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A Polyphonic Debate on Social Equity Budgeting

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ABSTRACT

This paper is polyphonic (i.e., a debate involving multiple perspectives) and highlights emerging interdisciplinary thoughts on past, current, and future social equity budgeting (SEB). We present a vision for the field and emphasize the potential impact of this paper. We hope to enliven debates regarding context, underpinning philosophies, and methods, thus fostering a greater theoretical and practical reconsideration of SEB. The impact of this paper is significant, as it leads to a fundamental rethinking of SEB and related research, profoundly influencing the field. To do so, this paper has brought together 10 international scholars to foster an interdisciplinary approach regarding views and strategies. The richness of looking at a plurality of perspectives enables exploring developments that open the potential for a much greater theoretical and practical reconsideration of SEB and related research. The paper shows that while there is much convergence on the importance of ongoing research on gender, race, and class, there can also be more research on areas such as SEB's philosophical, theoretical, and empirical underpinnings that need further development.

1 | Introduction

While progress has been made in social equity research, the roles played by budgetary processes in creating or exacerbating inequities remain underexplored. This misstep is not just a gap in our understanding but a pressing issue that needs to be addressed. More research in this area is crucial to understanding and addressing these issues; this paper does just this.

Among the tools to address inequities is social equity budgeting (SEB), highlighted explicitly as necessary in future public administration and public sector accounting research (Bartle and Rubin 2024; Grossi et al. 2023; McDonald et al. 2022). SEB

applies fairness principles to public budgets and budgeting processes (McDonald and McCandless 2024). SEB research has four significant dimensions to ensure fairness concerning (a) access, (b) processes, (c) quality, and (d) outcomes, both together and separately (McCandless et al. 2022).

Within SEB, there has been research on race and ethnicity (Martínez Guzmán, Jordan, and Joyce 2023), gender (Polzer, Nolte, and Seiwald 2023; Rubin and Bartle 2023a), and its importance has been discussed concerning sexual orientation and gender identity (Naylor 2021), and ability status (Chordiya et al. 2023). However, Kuenneke and Scutelnicu (2021), Kavanagh and Kowalski (2021), and McCandless et al. (2022);

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McDonald and McCandless (2024) noted that the budget process used to support these decisions and the financial instruments used to pay for them may exacerbate inequities.

Although there has been noteworthy public administration research on SEB (Ferry, Ahrens, and Khalifa 2019; Galizzi, Meliou, and Steccolini 2021), given its importance, progress can remain evasive in theoretical contribution, policy, practice, and future research implications. This paper provides an overview of the plurality of perspectives coexisting in SEB and related research and its future research potential. We highlight its interdisciplinarity and potential in context, themes, theories, methods, and impacts, fostering new developments and increasing dialogue among SEB's various streams across disciplines.

This paper features 10 international scholars from various disciplines, research methods, and geographical areas to foster an interdisciplinary approach involving the collaboration of varying ideas, views, and approaches. It will show that SEB has emerged as a lively field of practical experimentation and scholarship investigation. However, the polyphonic approach will also show that while there is much convergence on the importance of ongoing research on specific aspects of SEB (e.g., gender, race, and class), there can also be more research on other underdeveloped SEB areas (philosophical, theoretical, and empirical underpinnings). We end our manuscript drawing conclusions and discussing possible future research.

2 | SEB Literature: The Current State of Play

Social equity is a “pillar” of public administration, alongside efficiency, effectiveness, and economy. It is often generically defined as fairness but has other dimensions, including due process, equal protection, and distributive justice (Frederickson 1990; Guy and McCandless 2012). The Standing Panel on Social Equity of the National Academy of Public Administration defines equity as

[t]he fair, just and equitable management of all institutions serving the public directly or by contract, and the fair and equitable distribution of public services, and implementation of public policy, and the commitment to promote fairness, justice, and equity in the formation of public policy (as cited in Wooldridge and Bilharz 2017, 3–4).

There are at least four dimensions: (a) procedural fairness, (b) processes, (c) quality, and (d) outcomes. Scholarship has focused on establishing the extent of inequities, why inequities persist, and how accountability for social equity is achieved (Guy and McCandless 2012; McCandless et al. 2022).

Budgeting impacts social equity and vice versa (McDonald and McCandless 2022). However, despite the centrality of budgeting to public administration, the impacts of budgeting on equity remain underexplored (Rubin and Bartle 2023a) despite it remaining one of the challenges for researchers in the field (Grossi et al. 2023; McDonald et al. 2022). Still, the field is making progress in understanding equity and budgeting, and

scholars have explored race (Martínez Guzmán, Jordan, and Joyce 2023), gender (Rubin and Bartle 2023b), inclusionary practices (Mohr, Olivares, and Piatak 2023), and diversity (Ding and Riccucci 2023).

SEB assesses the equity of a budget's allocations, incorporates social equity into the budget process, and restores revenues and expenditures to promote social equity (McDonald and McCandless 2022). Adopting SEB does not imply that the government must create a separate budget (Martínez Guzmán, Jordan, and Joyce 2023; Rubin and Bartle 2023a). Instead, the government considers potential social equity impacts when designing, implementing, monitoring, and evaluating expenditure and revenue policies. It allocates resources to address specific communities' challenges based on their constituents' characteristics, which results in unequal outcomes.

Historically, public budgeting and finance scholars have advocated that equity is through active citizen participation in the budgeting process (McDonald et al. 2024); while acknowledging that public budgeting may not be accessible in a representative democracy, governments have a responsibility to develop budget systems that are responsive to all of the public (Wildavsky and Caiden 2001). Nevertheless, Willoughby (2014, 335) reminds us that changing “the budget process with new or different information and protocols” is complex, but this does not mean we should not try. So, the paper will set out contributions from various scholars and where they see SEB's past, present, and future.

