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Gender Equality Plans Leading Towards Intersectionality Gender Budgeting

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Abstract
Gender equality has become a central dimension of public governance and policy innovation, with gender budgeting widely recognized as a tool to promote fairness in the allocation of resources. Yet, traditional approaches to gender budgeting often remain limited in scope, addressing binary gender disparities without adequately considering the complex intersections of race, ethnicity, class, disability, migration status, and other structural inequalities. This narrow lens risks reinforcing partial solutions while leaving systemic inequities unchallenged.
This article advances the argument that Gender Equality Plans (GEPs) represent a pivotal institutional mechanism for moving beyond conventional gender budgeting toward an intersectional approach. GEPs, increasingly mandated within academic, public, and private institutions—particularly under European Union frameworks—can embed principles of inclusivity, accountability, and diversity into organizational and fiscal practices. By integrating intersectionality into budgeting processes, GEPs enable more comprehensive and equitable policy outcomes that reflect the lived realities of diverse populations.
The study contributes a conceptual framework that links GEPs to intersectional gender budgeting, demonstrating their potential to reshape policy design and implementation. It also highlights the policy implications for governments, universities, and organizations seeking compliance with international standards on equality and inclusion. In doing so, this article bridges the gap between normative commitments to gender equality and the practical tools needed to achieve them. Ultimately, the findings underscore the importance of institutionalizing intersectional practices within financial decision-making to advance substantive gender justice in contemporary societies.

Keywords: Gender Equality Plans, Intersectionality, Gender Budgeting, Inclusive Policy Frameworks, Social Justice and Equity, Sustainable Development Goals (SDGs)

1. Introduction

Gender equality remains a central objective in global governance, yet progress has been uneven across regions and sectors. While policy frameworks have advanced significantly, structural inequalities continue to persist, particularly where gender intersects with other dimensions of identity such as race, class, or profession [1]. Traditional approaches to gender equality in policymaking have often lacked the depth to account for these intersections, resulting in partial progress that does not fully address systemic inequities. This limitation has led scholars and policymakers to call for more inclusive mechanisms that embed intersectionality into both planning and evaluation processes [2].

Gender Equality Plans (GEPs) have emerged as a structured response to institutionalize gender-sensitive practices across organizations, particularly in education, research, and public administration. These plans are designed to go beyond symbolic commitments by integrating measurable goals, monitoring frameworks, and accountability structures that can translate policy into practice [3]. However, without adequate budgetary alignment, GEPs risk becoming aspirational documents rather than effective instruments of change.

The integration of GEPs with gender budgeting represents a critical pathway to overcoming this gap. Gender budgeting provides the financial architecture through which equality commitments can be resourced, tracked, and sustained, thereby ensuring that gender equity objectives are not sidelined during implementation [4]. Against this backdrop, the present study explores how GEPs can lead toward intersectional gender budgeting, offering a conceptual framework to guide policymakers, practitioners, and institutions in advancing inclusive and sustainable gender equality outcomes.

2. Gender Equality Plans (GEPs) in Practice

Gender Equality Plans (GEPs) have emerged as one of the most significant policy instruments designed to institutionalize gender equity in both public and private organizations. These plans are not merely symbolic commitments; rather, they constitute structured and actionable frameworks that connect high-level gender equality goals with concrete strategies for implementation. Over time, GEPs have transitioned from being perceived as voluntary or compliance-driven mechanisms to becoming mandatory requirements in several policy domains, particularly within European Union–funded projects, higher education institutions, and international organizations [5]. This transformation has marked a critical stage in embedding equality principles within the governance and culture of institutions, enabling them to achieve sustained progress toward inclusivity.

2.1 Defining Gender Equality Plans

The definition of GEPs extends beyond written documents; they represent comprehensive strategies aimed at bridging systemic gender gaps in organizational structures, practices, and outcomes. A GEP typically outlines key objectives, targeted actions, performance indicators, and accountability mechanisms that ensure the consistent pursuit of gender justice. Unlike ad hoc diversity initiatives, GEPs provide continuity and long-term vision, making them essential to institutional transformation [6]. For example, universities adopting GEPs are required to identify gender imbalances in faculty positions and research funding, while public administrations use them to integrate equity goals into hiring practices and decision-making processes. Thus, the defining feature of GEPs lies in their ability to connect policy with measurable organizational change.

