

GENDER-RESPONSIVE COVID-19 RECOVERY:

STRENGTHENING COUNTRY
SYSTEMS THROUGH OFFICIAL
DEVELOPMENT ASSISTANCE AND
GENDER-RESPONSIVE BUDGETING

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Abstract

Responding to the gender impacts of COVID-19 – including lost economic opportunities when taking on more domestic and care work in the health sector and at home, and increased violence – requires more tailored policies and resources that support gender equality and women’s empowerment. It also means including women in leadership and decision making in all aspects of the recovery. This paper provides recommendations to better align official development assistance (ODA) allocations to sectoral responses that address gender inequalities, and strengthen partner government systems for the disbursement of COVID-19 relief and recovery funds. It analyses ODA trends from 2017-18 in four areas that are critical for gender-responsive COVID-19 recovery: social infrastructure, employment and economic growth, social services, and governance. Additionally, the paper considers how public finance management (PFM) systems should be strengthened by donors and partner countries, to address the gender impacts of recovery policies. In the context of the COVID-19 recovery, ODA is key to improve gender analysis by donors and development partners, and the broader application of gender-responsive budgeting tools across PFM systems. This includes expanded use of ex-ante gender impact assessments, gender budget tagging, gender budget statements and gender budget audits.

Foreword

The COVID-19 crisis is rolling back progress on gender equality across all areas and sectors in developing countries. OECD countries can use their development co-operation to support partner countries in addressing gender inequalities in their response and recovery actions. Acknowledging the disproportionate impact the pandemic is having on women, development actors can increase and direct official development assistance (ODA) to policy measures and programmes with strong and sound gender targets. Given the importance of reaching a wide range of countries and actors, this piece has been developed as a joint product between UN Women and the OECD DAC Network on Gender Equality's (GenderNet), as these organisations – along the United Nations Development Programme (UNDP) – are co-custodians of Sustainable Development Goal indicator 5.c.1. Implementing commitments to gender equality and women's empowerment requires a range of tools and efforts, all underpinned by financial investments. This paper, an output of the OECD DAC Network on Gender Equality's work programme on better financing for gender equality. It complements previous analyses of the financing landscape for gender equality and women's empowerment, with an emphasis on gender-responsive budgeting (GRB) and on data of particular relevance to the COVID recovery.

Part of the data originates from the 2018 Global Partnerships for Effective Development Co-operation (GPEDC) monitoring survey of indicator 5.c.1 (or indicator 8 within the GPEDC framework). The paper analyses data from 69 partner governments and 34 OECD countries which provide insights on GRB implementation prior to the pandemic. Other data draws on analysis from the OECD DAC Gender Equality Policy Marker in the DAC Creditor Reporting System.

This work is designed to help policy makers and practitioners understand the use of gender budgeting in partner countries to help build a gender-equal recovery. It also delves into how ODA can be used to stem the impact of COVID-19 in support of more effective and gender-responsive aid-related decisions. The paper looks to expand the use of ex-ante gender impact assessments, gender budget tagging, gender budget statements and gender budget audits to improve evidence-informed policy making, monitoring, and evaluation of COVID-19 response packages.

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Executive summary

The impact of COVID-19 on gender equality has been far reaching – ranging from increased violence against women and the growing digital divide, to the spike in unemployment of women due to the pandemic, and a lack of attention in financial recovery packages and resource allocation. Yet empowering women and girls can lead to a faster and more sustainable recovery if governments use a gender lens in planning and budgeting - and engage women in decision-making. Policy measures must be well-targeted and well-resourced to be effective, whether it is a government providing support in their own country – or an external actor providing development assistance. This paper analyses different approaches needed for better financing for gender equality, notably that of a) governments implementing gender-responsive budgeting as the heart of their public financial management systems – and b) development partners providing external support – in particular members of the Development Assistance Committee (DAC) working together to optimise the quality and quantity of aid even in this health crisis. The paper analyses bilateral allocable ODA trends from 2017-18 in four areas that are critical for gender-responsive COVID-19 recovery in developing countries: social infrastructure; employment and economic growth; social services; and government and civil society.

The paper highlights areas where ODA is best placed for targeted support to strengthen partner government systems for the disbursement of COVID-19 relief and recovery funds. In 2017-18, USD 48.7 billion of bilateral aid on average per year focussed on gender equality and women's empowerment. This corresponded to 42% of bilateral aid. The analysis found that:

- In the area of social infrastructure, while 42% of bilateral ODA to the health sector integrated gender objectives, only 9% included gender as a principle objective. Specific sub-areas critical for COVID-19 recovery, including improvements to education facilities, teacher training and efforts to reduce the gender digital divide had lower amounts of aid integrating gender equality.
- Under social services, social protection was the area with the highest share of aid integrating gender equality at 64%. The majority of gender focussed ODA in this area focused on administration of social protection policies, plans, programmes and budgets, closely followed by delivery of basic social services.
- Agriculture accounts for the largest amount of ODA integrating gender equality in the areas of employment and economic growth. Conversely, tourism, trade policies and the banking sector represent the lowest allocations.
- In government and civil society, two entry points to promote the integration of gender equality in country systems – public finance management and domestic revenue mobilisation– have less than 33% of their overall aid integrating gender equality.

The paper also considers how public finance management systems can be strengthened in the COVID-19 recovery context, analyses the gender impacts of public policies and proposes ways to align policies with available resources. Data from 69 partner governments and 34 OECD countries provide universal insights on gender-responsive budgeting (GRB) implementation prior to the pandemic. Of the 69 partner countries, most reported having gender-responsive policy frameworks, with more than half providing guidance on integrating gender equality in budget decisions. However, tracking of gender budget allocations was constrained by: insufficient availability and use of sex-disaggregated data across sectors; less than optimal use of budget tagging and gender impact assessments; and low implementation of gender budget audits.

For the 34 OECD countries at the time, over half had introduced GRB as of 2018. OECD countries have reported use of evidence-based tools, including ex-ante and ex-post gender impact assessments while fewer integrated gender equality into budget audits. This indicates that more work is needed to translate gender equality goals into overall programming.

In the context of COVID-19 recovery, ODA should support improved gender analysis, broader application of GRB tools across PFM systems by donors and development partners. This includes expanded use of ex-ante gender impact assessments, gender budget tagging, gender budget statements and gender budget audits to improve evidence-informed policy making, monitoring and evaluation of COVID-19 response packages.

Development partners are encouraged to:

- Use ODA to prioritise support for gender-responsive policies in sectors and sub-sectors where COVID-19 impacts are greatest.
- Strengthen country systems, including using strategies that strengthen GRB implementation. This includes targeting ODA that integrates gender equality objectives in public financial management to support countries in raising and allocating budgets to address the negative gender-related impacts of the pandemic.
- Support Ministries of Finance and Economy in designing gender-responsive recovery measures with a long-term perspective. This includes strengthening their capacities to analyse the structural determinants of gender inequalities, e.g. through the use of gender and political economy analysis.
- Strengthen countries' capacities to analyse gender data and statistics and develop GRB tools such as ex-ante gender impact assessments and gender budget audits.
- Align GRB sector support with recommendations in order to expand consistent use of GRB in sectors/areas like economic development, labour, trade and digital transformation which can contribute to stronger gender-responsive policy measures and budget allocations in the COVID-19 context and beyond.
- Use available GRB data to identify where ODA allocations and budget decisions can be made more gender sensitive.

Partner governments are encouraged to:

- Integrate GRB into all stages of COVID-19 budget planning/preparation, implementation, and monitoring and evaluation.
- Assess whether specific policy measures will address the gender impacts of the pandemic. *Ex ante* gender impact assessments provide a starting point to assess policy responsiveness to identified gender gaps. However, these assessments depend on available sex-disaggregated data across sectors, hence the importance of strengthening national statistical capacities in this area.
- Publicise information on domestic funds to improve monitoring and oversight. This requires the use of GRB tools like gender tagging/classification and gender budget statements. Specific guidance should be developed to improve and optimise their use, as there is a need for guidance for all sectors, clear templates, and targeted technical support which could also be part of ODA efforts.
- Within development co-operation forums, call for ODA investments to target sectors where, based on gender assessments, gender impacts of COVID-19 are the highest.
- Optimise the use of ODA, based on identified gaps and capacity needs in country systems, to strengthen gender-responsive PFM and resource targeting in the COVID-19 response, in line with SDG indicator 5.c.1.

