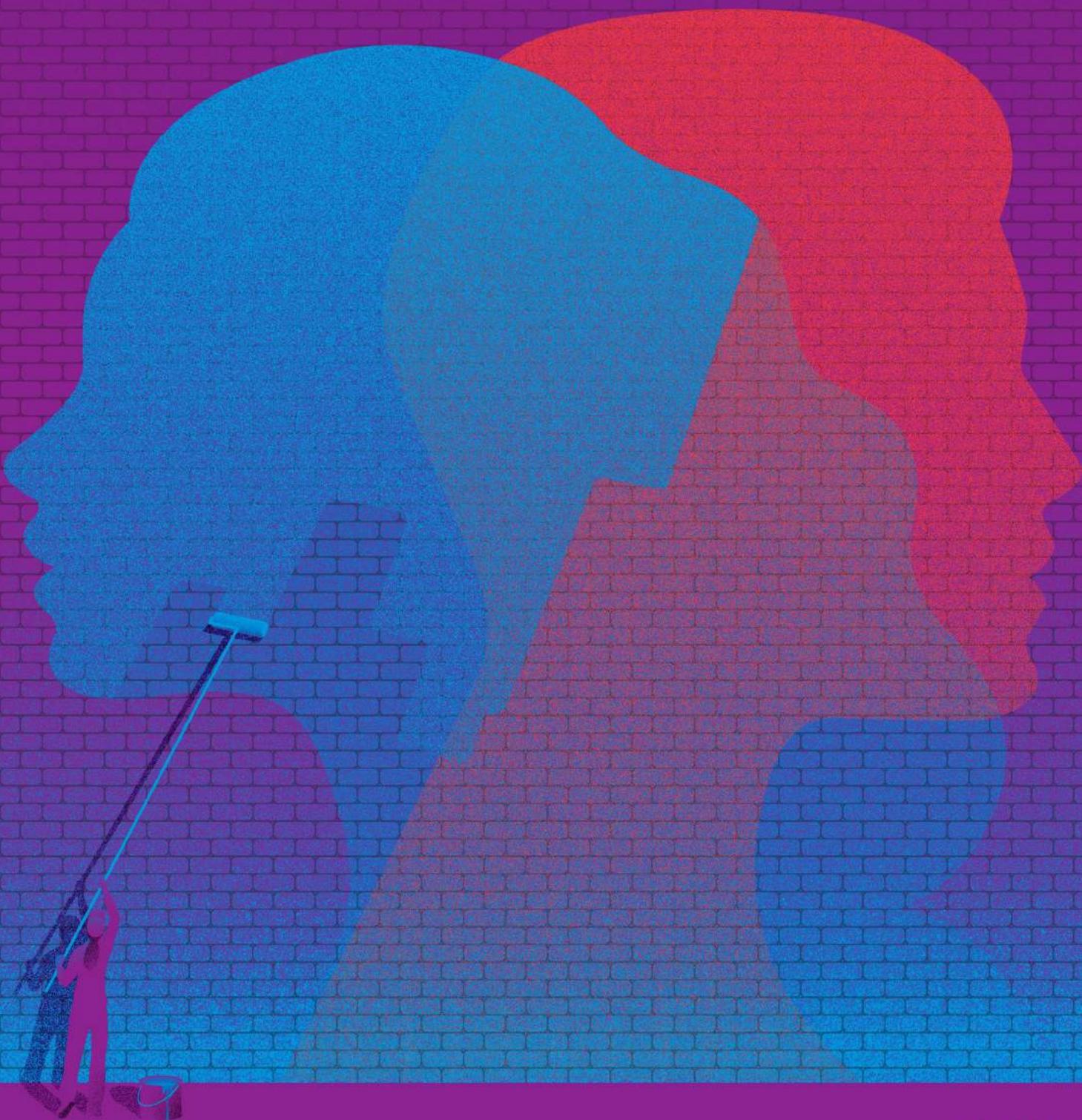


STRENGTHENING PUBLIC FINANCE MANAGEMENT SYSTEMS FOR GENDER EQUALITY AND WOMEN'S EMPOWERMENT

Promising Practices and Remaining Gaps



TECHNICAL BRIEF

STRENGTHENING PUBLIC FINANCE MANAGEMENT SYSTEMS FOR GENDER EQUALITY AND WOMEN'S EMPOWERMENT

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Design: [Blossom.it](#)

The Technical Brief contains data provided by Member States, as part of official reporting on Sustainable Development Goal (SDG) Indicator 5.c.1. The database includes 105 countries and areas and covers the period of 2018 to 2021. The analysis in this brief was conducted solely by the authors to support improvements in mainstreaming gender equality in public finance management systems. The authors would like to acknowledge, with appreciation, comments from the following people: Ginette Azcona, Lorena Barba, Erisa Cela, Olja Lekovic, Ermira Lubani, Abhilasha Sood, and Laura Turquet.

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INTRODUCTION

Globally, progress towards Sustainable Development (SDG) Goal 5 is off track. UN Women's analysis shows regression or stagnation in important areas including the care economy, sexual and reproductive health and rights, and gender responsive budgeting (GRB).¹ As the world grapples with a poly-crisis, countries face challenging policy trade-offs. Fiscal space for investment in the SDGs is insufficient and national budgets are severely strained. Many countries are unable to support critical investments to build stronger, more equal and resilient societies. Safeguarding spending on gender equality is vital to reverse course. Gender responsive budgeting is a strategic political and technical exercise to support this objective.

However, to be effective, countries need comprehensive, transparent, open, and flexible public financial management (PFM) systems. Data collected by UN-Women, the OECD and UNDP from 105 countries and areas shows that only one quarter of these have comprehensive systems to track resources allocated to gender equality and women's empowerment. Without robust systems, countries cannot cost, allocate and spend resources to implement national gender equality laws and policies. The analysis in this brief highlights good practice and remaining gaps. It provides recommendations for strengthening public finance management systems to support more transparency and accountability in the budget process.