3 | Scholarly Contributions to the Polyphonic Debate

3.1 | McDonald—Looking for a Way Forward

Public budgeting is a central component of the operation of governments, placing the budgeting process at the heart of public administration (Wildavsky and Caiden 2001). It involves a government's determination and implementation of decisions regarding the acquisition of resources and their allocation between competing demands. The challenge we are currently facing, however, is an admission that this process, which is pivotal to who we are as discipline, can, and has, been implemented in ways that create inequities within our communities.

Using my home country as an example, we can trace the development of a large federal government and the financial need to support it to the efforts to suppress the Indigenous American populations (Rockwell 2013). The design of state and local tax systems has also been used to promote inequities, with the first creation of a sales tax intending to move the burden of financing government away from white populations who paid high property tax bills onto Black and other minority populations (Kahrl 2024). On the side of budgeting, we can look at nearly every government in the United States and see how its decisions have excluded many of the voices of the community. Whether it be by implementing a budget process that is not accessible for all members to participate in, prioritizing the needs of only certain members of the community, or engaging in openly discriminatory decision-making (Martínez Guzmán, Jordan, and

Joyce 2023; McDonald and McCandless 2024), the inequities are pervasive.

As we understand that governments' budgeting and finance processes have inequitable impacts, there is a desire to do better. A recent study involving several hundred academics and practitioners established the incorporation of social equity into public budgeting as one of the leading issues that need to be addressed (see McDonald et al. 2024). Acknowledging that we have a problem is a good start; the question I want answered is: Where do we go from here?

Attention in the literature to social equity in public budgeting has been taking place for decades, but the literature lacks a unified approach. In the public administration literature, it has been referred to as SEB (McDonald and McCandless 2024), gender-responsive or gender-based budgeting (Rubin and Bartle 2023a, 2023b), and racial equity budgeting (Martínez Guzmán, Jordan, and Joyce 2023), among others. In the accounting literature, it is often referred to as critical tax theory (Infanti 2009) or incorporated under the umbrella of public value accounting (Ferry, Ahrens, and Khalifa 2019; Grossi et al. 2023). With a scattered literature relying on different terminologies, it can be challenging for the literature to come together to offer consistent and impactful recommendations for change. I believe we can begin to make an immediate difference in this area.

As I noted earlier, our practitioner communities are asking for help understanding how to improve equity in their public budgeting, finance processes, and decision-making. I do not suggest that we abandon the underpinnings of our academic disciplines or ignore the cultural context of why certain terminologies are used. Rather, I propose the establishment of opportunities for engagement across disciplines that would bring these scholars together to work through the issues of the day and find ways of connecting our work for greater outcomes. At the same time, I believe multiple terminologies and approaches open doors for new considerations. For example, the literature and work around gender-based budgeting is the most advanced. We should explore how we can use the underlying processes of gender-based budgeting in contexts where other issues, such as race or disability, are more prevalent. To move forward, we need to bring the pieces of literature together, find out where they agree and disagree, what contributions can be made by looking at the full body of work, and find out where the gaps of understanding really are.

3.2 | Ahrens—How Can Qualitative Research Shed Light on Social Equity Budgets?

SEB is a relatively recent area of public administration and public sector budgeting research. Qualitative research commends itself in such a context to help delineate the field of study (McDonald and McCandless 2022). While qualitative research often takes the form of immersion in local contexts, perhaps by using ethnographic approaches, many other options exist for studying what makes SEB qualitatively different.

Two common justifications of SEB are (1) that it is fair to reduce the inequality of life chances between the privileged and

underprivileged and (2) that a more capable citizenry increases the human capital of the nation and, thereby, its economic, cultural, and social life. If the aim is (1), budgeting can help analyze needs and weigh priorities for spending on education, childcare, healthcare, social services, income support, housing, public transport, and so forth, by documenting the conditions of the poor, women, migrants, the old, racial groups, and the effects of budget shifts. Politically, such a move would broadly be associated with the left. If the aim is (2), budgets would be attuned less to need and more to notions of human potential. Budgets could be used to map changes to human capital. This would be a form of biopolitics (Foucault 2007), open to neoliberal politics but, potentially, also social democratic politics (Giddens 2010).

What distinguishes such approaches qualitatively? Important concerns are the organization and ethos of SEB. Traditional welfarism has often relied on state bureaucracies (Miller and Rose 1990). However, welfarism comes in many different forms that can give the politics of social equity highly varied effects on the citizenry and the nation. SEB can appear as welfare handouts from the state bureaucracy, or centrally controlled social engineering projects, or a normalized, mostly unremarked and diffuse biopolitics acting in the background, or highly visible projects of national pride and awakening. Alternatively, SEB can come to represent grassroots democracy as a counter force to state bureaucracy. Participatory budgets can give citizens more direct control over programs and spending. Then budgets represent hard-won rights fought for by the citizens. They can institutionalize democratic gains, for example, gender budgets mainstreaming gender politics.

The variability of relations in the triangle between SEB, citizens, and the state suggests research approaches that are sensitive to political, social, and cultural meanings and effects. SEB can become intertwined with the ways in which political culture, national belonging, class identity, migration, and gender and race relations are constructed and function (Crvelin and Löhlein 2022). SEB research has, therefore, the potential to reveal public budgets' significance beyond familiar issues of the economics of policy outcomes, important though these are. It can help delineate whatever new beginnings become visible beyond the efforts to shrink the state and economize its relations with the citizenry. It can make visible new avenues for connecting thinking about funding to questions of what the state, the nation, and their many communities across the country should stand for. Government is importantly a toolbox for better lives of citizens but it can also symbolize an ethos and help shape the affective dimensions of public life (Ahrens and Ferry 2018). The many varied options for SEB practices can nuance such an ethos in ways that can make a real difference to the success of public equity budgets. It is therefore worth pondering novel research approaches in this field.

