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Can gender-responsive budgeting change how governments budget?: Lessons from the case of Ecuador

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Abstract

Gender-responsive budgeting (GRB) has been introduced in over 80 countries to mitigate gender inequities. We evaluate if these reforms can influence policy making and enhance gender-oriented accountability. Our analysis follows the process-tracing methodology and includes over 20 in-depth interviews. Our findings show significant public administration obstacles to GRB, but success is possible in institutions with proper leadership, human, and technological resources. This study advances our understanding of the operational limits of GRB, highlights areas for future research on equity-oriented reforms, and sheds light on issues that practitioners need to account for as they strive to further gender equity.

Resumen

El presupuesto sensible al género (GRB, por sus siglas en inglés) se ha introducido en más de 80 países para mitigar las desigualdades de género. En este estudio evaluamos si estas reformas pueden influir en la formulación de políticas y mejorar la rendición de cuentas orientada al género. Nuestro análisis se basa en la metodología de *process-tracing* e incluye más de veinte entrevistas en profundidad. Nuestros hallazgos muestran que debilidades de la administración pública resultan en obstáculos significativos para el GRB, pero también que las reformas de GRB pueden ser exitosas en instituciones con los niveles apropiados de liderazgo, recursos humanos y sistemas tecnológicos. Este estudio avanza nuestra comprensión de los límites operativos del GRB, destaca áreas para futuras investigaciones sobre reformas orientadas a la equidad y clarifica los obstáculos que los funcionarios públicos deben tener en cuenta a medida que se esfuerzan por promover la equidad de género.

1 | INTRODUCTION

In the past decade, the world has seen an increase in awareness and a reduction in tolerance toward gender, racial, and other biases. Governments are responding by adopting new equity-oriented reforms, as public-sector values are shifting toward equity considerations (McDonald et al., 2022). In addition, while the initial focus was on measuring the extent and magnitude of inequities, the focus has shifted toward practical and results-oriented tools to reduce those inequities (Gooden, 2017). Some examples of results-oriented approaches include the role that gender matching can have on vocational training results (Guul, 2018), the obstacles faced by nonprofits in communities of color (Paarlberg et al., 2020), the impact of racialized change in education grant making (McCambly & Colyvas, 2022), and the effects of administrative burden on genderqueer groups (Nisar, 2018). Despite this shift, equity-oriented research remains limited in the public administration literature (McCandless et al., 2022).

In this study, we evaluate gender-responsive budgeting (GRB), which constitutes an equity reform, that has been introduced in over 80 countries (Rubin & Bartle, 2021; Kolovich, 2018). GRB starts from the premise that budgetary decisions often have a differential impact on men and women and ignoring those differences can lead to unintended and inequitable scenarios (Rubin & Bartle, 2005; Elson, 1999). Most of the available literature comes from the development economics and gender studies literature. Prominent examples are a couple of articles that provide a broad analysis of these reforms (Palmer, 1995; Sen, 2000), and a few case studies (Sharp & Broomhill, 2002; Mishra & Sinha, 2012; Galizzi et al., 2018). The literature in the field of public administration has been limited to a few seminal articles which make the case for GRB and provide aggregate lessons (Rubin & Bartle, 2005, 2021; Nakray, 2015; Steccolini, 2019). In the past year, this literature has been expanded through a set of case study articles that shed light on GRB implementation throughout the world (Elomäki & Ylöstalo, 2021; Polzer & Seiwald, 2021; Stanimirović & Klun, 2021; Sushant & Laha, 2021). However, as argued in a recent literature review of GRB, the available research focuses on the developmental stages of reforms with seldom evidence of their impact (Polzer et al., 2021). In this study, we take the literature one step further by conducting a replicable in-depth analysis of how GRB can influence policy making and accountability processes to further gender equity.

Within this context, we focus on two research questions: (1) to what extent are budgetary decision-making processes affected by the introduction of GRB? and (2) what public administration factors influence whether GRB permeates into decision-making processes? We approach these questions through the in-depth qualitative analysis of a case study using the qualitative methodology known as process tracing (George & Bennett, 2005). Our case study is Ecuador's GRB reform. This case has the potential to contribute to the literature for at least two reasons. First, it is an internationally celebrated case—where the mandate to use a gender lens stems directly from the constitution and which received the 2013 United Nations Public Service Award—that can potentially shed light on how GRB can influence budgetary decisions. Second, the findings from Ecuador could prove to be relevant elsewhere as a significant proportion of the countries that have initiated GRB reforms are also developing countries without robust public administration systems.

Our findings show that, in some cases, Ecuador's GRB reform succeeded in changing policy making and accountability. The examples of success come from a small number of government agencies that took advantage of GRB reforms to advance internal processes and make gender equity an important decision-making factor. Successful examples share some commonalities, such as that positive influence of leadership and the capacity (and willingness) of civil servants to make GRB work. However, our findings suggest that successful examples were bounded to a handful of institutions, while in most government agencies GRB did not become a relevant input for budgetary decisions, nor did it contribute to enhancing accountability.