1 The importance of integrating gender into COVID-19 responses

The gender impacts of COVID-19 are significant and far-reaching with the potential to roll back progress on gender equality across all areas and sectors. National socio-economic responses and recovery measures need to be designed and implemented in full recognition of the gender differentiated impacts of the crisis (UNSDG, 2020^[1]). This requires an understanding of gender inequalities in the economy, social protection, social infrastructure and governance as well as an analysis of whether resources are allocated to COVID-19 response measures to address these. These analyses can inform decisions on how government budgets and other resources, including international aid, are targeted and spent to respond to the needs of all and promote a truly resilient recovery.

OECD countries are well-placed to use their development co-operation to support partner countries in addressing gender inequalities in their response and recovery actions. Acknowledging the disproportionate impact the pandemic is having on women, development actors can increase and direct official development assistance (ODA) to policy measures and programmes with strong and sound gender targets. In addition, and aligned with the universal commitment to gender equality in the 2030 Agenda, development partners need to integrate gender equality into their own COVID-19 responses so that budget resources are allocated and spent to avoid backsliding and accelerate progress. Understanding where ODA has been targeted and analysing this in relation to gender impacts of COVID-19 can support more effective and gender-responsive aid-related decisions.

Within broader efforts to strengthen gender-responsive ODA, an opportunity exists for development partners to support more comprehensive implementation of gender-responsive budgeting (GRB). Prior to the pandemic, data reported by 69 countries on SDG Indicator 5.c.1, which measures country efforts to establish systems to track gender budget allocations, and 34 OECD countries via the OECD Budget Practices and Procedures Survey (2018), show that a total of 76 countries have undertaken some steps to implement GRB. While not a fully global sample, it shows the relevance of GRB as a strategic policy approach for driving budget resources to implement laws and policies for gender equality. Learning from Indicator 5.c.1 and OECD countries also shows where more work is required to make PFM systems more effective in addressing gender impacts.

Strengthening gender-responsive PFM systems can facilitate COVID-19 response measures that respond to and mitigate negative gender impacts. Through the application and improvement of GRB tools, analyses can be conducted to document how COVID-19 policy measures may affect women and men and monitor actual impact. For PFM systems to support these functions, it is necessary to have data and tools for tracking gender budget allocations and expenditures. Targeted improvements to strengthen the enabling environment, the evidence base, analytical tools, and mechanisms for evaluation and oversight of COVID-19 measures also have the potential to enhance the overall functions of PFM systems linking revenue raising, spending and gender equality outcomes.

Political economy analysis can build an understanding of the political influences and factors that affect how and whether specific changes happen. This requires a problem-driven approach to analyse what needs to be addressed, the existing institutional and governance arrangements within a country, and the specific

drivers that can serve as opportunities for change. This type of analysis can support countries and external actors to push reforms by working with different stakeholders across institutions, inside and outside of government. In the context of endeavouring to integrate gender equality into PFM systems, a political economy analysis may provide useful information on why specific actions (or efforts at reform) have not gained traction and what steps could be taken to boost progress.

Using ODA to jumpstart GRB capacity development and expand technical skills in partner governments can have two primary effects. First, it can encourage increased application of gender analysis in countries' budget planning, execution and monitoring, all of which support better targeting of resources for gender-responsive policy measures. Second, it can help to ensure that ODA investments in key sectors, where women are facing particular negative impacts from the crisis, are channelled via country systems to support positive gender outcomes and results for women and girls.

Development co-operation can also provide mechanisms to identify and execute peer-to-peer learning on GRB among different partner government and donor countries. This can facilitate knowledge transfer and capacity development through South-South, North-South and triangular co-operation. There are particular areas where developing countries could benefit from GRB experiences in OECD countries (e.g. the design and use of *ex ante* impact assessments) and vice versa. Utilising this development co-operation approach would benefit all participating countries.

This policy paper presents the role that ODA can play in supporting partner governments to respond to the gender impacts of COVID-19, in part through efforts to improve gender-responsive PFM systems. Section 2 provides data and analysis in four areas of ODA investment in line with priority intervention areas for gender-responsive COVID-19 action and summarises how development partners can use this information to support decision-making in COVID-19 support. Section 3 details current GRB practice, including data and analysis of the existing gaps in the application of GRB tools, capacities and systems that donor countries can support, and partner countries can strengthen to optimise their PFM systems for gender-responsive policy implementation. Section 4 focuses on priority areas to strengthen GRB implementation for improving policy formulation and the targeting of domestic public and aid resources in the COVID-19 context. Section 5 sets out policy recommendations for development partners and country governments to strengthen sectoral responses and country systems with the aim of driving more and better financing to gender-responsive COVID-19 measures.

2 Official development assistance for gender-responsive COVID-19 policy action

Global frameworks have been developed to support governments to structure their immediate response measures and set the groundwork for a resilient and inclusive recovery. In April 2020, the United Nations (UN) released a framework for the UN system's socio-economic response which is focused on five main areas: health; social protection and basic services; jobs and employment – including for informal sector workers; fiscal and financial stimulus; and promotion of social cohesion and community-led resilience and response systems. More recently, the United Nations Secretary-General, and the Governments of Canada and Jamaica, spearheaded the *Financing for Development Initiative in the Era of COVID-19 and Beyond*. Thus, presenting a menu of policy options for Member States and the 2021 Financing for Development Forum detailed strategies and recommendations to advance an inclusive, equitable and green recovery.

The important role of ODA – especially for the most fiscally constrained countries – has been recognised in these global forums and frameworks. ODA has the potential to drive gender-responsive policy action in sectors where women have been disproportionately affected by COVID-19. As such, development partners can play an important role in supporting partner countries in integrating gender equality into their national COVID-19 responses. This includes targeting aid to support policy measures that mitigate negative impacts on women and girls, promoting gender-responsive measures across sectors, and supporting country systems for implementation. In 2017-18, USD 48.7 billion of bilateral aid on average per year focussed on gender equality and women's empowerment. This corresponded to 42% of bilateral aid.

This section presents data in four areas that are important for a gender-responsive COVID-19 recovery: 1) social infrastructure; 2) social services, including social protection; 3) employment and economic growth; and 4) government and civil society. It analyses ODA data from 2017-18 collected through the OECD/DAC gender equality policy marker (Box 1) in these four areas. The analysis includes total ODA amounts and aid integrating gender equality in specific sectors. The four areas are broadly aligned with the UN framework for COVID-19 response and identified by the United Nations and Development Assistance Committee members as crucial to an inclusive recovery that addresses the disproportionate impacts faced by women and girls.

Box 1. Development Assistance Committee gender equality policy marker

The DAC gender equality policy marker is one effort to provide information through gender markers and budget tracking systems to collect such data. The OECD applies this marker to track financing in support of gender equality and women's rights. By identifying gaps between policy commitments and financial commitments, the marker strengthens transparency and accountability in donor financing for gender equality and women's rights.

The DAC gender equality policy marker is based on a three-point scoring system, to qualitatively track the financial flows that target gender equality and women's empowerment. The marker strengthens the transparency and accountability in development financing for gender equality and women's rights. At present, 92% of total bilateral "sector-allocable" aid is screened against the gender equality marker. The scoring system is as follows:

- Principal (marked 2): gender equality is the main objective of the project/programme and is fundamental in its design and expected results. The project/programme would not have been undertaken without this objective.
- Significant (marked 1): gender equality is an important and deliberate objective, but not the principal reason for undertaking the project/programme. Often explained as gender equality being mainstreamed in the project/programme.
- Not targeted (marked 0): the project/programme has been screened against the gender marker but has not been found to target gender equality.