WHAT SDG INDICATOR 5.c.1 MEASURES

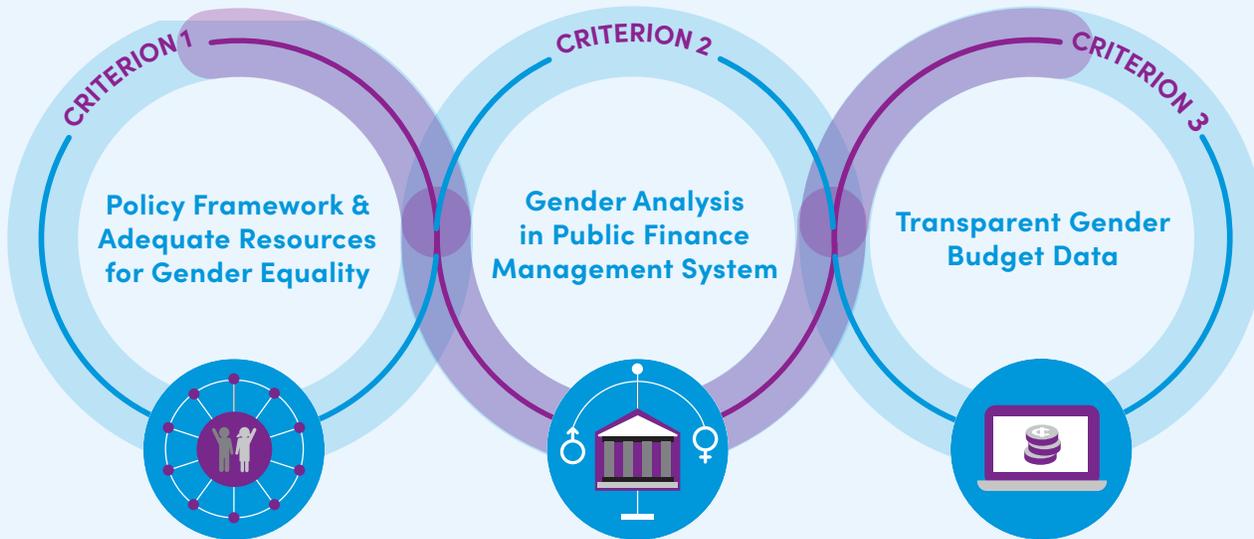
Sustainable Development Goal (SDG) Indicator 5.c.1 measures 'the proportion of countries with systems to track and make public allocations for gender equality'.² This indicator assesses progress towards Target 5.c which calls on States to "adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels". The indicator makes an explicit link between policy and legal requirements for gender equality and resources required for their implementation.³ It also establishes an international standard against which countries can measure progress in defining a gender responsive public finance management system.

The indicator methodology includes three criteria that assess the main characteristics of a country's fiscal system. The first criterion measures government intent to promote gender equality via gender responsive policies/programmes, resource allocations for implementation and budget execution mechanisms. The second criterion assesses if a government has the mechanisms and associated tools to track resource allocations for gender equality through the public finance management cycle. The third criterion measures if budget allocations for gender equality are publicly available.⁴

“ SDG Target 5.c calls on States to adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels. ”



HOW SDG INDICATOR 5.c.1 WORKS IN PRACTICE



WHAT THE DATA SHOWS

WORLD



SUB-SAHARAN AFRICA



OCEANIA EXCLUDING AUSTRALIA AND NEW ZEALAND



NORTHERN AFRICA AND WESTERN AFRICA



LATIN AMERICA AND THE CARIBBEAN



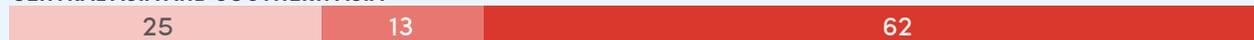
EUROPE AND NORTHERN AMERICA



EASTERN ASIA AND SOUTH-EASTERN ASIA



CENTRAL ASIA AND SOUTHERN ASIA



From 2018 – 2021, UN Women, UNDP, and the OECD, the indicator co-custodians, supported national governments of 105 countries and areas⁵ to collect data on systems to track gender budget allocations. All country data has been self-reported via a questionnaire sent directly to the Government by the custodians. Data is validated at the national level with multiple state and non-state institutions, including the national statistical institution(s), gender equality machinery and/or civil society. Governments can use different methodologies for data validation, including multi-stakeholder workshops or bilateral discussions with relevant ministries and /or civil society.

The country examples that follow illustrate progress across all three criteria, highlighting how comprehensive tracking systems can more effectively align budgets to gender equality commitments. The practices can support governments to 1) identify entry points for improving their systems; 2) apply specific GRB tools and analyses in PFM; and/or 3) improve transparency of public information on gender responsive budget allocations.

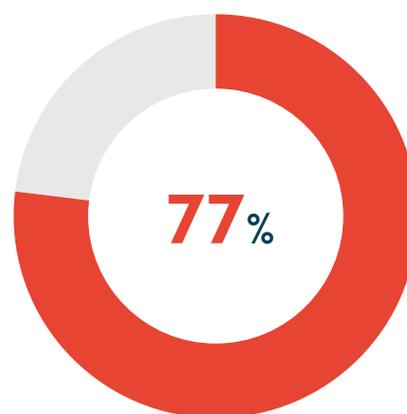
CRITERION 1: POLICY FRAMEWORK & ADEQUACY OF RESOURCES FOR GENDER EQUALITY

Laws and policies on gender equality provide the basis for addressing gender gaps and realizing the human rights of all women. The first criterion includes three questions that assess whether policies and/or programmes are designed to address **well-identified gender equality objectives**, whether the **budget resources allocated to implement these policies/programmes are adequate** and whether mechanisms are in place to **assess budget execution**. Importantly, the first question under this criterion specifies that gender equality objectives in policies and programmes can include those where gender equality is not the primary objective, such as large-scale public services, social protection and infrastructure programmes, but incorporate actions to close gender gaps. This encourages governments to assess their policy frameworks, and associated budget allocations, in their entirety beyond an exclusive focus on programmes that target women and girls.

Most governments report having gender responsive laws and policies. These include stand-alone gender strategies, gender objectives/targets in national development strategies, targeted policies on violence against women, peace and security, rural development, as well as gender objectives in energy, agriculture, labour, and other broad-based policies. However, the extent to which these policies are costed and

resourced varies considerably. Overall, **77 per cent** meet the criterion with at least **2 out of 3 elements** in place.

Chart 1: Per cent of countries and areas that meet Criterion 1 on Policies, Resources and Execution Procedures



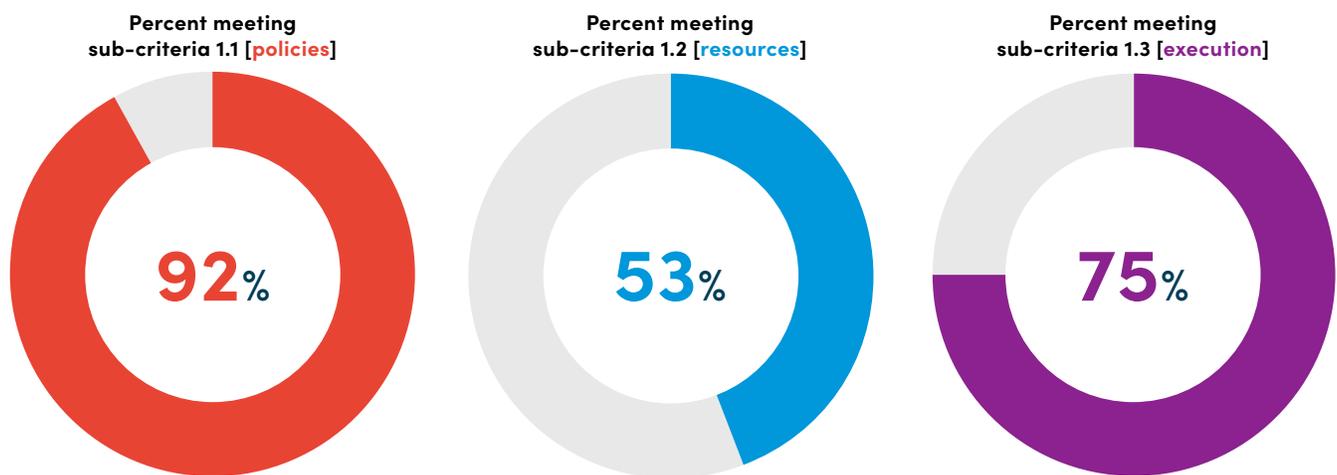
Source: 2018–2021 country reporting on SDG Indicator 5.c.1