These findings advance our understanding of GRB and shed light on key issues that practitioners need to account for to make advancements in gender equity more likely. In addition, our analysis of the reforms in Ecuador is based on a pre-determined and replicable set of variables, derived from relevant literature, which can advance the field by serving as a building stone that enables future comparative studies. Finally, our findings also suggest that some public administration challenges can be more pervasive for equity-oriented reforms. For instance, difficulties from lack of leadership can be exacerbated when those in top positions tend to be from privileged groups who have biases against equity-oriented reforms. These findings call for increased efforts to understand the main barriers that can stop equity-oriented reforms from becoming successful.

2 | GENDER-RESPONSIVE BUDGETING AS A TOOL FOR GENDER EQUITY

GRB reforms call for the use of a gendered perspective when formulating, discussing, executing, and evaluating budgets (Rubin & Bartle, 2021). The need to use a gendered perspective comes from the premise that budgetary decisions often have a differential impact on men and women and ignoring those differences can lead to unintended and inequitable scenarios (Rubin & Bartle, 2005; Elson, 1999). GRB also has a redressing perspective to correct for gender gaps that, even if they are shrinking, remain a constant fixture in countries worldwide (Kolovich, 2018; O'Hagan & Klatzer, 2018; Downes & Nicol, 2020). GRB reforms create a mechanism that pushes policymakers to review if policies have an inequitable impact based on gender and to take corrective measures to deal with those inequities.

GRB reforms date back at least to the mid-1980s and have been introduced in over 80 countries (Kolovich, 2018). While limited literature makes it challenging to have a clear grasp of how GRB functions in most of those countries, recent case studies provide an initial glimpse (Elomäki & Ylöstalo, 2021; Polzer & Seiwald, 2021; Stanimirović & Klun, 2021; Sushant & Laha, 2021). There is a clear indication that Latin America is the region where GRB has become the most common, as we found that 18 out of 20 Latin American countries have at least initiated some version of GRB.[1] Despite this fact, a recent literature review of GRB found no in-depth case studies on Latin American countries (Polzer et al., 2021). Two reports offer a superficial cross-country view list Ecuador, Bolivia, El Salvador, and Mexico as the most advanced cases in the region (Stotsky, 2016; Pérez Fragoso & Rodríguez Enríquez, 2016).

The tools of GRB aim at providing gendered information for key policy-making processes and/or to increase accountability for government actions. Still, presenting new gendered information is not enough to produce any societal impact. For these tools to bring any significant change, they need to influence policy-making processes so that they can ultimately increase budgetary accountability and change budgets and policies to promote gender equity (Sharp, 2003). While it is virtually impossible to trace and measure the impact of a budgetary reform on specific societal changes, in this study, we focus on two necessary channels for GRB reform to produce any societal impact: (1) the use of a gender-oriented perspective in policy making, and (2) increased gender-oriented transparency and accountability (see Figure 1).

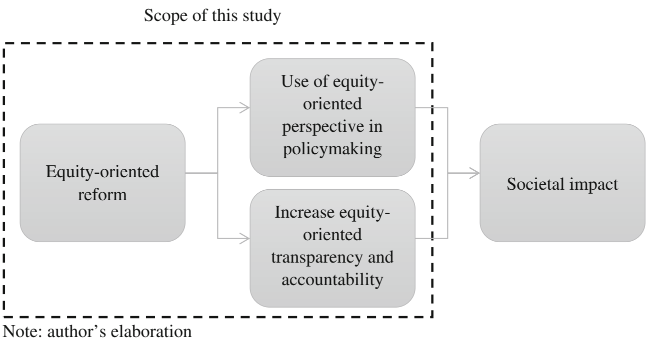

FIGURE 1 Potential impact of gender-responsive budgeting. Author's elaboration.

3 | LITERATURE REVIEW: THE ROLE OF PUBLIC ADMINISTRATION MECHANISMS

There are many mechanisms within public administration systems that shape the odds that reforms will successfully influence decision-making and increase accountability. In this section, we review those mechanisms building on the available literature on GRB and the literature from two types of related reforms: those within the field of public budgeting, and those intended to introduce an equity lens to public administration processes. We summarize that literature through what we found to be the five main recurrent topics.

3.1 | Leadership support

Individuals in leadership positions—both politicians and civil servants—can have a significant effect on how members of their organization behave, and ultimately, the prospect of reforms to exert significant change in public administration systems. The broader public administration research suggests that effective public-sector leaders are those with the capacity to articulate objectives, motivate employees to work toward them, and involve employees in key processes (Kellis & Ran, 2013; Trottier et al., 2008). Also, in a more recent line of research, there is growing evidence of the impact that gender can have on public-sector management (Funk et al., 2021; Park, 2021).

The emerging GRB literature highlights leadership support as a key factor. Rubin and Bartle (2005) argued that "critical to the success of GRB is the buy-in of stakeholders inside and outside government and a political climate that is conducive to and accepting of change" (2005, p. 269). The Austrian, Finnish, and Slovenian cases illustrate how those internal and external stakeholders can have an important role in pushing reforms forward or slowing them down (Elomäki & Ylöstalo, 2021; Polzer & Seiwald, 2021; Stanimirović & Klun, 2021).