For more details, see: <https://www.oecd.org/dac/gender-development/dac-gender-equality-marker.htm>.

Trends in key areas for gender equality in COVID-19 recovery

Social infrastructure: key sub-sectors for gender-responsive COVID-19 recovery receive lower levels of aid integrating gender equality

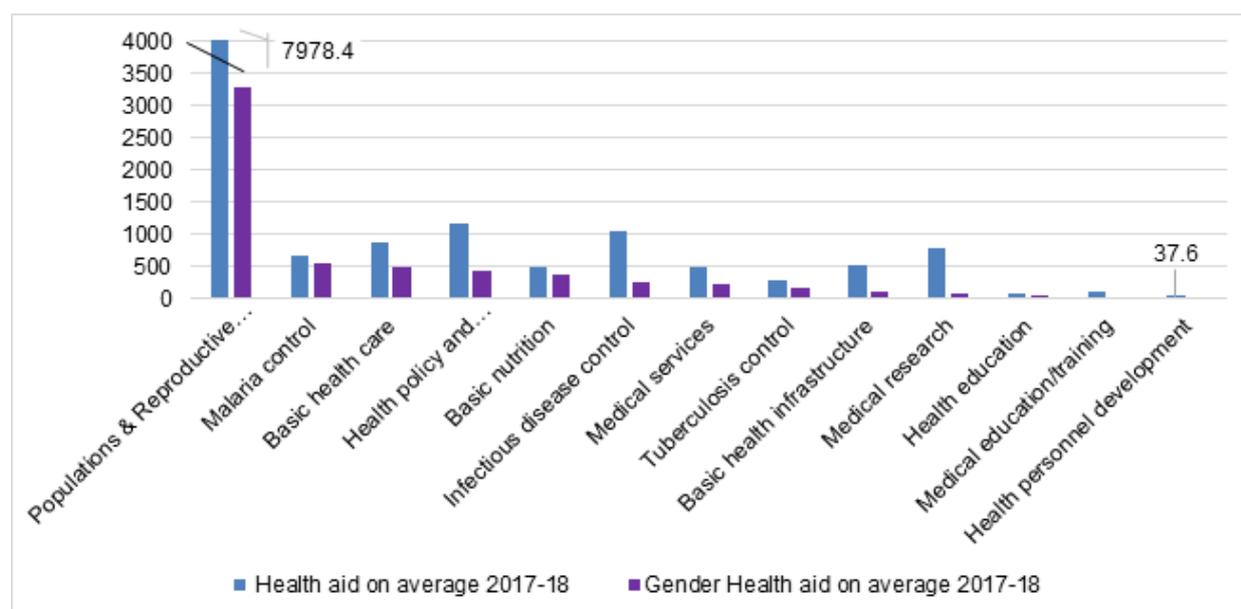
In 2017-2018, less than half of bilateral allocable ODA to the health sector integrated gender objectives. Further, key areas for COVID-19 recovery including aid to infectious disease control; education facilities; teacher training; and closing the digital divide represent some critical areas that receive lower amounts of aid integrating gender equality.

COVID-19 has shown how social infrastructure, including public health, education, communication, and water and sanitation, are essential for well-being, safety and social and economic development. In many of these areas, women face increased exposure to risks and higher needs, as they account for the majority of frontline health workers, coupled with potentially having to fill gaps due to reduced access to critical basic healthcare services in the current context (UNFPA, 2020^[2]; ILO, 2020^[3]). While communication and information services have helped lessen the impacts of the crisis for many, the persistent digital gender divide (ITU, 2019^[4]) has constrained women's access – especially the poorest and those most marginalised – to these technologies and services. Additionally, water supply, sanitation and hygiene services are essential for preventing the spread of COVID-19 and women and girls often have the primary responsibility for water collection as well as sanitation and hygiene in health and care services.

In 2017/18, 42% of bilateral aid to the health sector overall integrated gender equality. However, only 9% of this aid included gender as a primary objective. Sub-sectors with lower levels of aid integrating gender equality include infectious disease control, at 24% (USD 248 million) (Figure 1). Aid that integrates gender equality in the health sector can be used to address the critical needs of women healthcare workers on the front lines and in support of essential healthcare services for women and girls.

Figure 1. Health, Population and Reproductive health integrating gender equality

On average in 2017-18 (USD million)



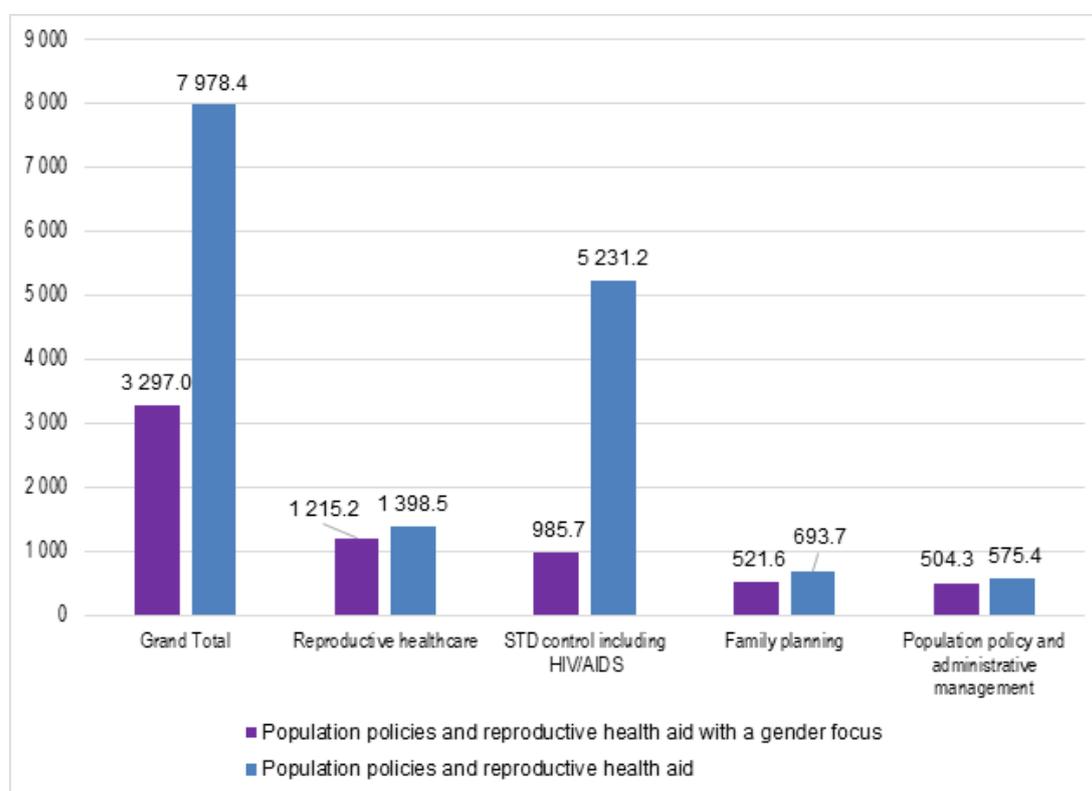
Notes: Official development assistance committed in 2017 and 2018 by 27 DAC members. DAC-CRS purpose codes: 121, 122 and 130. Constant 2018 USD million.

Source: DAC Creditor Reporting System: <https://stats.oecd.org/Index.aspx?ThemeTreeId=3>

Reproductive health services overall receive a high level of aid that integrates gender equality. However, only USD 986 million out of the USD 5.2 billion of aid committed to the sub-sector of STD and HIV/AIDS integrated gender equality (19%) (Figure 2). Research on the 2014-16 Ebola health crisis in three West African countries showed detrimental effects on the quality and accessibility of maternal health services as a result of the diversion of resources (including drugs, supplies, personnel and personal protection equipment) to emergency response measures (Yerger et al., 2020^[5]).

