	1
Manitoba	Y	N	N	N	N	N	N	-	-	-	1
Nova Scotia	Y	N	N	N	N	N	N	-	-	-	1

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