Notes: Criterion 1 is defined as 'Which of the following aspects of public expenditure are reflected in your government programmes and its resource allocations? (In the last completed fiscal year)'; to meet criterion 1 of SDG Indicator 5.c.1, governments need to answer 'yes' to at least 2 of 3 questions

Sub-criteria achievement: A significant majority (92 per cent) report having policies and/or programmes that address gender equality. However, only slightly more than half (53 per cent) indicate that the budget resources allocated for gender responsive policies are sufficient. Governments report various reasons for inadequate resources, including insufficient gender impact assessments to inform budget decisions; fiscal deficits that constrain budget allocations for all policy

areas; and gaps in systems to track resources from budget allocation to expenditure. Importantly, some governments report using GRB analyses to identify budget gaps and others explicitly state that even without adequate resources, gender equality continues to be a priority in their planning and budgeting. Seventy-five per cent report budget execution mechanisms, however these are applied broadly and not always to gender budget allocations/expenditures.

Chart 2: Percent of countries and areas meeting each sub-criteria under Criterion 1



Source: 2018–2021 country reporting on SDG Indicator 5.c.1 Criterion 1

Notes: Each percentage represents the total # of countries and areas answering ‘yes’ to a sub-criterion question out of the total number of responding countries and areas; sub-criterion 1.1 is defined as ‘policies and/or programs of the government designed to address well-identified gender equality goals, including those where gender equality is not the primary objective (such as public services, social protection and infrastructure) but incorporate action to close gender gaps’; sub-criterion 1.2 is defined as ‘policies and/or programs have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals’; sub-criterion 1.3 is defined as ‘procedures in place to ensure that these resources are executed according to the budget’

Good practices under Criterion 1 on policies/ programmes, resource adequacy and execution procedures show strong policy frameworks for gender equality and robust mechanisms for monitoring and evaluating gender budget execution, monitored via financial and narrative reporting, routine internal expenditure reviews and/or application of standard public finance management rules/regulations.

Colombia introduced its Gender Policy in 2013, with corresponding 3-year action plans to support implementation. The National Development Plan fully integrates gender equality, with a separate chapter aligned to the National Gender Policy. The government

has adopted legislation on the rights of rural women, violence prevention, equal labour conditions and pay, and support to the care economy. To follow budget allocations through to expenditure, the National Planning Department assesses execution of resources directed to gender equality using a gender budget tracer (classifier) that is legislatively mandated. Further, execution of the gender responsive budget is reported to Parliament. The tracer uses the national system of planning and budgeting to analyze resources allocated for gender equality, in-line with gender categories that are reflected in national policy objectives. The budget tracer data has supported advocacy for resources in priority areas for gender equality. For example, the

data showed that investment in sexual and reproductive health was inadequate and with this information, non-state actors advocated for more resources which in turn resulted in government budget increases.

Rwanda's gender strategy includes actions to address early childhood education, gender-based violence, land management, and education. The country reports that the resources allocated to gender responsive policies and programmes are sufficient to meet their general and gender-specific objectives, based on the assessment of budgetary needs and available resource envelope. However, the Government routinely assess the actual adequacy to identify resource gaps that may not be immediately evident. Budget execution, including

in relation to gender equality, is reviewed through existing public finance management procedures. Annual gender budget statements are prepared by ministries, departments and agencies using a standard template which presents identified gender objectives, envisaged outputs and activities, budget allocations and actual budget execution. Figure 1 shows an example of the template, demonstrating how this GRB tool can be used to review actual budget execution. This type of execution report, encapsulated in a public-facing gender budget statement, enables government (and non-state actors) to 'follow the money' from the planning stage through to implementation. This is a critical part of linking policy commitments with budget decisions and actions.

Figure 1: Rwanda Gender Budget Statement Reporting Template

Gender Budget Statement Annual Implementation Report FY 2016/17							
Reporting Ministry							
Fiscal Year							
Program Name:							
Sub Program Name:							
Gender Situational Analysis:							
Output	Planned Activities	Accomplished Activities	Planned Targets	Achievement against planned Targets	Approved Budget FY 2016/17	Executed Budget Vs Approved Budget	Comment /Reasons for Variance
Prepared by: Director of Planning							
Approved by: Chief Budget Manager							

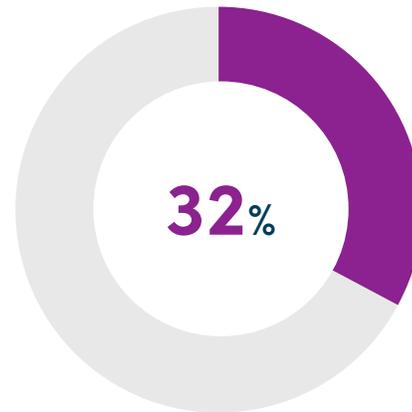
In Spain achieving gender equality is a basic criterion in the annual elaboration of the general state budget. The country explicitly links the gender impact assessments (GIAs) with an increase in the number of programmes designed to reduce gender gaps. The use of the GIA has contributed to a significant percentage of programmes being categorized as having high

and medium gender relevance⁶. The Government reports resource allocations to be sufficient for their implementation. Spanish legislation has control mechanisms, including a requirement to apply specific budget classifications to programme expenditure, to ensure that funds allocated for each programme are expended as planned.

CRITERION 2: GENDER ANALYSIS & GRB IN PUBLIC FINANCE MANAGEMENT SYSTEM

An effective public finance management (PFM) system should integrate gender equality through all stages of the budget cycle. The second criterion of the indicator measures whether gender analysis is well integrated into a country's PFM system. It contains seven questions on whether the system includes: i) **gender responsive budget instructions**, often through a call circular ii) **ex-ante gender impact assessment of proposed policies**; iii) **sex-disaggregated data to inform budget decisions**; iv) **gender budget statement**; v) **gender budget tagging or classification**; vi) **ex-post gender impact assessment of implemented policies**; and vii) **gender budget audit**. Governments need to respond 'yes' to **at least four of the seven** to meet the criterion. This criterion currently has the lowest total achievement score with **32 per cent meeting the** threshold of 'yes' responses. This indicates that governments are not yet fully integrating gender analysis in their PFM systems, leaving much room for improvement.