Figure 2. Population's policies and reproductive health aid

On average in 2017-18 (USD million)



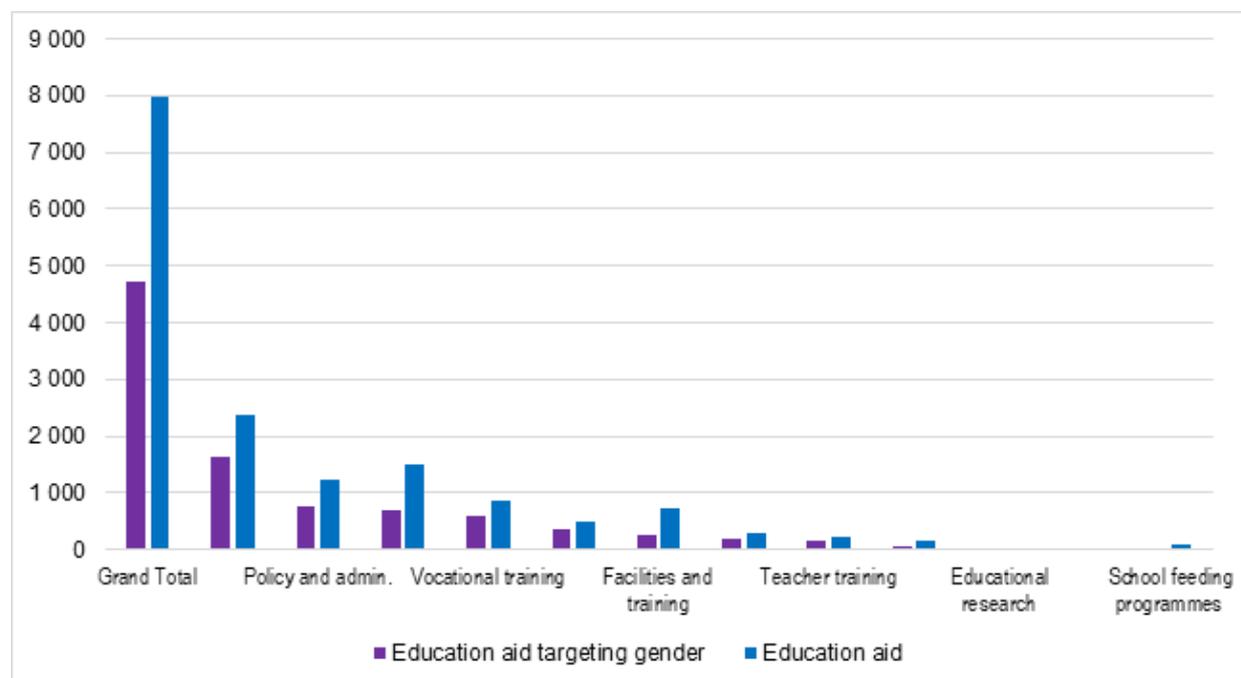
Notes: Official development assistance committed in 2017 and 2018 by 27 DAC members. DAC-CRS purpose code: 130. Constant 2018 USD million.

Source: DAC Creditor Reporting System: <https://stats.oecd.org/Index.aspx?ThemeTreeId=3>

Education facilities, teacher training, and advanced technical and managerial training had some of the lowest allocations of aid integrating gender equality in the education sector. DAC members allocated USD 8 billion on average per year to the education sector, with USD 4.7 billion integrating gender. However, relatively low levels of aid integrating gender equality were directed to areas that are essential in the current context, including education facilities (USD 242 million), teacher training (USD 155 million), and advanced technical and managerial training (USD 58 million).

Figure 3. Education Aid targeting gender on average per year

On average per year, 2017-18 (USD million)



Notes: Official development assistance committed in 2017 and 2018 by 27 DAC members. DAC-CRS purpose code: 110. Constant 2018 USD million.

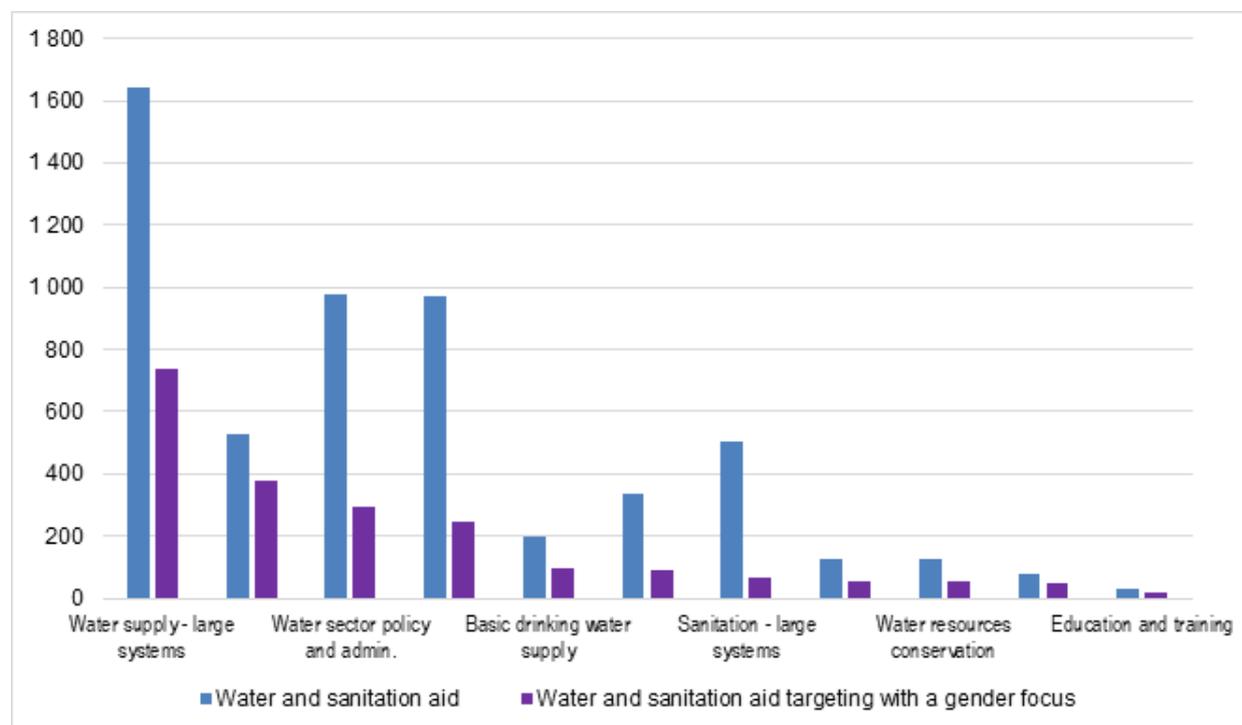
Source: DAC Creditor Reporting System: <https://stats.oecd.org/Index.aspx?ThemeTreelid=3>

Communication programmes received about one-quarter of aid integrating gender equality (USD 97.34 million out of USD 338.2 million), mostly to improve access to information and communication technologies (ICTs). However, only USD 4.87 million integrated gender as a primary objective and addressed digital inclusion, strengthening women and girls' technological skills, promoting equitable online spaces free from harassment and violence, and protecting women's rights through the application of ICTs.

Water supply and sanitation systems account for a large share of aid integrating gender equality. Water, sanitation and hygiene received USD 5.5 billion of ODA, with slightly more than a third including gender equality (USD 2.1 billion). Most of this supported large water supply and sanitation systems (USD 736 million) and basic drinking water and sanitation systems (USD 379 million). ODA that integrates gender equality for water supply and sanitation systems can support preparedness, by improving access to safe water, reducing women's and girls' time burden, and improving sanitation in health centres where an estimated 70% of the global health and social care workforce are women.

Figure 4. Water and Sanitation Aid that integrates gender

On average per year, 2017-18 (USD millions)



Notes: Official development assistance committed in 2017 and 2018 by 27 DAC members. DAC-CRS purpose code: 140. Constant 2018 USD million.