2.2 Evolution and Expansion

The evolution of GEPs reflects the growing acknowledgment that gender equality cannot be addressed in isolation but must intersect with broader societal issues such as environmental sustainability, social justice, and economic growth. Initially, GEPs were restricted to academic and research environments where structural inequalities were highly visible. However, their scope has since expanded into diverse sectors including environmental projects, disaster management frameworks, and corporate governance structures [7]. This expansion illustrates not only the adaptability of GEPs but also their strategic relevance in tackling intersectional inequalities. Their design has increasingly emphasized inclusivity, requiring institutions to adapt implementation strategies to local cultural contexts while aligning with international equality norms. In doing so, GEPs have become instruments that bridge global standards with context-specific realities.

2.3 Role in Institutional and Organizational Transformation

Perhaps the most important contribution of GEPs is their transformative effect on institutional culture and governance. By formalizing commitments, GEPs compel organizations to adopt proactive approaches that dismantle systemic barriers, such as gendered hiring practices, unequal resource distribution, and exclusionary leadership structures. Institutions that have effectively implemented GEPs demonstrate greater gender balance in leadership, more inclusive curricula, and increased diversity in research agendas [8]. Beyond structural reforms, GEPs cultivate accountability by embedding monitoring and evaluation mechanisms that measure progress against predetermined indicators. This creates a cycle of reflection and adjustment, allowing institutions to evolve continually rather than treat equality as a one-time initiative. Ultimately, GEPs not only drive compliance but also foster institutional resilience, innovation, and legitimacy by aligning equity goals with long-term sustainability and organizational performance.

Table 1: Core Dimensions of Gender Equality Plans

Dimension	Description
Strategic Orientation	Long-term objectives embedded into organizational vision and mission.
Policy Alignment	Coherence with national equality laws and international frameworks.
Resource Allocation	Financial and human resources dedicated to sustained implementation.
Monitoring & Evaluation	Indicators, metrics, and regular reporting systems for assessing progress.
Cultural Change	Transformation of organizational values, practices, and norms to reduce bias.

3. From Gender Equality Plans to Intersectionality

While Gender Equality Plans (GEPs) have been instrumental in institutionalizing strategies for equity, they are often limited by a narrow focus on gender as a standalone category. In reality, individuals experience discrimination and privilege not only based on gender but also through the intersection of race, class, age, disability, and other social categories. The concept of intersectionality highlights how overlapping systems of oppression create unique experiences of disadvantage, requiring more nuanced approaches to equality planning [9]. By building upon the foundations of GEPs, organizations and policymakers can design frameworks that move beyond gender-neutral budgeting toward intersectionality-informed strategies. This evolution represents a necessary shift from single-axis interventions to holistic equity models that recognize and address the complexity of social inequalities.

3.1 Intersectionality in Policy

Within the policy sphere, the integration of intersectionality into GEPs provides governments and international organizations with a framework that better reflects the lived realities of diverse populations. Traditional gender budgeting often assumes a uniform category of "women," overlooking the compounded vulnerabilities faced by, for example, migrant women, women with disabilities, or women from marginalized ethnic groups [10]. Incorporating intersectionality into policy ensures that resource allocation decisions address these multidimensional disparities, producing budgets that are not only gender-responsive but also socially equitable. Policies informed by intersectional GEPs therefore become powerful instruments for addressing broader systemic injustices while reinforcing commitments to human rights and inclusive governance.

3.2 Intersectionality in Academia

In the academic context, GEPs have served as gateways for incorporating intersectional analysis into higher education and research agendas. Universities implementing GEPs often begin by addressing gender imbalances in faculty recruitment, leadership representation, and research funding. However, when reframed through an intersectional perspective, these measures extend to addressing inequalities in relation to race, socioeconomic status, and disability among both staff and students [11]. Such approaches enrich academic environments by embedding inclusivity into curricula, advancing equity in research participation, and fostering diverse leadership. Moreover, the inclusion of intersectionality within academic GEPs allows institutions to challenge structural barriers that perpetuate exclusion, creating a more representative and innovative academic culture.