Inspiration can come from research that is not labeled explicitly SEB so long as it addresses the implications of public budgets for issues related to social equity. Take for example, the Tennessee Valley Authority research into the politicization of social equity and participation in decision-making (Selznick 1949). More recent research echoed the significance of politicizing grassroots involvement in the construction of socially equitable local

government budgets (Ahrens and Ferry 2015). Such research can adopt a focus on local constructions of meaningful categories, including ways in which local government actors pick up on broader institutional trends to bolster their credibility and political powers (Ahrens, Ferry, and Khalifa 2023).

Beyond key technical characteristics of SEB, the political, social, cultural, and national narratives of which such budgets can become part can be decisive for their successes and failures. The normative drive of SEB means that they come to be judged by their broader effects on processes of national transformation: more equitable social conditions and changes to the nation's human capital. Where the ethos of policy matters, qualitative research becomes indispensable.

3.3 | Jordan—Social Equity Budgeting as a Tool of Institutional Equity

Example 1: White wards in Chicago receive substantially greater tax increment financing (TIF) funding than Black and Hispanic wards (Knight 2016). Example 2: Black, Hispanic, and Indigenous students receive more and harsher punishment, even for minor infractions, than their white counterparts (Cho et al. 2023). Example 3: Nationwide, Black households are disproportionately impacted by cutoff policies of municipal water service (Montag 2020).

What do these three examples have in common? They all provide examples of inequitable outcomes of policies and programs whose funding was derived from a public budgeting process. As written, these policies were “colorblind” and, yet, de facto racist. Institutional racism does not require an actor to have a racist intent to perpetuate racism. Institutional racism is when the operations and policies of an institution result in disparate and negative outcomes for the nondominant racial group (Bridges 2019; Halliday 2000). Institutional racism (like systemic and structural racism¹) does not require the act of one bad apple to perpetuate an inequitable outcome. The inequitable outcome is inevitable because the inequities are institutionalized, or in other words, “baked into the cake.”

Martínez Guzmán, Jordan, and Joyce (2023) developed an SEB framework. Based on tenets of critical race theory, some of the recommended practices of the SEB framework have been a part of public budgeting literature and practice for years. Yet, and still, the public budgeting process has been a tool of institutional inequities. The key is to embrace these public budgeting concepts with the intentionality and realism that critical race theory mandates (Bridges 2019). This essay quickly highlights three public budgeting practices that must be implemented with a renewed intentionality toward equity.

The first concept of the public budgeting process is citizen participation and its more modern iteration, participatory budgeting (Shybalkina 2022). The Martínez Guzmán, Jordan, and Joyce (2023) framework requires meaningful input from the nondominant populations, also referred to by critical race theorists as “centering the margins.” Meaningful input means that the contribution is relevant and informative with the opportunity to influence. This level of input requires that an intentional

effort is made to gain and incorporate input from the policymaking and budget-making processes; through the execution of policies and spending of funds; to the evaluation of outcomes. The mediocrity of accepting that marginalized groups do not show up for council meetings is not sufficient. Intentional efforts to ensure input must be made at several levels, such as the program level, department level, and central budget office. This will require technology and other innovative and direct methods to target marginalized groups.

Second is the inclusion of performance goals and outcomes, also known as performance budgeting (Jordan and Hackbart 1999; McShea, Park, and Cordes 2024). Aggregated goals simply perpetuate institutional inequities. Goals need to intentionally reflect that the desired outcome is to benefit all constituencies, including the marginalized constituencies. A performance outcome that is deemed effective needs to have evidence of a positive or effective outcome that is inclusive of the nondominant groups.

Third is fiscal transparency through reporting. In the interest of transparency and as a matter of practice, government budgets are publicly available (Bastida and Benito 2007; Groff and Pitman 2004). Furthermore, the popular financial reporting literature has emphasized the importance of ensuring that publicly available financial documents are specifically prepared for the nonfinancial expert resident. As a result, the concept of transparency is broadened to include readability, understandability, relevance, and timeliness of information (Jordan et al. 2016; Raimo et al. 2023; Yusuf et al. 2013). Budgets-in-brief and other forms of popular financial reporting seek to inform; however, the SEB framework calls for reporting that identifies and addresses disparities with a corrective plan and the subsequent results of that plan.

All these concepts mandate intentionality and disaggregated data to ensure inclusion, to identify status, and to hold accountable. Therefore, colorblindness along with any other form of “blindness” perpetuates the status quo. Colorblindness is a call to either solve a problem without identifying it or to deny that a problem exists. “[Critical race theory’s] distaste for colorblindness results from its refusal to believe that some kind of social osmosis is going to happen” (Bridges 2019, 43). Institutional racism requires institutional equity to counter it, and SEB can be the universal tool to institutionalize equity.

3.4 | Joyce—A Modern Manifestation of Performance Budgeting

Recent efforts to focus government budget processes on social equity, including a focus on gender (Rubin and Bartle 2023a) and race (Martínez Guzmán, Jordan, and Joyce 2023), are, in one sense, new reforms. In another sense, however, they are a logical extension of earlier reforms, particularly performance budgeting. This brief essay will chronicle that development and make the argument that budgeting for social equity involves more sophisticated and targeted efforts to employ tools that have been under development for more than 60 years.

The position that government decision processes should focus more on social equity has its clearest genesis in the New Public

Administration movement, most closely associated with the Minnowbrook conference in 1968 (Frederickson 1971). The new PA argued that public administrators, rather than being neutral implementers of policy, should proactively pursue social equity (including budgetarily) as a part of their responsibilities to pursue the public interest.

At roughly the same time, the US government was engaged in a reform that argued that the budget process, rather than focusing purely on budgetary ceilings (an input, or control, focus), or efficiency (an output, or management focus) should also focus on the relationship of the budget to the achievement of societal objectives (an outcome, or planning, focus) (Schick 1966). This ushered in a still ongoing effort to establish what became known as “performance budgeting.” In the United States, the performance budgeting movement spread to the states (NASBO 2014) and also to many other countries (OECD 2019). While the initial focus was on the use of performance information to influence the initial allocation of resources, eventually, a realization developed that performance information could influence budgeting at all stages of the budget process, and that particular impacts were most likely to be seen in budget execution or management (Joyce 2003).