3.2 | The capacity of civil service

The decision-making authority of individual civil servants has received increased attention within the public administration literature. It is now well-established that this authority—often described as discretion—can impact reform implementation (Lipsky, 1980; Tummers & Bekkers, 2014). Furthermore, inherent biases and active resistance may influence whether civil servants use their discretion in favor of equity-oriented reforms (Maynard-Moody & Muscheno, 2012; Fernández-Gutiérrez & Van de Walle, 2019).

Besides the role of discretion, the technical capacity of civil servants is often related to the success of reforms. Multiple studies show that the capacity of civil servants is critical for them to be able to discuss and use technical information from performance budgeting initiatives (Lu & Willoughby, 2015; Wang, 2000). In a recent review of the challenges of GRB reforms, Steccolini (2019) argued that analytical capacity is needed for the successful implementation of such reforms. Finally, evidence from GRB implementation in Austria shows the importance of civil service capacity building and suggests that training initiatives can facilitate reforms (Polzer & Seiwald, 2021).

3.3 | Formal and informal rules

The actions of leaders and other individuals are constrained by the rules that govern administrative processes. The analysis and consideration of these constraints are common within the field of public budgeting. For example, within the context of the U.S. federal government, changes in formal processes shifted budgetary decision-making power from the executive to the legislative branch (Meyers & Joyce, 2005; Schick, 1980). Arguably, the most analyzed formal arrangement within the context of public budgeting is the so-called fiscal rules, which place restrictions on governments' debt, deficits, expenditure, tax rates, or other fiscal measures (Mullins & Joyce, 1996; Schmitt-Grohé & Uribe, 2007; Kioko & Lofton, 2021).

While formal rules are important, they do not tell the entire story. Informal rules represent additional constraints on behavior, and they work in conjunction with formal limitations. Informal, unwritten rules can in some cases support processes defined by formal rules, but in other cases, they might undermine or even replace formal rules (Grzymala-Busse, 2010). An edited book that covers eight South American countries provides a detailed description of the role that informal rules have in shaping budgetary decisions (Hallerberg et al., 2009). For instance, that book shows that informal processes in multiple countries provide a sort of budgetary veto power to political groups—such as social movements, regional political leaders, and others—who otherwise have no budgetary authority under formal procedures.

3.4 | Systems and resources

Public administration reforms need to be built around appropriate systems and have access to monetary resources for their implementation. In an article that discusses key factors for organizational change, Fernandez and Rainey (2006) argued that sufficient resources are a needed factor for reforms that aim to change how governments work. Similarly, Brodkin (2011) discussed how limitations in organizational resources affect the capacity of street-level implementation.

Complementing general resources with appropriate informational systems is increasingly important in the field of public finance. Two prominent examples are integrated financial management systems and monitoring and evaluation systems, both of which have become everyday essentials for accounting and budgeting (Martínez Guzmán, 2019; Pimenta & Seco, 2019; Wang, 2000).

3.5 | Contextual factors

There are many ways in which contextual factors can influence a reform's odds of success. First, the political science literature is rich in analyzing the effects of the political landscape on bureaucratic action (Huber & McCarty, 2004; Wood & Waterman, 1993). Second, the economic context can also affect reform implementation and the perceived importance that decision-makers give to reforms. For example, a literature review of GRB suggests that reforms are more likely in times of prosperity and may be vulnerable during worsening economic conditions (Polzer et al., 2021).

The legal framework is another relevant contextual factor. In a critical review of the importance of legal frameworks for public budgeting reforms, Lienert and Jung (2004) suggested that legal frameworks are important to determine the relative budgetary power of the branches of government and to shape the level of transparency and accountability for reforms. More recently, a case study of GRB in Austria and a cross-country analysis of GRB suggests that the establishment of legal foundations can be critical for reform success (Polzer & Seiwald, 2021; Rubin & Bartle, 2021).

4 | METHODS

We conduct an in-depth qualitative examination of the implementation of GRB in the government of Ecuador. The first determination for case selection was to analyze a Latin American country because of the prevalence of GRB reforms in that region and the potential for countries to learn from each other's experiences. The case of Ecuador was selected after an early exploration of several Latin American governments because a priori there was at least some indication of reform success and openness from key informants to potentially participate, which would account for an information-rich context.

We approach our in-depth examination inductively to describe and raise insights into a phenomenon (Glaser, 1998). We enhance our approach by structuring our analysis on a set of variables that is based on evidence from other cases and that is replicable, thus allowing us to understand complex causal mechanisms that can be cautiously generalized to other relevant cases (Gerring, 2004; Yin, 2009). The set of variables (Table 1) is an operationalization of the literature presented in the previous section of this study.

TABLE 1 Set of relevant variables.

