

Equity and the 2026-2027 budget process

About the New Brunswick Women's Council

The New Brunswick Women's Council is an independent advisory body for study and consultation on matters of importance, interest, and concern to women and their substantive equality. Its objectives are:

- a) to be an independent body that provides advice to the Minister on matters of importance to women and their substantive equality;
- b) to bring to the attention of government and the public issues of interest and concern to women and their substantive equality;
- c) to include and engage women of diverse identities, experiences and communities, women's groups and society in general;
- d) to be strategic and provide advice on emerging and future issues; and
- e) to represent New Brunswick women.

In delivering on these objectives, the Council may conduct or commission research and publish reports, studies, and recommendations. The Council is directed by an appointed volunteer membership that includes both organizations and individuals. The work is executed by a small staff team.

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Equity and the 2026-2027 budget process

To prepare a budget that is equitable and advances equality in the province, government must account for how its decisions impact some groups differently than others; these are called differential impacts.

This brief explores how successive governments in New Brunswick have worked toward accounting for differential impacts in a systematic, coordinated way—as well as where those efforts have fallen short, particularly in terms of the budget process. It also explains how government can and must do better for the 2026-2027 budget.

Background

In government, Gender-Based Analysis Plus (GBA+) is the main tool that is used to identify differential impacts for policies, programs, initiatives, and other decisions. GBA+ goes beyond sex and gender to consider intersecting factors including age, location, race, ethnicity, culture, class, disability, and language. To be effective, GBA+ must be treated as an integral part of government's work, not as a perfunctory checkmark at the end of a process or a way to anticipate public relations challenges. When implemented properly, GBA+ is part of the process from development through to implementation and evaluation. Government has information about GBA+ [available on its website](#), which can provide insight into how it understands the tool and its applications.

The need for GBA+ arises from a long and ongoing history of women—especially those who are Indigenous, racialized, 2SLGBTQIA+, and disabled—being overlooked, marginalized, or treated as tokens in decision-making. Given this history, the Council has consistently recommended that government “show its work” on GBA+. The Council has advised government to publicly share more information on how it uses GBA+ and to release summaries of the GBAs+ it conducts.

These kinds of public disclosures would help ensure that GBA+ is not only being done but done well and impacting decisions. After all, GBA+ doesn't guarantee that equity and equality considerations will shape government decision-making. GBA+ is a tool; how the valuable insights it generates actually impact decisions ultimately comes down to whether the government of the day is committed to equity and equality. Public disclosures on GBA+ can help ensure that a government prioritizes equity and equality—or that it has to own the choice to ignore them as considerations.

Past governments have overstated their use of GBA+ at times and then relied on technical distinctions to explain why they didn't live up to the spirit of what they committed to. In 2016, the government of the day issued [a media release](#) declaring: “Gender-based analysis implemented in government decision-making.” The release further explained that “the provincial government is now carrying-out gender-based analysis as part of its policy development process.” The small difference between those two lines was important: GBA+ wasn't actually part of *all* decision-making as the headline suggested—it was only part of the *policy development* process.

This nuance was significant: it meant that GBA+ wasn't part of the budget process. When this information came out publicly, government explained that the budget does not go through the policy process but its own dedicated path—therefore, GBA+ was not required. Additionally, government noted that the budget requires its own tool or process to identify differential impacts: gender budgeting or gender-responsive budgeting, instead of GBA+. Over time, it also became clear that within the policy process, only those items going to Cabinet for decision-making are required to have GBAs+.

Budget process

Since GBA+ was first announced to be part of (some) government decision-making, more work has been done to integrate a systematic accounting of differential impacts into the budget process.

In March 2020, government reported¹ that departments had been required to include gender impact assessments in their submissions to the 2020-2021 budget process, though these assessments weren't made public.

For the 2021-2022 budget, government published a Gender Impact Statement (GIS) with the budget. This was done in response to the Council once again recommending that government provide the public with an account of how GBA+ or other similar tools and processes were used in the development of the budget, as well as what they revealed and how government responded. The GIS was introduced as “government's first focused effort at reviewing and reporting on how budgetary decisions affect groups of New Brunswickers differently.”²

While the GIS shared important information on how GBA+ is used within government, it did not actually provide an account of how GBA+ or other similar tools and processes informed and shaped budget decisions and priorities. Government acknowledged that the GIS was a first step with a [media release](#) stating: “This statement acts as a starting point for publishing gender-based information and aims to show the government's commitment to expand its approach to gender budgeting.”