While performance budgeting did include a welcome focus on results, its tendency was to focus on performance in aggregate rather than examining the effects of programs on particular groups in society. A notable exception to this was the increased focus on the distributional effects of policies, especially tax policies, focusing in particular on income.

The consideration of only aggregate effects, or even distributional (income) effects, however, was considered to be less than satisfactory, in particular, because it failed to account for the systemic discrimination experienced by some subgroups in many societies. While these disparities had effects on income distribution, income is not an adequate surrogate for the effects of systemic discrimination. This discrimination has affected many groups, such as the disabled, the LGBTQ community, immigrants, and certain religious groups. The two groups where there has been the most systematic attention to social equity-based budget reforms are women (through the gender budgeting movement) and racial minorities, particularly Black people (through efforts to budget for racial equity).

Gender budgeting has mainly been implemented internationally. Rubin and Bartle (2023a) report that its genesis came from a 1979 action by the UN General Assembly, to eliminate all discrimination against women. Ultimately, over time, this more general goal was translated into the specific integration of gender discrimination into the budget process by more than 80 countries. This so-called “gender-responsive budgeting” is implemented in different ways in different countries but often involves the disaggregation of spending and/or performance into the specific effects on women.

Focusing the budget process on the effects on different racial groups is more recent and more focused on the United States, where the cumulative effects of slavery on Black people, as well as continued systemic racism, has led many governments to embrace budgeting to promote racial equity as a crucial reform. This kind

of analysis has been promoted, especially at the local government level, by groups such as the Government Alliance on Racial Equity (GARE). Specific to budgeting, proposals have been made to use, as an example, the tenets of critical race theory to inform how the budget process could better focus on racial equity (Martínez Guzmán, Jordan, and Joyce 2023). As with earlier performance budgeting, the argument was that all of the phases of the budget process could be made to focus more explicitly on equity.

The point here is that these efforts—gender budgeting and budgeting for racial equity—are a natural extension of attempts, over a 60-year period, to make the budget process less focused on resources as an end in and of themselves, and more focused on the results that come from those resources. The innovation is to recognize, as the Minnowbrook participants did more than 50 years ago, that the budget process should account for the effects of past discrimination when making resource allocation decisions. And in that sense, budget reform should not stop with gender and race, but should consider all forms of discrimination, and how that discrimination should be accounted for in promoting social equity through budgeting.

3.5 | Bartle—Learning From Gender-Responsive Budgeting

Gender-responsive budgeting (GRB) has been attempted or implemented in over 80 countries during a span of 40 years (Kolovich 2018). While there is great variation in the approach and success of these various initiatives, certain patterns have emerged that provide guidance not only for the implementation of GRB, but for any equity-focused initiative applied to budgeting. Specifically, five consistent findings provide guidance for the implementation of equity initiatives in budgeting:

1. There needs to be a political commitment to equity on the part of key decision-makers.
2. The initiative is more likely to succeed if it is incorporated into the legal foundations of government. As of 2018, three countries (Austria, Bolivia, and Rwanda) had incorporated a gender budget provision into their constitution, and four others (Belgium, Mexico, Norway, and Spain) have gender equity imperatives in their constitutions (Kolovich 2018).
3. The support of the lead budget agency is critical, both to ensure the initiative is implemented by the agencies, but also to provide training for agency personnel on how to do it.
4. Data need to be available to do the analysis needed to create equity-based performance measures and to regularly monitor agency performance.
5. While not essential, Rubin and Bartle (2023a, 2023b) found that the support of organizations outside government often had an important effect in contributing to the success of GRB initiatives. These organizations vary from UN Women and the US-based Government Alliance on Race and Equity to community groups.

In the United States, the focus is more on racial equity in budgeting, and there have been some initiatives at the local level (Fabian 2023; Kavanagh, Kleine, and Fabian 2023). While we

are still learning from these initiatives, it is apparent that equity can be applied to any dimension (e.g., gender, race, class, religion, sexuality, or disability status). This broadens the potential for the application of social equity in public budgeting. The five findings above can serve as tentative hypotheses for inquiry into other equity-focused reforms and can guide implementation.

For example, in transportation, disability status is a critical aspect of providing equitable access. Infrastructure development that accommodates disabled persons can be seen as a critical step for equity in this policy area. Laws like the Americans with Disabilities Act provide a right for access. In health care, women have different needs than men, and here gender may be the more critical equity variable. In education, there has often been bias against lower classes or castes, and developmentally disabled persons often need a higher level of services than other students. The budgeting process can include performance measures in each of these areas to determine whether the public services meet equity goals.

Another issue is whether equity-focused budgeting initiatives should focus on the process or the outcome. The above examples specify measures that speak to the outcomes of public spending. Another approach is to focus on the process of decision-making. One such approach suggests that participatory budgeting is a key aspect of achieving equity in budgeting. While many governments have embraced this approach, McDonald and McCandless (2024, 10) point out that “access and opportunity to participate are often inequitable in their own right.” While a government can pursue both a process- and outcome-oriented approach, they are not mutually exclusive or necessarily mutually supportive. Future inquiries will need to examine this.

3.6 | Steccolini—Social Equity Budgeting in Context: Embracing Pluralism

SEB has been advocated to promote accountability and decision-making in the public sector, with a new emphasis on diversity, inclusivity, and justice (Martínez Guzmán, Jordan, and Joyce 2023; McDonald and McCandless 2024; McDonald, McCandless, and Minkowitz 2024), reflecting a wider, international shift toward embracing value-pluralism of accounting and budgeting systems (van Helden and Steccolini 2024). These developments have the potential to strengthen the democratic ethos of accounting and budgeting, but also entail addressing four interrelated issues (i) the value-laden nature of accounting and budgeting; (ii) the plurality of potential values and facets of performance; (iii) the pluralistic nature of processes for defining what “counts”; (iv) the importance of translating this new emphasis into actual outcomes.