Influence of gender perspective	Public administration mechanisms
Gender-aware policy making	Leadership support
• Influence of gender information in program management	• Building support
• Influence of gender information on resource allocation	• Overcoming resistance
• Influence of gender information in strategic planning	• Institutionalizing change
Gender-based accountability	Capacity of civil service
• Government accountability on the gender-based commitments	• Civil service capacity to analyze data
• Public availability of gender information related to government interventions	• Buy-in and biases from civil servants
	• Training and capacity development
	Formal and informal rules
• Usefulness of gender budgeting reports for women advocacy groups	• Budgetary process, roles, and responsibilities
	• Budgetary structure and classifications
	Systems and resources
	• Resources for reform implementation
	• Information management systems
	• Guidelines and methodologies
	Contextual factors
	• Legal and strategic framework
	• Economic and political context

Note: Author's elaboration.

We build from three sources of information: in-depth interviews, documentation, and archival records. While some examples of documentation and archival records were documents and reports produced by academia and international organizations, most of the documents analyzed in this study were published by the government of Ecuador and they include quarterly budget execution reports, original budget allocation reports, laws and regulations, strategic plans, slides from official presentations, and budgetary instructions. The main source of data was 22 in-depth interviews conducted via Zoom between December 2020 and February 2021. This research project received approval from the Institutional Review Board (IRB), all interviewees were granted anonymity and confidentiality, and 20 out of 22 interviewees consented for the interview to be recorded. Recorded interviews were transcribed using the NVivo Transcription software, while extended notes from the remaining two interviews were transcribed in text documents during the conversation. There were no follow-up interviews, but in three cases, there were follow-up emails seeking clarification on specific topics. All interviews were conducted in Spanish and followed a semi-structured conversational protocol designed to cover the variables listed in Table 1. A sample questionnaire is included with Data S1 for this manuscript.

Our recruitment process was initiated with key contacts made before the start of the project. We continued by asking key contacts and interviewees to refer us to relevant potential interviewees, a process often known as snowball sampling. To find relevant candidates, we focused on three areas. First, individuals with knowledge of how the GRB reform was created and implemented from a central perspective. This included individuals who were currently or had previously worked at the Ministry of Economy and Finance (MEF), Ecuador's Planning Technical Secretariat, and international organizations (41% of interviewees). Second, individuals who were currently working or had previously worked at government agencies that implemented GRB (27% of interviewees). Given initial accounts from multiple interviewees with a broader knowledge of the reform that most government agencies had not fully implemented GRB, we focused on a subset of agencies that were potentially information-rich and suggested to be representative of cases where the GRB reform had any impact. Third, individuals who were currently or had previously been part of institutions that have a role in holding the executive branch accountable, such as the National Assembly, the National Council for Gender Equality, women's rights organizations, and academia (32% of interviewees). Most interviewees (77%) identified as female, while the remaining identified as male.

To facilitate data analysis, documents and transcripts of all interviews were tabulated using the qualitative software NVivo. The tabulation process focused on linking all the material with the variables listed in Table 1. Data analysis followed the process-tracing methodology that is a qualitative technique to make causal inferences from complex decision-making processes through in-depth observations. Process tracing builds on multiple qualitative best practices such as grounding in-depth observation in pre-theory (George & Bennett, 2005), triangulating the evidence from multiple sources (Yin, 2009), using established theories for each event, and contrasting rival explanations that could potentially fit an event (Collier, 2011).

Our approach does not come without significant limitations. The most obvious limitation of single case studies lies in their external validity. We aim to improve this by grounding our observation and analysis on a set of variables that have been found relevant in the larger literature. However, we recommend caution when making inferences for other settings based on this study. Also, while our methodology is conducive to a comprehensive understanding of complex processes, we acknowledge that there might be relevant factors that we do not observe or control, potentially adding biases to our interpretations.

5 | FINDINGS

5.1 | The context: GRB in Ecuador

While Ecuador's GRB reform is considered to have officially started in 2010, there is evidence that the MEF had been working with international organizations since at least 2005 (Coello Cremades, 2013; Almeida Sánchez, 2015).

One of the outcomes of that early work was the creation of an equity unit, eventually named the National Directorate of Fiscal Equity (NDFE) to incorporate equity in the budgetary process (Almeida Sánchez, 2015; Roitman, 2010). The reform then officially started in 2010 with the passage of an updated planning and budgeting law called COPLAFIP. This law mandated an equality approach in policy making—mimicking what the Ecuadorian Constitution of 2008 already did—and required the MEF to include an appendix, when submitting the budget proposal to the National Assembly, detailing how budgetary expenditure would help close equity gaps. That requirement led the MEF to modify the budgetary functional catalog to add the term "gender equity" as a spending function. The gender equity function became known as "Function K" due to the numbering used in the official catalog. In practice, the creation of Function K meant that all government institutions could now classify any part of their budget as expenditure directed toward promoting gender equity. Similar gender criteria were also included in strategic planning documents—such as the annual operating plans—which were regulated by the national planning institution.