Chart 3: Percent of countries and areas that meet Criterion 2 on Gender Responsive PFM System



Source: 2018–2021 country reporting on SDG Indicator 5.c.1

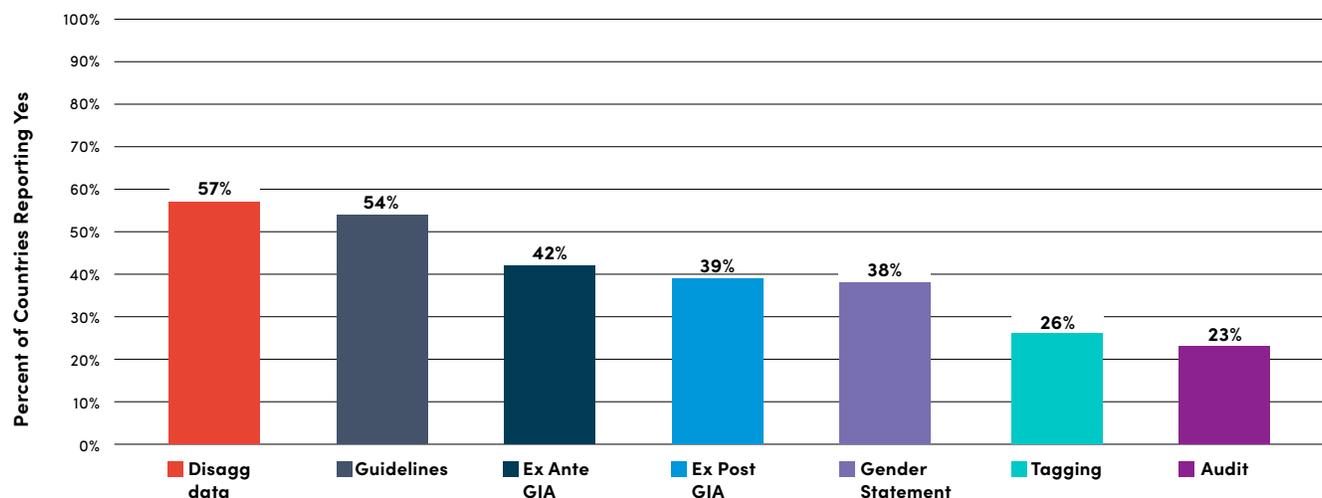
Notes: Criterion 2 is defined as 'To what extent does your Public Financial Management system promote gender-related or gender-responsive goals? (In the last completed fiscal year)'; to meet criterion 2 of SDG Indicator 5.c.1, countries need to answer 'yes' to at least 4 of 7 questions

“ Gender responsive budgeting introduces principles of equality and equity in public finance management, enhancing the quality and impact of public spending for gender equality and women’s empowerment. ”

Sub-criteria scores: The highest achievement score (57 per cent) is for the use of sex-disaggregated data to inform budget decisions. Only slightly fewer (54 per cent) issue gender responsive budget instructions. While 42 per cent conduct ex-ante GIAs, fewer governments (39 per cent) assess the impact of budgets after

implementation. Slightly over one-third (38 per cent) produce a statement of the government's gender equality objectives, a tool that is identified as an essential part of budget transparency and accountability. Only 26 per cent tag gender spending and 23 per cent audit the budget to assess gender impacts.

Chart 4: Percent of countries and areas meeting each of seven sub-criteria of Criterion 2



Source: 2018–2021 reporting on SDG Indicator 5.c.1

Notes: sub-criterion 2.1 is defined as 'the Ministry of Finance/budget office issuing call circulars, or other such directives, that provide specific guidance on gender-responsive budget allocations'; sub-criterion 2.2 is defined as 'key policies and programs, proposed for inclusion in the budget, subject to an ex-ante gender impact assessment'; sub-criterion 2.3 is defined as 'sex-disaggregated statistics and data used across key policies and programs in a way which can inform budget-related policy decisions'; sub-criterion 2.4 is defined as 'the government provides, in the context of the budget, a clear statement of gender-related objectives (i.e. gender budget statement or gender responsive budget legislation)'; sub-criterion 2.5 is defined as 'budgetary allocations are subject to "tagging" including by functional classifiers, to identify their linkage to gender-equality objectives'; sub-criterion 2.6 is defined as 'key policies and programs are subject to ex post gender impact assessment'; sub-criterion 2.7 is defined as 'the budget as a whole is subject to independent audit to assess the extent to which it promotes gender-responsive policies'

Good practices of integrating gender analysis into PFM systems commonly include some form of legislative foundation for GRB. These can be reflected in constitutional commitments, planning/public finance management codes or budget laws. Budget call circulars or similar guidelines deliver instructions on GRB to line or sectoral ministries to meet set goals. These instructions provide information and in some instances explicit requirements on assessing gender impacts of proposed policies, using disaggregated data to inform budget decisions, and/or evaluating budget performance as per identified gender objectives. Most good practices also include some form of impact analysis and/or ex post evaluation of gender-oriented performance targets to review GRB implementation and associated results.

In **Austria**, GRB is embedded in constitutional law with gender equality as one of nine dimensions against which budget proposals are assessed. While each ministry, department, or agency (MDA) incorporates gender objectives into their respective budgets, a 'gender landscape' presents the government's overall gender equality objectives and is prepared annually by the Parliamentary Budget Office, based on data from the Ministry of Finance. MDAs are required to use sex-disaggregated data and gender statistics in setting budget performance outcomes and targets, and in evaluating budget performance. Performance targets in the budget documents are assessed by the Ministry of Public Service with the results reported to the House of Parliament and published online.

The Organic Code of Public Planning and Finance in **Ecuador** includes an article on gender responsive planning and budgeting. The annual budget guidelines issued by the Ministry of Finance instruct all public institutions to address gender equality in budget planning and execution. Each line ministry is responsible for assessing potential gender impacts of budget proposals, which in turn are incorporated into the state budget plan. Programmes and policies are informed by disaggregated statistical information. For example, the Ministry of Economic and Social Inclusion provides disaggregated data (by gender, income decile, and age) on monetary transfers corresponding to the Human Development Bonus⁷ which then informs budget decisions. Gender equality objectives are presented via budget annexes and tagged using a specific gender expenditure classifier, with the aim of making this information fully transparent. To evaluate budget implementation, the National Council for Gender Equality, the Comptroller General of the State, the National Assembly, and the Fiscal Policy Observatory carry out monitoring analysis and auditing.

In **Jordan**, the General Budget Law requires that gender equality be addressed in the development of the general budget law and all government unit budgets. Budget guidelines and associated communications instruct MDAs to monitor financial allocations to implement projects based on the national strategy for National Strategy for Women. Additionally, the Results-Oriented Budgeting (ROB) methodology requires that ministries, departments, and government units define their vision, mission, strategic objectives, programmes, and performance indicators with consideration of gender impact. Sex-disaggregated data, including on labour force participation and rates of unemployment, are produced by the Department of Statistics and used to guide budget allocations in different ministries and departments.