3.3 Intersectionality in Corporate Environments

Corporations adopting GEPs are increasingly recognizing the competitive advantages of intersectional frameworks in workplace diversity and equity. While early corporate initiatives primarily emphasized gender diversity targets, intersectionality has shifted the focus toward developing comprehensive inclusion strategies that consider race, ethnicity, disability, and class dynamics in organizational practices [12]. This shift not only improves recruitment and retention outcomes but also enhances innovation by leveraging diverse perspectives. Intersectional GEPs also play a critical role in addressing pay equity gaps, ensuring equitable access to career advancement, and fostering inclusive leadership structures. Ultimately, corporations that adopt intersectional approaches position themselves as leaders in social responsibility, building stronger reputational capital and aligning with global sustainability and equity standards.

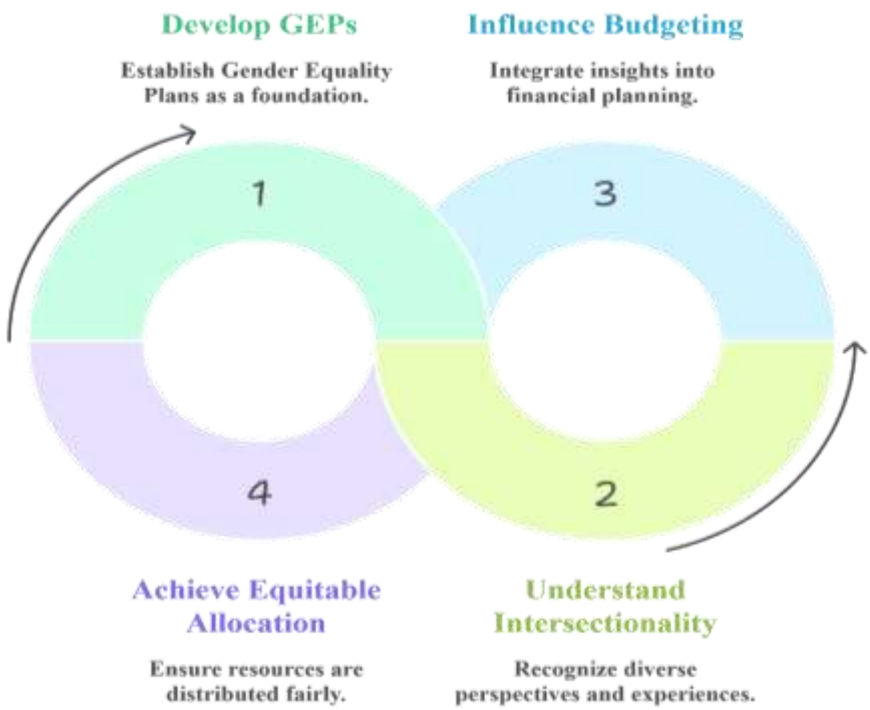

Figure 1: Conceptual Flow – GEPs → Intersectionality → Budgeting

4. Gender Budgeting: Traditional vs. Intersectional

Gender budgeting emerged as a critical tool for aligning financial policies with gender equality objectives, ensuring that resource allocation addressed structural disparities between men and women. However, its traditional form has been critiqued for adopting a binary approach to gender, often overlooking the complexities of intersectional inequalities. Recent advancements have led to the development of Intersectional Gender Budgeting (IGB), which expands the scope of analysis to include overlapping social categories such as race, class, age, disability, and migration status. This progression reflects a significant paradigm shift in equality-focused fiscal governance [13].

4.1 Historical Development of Gender Budgeting

The origins of gender budgeting can be traced to feminist economic critiques in the 1980s and 1990s, where scholars and activists highlighted the gender-blindness of fiscal policies [14]. Early initiatives were introduced in countries such as Australia and South Africa, aiming to systematically evaluate how public impacted women relative to men budgets. Over time, the practice gained traction at regional and international levels, with organizations such as the United Nations and European Union promoting gender-responsive budgeting frameworks as part of good governance. These initiatives institutionalized the principle that budgeting processes should not be neutral but rather account for existing inequalities.

4.2 Limitations of Traditional Gender Budgeting

Despite its progress, traditional gender budgeting has faced limitations. Most significantly, it has often been confined to a women-versus-men binary, failing to recognize how gender intersects with other social categories to produce unique vulnerabilities [15]. For example, while budget allocations might support women's employment broadly, they may fail to address barriers faced by migrant women, women with disabilities, or those from disadvantaged socioeconomic backgrounds. Additionally, traditional approaches have frequently been applied in a fragmented manner, focusing on specific sectors rather than integrating equality across all fiscal domains. These shortcomings have prompted calls for more inclusive and comprehensive budgeting strategies.