For reasons that are discussed later in this study, Function K was short-lived and replaced in 2012 by the COGPIG, which is the Spanish acronym for the Catalog to Guide Expenditure on Gender Equality Policies. The COGPIG served the same purpose as Function K, that is, to provide government institutions with a tool to tag the sections of their budget that were linked to gender equity. The main difference was that the COGPIG was independent of the functional catalog, allowing institutions to classify expenditure with a functional category (such as education or health care) and also promoting gender equity. The COGPIG was later complemented with similar catalogs, which included equity for people with disabilities and environmental policy, among others.

Although we do not conduct any impact evaluation of GRB on Ecuador's overall situation in terms of gender equity, in the following paragraphs, we provide an overview of that situation to contextualize Ecuador's gender equity landscape during the reform period. On the positive side, Ecuadorian women have primary and secondary education enrollment and completion rates that are higher than that of men (The World Bank, n.d.a). In addition, during the period from 2010 to 2017, Ecuador saw a significant decline in the maternal mortality, which was much more accelerated than the average decline for Latin America and Caribbean countries (The World Bank, n.d.d).

On the other side, the levels of violence against women remain high. From 2011 to 2019 the percentage of women who have been the victims of physical, psychological, sexual, or economic violence increased from 60.6% to 64.9% (INEC, 2011, 2019). Also, Ecuadorian women remain outnumbered in the labor force, representing 40.9% of its members in 2019—only two percentage points higher than in 2010 (The World Bank, n.d.c).

5.2 | GRB's influence on policy making and accountability

In the 11 years since the creation of Function K, the percentage of Ecuador's government budget classified as gender-related expenditure fluctuated between 0.1% and 9.0%. Figure 2 shows that these fluctuations are explained by three periods of dramatic change in the years 2012, 2014, and, more recently, in 2020 as the reform was halted due to the COVID-19 pandemic, bringing the expenditure classified as gender-related down to 0%. As we will discuss in the following paragraphs, those volatile years are due to specific policy changes within the MEF. On the other hand, the period of stability between 2014 and 2019 allows for the most insightful analysis from a public administration perspective.

In its first 2 years, the GRB reform was unable to translate into significant gender-related spending. For both of those years, only 0.1% of the budget was classified as gender expenditure. This was an unexpectedly slow start at a time when the reform had enough political support, as evidenced by the passage of the COPLAFIP and the institutionalization of the NDFE within the MEF. The reason why government agencies were not using the Function K was that it had a costly tradeoff: it forced them to choose between classifying expenditure as gender-related or as other functions that might be more directly linked to their mission, for example, health care or education spending. When faced with this tradeoff, agencies were reluctant to use Function K because it could give the impression that they were reducing their expenditure in other areas.

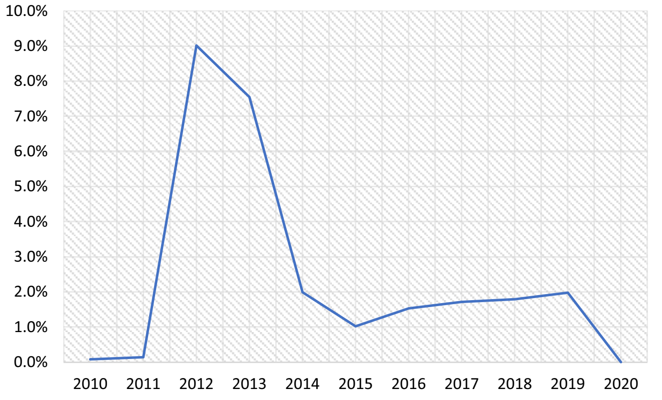

FIGURE 2 Gender-related spending as a percentage of total spending. Author's elaboration based on Ministerio de Economía y Finanzas (2021). This figure is based on final accrued spending. The trend remains mostly unchanged when using data for proposed and approved budgets. [Color figure can be viewed at wileyonlinelibrary.com]

The first big jump in gender classification came in 2012, and it is directly explained by the replacement of the Function K with the COGPIG. The COGPIG was designed to be independent of the budgetary functional catalog, eliminating the tradeoff that doomed the Function K. In practice, government agencies now had to classify their budgets twice, first using the functional catalog and then using the COGPIG. From 2011 to 2012 the total expenditure classified as gender-related jumped from 34.4 million to 2.5 billion USD.

The NDFE noticed that many agencies were using the COGPIG for programs that should not be counted as gender-related expenditures. Two examples of misusing the COGPIG are spending on the construction of sidewalks because "many women benefit from sidewalks" and spending on uniforms for policewomen. This evidenced how challenging it was to permeate the concepts of gender equity throughout the government. The NDFE reacted by publishing a lengthy list of budget items that could not be classified as gender equity expenditure. This list continues in use and, as of today, it includes almost 300 budget items. The creation of this list explains why the total expenditure classified as gender-related fell from 7.5% of the budget in 2013 to 2.0% in 2014.