The budget call circular in **Kenya**, which guides development of the medium-term budget, requires key performance targets and indicators be sex-disaggregated and address gender gaps. These performance targets and indicators are presented through a gender responsive budget statement which is publicly available. Programme performance reviews, which incorporate financial analysis of

budget execution, assess whether the gender equality objectives are being achieved as part of the overall review. To complete the planning and budgeting cycle, GRB audits have been conducted by the National Gender and Equality Commission.

The National Budget Memorandum of the **Philippines** requires review and endorsement of agency budget proposals by the Philippine Commission on Women, to ensure these include objectives in-line with the Gender and Development (GAD) Plan. Harmonized Gender and Development Guidelines (HGDG) are used to assess the gender responsiveness of project proposals, including in terms of management, implementation, and monitoring. In addition, government agencies are required to identify and report on output performance indicators in GAD budgets. While the use of sex-disaggregated data across all policies and programmes is highly encouraged, agencies that have advanced gender mainstreaming more commonly use disaggregated data to influence policy and budget decisions. The Commission on Audit (COA) performs the annual audit of GAD funds of government agencies in the national government, local government, and corporate sectors. The findings of the COA are included in the annual audit observation memorandum provided to agencies.

In **Serbia**, in line with the Budget System Law, budget instructions define the steps for introducing GRB and provide guidelines for the selection of GRB objectives so they can be harmonized. These instructions provide guidance to sectors and require that budget users cross-reference GRB programme objectives with priorities in the National Strategy for Gender Equality. Box 1 presents an example of sectoral budget analysis and how this information supported targeted investments and corresponding results. Additionally, every three years, the Statistical Office of the Republic of Serbia (SORS) publishes *Women and Men in the Republic of Serbia*, which contains gender data in numerous areas, such as health, social protection, education and science, employment, earnings and pensions, time use, and decision-making. SORS has been involved in GRB since 2015, and in line with its budget objectives, has improved availability of disaggregated data every year. To assess impacts of the budget, the State Audit Institution (SAI) conducts audits of GRB, and in 2020, 12 of these audits were conducted.

The SAI financial audits of line ministries and national institutions concluded that GRB implementation is progressing in line with the Budget System Law, the Annual Plan for GRB Introduction, issued by the Minister of Finance, and the accompanying Instructions.

However, implementation at local level is uneven and depends on capacities of local administrators. This audit data can support municipalities that have yet to initiate GRB implementation⁸.

Box 1: Example of GRB Sectoral Application in Serbia

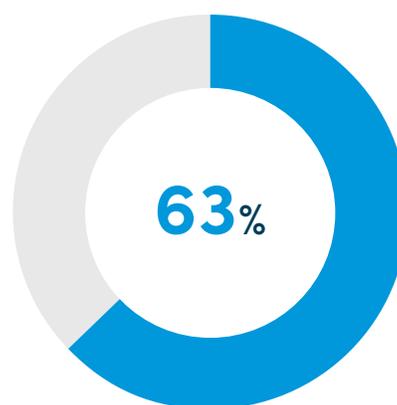
A sectoral budget gender analysis of the Provincial Secretariat for Agriculture, Water Management and Forestry in Serbia identified a need to increase incentives for financial subsidies in areas that engage a higher proportion of women, such as organic agriculture, greenhouse production, flower growing and beekeeping. As a result, through the modification of calls for submission and a deliberate focus on targeted incentives by the Provincial Government, more women accessed financial subsidies and improved their businesses and livelihood.

Source: Supplemental data provided by UN Women Serbia, 2023.

CRITERION 3: TRANSPARENCY FOR ACCOUNTABILITY

Budget transparency is a key pillar of good public financial management. From a gender equality perspective, it is essential to know where and how funds are spent and whether there is need to reallocate resources to address specific gender gaps. The third criterion focuses on budget transparency for improved accountability. It measures **whether information on budget allocations for gender equality is made publicly available** via the Government office in charge of the budget, **whether the information is available in a timely manner** and in an **accessible manner**. To meet this criterion, governments need to **have two out of three aspects of budget transparency** in place. The overall achievement score for this criterion is **63 per cent**.

Chart 5: Percent of countries and areas that meet Criterion 3 on Gender Budget Transparency



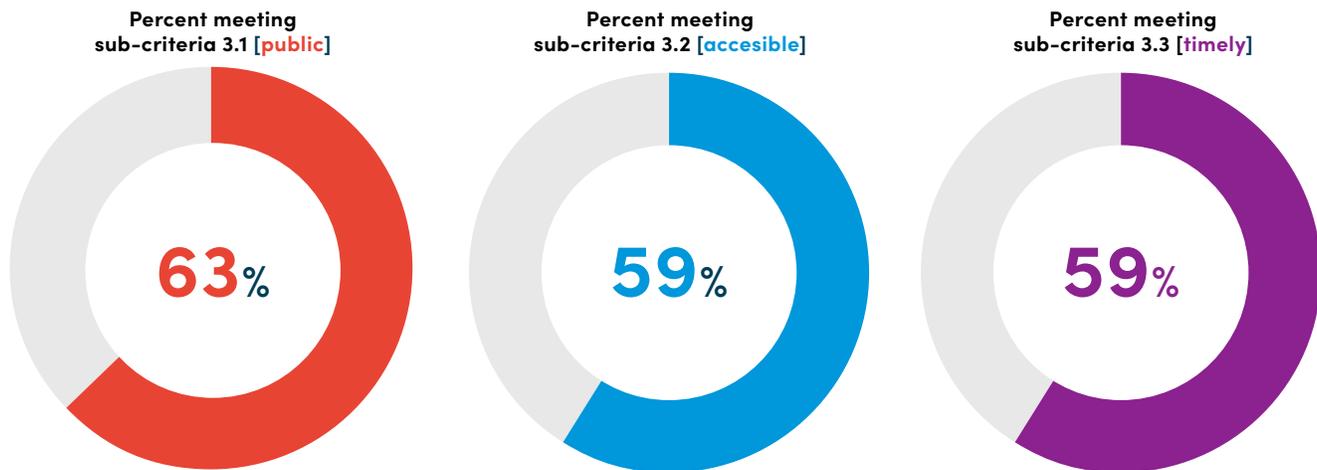
Source: 2018–2021 country reporting on SDG Indicator 5.c.1

Notes: Criterion 3 is defined as 'Are allocations for gender equality and women's empowerment made public (In the last completed fiscal year)'; to meet criterion 3 of SDG Indicator 5.c.1, countries need to answer 'yes' to at least 2 of 3 questions

Sub-criteria scores: This criterion has strong clustering of sub-criteria scores falling within a relatively narrow, 4 percentage point range. The highest percentage achievement (63 per cent) is for making gender budget allocation information publicly available. Slightly fewer governments (59 per cent) make this information available in an accessible and/or timely manner. The

dimension of timeliness enables monitoring to ideally improve the next budget cycle; while data accessibility ensures stakeholders outside the finance ministry can scrutinize and monitor whether resources are flowing to gender equality objectives. Generally, governments that report transparent budgeting, present information via the Ministry of Finance/Budget Office website.