4.3 Intersectional Gender Budgeting as Inclusive Innovation

Intersectional Gender Budgeting (IGB) represents an innovative response to the limitations of traditional frameworks. Unlike earlier approaches, IGB explicitly integrates intersectionality into fiscal analysis, ensuring that budgeting decisions address the complex realities of individuals situated at the intersections of multiple identities [16]. This approach enhances policy effectiveness by targeting resources where inequalities are most acute, while also promoting social justice and inclusivity. Beyond its ethical justification, IGB has practical advantages: it strengthens accountability, improves the efficiency of public spending, and aligns governance practices with global sustainability and equality agendas. By embedding intersectionality into budgeting, policymakers can design fiscal systems that are both equitable and responsive to societal diversity.

Table 2: Traditional vs. Intersectional Gender Budgeting Approaches

Dimension	Traditional Gender Budgeting	Intersectional Gender Budgeting (IGB)
Analytical focus	Binary categories of women vs. men	Multiple, overlapping identities (race, class, disability, etc.)
Scope of inequalities	Narrow, gender-only disparities	Broader systemic inequalities across social categories
Policy application	Sector-specific interventions	Integrated across fiscal and policy domains

Equity outcomes	May benefit some groups but exclude marginalized subgroups	Targets resources where inequalities are most acute
Governance perspective	Gender-responsive governance	Inclusive, intersectionality-informed governance

5. Strategic Importance of Intersectional Gender Budgeting

Intersectional Gender Budgeting (IGB) holds profound strategic importance in contemporary governance, particularly as societies grapple with rising inequalities and the need for inclusive development. By embedding intersectional analysis into fiscal planning, governments can design policies that address not only gender disparities but also the compounded effects of race, class, age, disability, and migration status. This ensures that public budgets reflect the lived realities of diverse populations, making fiscal governance more responsive, equitable, and socially just [17].

5.1 Impact on Public Finance and Equitable Resource Allocation

The integration of IGB into public finance systems reshapes how resources are distributed across populations. Unlike traditional budgeting models that assume neutrality, IGB recognizes that neutrality often masks systemic disadvantages. For example, social spending on healthcare or education may appear broadly beneficial but, without intersectional adjustments, risks excluding marginalized subgroups such as rural women or disabled youth. By embedding intersectionality, fiscal policies can redirect resources where they are most needed, preventing inefficiencies and ensuring equity in outcomes. This alignment not only enhances the credibility of public institutions but also fosters economic stability by investing in diverse human capital [18].

5.2 Role in Achieving the Sustainable Development Goals (SDGs) and Social Cohesion

The SDGs provide a global framework for inclusive development, and IGB directly contributes to their realization. Specifically, it advances SDG 5 (Gender Equality), SDG 10 (Reduced Inequalities), and SDG 16 (Peace, Justice, and Strong Institutions). By prioritizing intersectionality, IGB also reinforces the interconnected nature of the SDGs, recognizing that progress in education, health, and employment cannot be achieved without addressing overlapping inequalities [19]. Beyond the SDGs, IGB strengthens social cohesion, reducing societal tensions that often arise from perceived or real exclusions. When diverse groups see themselves reflected in fiscal priorities, trust in governance grows, which enhances democratic legitimacy and political stability.

5.3 Case-Inspired Insights: EU, Nordic Countries, and the Global South

Several regions provide instructive lessons on the application of intersectional budgeting. Within the European Union, gender-responsive budgeting has evolved into more intersectional practices, particularly in member states committed to equality mainstreaming. Nordic countries, known for their welfare models, demonstrate how inclusive budgeting reinforces social protection systems while ensuring that vulnerable subgroups, such as migrant women, are not overlooked. Meanwhile, in the Global South, countries have experimented with adapting gender budgeting to local realities, embedding intersectionality to tackle challenges such as poverty, rural marginalization, and post-conflict inequalities [20]. These case-inspired insights show that while the contexts differ, the strategic relevance of IGB lies in its adaptability to diverse governance settings, thereby reinforcing both equity and efficiency in fiscal systems.

6. Challenges and Barriers

While the strategic importance of Intersectional Gender Budgeting (IGB) is widely acknowledged, its implementation faces persistent challenges that constrain its effectiveness across governance and institutional landscapes. These barriers are multidimensional, encompassing structural resistance, technical shortcomings in data systems, and broader socio-political dynamics that resist transformative fiscal change [21].