Source: DAC Creditor Reporting System: <https://stats.oecd.org/Index.aspx?ThemeTreeId=3>

Most of the aid integrating gender equality in social services¹ in 2017-18 was allocated to social protection

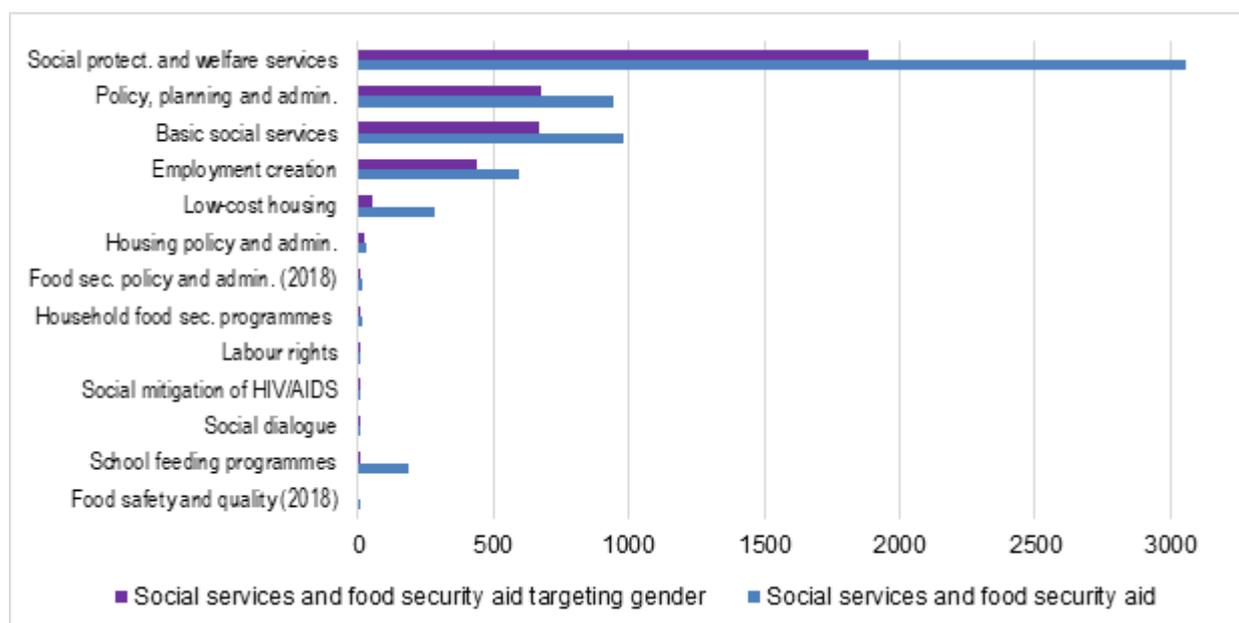
The necessity of social protection and assistance for all people, including informal workers, has become increasingly clear in the midst of the pandemic. Prior to COVID-19, women tended to receive lower social protection benefits due, in part, to a lower overall participation in the labour market and gendered employment patterns (ILO, 2013^[6]). Additionally, many women in informal employment have little to no access to social protection. At the same time, early data indicate that violence against women and girls is increasing globally as COVID-19 combines with economic and social stresses and measures are enacted to restrict contact and movement. This intensifies the need for resources focused on preventing and responding to violence against women.

¹ Social services include the following codes: social protection (16010), school feeding programmes (11250), food security policy and administrative management (43071), household food security programmes (43072), and food safety and quality (4307).

Social protection services represented the highest allocation of aid integrating gender equality in social services. Social protection services received USD 2.8 billion, of which two-thirds integrated gender equality (USD 1.8 billion). The largest allocation integrating gender equality (USD 677 million) went to support for the administration of overall social protection policies, plans, programmes and budgets, including the design and implementation of legislation, standards and statistics on social protection, closely followed by basic social services (USD 671 million (Figure 5). These are areas where needs are expected to increase and women, due to their higher rates of unpaid care and predominance in the lowest paid informal jobs, will depend on well-designed, gender-responsive social protection policy measures.

Figure 5. Social services and food security aid integrating gender objectives

On average per year, 2017-18 (USD million)



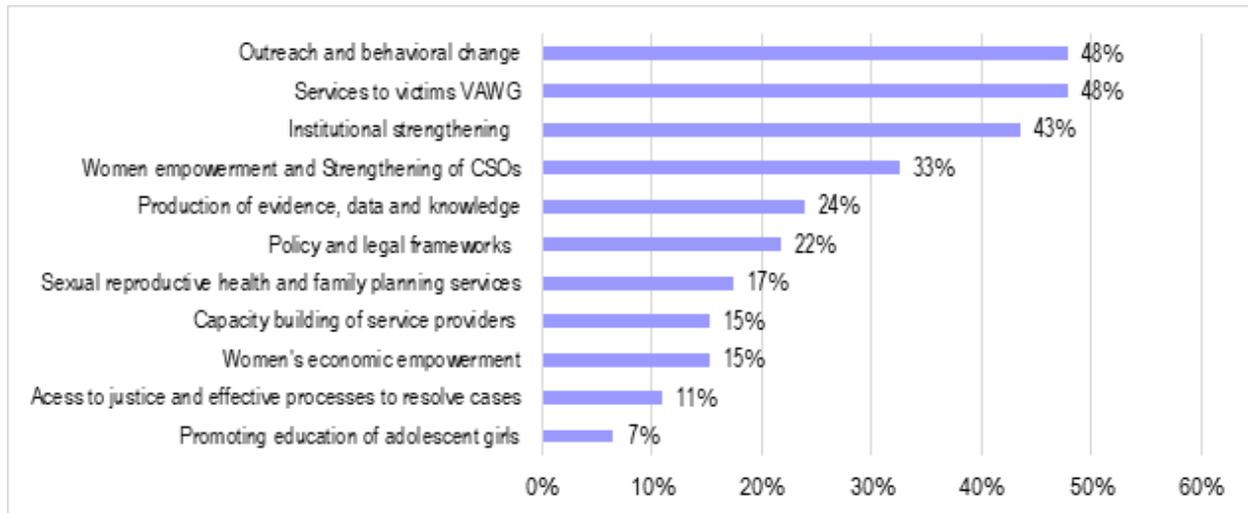
Note: For the food security and school feeding sector, data are only available for 2018.

Source: DAC Creditor Reporting System: <https://stats.oecd.org/Index.aspx?ThemeTreeId=3>

Strategies to end violence against women are diverse and place an emphasis on changing social norms and behaviour. Aid for ending violence against women amounted to USD 606 million in 2018, with significant amounts allocated to programmes on changing negative attitudes, norms and behaviours; improving access to high-quality services for victims of violence against women and girls; and strengthening institutional capacities to implement policies for violence against women and girls (Figure 6).

Figure 6. Programme intervention types to end VAWG

Data from 2018



Notes: VAWG: violence against women and girls. CSO: civil society organisation. Official development assistance committed in 2018 by 24 DAC members. DAC-CRS code 15180. Constant 2018 USD million.

Source: DAC Creditor Reporting System: <https://stats.oecd.org/Index.aspx?ThemeTreeId=3>

Employment and economic growth in 2017-18

Agriculture accounts for the largest amounts of development assistance integrating gender equality in the area of employment and economic growth. Conversely, tourism, trade policies and the banking sector represent the lowest allocations.

The economic crisis associated with COVID-19 is having disproportionate impacts on women. Women constitute 70% of the world's health and social sectors (including education, retail services and hospitality) and are heavily concentrated in export manufacturing and labour-intensive manufacturing (i.e. garments, textiles); micro, small and medium enterprises; and in hard-hit sectors, including tourism and agriculture. Additionally, women predominate in the lowest paid segments of the informal sector.

The agriculture sector included the highest amount of aid integrating gender equality in the area of employment and economic growth (USD 4.6 billion on average per year). Investments included increasing the resilience of poor farmers to climate change through agricultural development, improving access to water resources and promoting sustainable agriculture policy strategies.