Chart 6: Percent of countries and areas meeting sub-criteria of Criterion 3



Source: 2018–2021 country reporting on SDG Indicator 5.c.1 Criterion 1

Notes: Each percentage represents the total # of countries answering ‘yes’ to a sub-criterion question out of the total number of responding countries and areas; sub-criterion 3.1 is defined as ‘data on gender equality allocations is published’; sub-criterion 3.2 is defined as ‘If published, has this data been published in an accessible manner on the Ministry of Finance (or office responsible for budget) website and/or related official bulletins or public notices’; sub-criterion 3.3 is defined as ‘If so, has the data on gender equality allocations been published in a timely manner’

Good practice examples of data transparency, with a focus on timeliness and accessibility:

In the **Republic of Congo**, data on the gender responsive budget forecast and associated budget allocations/ expenditures are made publically available. For the financial year 2020, budget forecast data for gender equality, as compared to overall expenditure, identified a spend rate of 16.4 per cent. This shows a large gap between identified budgetary needs to implement gender responsive policies and actual spending on these. This data promotes transparency on budget requirements and highlights existing gaps in expenditures. It is published by the Budget Office quarterly as well as annually, and shared with the Parliament for review.

Ghana publishes analysis of gender equality allocations of MDAs as detailed in the Sustainable Development Goals (SDGs) [Budget Reports](#). Following the approval by the Ministry of Finance, these are published on the Ministry website annually.

In **Guatemala**, budget allocations for gender equality are publicly accessible through monitoring reports of the thematic classifier used to tag gender budget allocations. Reports of each entity’s budget related to the thematic classifier are published on the Ministry of Public Finance website. Further, in accordance with provisions of the Law of the General Budget, the organization responsible for the gender classifier, SEPREM, publishes six-month progress reports on its [website](#).

Pakistan's Ministry of Finance publishes all budget related documents in both Urdu and English on its website. These include the budget speech of the Federal Finance Minister, details of budget grants and appropriations in the current and development budget and the performance-based budget for the next three years. Budgetary allocations for gender equality are included in these documents and are available on the websites of provincial governments. All budget

information is made publicly available after the budget is approved by the Parliament.

In **Ukraine**, budget information, including on gender equality, is published annually in full accordance with the requirements of the Budget Code of Ukraine. This information is made public via the Ministry of Finance website, and in a timely manner in accordance with the rules set out by the law.

COUNTRY EXAMPLES OF COMPREHENSIVE SYSTEMS

Twenty-six per cent of reporting governments meet all requirements under the three criteria. These governments are considered to have a system in place, or a gender responsive budget, that should align resources to the implementation of national laws and policies.⁹

Albania fully meets the indicator requirements. Data reported in 2018 and 2021 captured important progress that allowed the country to move from 'approaches requirements' (2018) to 'fully meets requirements' (2021).

These included the introduction of gender analysis of sectoral proposals for inclusion in medium-term budget programmes (MTBP); the use of tools in the Integrated Planning Information System to track gender indicators and systems for monitoring GRB implementation. Importantly, as of 2019, GRB was anchored in the national policy framework and organic budget law, establishing a requirement for institutions to address gender equality through their medium-term budget policy (MTBP).

Box 2: Sample of Citizen Budget, Albania

Albania's Citizen's Budget presents how GRB has improved the overall budget in different sectors using disaggregated data to inform decision-making. This has supported specific services for women by including them as outputs and/or Gender Specific Key Performance Indicators in the budget documents of the related budget programs. For example:

Infrastructure

- Increasing the average hours of water supply at the national level from 12.1 hours in 2013 to 18.1 hours in 2021, with women benefitting directly due to reduced time on unpaid work

Health

- 35 per cent of the breast cancer screening services for women over 35 years of age provided by

secondary health services. This focused investment supported an increase from 800 to 7200 the number of breast cancer cases screened and cured in the public health institutions

Social protection

- Increased efforts to recognize the unpaid work of women and girls in the family, enabling monetary benefits for some important social groups such as:
- Stable support of the social shield via cash transfer for 64,000 families where 12 per cent of the direct beneficiaries are women and girls
- Support of the payment program for over 164 thousand women/girls and men/boys with disabilities (39 per cent of the beneficiaries are women and girls) and their guardians

The Ministry of Finance issues clear budget guidelines for including gender outputs and key performance indicators (KPIs), producing a quarterly annex with detailed information on the MTBP programmes, objectives, indicators, outputs, and costs. All MTBP programmes that include gender equality incorporate disaggregated data, as available, at outcome and output levels.

As a result of these steps, Albania is one of few countries globally that can quantify the percent of budget allocated to gender equality. This allows an assessment of budget adequacy and shows year to year whether there is a demonstrable change in resources allocated to gender equality. To evaluate budget performance, the Supreme Court of Audit conducts periodic performance assessments of public institutions' budgets, including in relation to achievement of gender equality KPIs.

To support greater budget transparency, the MTBP document is published regularly on the Ministry of Finance official website after it is approved by the Council of Ministers, with data on gender equality objectives and outputs in a separate annex. Additionally, a Citizen's Budget provides information to support people's understanding of the ways that budgetary decisions impact service delivery and address their identified needs. The Organic Budget Law includes specific deadlines for approval and publication of the MTBP which ensures the information is made public in a timely manner.

The **Plurinational State of Bolivia** has stand-alone and mainstreamed policy objectives for gender equality. These include policies on promoting equal employment and remuneration for women and men, equal access to social security, prevention of violence and harassment against women, maternity and paternity leave and workplace protections.

Budget formulation guidelines published annually by the Ministry of Economy and Public Finance provide instructions for allocating resources for policies and programmes that address gender inequalities and promote a life free of violence. The budget instructions describe how to allocate resources in-line with gender objectives in the Economic and Social Development

Plan, linking development goals with associated actions and intended results. The annual budget instructions go so far as to require allocations for specific programmes with gender impacts, including the Comprehensive Program for Economic-Productive Development and Employment for Women; the Family Needs Care Public Services Program; and Strengthening the Social and Political Leadership of Women and their Organizations.

The General State Budget (PGE) is published on the website of the Ministry of Economy and Public Finance in December of each fiscal year and through this, it is possible to identify programmes that each public entity executes. The Ministry of Autonomies, in coordination with the State Autonomy Service and the Gregoria Apaza Center for the Promotion of Women, publishes a report on the execution of resources allocated for gender equality.

This comprehensive system and the implementation of GRB has enabled Bolivia to track resources allocated and spent for the implementation of Law 348 on violence against women. Since the 2013 costing of the law, budget mandates have been established requiring municipal autonomous governments to use at least 15 per cent of the total resources for Citizen Security to address violence against women. Additionally, resources allocated for the law cannot be used for other purposes, and any non-executed balances must be reassigned in the same area. Budget tracking has identified allocations in areas including violence prevention, the establishment and running of shelters and temporary shelters for women survivors of violence and their dependents.