6.1 Institutional Resistance

Institutional resistance remains one of the most entrenched barriers to implementing IGB. Many public administrations are deeply embedded within bureaucratic traditions that prioritize neutrality and efficiency over inclusivity. The introduction of intersectional frameworks is often perceived as disruptive, adding complexity to established financial routines. Resistance is further compounded by a lack of political will, where decision-makers may view intersectional analysis as politically sensitive or ideologically contentious. Without leadership commitment and institutional buy-in, even well-designed gender equality plans risk being symbolic rather than transformative [22].

6.2 Data Collection and Intersectional Disaggregation

A central technical challenge lies in the collection and disaggregation of reliable data that reflects intersectional realities. Traditional data systems often capture gender in binary categories, failing to account for overlapping markers such as race, disability, or migration status. This limitation undermines the evidence base required for policy design, resulting in fiscal decisions that inadvertently reinforce inequality. Furthermore, even where disaggregated data exist, their integration into budgetary processes is inconsistent, as institutions frequently lack the technical expertise or resources to analyze them effectively [23]. Consequently, the absence of robust data infrastructure restricts the operationalization of intersectional frameworks in budgeting practices.

6.3 Cultural and Political Constraints

Beyond institutional and technical barriers, cultural and political constraints also play a significant role in hindering IGB. In many contexts, cultural norms reinforce rigid gender hierarchies and resist efforts to broaden equality frameworks to include intersectional dimensions. Similarly, political contexts marked by polarization may delegitimize intersectionality, framing it as an external or elite-driven agenda. Such dynamics reduce the space for inclusive policy dialogues and make it challenging for reformers to build consensus. Overcoming these constraints requires not only technical innovation but also sustained advocacy and cultural change, which demand long-term commitment from both governments and civil society actors.

7. Leadership, Governance, and Policy Implications

The advancement of intersectional gender budgeting (IGB) depends heavily on leadership and governance structures that translate principles into practical outcomes. Governments, policymakers, NGOs, and academia all play critical roles in ensuring that fiscal frameworks address diverse realities while complying with global standards such as the European Union's directives and the United Nations Sustainable Development Goals. At the same time, institutions must balance inclusivity with efficiency, ensuring that the pursuit of equity does not compromise administrative coherence or resource allocation [24].

7.1 Governments and Policymakers

Governments and policymakers occupy the central role in embedding IGB into national and local governance systems. Through legislation, budgetary frameworks, and strategic planning, they set the standards for inclusive fiscal policy. The European Union, for instance, has developed directives that encourage member states to integrate gender equality plans within broader budgetary policies, reflecting a shift toward systemic inclusion. National governments, in turn, are responsible for contextualizing these frameworks to align with domestic priorities and political realities. This often requires a delicate balance between adopting global norms and addressing local sensitivities [25].

7.2 NGOs and Academia

Non-governmental organizations (NGOs) and academia provide the critical link between theoretical development and practical application. NGOs often function as advocates, ensuring accountability in how governments and institutions operationalize IGB. Their role in monitoring, mobilizing civil society, and producing alternative policy analyses strengthens transparency and equity in fiscal governance. Academia contributes by producing evidence-based research that refines conceptual frameworks, offering comparative insights across sectors and regions. Collaborative initiatives between NGOs and academic institutions have demonstrated that inclusive budgeting is more effective when grounded in both scientific rigor and grassroots realities [26].

7.3 Balancing Inclusivity with Efficiency

One of the enduring debates in policy implementation is how to reconcile inclusivity with efficiency. Intersectional frameworks inherently introduce complexity, requiring the recognition of multiple overlapping inequalities. Policymakers and institutions often express concern that this complexity slows decision-making and stretches administrative capacity. However, efficiency must be reframed not as speed or simplicity but as the ability to deliver equitable outcomes without disproportionate resource burdens. Successful governance models demonstrate that when inclusivity is systematically embedded, long-term efficiency improves, as resources are allocated more equitably and sustainably. Thus, achieving balance requires rethinking institutional priorities rather than treating inclusivity as a trade-off.

8. Future Outlook

The future of gender equality in budgeting lies in the adoption of innovative tools, expanded frameworks, and a commitment to sustainable governance. As global priorities evolve, the integration of digital technologies, environmental and social governance structures, and inclusive policy roadmaps will define how intersectional gender budgeting (IGB) can address complex inequalities. This section outlines emerging directions that provide both opportunities and challenges for advancing equitable fiscal practices [27].