3.6.1 | Unveiling the Values Underlying Accounting and Budgeting

Public sector accounting and budgeting systems are often seen as neutral, “value-free” systems guiding “objective” decisions. In practice, they have often become “economizing” forces

(Miller and Power 2013), translating economic ideas into technical tools and decisions, and prioritizing economic principles such as balanced budget, efficiency, economy, and effectiveness at the expense of other performance dimensions.

This narrow financial focus may end up hiding social and environmental “deficits” and needs redressing by recognizing value-pluralism. Along these lines, it becomes necessary to make the values underlying public sector accounting explicit, as well as rediscovering complementary values and aspects of public performance, encompassing not only social equity, but also environmental sustainability, or organizational and community resilience (van Helden and Steccolini 2024).

3.6.2 | Budgeting for What Counts

The scope of public sector accounting and budgeting has been subject to continuous redefinition. Efforts to adopt accruals accounting, public value accounting, output- or outcome-based, and gender- or SEB have sometimes become problematic as they require measuring and accounting for ambiguous and contested dimensions of public performance. These dimensions are ambiguous because they mean different things to different stakeholders in different contexts. They are contested because various “standard setters,” “rating agencies,” ranking companies, consultants, professional associations, and academics bring forward competing models for measurement, sometimes with no clear source of legitimation. Moreover, attention to plural dimensions of performance is fragmented, focusing on specific “issues” (e.g., gender, social, environmental, financial) rather than embracing a holistic perspective. In the absence of institutionalized methods, processes, and standards, misinformation and disinformation can grow. Thus, there is a need to ensure processes of measurement that are legitimate and strengthen accountability rather than putting it at risk. This is potentially strongly connected to the other key issue, that is, the inclusion of stakeholders in processes to decide what needs to be budgeted and accounted for.

3.6.3 | Deciding What Counts

The challenges highlighted above point to the need for inclusive processes through which legitimate stakeholders identify the relevant aspects of public performance to be budgeted and accounted for (“what counts”) and the values underlying them. The sources of legitimation of traditional budgeting and reporting systems are laws and regulations and, in some contexts, norms and standards defined by accounting professionals. At a time when participatory, direct-democracy approaches are suggested as solutions to the crisis of representative democracies and rising mistrust in science and experts, inclusive engagement of citizens, facilitated by digital technologies, may be key to build the needed legitimacy for forms of SEB and budgeting (Agostino, Saliterer, and Steccolini 2022; Barbera, Scilia, and Steccolini 2023). Yet, participatory, inclusive exercises may take a variety of forms, each having different implications in terms of acceptance, inclusivity, reliability, and relevance, highlighting that there will be a need to balance between different sources of legitimacy.

3.6.4 | Translating Accounting and Budgeting Issues Into Policy, Service, and Societal Changes

Identifying relevant facets of public performance to be budgeted or accounted for is important only if it produces “consequences.” It should provide the basis for actual decisions and actions and not remain a formal exercise to “give the impression” that something is being done about inequalities or the environmental crisis. Without a clear pathway for impact, adding social equity, or sustainability considerations in the budget document or processes may remain just a passing fad, a political manifesto, an academic fixation, or even a business opportunity for consultants.

3.7 | McCandless—Four Levels Underpinning Social Equity Budgeting

Budgeting harkens to two fundamental questions: What and who matters? Normative values across people, organizations, and systems shape the answers, yet as critical race theory traditions remind us (Blessett et al. 2016), we must always ask how values get developed and whose values become administrative practice, including in SEB. Values underpinning systems drive action, and the field should study the sources of those values in at least four mutually-influential levels.

First, values underpinning any administrative act arise from the historical-discursive level. Simply put, budgetary arrangements (likely) mirror community dynamics. Communities have histories driven by key players, their positionalities, values, and the power they exercise. Communities have discourses (debates over knowledge, truth, and values) of how they understand themselves, of who “should be” involved or excluded, of who can exercise power, of how social constructions drive both privilege and marginalization, of whose values get manifested as government policy, and of “what’s fair?” However, bias and prejudice operating within systems of power result in discrimination, which, when repeated, means systems are “stacked against” some groups and “stacked in favor” of others. We must understand how communities differentially debate the meaning of fairness, the extent or causes of inequities, and even if inequity exists. These discourses, far from a level playing field for all groups, create the undercurrents of any policy and administrative action.

Second, legal dimensions impact how SEB is defined and implemented. Arising out of discourses on “who matters” are differing conceptions of rights and fundamental questions of “Who or what is protected and to what extent?” and “What is the government obligated to do?” Legal structures related to constitutions, statutory law, case law, and administrative law differentials shape answers to these questions, whether globally or even within a single country. Relatedly, budgeting practice is shaped by how (and where) power is concentrated in a government, levels of government, enumerated and implied powers, and any checks and balances between branches of government. Federal systems, for instance, have typically allowed for far more variation in budgeting arrangements across levels of government, whereas more centralized systems often evince more command and control over budgeting.

A country’s constitutional arrangements define and set parameters for what governments can do, and the battles and competing interpretations of such parameters help define government action.

Third, political dimensions of “who gets what, and why” shape values embodied in SEB. Budgetary systems, including SEB, are consequences of political decisions, whether by elected or unelected leaders (or both) in tandem with government interactions with leaders outside of government, such as community leaders, faith leaders, business leaders, and even grassroots activists. The values of and power exercised by these different players, the messages they send to one another, alliances and their battles over resources and attention, as well as the meaning and desirability of any normative value condition that ultimately gets adopted as policy, including what ultimately gets budgeted or not.