The period from 2014 to 2019 provides relative stability in the use of the COGPIG, averaging 1.7% of the total budget. The 2014–2019 period provides the best opportunity for in-depth analysis because it was not influenced by major policy changes regarding GRB. The analysis conducted in this study shows that during the 2014 to 2019 period, there were some government agencies where budgeting processes were influenced by a gender-oriented perspective. However, the bigger picture suggests that successful cases were the exception and that the GRB reform did not become a significant input for public budgeting decisions. Interviewees from regulatory institutions and those with a broader knowledge of other agencies agree that, except for a handful of agencies, GRB was not influential throughout the government. At the most, the reform can be credited with raising awareness about gender issues.

The agencies that were the subject of our analysis showcase positive advancements in the use of GRB. For example, one agency developed an internal process where those responsible for annual operating plans had lengthy meetings, throughout an entire week, to ensure that relevant goals and policies—including GRB—were carefully considered. At the end of that week, the planning office of that institution consolidated the operating plans and worked together with the budgetary office to ensure a solid link between their plans and budgets. The second agency that we analyzed developed internal processes that were strongly linked to national and institutional strategic goals. This agency found it very straightforward to align with the COGPIG because their plans already included a gender perspective and had been subject to the internal monitoring processes.

Interviews with current and former MEF employees show that the MEF never prioritized GRB when analyzing and consolidating the executive budget proposal. As one former MEF employee argued, the MEF could have taken a stricter role and rejected budget requests from institutions that did not use the COGPIG properly. Doing this would have forced agencies to make a more conscious effort to analyze how their budgets could contribute to gender-related policies. Another former MEF employee added that while there were always good relations between the NDFE and MEF budget analysts, the latter failed to fulfill promises of pushing harder for the proper use of the COGPIG. Accounts from two officials who have been part of higher-level discussions involving the president and his cabinet confirmed that those discussions did not focus on the COGPIG in any significant way. The accounts of lack of any meaningful use of the COGPIG during budget formulation are consistent with the fact that except for years when it was grossly misused, the COGPIG never represented more than 2% of the total budget.

The GRB reform moved backward in the year 2020 as it was informed to agencies that the use of the COGPIG was temporarily suspended. This decision came as the budget of the Ecuadorian government fell from 34.9 to 29.9 billion USD from 2019 to 2020, largely due to the COVID-19 pandemic. The suspension of the reform showcases its fragility in light of a changing the economic context. In addition, multiple interviewees argued that the policy suspension was a political decision intended to reduce the visibility of the gender impact of budgetary cuts.

As mandated in the COPLAFIP, the MEF had to submit equity-oriented expenditure reports to the National Assembly. To meet this mandate, since 2010, the budget execution reports have included an annex that details budgetary spending aimed at reducing equity gaps. Until the year 2013, the annex averaged about 10 pages and included a description of the tool (Function K or COGPIG) and detailed information about how much had been classified by each institution for each subcategory. Since 2014, seven additional equity lenses have been included in the same budgetary annex, resulting in a reduction in the gender-specific section to an average of two pages. Despite the suspension of the COGPIG in 2020, the budget report did include the appendix to ensure compliance with the law. The MEF also made all COGPIG data publicly available online.

However, conversations with members of women's rights organizations, the National Assembly, the National Council for Gender Equality, and scholars, confirmed that COGPIG data have not served to enhance public accountability. There was not a single interviewee who said that the COGPIG data helped them in doing research or activism. The main two reasons that explain this situation are that the information was not detailed enough to know what exactly the government intended to achieve with those resources and that the information was not trustworthy as they did not believe that it reflected the full picture of what the government was doing for women's issues.

5.3 | Analysis of public administration mechanisms

In this subsection, we delve into the causal mechanisms that help explain why GRB has had such a limited influence on decision-making processes. We present our findings for each of the five areas from our set of variables ordered by their perceived importance to explain this case study. Table 2 complements our detailed explanation of the findings with selected power quotes from our interviews.

5.3.1 | Leadership support

The role of a small group of individuals was critical for the enactment and implementation of the GRB reform. The most critical component of leadership came from the initial ad-hoc equity unit, which later became the NDFE. This office has taken the operational leadership of the reform, served as the linkage between the MEF and line ministries for the implementation of GRB and worked to create strategic alliances. Two key allies were international organizations that provided technical assistance and funding and alliances within the MEF that helped the NDFE become a permanent fixture on the organizational chart.

Besides the NDFE, leadership support has been limited in other areas of the MEF. Most of those in leadership positions at the MEF were not allies of the reform and would often try to minimize its importance. One interviewee

TABLE 2 Selected power quotes.