8.1 Digital Transformation and AI in Gender-Sensitive Budgeting

The rapid advancement of digital transformation and artificial intelligence (AI) offers new opportunities to strengthen gender-sensitive budgeting. Predictive analytics, machine learning models, and data visualization platforms can enhance the collection and disaggregation of intersectional data, which has traditionally posed a barrier to comprehensive implementation. By automating budget analyses, governments and institutions can identify hidden inequalities in expenditure patterns, allocate resources more effectively, and monitor real-time impacts. Furthermore, digital dashboards can provide transparency to civil society, enabling participatory governance. However, the reliance on digital systems also raises concerns about algorithmic bias and data privacy, making ethical oversight critical in the application of AI for inclusive governance [28].

8.2 Integrating Intersectionality into ESG

The growing prominence of Environmental, Social, and Governance (ESG) frameworks in both public and private sectors offers a strategic entry point for embedding intersectionality into budgetary policies. ESG evaluations increasingly require organizations to demonstrate their commitment to diversity, equity, and inclusion. By aligning IGB with ESG metrics, institutions can strengthen accountability and attract investment that prioritizes social justice. This integration also allows for a holistic view of equity that spans economic, environmental, and social dimensions. Intersectionality thus becomes not only a moral imperative but also a competitive advantage in demonstrating institutional responsibility and resilience [29].

8.3 Roadmap for Inclusive Budgetary Governance

Looking ahead, the roadmap for inclusive budgetary governance requires coordinated strategies at multiple levels. First, governments must institutionalize intersectional frameworks in national policies, ensuring that equity considerations are embedded into fiscal legislation. Second, international organizations such as the EU and UN can expand their monitoring systems to require reporting on intersectional indicators. Third, partnerships between public institutions, NGOs, academia, and the private sector should focus on knowledge sharing and capacity-building initiatives. Finally, community participation must remain central, as the legitimacy of budgeting processes relies on grassroots inclusion. Figure 2 illustrates a future roadmap in which digital tools, ESG frameworks, and collaborative governance converge to make intersectional gender budgeting both practical and sustainable.

Table 3: Barriers to Implementing Intersectional Gender Budgeting

Barrier Category	Description	Implication
Institutional Resistance	Bureaucratic inertia and lack of political will to adopt intersectional analysis.	Limits adoption and reduces reforms to symbolic acts.
Data Limitations	Lack of disaggregated, intersectional data for evidence-based fiscal planning.	Leads to blind spots in policy and resource allocation.
Cultural and Political Constraints	Traditional norms and polarized politics resist inclusive approaches.	Reduces legitimacy of IGB and weakens implementation.

Figure 2: Strategic Integration of Intersectionality in Budgeting

9. Practical Recommendations for Advancing Intersectional Gender Budgeting

The successful implementation of intersectional gender budgeting (IGB) requires more than conceptual frameworks; it demands concrete strategies that can be adapted across different institutional, national, and cultural contexts. Practical recommendations are essential for policymakers, organizational leaders, civil society actors, and academic institutions seeking to embed intersectionality into financial governance. This section presents actionable steps to accelerate progress and strengthen accountability.

9.1 Governmental and Policy-Level Actions

Governments must establish clear legislative frameworks that institutionalize IGB into national and regional budgetary processes. This includes mandating gender impact assessments for all public spending programs and requiring intersectional data collection across ministries. Transparent budget cycles should be coupled with accountability mechanisms such as annual equality audits and citizen review boards. To enhance effectiveness, governments should allocate dedicated resources and training programs for public officials, ensuring that equity considerations are embedded at every stage of fiscal planning and execution.

9.2 Institutional and Organizational Integration

Public institutions, universities, and private organizations should integrate IGB principles into their internal policies and financial decision-making. This involves developing internal gender equality plans (GEPs) with measurable objectives, linking them directly to budget lines. Institutions should appoint equality officers or task forces responsible for monitoring the allocation of resources to underrepresented groups. Regular reporting, combined with external evaluations, can help organizations demonstrate accountability while building a culture of inclusivity.