Fourth, administrative dimensions related to organizational dynamics and human resources management impact SEB. Regardless of how any budgeting system is defined, the field should not forget how human and fuzzy dimensions define and condition administrative practice (Guy, Newman, and Mastracci 2008). Organizational leaders shape what happens within agencies, and workers’ (especially unions’) own values—what they believe and buy into—impact how organizations perform. The alliances, factions, competitions over resources and influence, debates over the meaning of public service work, and even battles over the meaning and desirability of discussing social equity or even if inequities exist at all will all shape what organizations do. SEB does not just occur, so any understanding of “success” or “failure” must incorporate these human factors.

3.8 | Polzer—(Digital) Data in Social Equity Budgeting

Government budgets are politics expressed in numbers. Budgeting is generally divided in an ex ante (preparation and approval), an execution and an ex-post (reporting and audit) phase (Steccolini 2019). For all phases, but especially in the ex ante phase, approaches, and tools drawing on data from and of different social groups have been developed (e.g., Picanyol and Silva-Leadner 2018). The underlying assumption is often that empirically informed deliberation is based on data and that the use of these instruments will thus lead to better decisions. Particularly relevant to SEB are equity analyses, needs and impact assessments, defining specific priorities for social groups in budget allocations, and setting outputs and outcomes to be achieved (Polzer and Seiwald 2021). Tensions, however, might exist here with incremental budgeting, the traditional method of budgeting (Brusca and Labrador 2016).

Focusing on the role of data for SEB and departing from the notion that these data are today predominantly collected, stored, and analyzed with the help of digital systems (Agostino, Bracci, and Steccolini 2022), three major challenges come to the fore with respect to (1) data availability, (2) quantification, and (3) representation by digital systems.

3.8.1 | Data Availability

First, extant research on gender budgeting shows that the availability of bespoke data are often a major issue for governments (Polzer, Nolte, and Seiwald 2023). This issue is possibly even more pronounced in emerging economies, where weaker capacities and less-developed processes with respect to data prevail (Nolte, Polzer, and Seiwald 2021). Indeed, while administrations are holders of a plethora of data, it is often stored in silos and not shared across organizations, making central oversight elusive. For example, when central governments require health data from different social groups for SEB, these data are often located at (independent) health trusts, regional governments or private, or nonprofit providers. Current debates focus on consolidating data, for example, in data spaces (Leo, Polleres, and Polzer 2024; Polzer et al. 2024). However, to avoid the “garbage in–garbage out” problem, there is a need to standardize how data are classified before joining up, for example, applying the same criteria across organizations for what constitutes “vulnerability” of social groups.

3.8.2 | Quantification and Datafication

A second challenge is the one of quantification and datafication (Islam 2022, 199). Here, Islam (2022) identifies issues with capture, that is, the “process of objectifying a social phenomenon so as to express it as a numerical quantity.” Particularly when applied to areas of human life such as well-being, quantification has been regarded as compromising the integrity of what measures by linking it to commodification. Such issues might be especially pronounced in social groups prone to stigmatization, for example, of disabled persons. Also, some aspects of social life may be made amenable to quantification only after steps of processing, manipulation, or abstraction, such as the case with sociological concepts such as class. Another issue with quantification is that of specification, that is, the process by which “choices are made around how phenomena should be grouped, compared, and defined” (Islam 2022, 200). According to Espeland and Stevens (2009), quantification is based on commensuration, that is, transforming different qualities into a common metric, and this definitional process has effects on the world. An example relevant to SEB is how educational outcomes are measured, which range from a right-to-education and public expenditure perspective to a return-on-investment perspective (making education a matter of costs and benefits). The fact that numbers are often constructed in closed settings and without public debate gives some actors powerful tools of social reality construction without social accountability (Islam 2022) and without considering the voice of, for example, marginalized groups.

3.8.3 | Potential Under- and Misrepresenting Social Groups Through Digital Systems

Finally, there is the challenge of potential under- and misrepresenting social groups through digital systems. As multiple and vague actors are involved, particularly in creating digital data, data become a target of manipulation and control (Leonardi and Treem 2020). This is because data can be easily modified

by people other than those who created them (Gautreau and Noucher 2022). For example, certain social groups are not represented when smartphone mobility data are used as a proxy for commuter rides and subsequently for planning of urban traffic infrastructure (Keseru and Randhahn 2023). Also, the mechanisms of private providers that clean and aggregate data for reuse are often opaque (Justesen and Plesner 2024).

In conclusion, policymakers and researchers need to be aware of the limitations and the challenges with respect to reliability and quality of digital data and how data are selected, analyzed, and communicated.

3.9 | Ferry—Social Equity Budgeting: A Philosophical Basis in Practice

A grand challenge of our time concerns social justice, often equated to social equity debates. The philosophical basis of social justice and social equity—or whatever terminology is the flavor of the month—can mean different things to different people at different times and in different locations. For example, in Western contemporary philosophical thought, Rawls (1971) put forth a perspective of social justice that focuses on a deontological rule-based ethics concerning the action right and process followed. In contrast, a consequentialist perspective of social justice embraces a teleological ethics with a focus on outcomes (Sen 1992). While a philosophical basis of what constitutes social equity is inherently important theoretically, a specific issue is that this also has serious implications for practice in the real world.

Given this grand challenge of social justice and debates on social equity, budgeting has become a great issue of our time as a means to operationalize fairness. This is because the budget is often seen as an expression of politics, encapsulating a way(s) of life. A framing of “what and why,” “who and how,” and “where and who” can help determine the politics at play in the fairness of the budgeting process, and indeed in associated accounting, auditing, and accountability arrangements, and the way(s) of life at stake, both in what is visible in the budget and what is not. This can afford both a biopolitics—politics of life—for where funds will be prioritized, and a necropolitics—politics of the living dead—for those who are devoid of adequate resources.