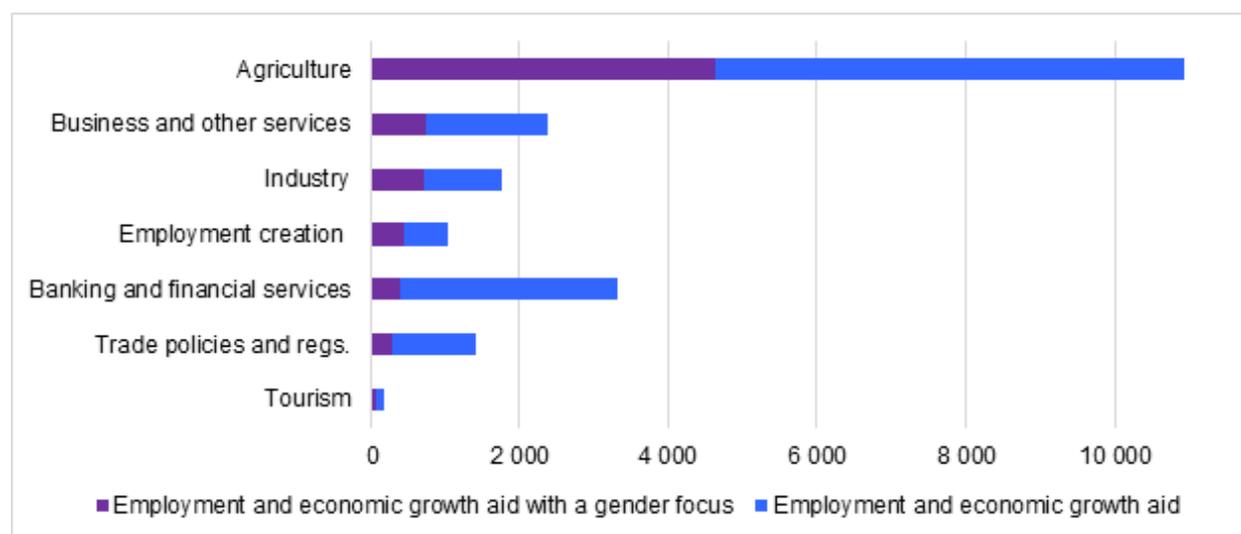
Tourism (USD 66 million of aid integrating gender equality out of USD 98 million), trade policies (USD 290 million of aid integrating gender equality out of USD 1.1 billion) and the banking sector (USD 433.5 million of aid integrating gender equality out of USD 2.9 billion) show the lowest allocations of aid integrating gender equality. Tourism programmes promoted the inclusion of women in the sector and supported the improvement of their competitiveness through product development, trainings and infrastructure. Banking programmes contributing to gender equality supported the development of financial policies and administrative management systems, promoted formal financial intermediaries, and improved women's capacities in financial management.

Business development programmes, another key area for COVID-19 recovery, included gender equality in USD 751 million on average per year (out of USD 1.6 billion). Most funding went to the development of business policies and administration to stimulate women's entrepreneurship, promote women's financial inclusion, stimulate private investments, and improve business resilience and economic stability.

Trade sector aid integrated gender equality in USD 290 million on average per year out of a total of USD 1.1 billion. This support focused on programmes to strengthen small and medium-sized enterprises and agro-industries, as well as to increase women's economic activity through a wide range of trade policy interventions and activities to increase regional trade, business competitiveness and connectivity.

Figure 7. Employment and economic growth bilateral aid allocated to target gender

On average per year, 2017-18 (USD million)



Notes: Official development assistance committed in 2017 and 2018 by 27 DAC members. DAC-CRS sector codes: 160, 240, 250, 311, 321, 331 and 332. Constant 2018 USD million.

Source: DAC Creditor Reporting System: <https://stats.oecd.org/Index.aspx?ThemeTreeId=3>

Government and civil society: Aid to mainstream gender in public financial management systems remains low

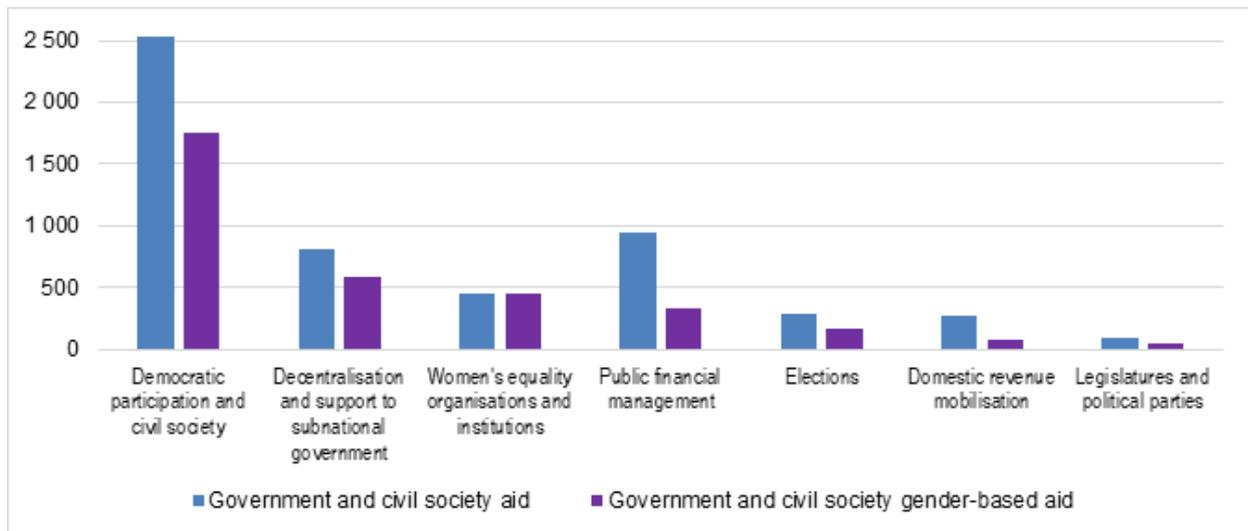
Effective public financial management systems and active civil society participation are enabling factors for the design, delivery and oversight of gender-responsive budgetary actions. The extent to which gender equality has been mainstreamed in PFM systems relates to existing capacities and the commitment of governments to use budgets to address the negative gender impacts of the pandemic. Civil society organisations have produced critical gender analyses of COVID-19 response measures and can monitor the extent to which resources are directed to gender-responsive actions. Their participation requires publicly available information on resource allocations and expenditures and open spaces for them.

Democratic participation accounts for the largest allocation of official development assistance integrating gender equality in government and civil society, 2017-18. It accounts for USD 1.7 billion of USD 2.5 billion total. This includes, for example, support for women's rights organisations. Programmes in the sector of decentralisation and local government also integrated gender equality into the majority of funds (USD 589 million out of USD 813 million) to help communities access resources, develop inclusive local development plans and address localised problems.

Two main entry points to promote the implementation of gender-responsive budgeting within country systems – PFM (USD 339 million) and domestic revenue mobilisation (USD 81 million) – have less than a third of their aid integrating gender equality. Gender-responsive programmes in PFM focus on improving economic outcomes and opportunities for poor women and promoting gender-responsive policies and budgeting. Domestic revenue programmes include interventions for tax system improvement, civil service management and advocacy for gender-responsive public services.

Figure 8. Government and civil society gender-responsive aid

On average per year, 2017-18 (USD million)



Notes: Official development assistance committed in 2017 and 2018 by 27 DAC members. DAC-CRS purpose code: 151. Constant 2018 USD million.