9.3 Role of NGOs and Civil Society

Non-governmental organizations (NGOs) and grassroots movements play a vital role in bridging the gap between policy and lived experiences. These actors can act as watchdogs, monitoring government commitments, exposing inequalities, and ensuring marginalized voices are represented in decision-making. Civil society organizations should also provide capacity-building workshops to local communities, equipping them with knowledge and tools to engage meaningfully in budgetary consultations. Through advocacy and participatory approaches, NGOs can ensure that IGB processes remain grounded in social realities rather than being confined to bureaucratic frameworks.

9.4 Academia and Research Contributions

Universities and research institutions can strengthen IGB by generating evidence-based knowledge and innovative methodologies for intersectional analysis. Academic researchers should develop new models for data disaggregation, policy evaluation, and social impact measurement, ensuring that intersectionality moves from theory into practice. Collaborative projects between academia, governments, and civil society can serve as testbeds for piloting intersectional approaches before their adoption on a larger scale. Furthermore, educational curricula should incorporate intersectionality and gender-responsive budgeting to train the next generation of policymakers, economists, and social leaders.

9.5 Private Sector Engagement

The private sector has a growing responsibility to align with intersectional budgeting principles, particularly in contexts where corporate social responsibility (CSR) and ESG frameworks are expanding. Businesses should commit to transparent reporting on gender pay gaps, recruitment diversity, and investment strategies that benefit marginalized communities. By integrating intersectional analyses into corporate budgeting, companies can not only contribute to social justice but also enhance brand reputation and attract socially conscious investors. Partnerships with governments and NGOs can amplify the private sector's impact, making inclusivity a shared societal goal.

9.6 Building a Culture of Accountability

Finally, all actors involved must prioritize accountability as the foundation of IGB. This requires setting measurable goals, tracking progress with reliable indicators, and maintaining open channels for citizen participation. Digital platforms can play a central role in creating accessible dashboards that allow stakeholders to monitor outcomes in real time. The culture of accountability must extend beyond compliance toward proactive engagement, where institutions continuously adapt and refine their practices to address emerging inequalities.

10. Conclusion

The analysis of gender equality plans (GEPs) and their role in advancing intersectional gender budgeting demonstrates a transformative evolution in governance and financial management. From their origins as institutional mechanisms to address gender disparities, GEPs have developed into strategic frameworks capable of fostering inclusivity at multiple levels. They provide a structured pathway for embedding gender considerations into organizational, academic, and policy settings, offering a foundation upon which more complex intersectional approaches can be built.

This article has shown that traditional gender budgeting, while an important milestone in equity-oriented public finance, has significant limitations. Its binary framing of gender often excluded individuals whose experiences are shaped by overlapping identities such as race, class, disability, or migration status. By contrast, intersectional gender budgeting (IGB) expands the scope of analysis, acknowledging the layered nature of disadvantage and ensuring that fiscal policies respond to the realities of diverse populations. This reconceptualization allows governments and institutions to not only allocate resources more fairly but also to design policies that strengthen social cohesion, resilience, and justice.

The benefits of integrating GEPs with intersectional budgeting extend beyond equity outcomes. They contribute to sustainable development by aligning with the UN Sustainable Development Goals (SDGs), enhance accountability in public financial management, and support the broader objectives of environmental, social, and governance (ESG) frameworks. Equally important, this integration helps governments and organizations respond to societal demands for inclusivity, transparency, and fairness, which are increasingly recognized as hallmarks of effective governance.

However, challenges remain. Institutional resistance, the complexity of collecting intersectionally disaggregated data, and cultural or political barriers continue to limit widespread adoption. Overcoming these requires robust leadership, cross-sector collaboration, and a willingness to balance inclusivity with operational efficiency. GEPs provide the institutional tools, while intersectional budgeting ensures the practical financial application. Together, they form a mutually reinforcing framework for transformative change.

The strategic importance of this evolution cannot be overstated. As societies grapple with widening inequalities and global crises, embedding inclusivity into financial and policy decision-making becomes not only a moral imperative but also a pragmatic necessity. Governments, NGOs, academia, and the private sector must work together to sustain momentum, strengthen governance models, and ensure that intersectional perspectives shape the allocation of public resources.

The pathway from GEPs to intersectional gender budgeting marks a critical turning point in the pursuit of equity. GEPs serve as enablers, creating structural readiness, while intersectional budgeting operationalizes inclusivity within financial systems. For policymakers and institutions, the call to action is clear: embrace holistic, intersectional, and sustainable frameworks that move beyond compliance to deliver meaningful change. Only through such integrated approaches can societies realize the full promise of equity, justice, and resilience for all [30].

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