SEB arises from the idea of applying social equity principles to public budgets and the budgeting process (McDonald and McCandless 2024), which can thereby attempt to address questions framing fairness concerning the way(s) of life that may or may not be politically prioritized. Since its initial prominence in public administration research (Frederickson 1971), research into social equity has progressively answered five broad questions, namely how social equity is linked to constitutional provisions of fairness, how definitions of we have expanded, the extent of inequities, why inequities persist, and how accountability for social equity is achieved (Stokan, Hatch, and Overton 2023). SEB research had been widely undertaken around four major dimensions to ensure fairness concerning procedural fairness (equity in process), access (distributional fairness), quality (equity in services), and outcomes (equity in effectiveness), both together and separately.

In recent years, researchers have employed the SEB framework, in part and all together, in analyzing various problematizations. For instance, a polycentric extension to this work was made through considering the meaning of social equity for government programs that are place-based and delivered in an intergovernmental context involving multiple decision-making units across spatial levels (e.g., state, city, neighborhood) simultaneously (Stokan, Hatch, and Overton 2023). Other recent research has also looked at aspects of equity covering race (Martínez Guzmán, Jordan, and Joyce 2023), gender (Rubin and Bartle 2023a), inclusionary practices (Mohr, Olivares, and Piatak 2023), and diversity (Ding and Riccucci 2023; McCandless et al. 2022). However, while there has been much noteworthy public administration research across both the dimensions and questions regarding social equity and associated SEB, given its importance the philosophical, theoretical, and empirical depth needs to be further developed.

Although it does not use the specific term “SEB” nor its specific conceptualization, international research that considers social equity and budgeting can shed some light. For example, my research involving a longitudinal study over more than a decade has considered this operationalization of fairness through budgeting at a municipality in England. This study showed the importance of practices involving rules, objectives, and emotions and the detailed interactions between the different actors, including various levels of the state and citizens (Ahrens and Ferry 2015; Ferry, Ahrens, and Khalifa 2019).

Particularly, such international work helps illustrate that SEB can further theorize the “practices” and “understandings” from sociopolitical theories that dictate, consume, sustain, and even are resisted by people as part of everyday practices. This has the potential to provide a more critical contextualization to work being undertaken.

More specifically, future research could help fill gaps by firstly looking at the interactional rather than merely the procedural and distributional aspects of SEB. Secondly, future research could take account of a greater philosophical informed practice-based approach that considers the practical intelligibility and practical understanding involved in what makes sense to do, rather than merely be rules-based and/or consequentialist.

3.10 | Haslam—Developing Social Equity Budgeting for Social Betterment

Critical interdisciplinary research in accounting/transparency, and conceptualization entailed, suggests insights for advancing SEB, a key concern for academics and practitioners (McDonald et al. 2024). In this regard, while accounting/transparency is not the only thing valuable for governance, it is of actual/potential significance (often articulated vis-à-vis notions of democracy and accountability, Ferry et al. 2021) in mediating linkage between governance and well-being (the latter encompassing notions of equity and justice). Gallhofer and Haslam’s (2019) critical pragmatism explores detail of ambivalences of accounting/transparency in practice. They reconstruct “emancipatory accounting,” noting that at any moment the multidimensional

accounting phenomenon entails progressive and regressive impacts. Vis-à-vis contextual dynamics, they appreciate how accounting can become more/less emancipatory (including in relation to, e.g., class, race, and gender) and related implications. They theorize the role of accountings that shadow and even “counter” the “official accountings” of the state/large corporations and the role of communicative interaction/dialogue (see Ferry et al. 2021). Further, they articulate the value of critical history in, for example, uncovering insights for better ways and illuminating the long/deep history of ideas considered radical/progressive today. They emphasize the particular relevance of this for public administration/accounting (Gallhofer and Haslam 1995): Their historical perspective articulates that “private” was once scarcely distinguished from “public,” an insight relevant today, and especially suggests insight in C18th/C19th texts (including of Jeremy Bentham) on public administration/accounting/equity (Haslam 1992).

Further, Gallhofer, Haslam, and Yonekura’s (2015) accounting delineation, considering limits of generic/expansive “accounting,” encourages various analyses. Drawing from historical reflection (including on contexts before the formation of a “formally organized accountancy profession”), they open up accounting, including by reference to the root “account.” Considering accounting as social science focus, they delimit it by seeing it as, in principle, information for (deliberative/intentional) control, if retaining considerable expansiveness in broadly construing information (to include information/transparency relevant to delivering accountability and much else) and (in principle positive/progressive) control. If researchers emphatically value analysis of particular (not generic) accountings, they acknowledge that such framed expansiveness, beyond what most regard as “conventional” accounting today, helpfully provides framing to counter narrower, including some decidedly conservative perspectives. And it illuminates what going beyond those particulars might mean. And viewing accounting as they do, accounting is integral to governance: indeed, each implies the other, indicating accounting’s actual/potential significance to public administration/governance.

Their reflection buttresses argumentation for interdisciplinarity/trans-disciplinarity in accounting/governance research and a critical perspective inevitably entailing, simultaneously, contextual analysis of practice, envisioning of better ways, and consideration of how to change things (Feng et al. forthcoming). Interdisciplinary and critical accounting in this sense especially took off in the Anglo-Saxon world although now has a more substantial presence globally. Yet biases exist here, beyond spatial considerations, including, structurally, greater apparent interest in the private sector, reflecting accounting academia’s contextually-shaped biases, ironic from historical perspective (supra). Mobilizing interdisciplinary/critical work’s potential, we can build on ongoing cross-fertilization to enrich perspective on public administration/SEB/accounting (see McDonald et al. 2022). Expansiveness concerning our (potential) focus encourages more critical interdisciplinary studies. It can build a comparative appreciation of institutionalized formulations of public accounting/management, including of SEB (and transparency dimensions thereof), from a standpoint appreciating more generic accounting-governance themes (facilitating deeper critical understanding/questioning of SEB through

comparing, e.g., US and European manifestations, see Guy and McCandless 2012).