The Constitution of **India** guarantees equality to women and empowers the State to adopt measures to safeguard their rights. The National Policy for the Empowerment of Women (2001) is the overall guiding framework for gender equality. Various Ministries have instituted policies and legislation to advance women's rights, including requirements to reserve at least one-third of seats in elected offices in rural and urban local bodies for women, programmes to enhance equality in educational and employment opportunities, and policies to provide housing for urban female-headed households.

The Ministry of Finance (MoF) issues a Budget Circular each year with GRB instructions to all central ministries and departments, detailing the production of a Gender Budget Statement (GBS) in a prescribed format. Additionally, the Ministry of Women and Child Development, as the nodal ministry, issues directives and advisories to ministries/departments and states/union territories and conducts regular training for government officials. The Public Finance (Central) Division, Department of Expenditure, MoF holds Expenditure Finance Committee meetings and in 2014, the memorandum of Committee was revised to incorporate gender analysis so that proposals with a gender component provide information on specific objectives relating to women and the percentage of total expenditure on gender responsive actions. A GBS is issued by the MoF as part of the Union Budget, for ministries and departments to review their programmes from a gender perspective and present budgetary allocations and actual expenditure of programmes targeting women and girls. At the sub-national level, 19 States and 6 Union Territories also report and publish budgetary data via Gender Budget Statements.

The Comptroller and Auditor General of India performs both financial and programme audits to assess whether programmes and schemes are executed as planned and produce desired outcomes. Ministries and departments also undertake gender audits of major programs and schemes to assess the impact on women's lives. To support these efforts, the Fiscal Policy Institute in Karnataka in India¹⁰ have developed a Handbook on Gender Audits, and impact assessments of schemes are also conducted by third parties like civil society organizations and development partners. Sectoral GRB analysis, supports the national and state governments to enhance their gender budgets and strengthen integration of gender in existing budgeting processes. The GBS serves as an accountability document, to track and review the gender responsiveness of programs and the commensurate budgetary allocations. It is published annually, along with the Union Budget, and includes budget estimates for the next financial year, revised estimates as well as actual expenditure, to facilitate more informed budget decisions. All union budget documents including gender allocations are available on the [website](#) of the Ministry of Finance and through a mobile application to enable transparency, availability, and ease of access.

Box 3: State-Level example of India's GBS as accountability tool

The Government of Kerala adopted GRB in 2008. As a result, 10 per cent of total state plan outlay is mandatorily used for policies and programmes that target women. Total planned allocations for women in the Gender Budget Statement of Kerala have increased from 11.4 per cent in 2017/2018 to 20.9 per cent in 2022-2023. To illustrate the effects of these budget allocations, the government has

taken various initiatives to strengthen women's digital literacy and access through the Kerala Start Up Mission, IT Mission, Kudumbashree. The state's GRB commitment, with its emphasis on creating jobs for women, is exemplified in the increase in urban female labour force participation rate from 22.1 in 2017 to 23.4 percent in 2021.

Source: supplemental data from UN Women India (<https://asiapacific.unwomen.org/sites/default/files/2023-01/in-UN%20WOMEN-OVERALL-BROCHURE-251022-s.pdf>), based on Kerala State Gender Budget Statement (https://budget.kerala.gov.in/keralabudgetdoc/2021_22/GenderBudget.pdf)

In 2018, **Portugal** approved the National Equality and Non-Discrimination Strategy (2018–2030) which includes an action plan to promote equality between women and men, with several measures relating to GRB and gender mainstreaming. Sectoral policies and programmes, including the Strategy for Innovation and Modernization of the State and Public Administration 2020–2023 and the National Recovery and Resilience Plan which includes gender equality goals and monitoring tools for social protection, infrastructure, and digital competencies. Each public body responsible for parts of the National Equality and Non-Discrimination Strategy and other sectoral programmes has a specific budget with budget execution monitored regularly and publicly reported through activity reports issued by public entities.

Every year, the Budget General Directorate issues a circular, approved by the Budget State Secretary, with instructions and guidance on the preparation of the State budget. This includes a specific section and annex on GRB to be submitted by public bodies with clear instructions explaining the process and objectives. Also, since 2019, the National Administration Institute includes a specific training course on GRB in its transversal training programme. The State Budget is subject to an ex-ante gender assessment according to Law. Since the 2021 Portuguese State Budget, the specific article on GRB also states that public bodies must publish administrative sex-disaggregated data pertaining to programmes and measures subject to a gender impact analysis. Moreover, the State Budget includes a set of gender equality indicators across key policy areas, such as digitalization, transport, social protection, infrastructure, and domestic violence to promote annual analysis of the gender impact of budget policies.

All information on allocated resources and their use is public. This also includes information of approved allocations through EU funds and EEA Grants. The

Government recognizes that for gender impact indicators in relation to the budget, there may be a time lag between data publishing and the year to which the information pertains.

In **Uganda**, there are numerous policy and programmatic commitments that address gender equality. This includes gender mainstreaming in the National Development Plan, policies on health and education, as well as procurement policies that establish a quota of 30 per cent for contracts awarded to women and/or marginalized groups. Budget execution for gender responsive policies and programmes is overseen by the Ministry of Gender, and the Ministry of Labour and Social Development.

GRB is included in the 2015 Public Finance Law, and annual budget call circulars provide instructions on 'gender and equity' budgeting with guidance on budget framework preparations. Budget proposals for all ministries and departments are assessed by the Ministry Finance, Planning and Economic Development for compliance with gender and equity criteria. This assessment is supported by the Equal Opportunities Commission, and budgets that do not receive approval must be revised prior to receipt of the budget envelope. The Equal Opportunities Commission also works closely with the Bureau of Statistics to strengthen production of gender statistics and sex-disaggregated data across different sectors, so this information can be used to inform policy and budget decisions.

While not yet a regular practice, the Auditor General has conducted gender budget audits. At the close of each financial year, the Equal Opportunities Commission publishes budget reports for gender and equity responsive interventions. The reports are launched publicly to ensure different stakeholders are aware of them and can use these for monitoring budget implementation and alignment with gender equality objectives.

CONCLUSIONS

The data and country practice showcased in this technical brief highlight the key dimensions of a GRB system. The examples demonstrate what a strong system might include and how different governments have mainstreamed gender in policy setting, budget allocation, execution, and transparency. By surfacing these practices, governments can identify actions to improve their systems and make progress toward the ambition of SDG Indicator 5.c.1. This will support better targeting of public resources for the implementation of gender equality laws and policies, while also building trust in government to deliver for women. To improve GRB practice, the authors provide recommendations below, in-line with the indicator methodology and criteria:

CRITERION 1:

Policy Framework & Adequacy of Resources for Gender Equality

- **Introduce legislative requirements/mandates for GRB**, combined with clear guidelines and implementation tools, to support operationalization. For example, requiring the use of sex-disaggregated data in budget decisions or ex-ante gender impact assessment of all budget proposals can enhance standard application of these tools.
- **Generate and use gender analysis – of budget proposals and budget execution – to advocate for more and better targeted resources**, even in the face of 'insufficient' resource allocations for gender responsive laws and policies.
- **Utilize regular and transparent budget execution monitoring** for stronger accountability on delivery or lack of delivery on gender responsive policy commitments.