Source: DAC Creditor Reporting System: <https://stats.oecd.org/Index.aspx?ThemeTreeId=3>

Conclusion

Responding to the gender impacts of COVID-19 requires well-targeted and well-resourced gender-responsive policy measures in areas including social infrastructure, social services, employment and the economy, and government and civil society. ODA integrating gender equality can be catalytic in promoting financing and resource allocations for gender-responsive policies and programmes. In areas with overall higher rates of ODA integrating gender equality, such as education, agriculture, social protection, and government and civil society, development partners can advocate for and support gender-responsive actions. A second set of sectors – trade, communications, infectious disease control, banking and financial services – remain central for COVID-19 recovery, but currently have lower levels of ODA and shares of aid integrating gender. However, stepped up ODA integrating gender in these sectors, delivered as part of COVID-19 support and recovery, has the potential to be targeted to measures to mitigate the negative impacts on women and girls and promote gender equality. To be most effective, aid integrating gender equality must align with national gender equality objectives and focus on strengthening country systems, including public financial management systems, while enabling civil society participation.

3

Assessing global progress in gender-responsive budgeting

Defined as the “proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment” (GPEDC, 2018^[7]), SDG Indicator 5.c.1 monitors country-level progress in establishing systems that link budgets with implementation of gender-responsive laws and policies. See 5Annex A for a full description of the methodology. The indicator provides a framework for government action, and development partner support via ODA, to strengthen national PFM systems.

Data from 69 countries, collected through the Global Partnership for Effective Development Cooperation (GPEDC) in 2018 as part of its 10-indicator monitoring framework,² show that governments have taken concerted action to strengthen aspects of their PFM systems. This includes efforts to integrate gender equality into finance laws and budget directives, conduct analyses of gender impacts of budget measures, use available sex-disaggregated data to inform budget decisions, and make data on gender budget allocations publicly available. However, more consistency is needed in applying gender-responsive budgeting tools across all stages of planning and budgeting and in all sectors. Data collected through the OECD Budget Practices and Procedures Survey conducted in 2016 and 2018, shows that a sub-set of the 34 OECD countries surveyed apply select gender-responsive budgeting tools, including gender impact assessments and gender budget statements. By assessing country practices, it is possible to identify overall trends, gaps in experience and capacities, and specific needs for advancing gender-responsive budgeting globally.

This section presents findings and analysis on areas of progress, including gender policy formulation, use of sex-disaggregated data and integration of gender equality into budgetary mandates/directives, as well as the remaining challenges, including use of *ex ante* impact assessments, gender budget tagging and gender budget audits.

² Indicator 8 of the GPEDC monitoring framework provides the official data to report on SDG Target 5.c by measuring whether “countries meet the Global Partnership criteria for tracking public allocations for gender equality and women’s empowerment, and making this information publicly available” (<https://www.effectivecooperation.org>).

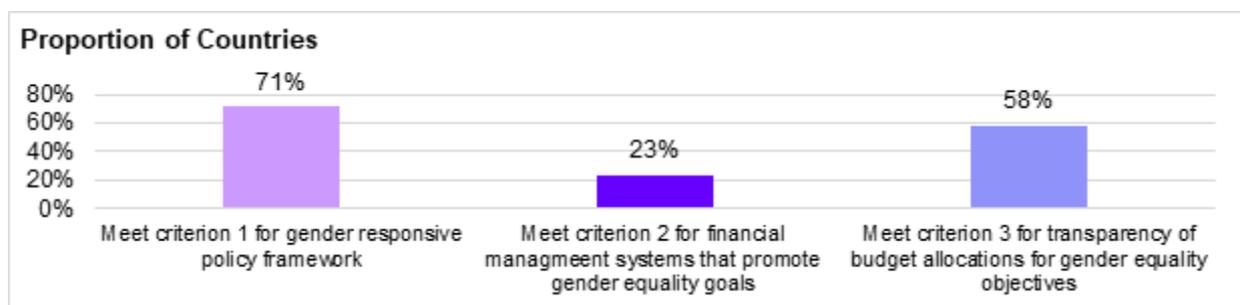
Overview of data reported on SDG Indicator 5.c.1

Partner countries have put in place gender-responsive policy frameworks, but the financial management systems for implementation need improvement

Most of the 69 countries report having gender-responsive policies and more than half report transparency of allocations for gender equality. However, to date, less than a quarter have all the necessary elements of a PFM system to track budget allocations and expenditures for gender equality (Figure 9). Therefore, it is necessary to further integrate gender into PFM systems and the capacities of governments for implementing gender-responsive budgeting actions.

Figure 9. Proportion of countries that meet GPEDC Indicator 8 criteria

As of 2018



Source: GPEDC assessment for country systems to track and make public allocations for gender equality and women's empowerment (Indicator 8). Further information is available in Annex A and GPEDC (2018), "2018 Monitoring Guide for National Co-ordinators". <https://www.effectivecooperation.org/content/2018-monitoring-guide-national-co-ordinators-participating-governments>

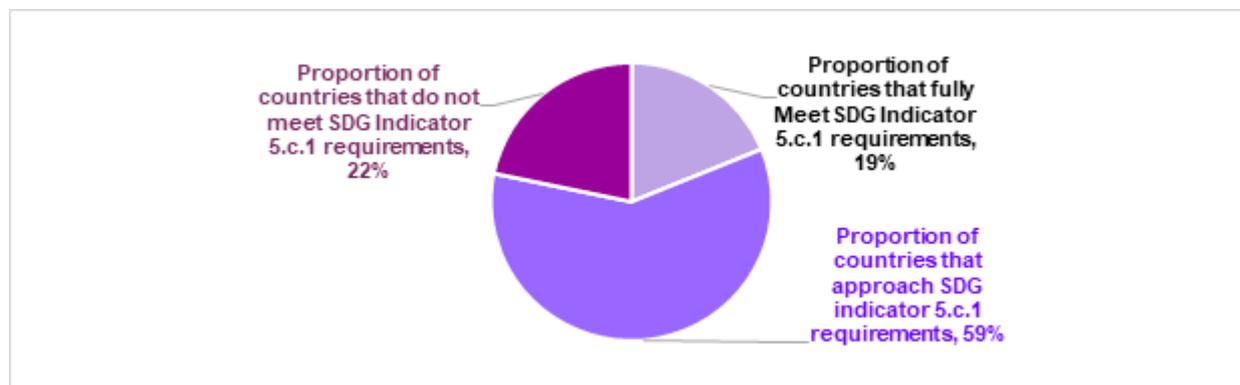
The majority of surveyed countries have initiated efforts to track budget allocations for gender equality; however, only a few count on a comprehensive system

The majority of countries (41 out of 69) are implementing aspects of a budget tracking system for gender equality. However, only 19% of countries (13 out of 69) have a comprehensive system in place and 22% (15 out of 69) do not yet meet any of the requirements (Figure 10). The data show that the most common aspects of gender-responsive aspects in PFM systems are the use of sex-disaggregated data in budget decisions and the integration of gender into budget directives. In contrast, less than 35% of countries implement *ex ante* gender impact assessments, introduce gender tagging of budget allocations, produce comprehensive budget statements and/or use gender budget audits.

Partner countries reporting better performance in policy areas related to gender equality indicated stronger mainstreaming of gender across the PFM system. Qualitative reporting shows that these countries tend to mainstream gender equality into each step of their budget planning, execution and reporting processes and ensure that budget allocations for gender equality are publicly available. To illustrate, in countries that report providing guidance on gender-related objectives during budget preparation, there is also guidance provided across different themes and sectors. This demonstrates the importance of a comprehensive approach to implement policy priorities and incorporate gender into different parts of PFM systems.