Leadership support	"It was 'guerilla warfare' because even at the times when we had some leadership will to incorporate GRB, often people at the operational level and even from inside the MEF were trying to kill the reform. But you could not go and fight against everyone, so we tried to create strategic alliances." "In my agency, I had an opportunity because my bosses trusted my judgment and I was in charge of leading the entire budget process. While leading the process, I made sure that our planning meeting included extensive discussion and training on gender equity. This helped a lot to get people to understand and contribute to gender issues. (…) this helped a lot because you contrast with other agencies that may have many programs that are gender-relevant were not classifying the way we did."
Capacity of civil service	"Finance is a masculine area. Most of the people I had to work with were men and 'machistas.' There was a smart, hard-working, and generous man who oversaw the NDFE. I mention his virtues, but he was, gosh, so 'machista.' The most 'machista' you can be." When discussing the impact of gender sensibilization workshops, one interviewee argued that "the factor to consider is the high turnover rates in government agencies. So, maybe we helped one person in an agency (understand the GRB processes), but when we go back to that agency (…), that person is gone."
Systems and resources	"Classifying the budget under so many categories and subcategories complicates its management. (…) We should listen to their needs (financial officers) and give them instruments that are easy to use. It is worthless having the best equity classification if it is not properly used." Asked about that claim, a former MEF official argued that it "depends on whether the financial officer is committed to their work, not just in terms of gender, but just committed to their normal financial work. (…) If it is a lazy financial officer then that person will not use any equity classification."
Contextual factors	"It (the law) forces you to do it, like it or not. (…) There have been many attempts to drop the COGPIG, (…) but having a law that forces them to include an appendix on equity gaps pushes them to verify (gender-related expenditure) during budget formulation."

Note: Translated and edited for clarity by the author.

characterized the situation as "guerilla warfare" because they felt like a tiny faction trying to break into an established institution. Interviewees also explained that most resistance came from male leaders who tended to disagree with using a gendered budgetary perspective. The most visible consequence of the lack of leadership support came from MEF budget analysts, who ultimately analyze budget requests from government agencies, as they did not prioritize nor push agencies to properly use the COGPIG in their budget requests.

Leadership support was also important at the agency level, and it was a commonality among the positive cases discussed in this study. In one agency, where high and mid-level leadership agreed on the importance of gender issues, the budget director was allowed to empower its staff by organizing short trips to see first-hand evidence of some situations that women endured and that could only be remedied through a gender lens in policy making. In another agency, an interviewee from the budgetary office explained that they had at least two agency heads who assigned funding for gender-oriented training and got personally involved in ensuring that gender issues were properly considered.

5.3.2 | Capacity of civil service

The proper implementation of GRB required public servants to properly execute many administrative and technical tasks. Those tasks include defining the broad goals for each project, linking them to strategic plans, tabulating those functions and goals into annual operating plans, and translating planning structures into budgets, among others.

Ensuring that those tasks get properly executed is challenging in the context of Ecuador given persistent weaknesses in its civil service. Adding to the issues of limited capacity, almost all interviewees agreed that the Ecuadorian civil service suffers from chronic male chauvinism, known as *machismo*, and provided multiple anecdotal examples of this issue.

Those implementing the reform were aware of civil service limitations and took two precautions to minimize them. To mitigate technical limitations, the reform was designed to be simple to implement, and the NDFE provided technical assistance upon request. To deal with "machismo," reformers conducted gender sensibilization workshops in which facilitators explained the importance of using a gender perspective. Despite those efforts, the negative impact of civil service weaknesses remained prevalent. The first key reason why the training and sensibilization workshops were not enough to turn this situation around is that Ecuador's civil service suffers from excessively high turnover rates, an issue that was among the most cited obstacle by those interviewed for this study. The quick turnover at government agencies resulted in washing away the knowledge acquired through the workshops that the MEF sponsored.

5.3.3 | Systems and resources

The evidence collected for this study suggests that the financial system, the e-SIGEF, worked appropriately for most budgetary tasks and was complemented with proper training and learning tools. For the first few years of the GRB reform, the system did not require any substantive change as Function K was embedded within the already existing functional classification process.

When the Function K was replaced by the COGPIG, the system was updated to add a step: after applying the functional classification, the budgetary officer had the option to apply the COGPIG and/or the other equity catalogs. The additional step of applying the COGPIG was a source of contention between MEF and agency officials. Interviewees with experience at agency-level budgetary offices emphasized that the e-SIGEF process was overburdening and that it was a key reason why they often did not use the COGPIG. Most interviewees from the MEF did not agree with the perspective of agency-level budget officials and emphasized that the e-SIGEF works properly for the use of the COGPIG.

The main limitation in terms of resources is that the NDFE has almost always been underfunded. Until 2017, the NDFE had between two and three members that were insufficient to accomplish its tasks. During the Moreno administration, the NDFE was reduced to only one member, further weakening its capacity.

5.3.4 | Contextual factors

Some contextual factors lined up to facilitate the introduction and early advancements of the GRB reform. One of those factors is the legal mandate to promote gender equality introduced in Ecuador's 2008 Constitution. This mandate was promoted by a growing advocacy movement for women's rights that found few but important allies at the MEF willing to push for the budgetary reform. Also, the expansion of similar reforms within the region and the availability of funding and support from internal organizations were key catalysts. Besides support, the international community also provided validation as the MEF received the 2013 United Nations Public Service Award for its GRB reform.