In considering concerns to evaluate/advance governments (local/national), including vis-à-vis institutionalization of social equity as a key pillar of public administration (Frederickson 1990), government receipts and their source, how finances are allocated in budgets, what is spent (and how), and outcomes, are of interest. Lack in access and transparency constitutes an issue. Pressure on governments internationally to be transparent is overly constrained toward recommendations, delimiting concerns to illuminate and impact notions like the natural resources curse and tax justice (Chatzivgeri et al. 2020). In practice, there are different, sometimes subtly different, transparencies. Detailed explorations should be made of ambivalences and dynamics in accounting's functioning, including SEB. We can explore these details in researching what public transparency systems exist and their differences. What is their quality? What conflicts are implicated? What impacts manifest? What systems can we envision better linking to progressive outcomes? What are interventionist possibilities? How can critical history help redirect the present? This detail/insight needs unpacking and unraveling to facilitate ways forward. There is exciting work to build upon, but our context indicates much to do.

4 | Concluding Discussion

The polyphonic debate has highlighted the importance of SEB and related research alongside other values of public administration. As a theoretical contribution, this paper offers the following themes: (a) there is a lack of a unified approach, (b) successes have a habit of being reversed, (c) SEB must not be one-dimensional, and (d) the current SEB has focused on a narrow range of theories.

The SEB field lacks a unified approach across disciplines, with scholars not learning from one another and creating information silos. However, we see value in what can be learned from an interdisciplinary-based approach. McDonald highlighted that the literature lacks a unified approach, yet practitioners want help. He also showed how the budgeting processes of the state were employed to support certain races and ethnicities within the population to the subjugation of others. This system creates inherent inequities that have endured and even diversified as society has changed. In this regard, quantitative and qualitative research could be advanced in some ways, and qualitative research could be engendered in this paper. Ahrens highlights in this paper that while SEB in pursuit of fairness or biopolitics is open to statistical research, it equally lends itself to qualitative studies of the relations between social equity budgets, citizenship, and the state. So, it calls for more qualitative research.

There has been energizing research already progressed on gender, race, and many different forms of discrimination, but even in advanced Western liberal democracies, successes have a habit of being reversed, and new discriminatory practices come to the fore. Jordan provides a compelling set of examples of inequitable outcomes of policies and programs whose funding was derived from a public budgeting process. These policies were colorblind

and, yet, de facto racist, showing institutional racism does not require an actor to have a racist intent to perpetuate racism, so institutional racism requires institutional equity to counter it, and SEB can be the universal tool to institutionalize equity.

Joyce also expertly showed that gender budgeting and budgeting for racial equity are natural extensions of attempts over 60 years to make the budgeting process less focused on resources and more on consequences. He states significantly that budget reform should not stop with gender and race but should consider all forms of discrimination and how that should be accounted for in promoting social equity through budgeting.

Bartle highlighted findings from GRB and suggested that while we are still learning from these initiatives, equity can be applied to any dimension (e.g., gender, race, class, religion, sexuality, or disability status). This outlook broadens the potential for applying social equity in public budgeting. Furthermore, what becomes apparent from reading such contributions is that discriminatory practices can continue against those historically discriminated, new discriminatory groups, and even former discriminators. It is vital that social equity and SEB remain ever-vigilant. Thus, SEB can prove a malleable practice for remaining stable and versatile to changing societal pressures.

SEB must not be one-dimensional; it can embrace a pluralism of values and dimensions. For example, Steccolini highlights the importance of embracing pluralism in the values that should be accounted for in the budgeting process to move beyond the narrow financial focus, of building pluralistic processes for defining what "counts," as well as of ensuring that this translates into actual outcomes or consequences. In addition, in this paper, McCandless highlighted how who gets what and why through budgeting depends on values at the historical-discursive level where budgetary arrangements (likely) mirror community dynamics and legal, political, and administrative dimensions. These points are essential as the practice is rarely one-dimensional, and values can mean different things to different groups, so SEB needs to capture the importance of different meanings and be able to deal with them and express how the diverse voices have been addressed. In this regard, there are significant practice challenges for SEB, as Polzer highlights, concerning data availability, quantification, and representation by digital systems that need consideration and action.

The current SEB has focused on a narrow range of theories to advance research and a robust body of knowledge. However, the reach could be extended by embracing a greater range of philosophically-informed approaches in other disciplines in related research that may not be directly branded as SEB. For example, Ferry suggests that given the challenge of social justice and debates on social equity, budgeting has become a significant issue of our time to operationalize fairness.

Future research could help fill gaps by first looking at the interactional rather than merely SEB's procedural and distributional aspects. It may well consider a more philosophically-informed and practice-based approach that considers the practical intelligibility and understanding of what makes sense rather than being rules-based or consequentialist. Public administration research could also have the potential for more critical and

sociological-informed approaches. In this paper, Haslam highlighted that much work had progressed in the accounting field on emancipatory accounting, recognizing the progressive and regressive aspects.

Such issues go beyond theory, offering policy, practice, and future research insights. Policymakers can benefit from accessing interdisciplinary research to appreciate the nuances of SEB and related research. Practice can benefit from a deeper understanding of how values and dimensions can be plural and embrace the interactional nature of budgeting to forge consensus with citizens. Here, issues such as race and gender discrimination will need to be understood and addressed through ongoing institutional equity that can deal with emerging challenges as well as those imbued from past histories. Future research could benefit from a more robust philosophical underpinning. However, it could usefully embrace a broad range of theories and methods to consider areas highlighted here and others that could further the theorization and practical usefulness of SEB.

Conflicts of Interest

The authors declare no conflicts of interest.

Data Availability Statement

The authors have nothing to report.

Endnotes

¹Institutional, systemic, and structural racism are often used interchangeably because of their common focus of outcomes derived from normalized practices and policies; however, there is a difference based on scale. Systemic racism applies to multiple institutions within a system (i.e., education system), and structural racism is the interconnectedness of the outcomes of multiple systems (i.e., education, housing, and justice systems).

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