The second version of the GIS (2022-2023) was expanded significantly through the production of impact reports on 17 budget items. These reports accounted for whether GBA+ was part of the policy development process for those items. While this is important information and the Council welcomed its public disclosure, it did not demonstrate that the budget process accounted for differential impacts or was responsive to equity issues.

Subsequent versions of the GIS (2023-2024; 2024-2025; 2025-2026) have consistently increased the number of impact reports that are included but have otherwise retained the same format. Each version of the GIS

¹ [Budget 2020–2021 Creating a Culture of Action](#) (Province of New Brunswick, March 2020), p. 20-21.

² [Gender Impact Statement 2021](#) (Province of New Brunswick, March 2021), p. 5.

has also reaffirmed a commitment to ongoing improvements. All past versions of the GIS are available [via the Legislative Library](#).

The Council's feedback on the GIS has consistently been that it wants to see evidence that consideration of differential impacts, equity, and equality is impacting budget decisions. The Council also wants to see evidence of this not only on specific policies, programs, services, and initiatives included in the budget but on departmental budgets and the provincial budget as a whole. This is critical because inequity and inequality can occur not just at the level of specific policies, programs, services, and initiatives, but in the trends and patterns of which policies, programs, services, and initiatives are prioritized and which are not.

The Council's perspective is that the GIS has been unable to provide this information to date because the budget process does not systematically account for differential impacts, equity or equality. Given this, an improved GIS can only arise from an improved budget process.

2026-2027 budget process

With a change in government in November 2024, the Council recommended that the established format of the GIS be kept for the 2025-2026 budget due to time constraints and that government plan to significantly evolve the GIS for the 2026-2027 budget.

For 2026-2027, the Council shared its concerns with government about what the GIS revealed about the budget process. The Council recommended that government move toward a budgeting process that systematically accounts for and responds to equity issues and advancing equality in New Brunswick. Existing models for this work include gender budgeting and gender-responsive budgeting, though the Council recommended that government develop a process that (in both name and structure) clearly accounts for equity and equality not just in terms of gender, but race, class, language, disability, etc. The process must account for equity and equality at both the departmental level and for the budget as a whole. A public report-back on this work must be published with the budget.

Evolving the budget process is a significant undertaking. Lessons from other jurisdictions indicate that specialized staff will be required and they must be based in the Department of Finance and Treasury Board. A new process will not be established in a single budget process, but through iteration over years. It may begin with just a few departments or certain types of budget items.

To support evolving the budget process, GBA+ must also be further institutionalized within GNB. To this end, the Council does not want to see the disclosures about GBA+ and the policy process that are currently published in the GIS lost. The Council recommended that government continue to produce similar public reports but separate them from the budget process. Instead, government could develop an ongoing disclosure process for this information.

While this will be a significant undertaking, it is necessary—and timely. This approach to the budget aligns with the “how” that government has committed to, including: being open by default, recognizing that one size does not fit all, and caring for all New Brunswickers.³ This approach would also support government’s work to address many of the recommendations from the Child, Youth and Senior Advocate and the Auditor General in relation to social safety net programs.⁴

This approach is also crucial to responding to the significant economic uncertainty that New Brunswick is facing due to political volatility at national and international levels. Periods of economic and political instability exacerbate inequity and inequality. Such times are, therefore, precisely when it is particularly critical to prioritize work to advance equity and equality.

This work also supports government decision-making during fast-moving, challenging times. Identifying equity and equality implications, risks, and opportunities requires information, insight, and analysis; this enables decision-making that is more likely to be evidence-based and effective. It can help government identify unintended consequences that may arise from decisions and provide an opportunity to avoid or mitigate them.

As the Council has advised before: in periods of crisis, advancing equality is not a barrier to responding effectively; it is, instead, part of the foundation on which an effective response is built.

³ For reference, see the “How We Will Work” section of [all mandate letters](#) issued in November 2024.

⁴ For reference, see the [How It All Broke](#) (March 2024), [Children Cut First](#) (April 2025), and [Wake Up Call](#) (September 2025) reports by the Child, Youth and Senior Advocate and [Volume I of the 2025 report of the Auditor General](#).