There are also contextual factors that help explain the lack of advancements. In the first 5 years of the reform (2010–2014), Ecuador's gross domestic product grew at an average annual rate of 5.15%, while in the following 5 years (2015–2019) growth dropped to an annual average of 0.52% (The World Bank, n.d.b). This economic decline translated into budget cuts averaging 1.5% of the budget between 2015 and 2019 and reaching 14% of the budget in 2020. Some interviewees argued that innovative reforms, such as those focused on engrained social equity issues, tend to be among the first to be cut during a fiscal crisis. This view is consistent with the fact that the NDFE got reduced from three to one member during the fiscal crisis, and that the MEF decided not to use the COGPIG during the year with the largest budget cuts.

5.3.5 | Formal and informal rules

In Ecuador, the balance of budgetary powers is heavily lopsided in favor of the executive branch. The Organic Law of the Legislative Function limits the National Assembly's capacity to alter the budget. For example, the budget requested by the executive branch becomes law if the National Assembly cannot pass observations within 30 days of receiving it and any observations made by the National Assembly cannot change the overall level of revenues or expenditures. These limitations, coupled with the fact that for most of the period discussed in this study the executive and legislative branches were controlled by the same political party, meant that the budgetary scrutiny from the National Assembly was weak.

6 | DISCUSSION AND CONCLUSIONS

As many governments enact policies to address social inequities, a significant gap remains between approving reforms and seeing actual results. Our study of GRB in Ecuador shows that even a celebrated reform that from the outside seems relatively successful can have a long road ahead to exert significant changes to policy making and accountability.

The first research objective of this study was to fill a gap in the literature by discovering to what extent budgetary decision-making processes are affected by the introduction of GRB. The answer to this question has multiple layers. First, our findings show that in a small number of government agencies Ecuador's GRB reform succeeded in changing policy making and accountability. For example, we highlighted one case where internal processes have evolved into week-long discussions during budget formulation to ensure that relevant goals and policies—including GRB—were carefully considered. Second, there is an even larger group of line ministries where GRB was just a bureaucratic step that did not permeate intellectually into their internal processes. Third, GRB was largely resisted within the MEF, the main coordinating agency for the national budget. Finally, we find that GRB was not influential in the National Assembly. Overall, these findings are consistent with the literature on other budgetary reforms, such as performance budgeting, where new technical information is more likely to be consumed at the line ministry level than at the national legislature (Ho, 2018; Martínez Guzmán, 2020).

As part of our second research objective, we explain how public administration factors influence whether GRB permeates decision-making processes. Overall, our findings are consistent with the literature presented in our literature review section. For example, Ecuador's GRB reform confirms the importance of legal frameworks to institutionalize efforts, the critical role of leaders—at both central institutions and individual agencies—, the fragility of equity-oriented efforts in a changing economic environment, the value of training programs, and the obstacles that can be posed by active and passive resistance from civil servants and leaders.

Our findings also suggest that some public administration weaknesses can be more constraining for equity-oriented reforms. While we do not conduct a comparative analysis of equity-oriented and "regular" reforms, we discuss issues that arguably represent uniquely stringent challenges for equity-oriented reforms. The first aspect relates to the reform's dependence on leadership support. Consistent with the concept of chauvinism, the potential obstacle from negative leadership might be significantly higher for equity-oriented reforms, as those in leadership positions tend to be from privileged groups—defined as those who are less likely to benefit from equity-oriented policies—and, therefore, show higher unwillingness to alter the status quo. In the case of Ecuador, this was observed through the predominance of males in leadership positions who often show signs of "machismo" and disregard the importance of using a gendered perspective. This finding is consistent with the longstanding concepts of representative bureaucracy and administrative discretion (Lipsky, 1980; Krislov, 1974) and the role of chauvinism in welfare policy (Careja & Harris, 2022). Another important example is the impact of high turnover rates. This study shows that the by-products of high turnover rates can be significantly higher for reforms that aim to introduce social equity transversally. Even with high turnover, some key technical skills can survive more easily. For instance, a budget office can easily recruit new hires with basic financial and accounting skills, reducing the need for training. In turn, knowledge of transversal social equity components is more likely to wash away completely as trained employees leave the organization, resulting in higher training costs.

There are ample areas for future research streaming from our findings. First, the case of Ecuador can serve as a building stone for a more generalizable understanding of how GRB reforms can influence decision-making processes. Producing in-depth examinations of other cases using the set of variables applied in this study would generate a larger body of comparable research that can better inform policymakers in the developing world. Second, as equity-oriented reforms become more common and gain space within the field of public administration, there should be further research on the stringency of public administration obstacles for this type of reform. We believe that a comparative approach with multiple units of observations within a case study can elucidate further on this.

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CONFLICT OF INTEREST STATEMENT

The author has no conflicts of interest to declare.

PEER REVIEW

The peer review history for this article is available at https://www.webofscience.com/api/gateway/wos/peer-review/10.1111/padm.12926.

DATA AVAILABILITY STATEMENT

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

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ENDNOTE

[1] Those countries are Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, Uruguay, and Venezuela. This list is based on the information from Downes and Nicol (2020), Kolovich (2018), Budlender and Hewitt (2002), and Pérez Fragoso and Rodríguez Enríquez (2016).

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Additional supporting information can be found online in the Supporting Information section at the end of this article.

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