CRITERION 2:

Gender Analysis & GRB in Public Finance Management System

- **Provide clear guidance on gender gaps, based on analysis, and specific steps** to improve gender responsiveness of plans and budgets.
- **Expand and strengthen measures to assess the impact of gender budget allocations.** This will strengthen the full accountability loop through monitoring and evaluating whether resources allocated to gender responsive laws, policies and programmes achieve intended results.
- **Provide detailed instructions and a format for the preparation and reporting via a gender budget statement**, or similar budget report, to produce comprehensive and evidence-based statements.
- **Develop guidance, coupled with capacity development, on how to integrate gender equality into budget audits plans.** Plan for a gender budget audit at an early stage so that governments can prepare accordingly, and the audit institution – often external to the government – can identify and address data gaps.

CRITERION 3:

Transparency for Accountability

- **Strengthen publicly available data on gender budget allocations and expenditures** to track actual spend on gender-responsive measures. Gender budget statements (or similar reports) can capture and make this information public.
- **Produce regular, publicly available reports of real-time expenditures** so that parliament, civil society and the broader population can access information about how resources are disbursed and to whom. Timely and accessible information is a key factor for these stakeholders to hold governments to account and press for improvements in gender-responsive policies.

ANNEX 1: SDG INDICATOR 5.c.1 COUNTRY LIST

Country	Reporting Year(s)	Country	Reporting Year(s)	Country	Reporting Year(s)
Afghanistan	2018	Georgia	2021	Nigeria	2018
Albania	2018; 2021	Germany	2021	North Macedonia	2021
Armenia	2018; 2021	Ghana	2021	Pakistan	2021
Austria	2021	Greece	2021	Palau	2018
Azerbaijan	2018	Guatemala	2018; 2021	Palestine	2021
Bangladesh	2018	Guinea – Equatorial	2018	Panama	2021
Belarus	2018	Guinea-Bissau	2018	Paraguay	2021
Belgium	2021	Haiti	2018	Papua New Guinea	2018
Benin	2018	Iceland	2021	Peru	2018
Bhutan	2018	India	2021	Philippines	2018
Bosnia and Herzegovina	2018; 2021	Ireland	2021	Portugal	2021
Bolivia	2021	Italy	2021	Republic of Moldova	2018; 2021
Brazil	2021	Jordan	2018; 2021	Rwanda	2018; 2021
Burkina Faso	2018	Kenya	2018; 2021	St. Helena	2018
Burundi	2018	Kiribati	2018	St. Lucia	2018
Cambodia	2018	Kosovo	2018	Samoa	2018
Cameroun	2018; 2021	Lao PDR	2018	Senegal	2018
Central African Republic	2018	Liberia	2018; 2021	Serbia	2021
Chile	2021	Lithuania	2021	Seychelles	2018
Colombia	2021	Luxembourg	2021	Solomon Islands	2018
Comoros	2018	Libya	2021	Spain	2021
Congo	2018; 2021	Madagascar	2018	Sudan	2018
Cook Islands	2018; 2021	Malawi	2018; 2021	Switzerland	2021
Costa Rica	2018	Malaysia	2021	Tanzania	2018
Czech Republic	2021	Maldives	2021	Thailand	2021
Democratic Republic of Congo	2018	Mali	2018	Timor-Leste	2018
Dominican Republic	2018; 2021	Marshall Islands	2018	Tokelau	2018
Ecuador	2021	Mongolia	2021	Trinidad and Tobago	2018
Egypt	2018; 2021	Montenegro	2018	Togo	2021
El Salvador	2018; 2021	Mozambique	2018	Tunisia	2021
Ethiopia	2018; 2021	Myanmar	2018	Uganda	2018; 2021
Fiji	2018; 2021	Nauru	2018	Ukraine	2021
Finland	2021	Nepal	2018; 2021	Uzbekistan	2021
Gabon	2021	Netherlands	2021	Viet Nam	2018
Gambia	2018	Niger	2018	Yemen	2018

ENDNOTES

- 1 UN Women, 2022. The Gender Snapshot 2022.
- 2 To access SDG Indicator 5.c.1 metadata and methodology, visit: <https://unstats.un.org/sdgs/metadata/files/Metadata-05-0c-01.pdf>
- 3 This has a normative basis in international agreements, including the 2030 Agenda for Sustainable Development and the Addis Ababa Action Agenda, which calls for increased investments and tracking of resources to achieve gender equality.
- 4 Criterion 1 is composed of 3 sub-criteria/questions; criterion 2 includes 7 sub-criteria/questions; and criterion 3 is composed of 3 sub-criteria/questions.
- 5 Annex 1 presents a full list of reporting countries and area.
- 6 A programme with high gender relevance has gender equality as a primary objective; a programme with medium gender relevance includes objectives that address gender inequalities in the sector/area.
- 7 The Bono de Desarrollo Humano (BDH) is a conditional cash transfer program for Ecuadorian families living in extreme poverty. Its objectives are to promote the accumulation of human capital and to reduce the persistence of poverty. The program provides financial support to ensure a minimum level of consumption by families and promotes incentives for them to invest in the health and education of children up to 18 years of age. Source: <https://www.iadb.org/en/toolkit/conditional-cash-transfer-programs/ecuador-human-development-voucher>
- 8 Information on the financial audit findings and challenges of local implementation are supplemental to data reported by Government of Serbia via SDG Indicator 5.c.1.
- 9 These examples are illustrative, and do not include all countries that meet the three criteria of the indicator.
- 10 The Audit Handbook was developed with the support of UN Women.

UN WOMEN

UN Women is the UN organization dedicated to gender equality and the empowerment of women. A global champion for women and girls, UN Women was established to accelerate progress on meeting their needs worldwide. UN Women supports UN Member States as they set global standards for achieving gender equality, and works with governments and civil society to design laws, policies, programmes and services needed to ensure that the standards are effectively implemented and truly benefit women and girls worldwide. It works globally to make the vision of the Sustainable Development Goals a reality for women and girls and stands behind women's equal participation in all aspects of life, focusing on four strategic priorities: Women lead, participate in and benefit equally from governance systems; Women have income security, decent work and economic autonomy; All women and girls live a life free from all forms of violence; Women and girls contribute to and have greater influence in building sustainable peace and resilience, and benefit equally from the prevention of natural disasters and conflicts and humanitarian action. UN Women also coordinates and promotes the UN system's work in advancing gender equality.