Figure 10. Proportion of countries with comprehensive and transparent tracking systems for allocations to gender equality and women's empowerment

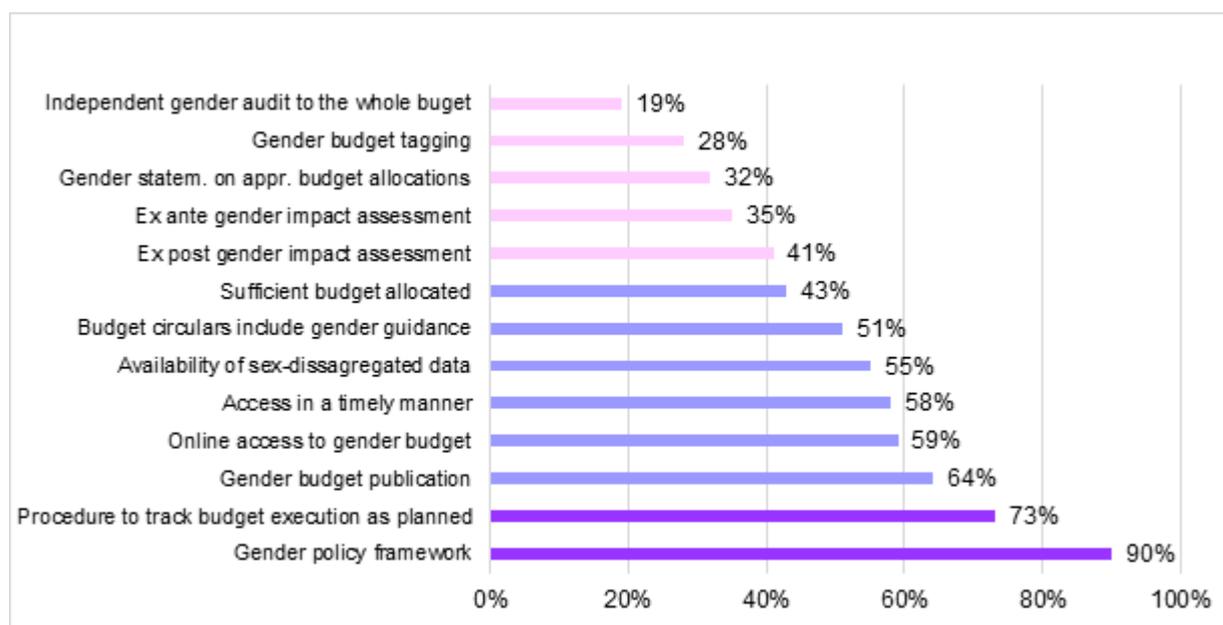
As of 2018



Source: GPEDC assessment of "Country systems to track and make public allocations for gender equality and women's empowerment (Indicator 8)". Further methodological information is available in Annex A and GPEDC (2018), "2018 Monitoring Guide for National Co-ordinators". <https://www.effectivecooperation.org/content/2018-monitoring-guide-national-co-ordinators-participating-governments>

Figure 11. Proportion of countries that meet each SDG Indicator 5.c.1 requirement

As of 2018



Source: GPEDC assessment for "Country systems to track and make public allocations for gender equality and women's empowerment (Indicator 8)". Further methodological information is available in annex A and in GPEDC (2018), "2018 Monitoring Guide for National Co-ordinators". <https://www.effectivecooperation.org/content/2018-monitoring-guide-national-co-ordinators-participating-governments>

Analysis of data and practices via SDG Indicator 5.c.1 in support of policy implementation for gender equality

Half of reporting countries provide guidance to include gender in budget allocations, while less than half consider the budget allocation adequate to achieve gender objectives

Ministries of Finance or the Budget Office provide guidance on gender resource allocations through budget circulars (or other similar instructions) in 51% of the countries (35 out of 69). Circulars can include allocation quotas, indicative budget ceilings and/or gender indicators for budget proposals. They also lay out the priorities as well as directives, national budget memoranda, presidential messages and parliamentary committees' directives. Furthermore, budgetary laws can include specific binding obligations for sector institutions.

Only 43% of the countries (29 out of 68) consider their budget allocation adequate to achieve gender policy objectives, which highlights a disconnect between policy commitments and resource availability. However, it is important to interpret this finding with some caution, considering the variability in how countries define and assess "adequacy of resources"; challenges in current systems to track budget allocations; and approaches to gender tagging, which could result in misclassifying resource allocations.

Countries reported several challenges in ensuring adequate resources for gender objectives, including delays in allocations from the central budget, limited access to local sources for gender equality, unclear financing targets or budgets in gender equality policies, and gender not being a priority on the political agenda. Another impediment in many countries was the extent to which Ministries of Finance or the Budget Office can direct specific policy and expenditure choices by sector ministries. While budget directives state that Ministries of Finance can explicitly require gender priorities in budget frameworks/plans, these should be supported with tools and guidance for budget execution and corresponding capacities in all sectoral ministries and local governments for implementation.

Limitations in budget tagging and gaps in gender impact assessments can impede country efforts to track funds allocated to gender across sectors

Just over a quarter (19 out of 69) of the countries currently use gender tagging³ to track allocations and expenditures for gender-responsive policies and programmes. Tagging tools include general budget formulation instructions, legislative assembly earmarking of resources and national development plans/strategies' functional classifiers. In some instances, gender tagging is only applied to the resources allocated to gender-specific programmes. Additionally, gender tagging can be constrained by insufficient clarity in the mandate for the Ministry of Finance to analyse gender issues and different levels of accuracy in the tagging process, especially when gender is identified as a cross-cutting issue.

Therefore, it is necessary to strengthen capacities, as well as put in place clear mandates and corresponding guidance on the application of tagging approaches. For example, the Philippines is currently developing an online system for submitting budget proposals linked to the Gender Mainstreaming Monitoring System. This information will be used for the submission, review and endorsement of government agencies' annual gender and development plans and their annual "accomplishment reports". Kenya is revising its Chart of Accounts to include gender equality objectives and targets. Madagascar's Ministry of Population is working on a tagging system that includes allocations to promote gender equality in all sectors and Peru has proposed implementing a periodic analysis of public investment for gender equality. These country practices can be supported by development partners and documented for learning and potential replication in other countries.

³ Budget tagging is one way through which governments can make public the resource flows targeted to different government objectives, such as gender equality. It involves the identification of budget programmes which have gender as a principal or significant objective (Downes and Nicol, 2020_[13]).

Ex ante and *ex post* gender impact assessments identify the anticipated gender impacts of proposed budget measures, and then review the extent to which the budget actually affects variables such as women's access to services, social protection and infrastructure (Elson, 2017^[8]). When executed well, these assessments provide evidence for policy design, assessment of policy implementation, budget decision making, transparency and accountability.

Just over a third (23 out of 65) of countries implement *ex ante* gender impact assessments with varying levels of sectoral coverage. Countries reported limitations, including a lack of adequate resources, technical capacities and a regulatory framework to enforce *ex ante* assessment at the stage of budget preparation. A few more countries (41%, or 28 out of 68) carry out *ex post* gender impact assessments, but these are often conducted in an ad hoc manner in specific policy areas and/or for sub-programmes as part of final evaluations. The most effective approach is to conduct these assessments both prior to and after budget implementation, as part of integrating gender into each stage of the budget process and to enable tracking of the impacts of budget allocations on gender equality.

More than half of countries report using available sex-disaggregated data, but there is a need to invest in sectoral coverage and more strongly link available data and decision making

Sex-disaggregated data enable governments to develop gender-responsive and evidence-based policies. Over half (37 out of 67) of countries reported the use of sex-disaggregated data in budget decisions in areas including gender-based violence, education, employment and health. The scope and complexity of the available data varied across countries, with a minimum level capturing differentiated impacts of policies on women and men and more robust data capturing actual progress on gender indicators in line with policy objectives for gender equality.

Identified constraints include a lack of comprehensiveness and consistency of data across sectors. Countries also reported capacity challenges within statistical offices and line ministries for collection and use of sex-disaggregated data. They also reported a lack of incentives for ensuring data accuracy due to less than optimal use in budget decisions.

Some good practices to expand sex-disaggregated data availability include the gender-based violence observatory in Peru, the gender violence surveys in Bangladesh, the Ministry of Public Administration's statistics on women civil servants in the Dominican Republic, Nepal's statistics on girl child education, the Cook Islands' disaggregated labour force survey to inform labour policies and regulations, and Samoa's statistics on health issues that affect women in particular, such as in relation to diabetes.

More than one in two countries apply budget execution tracking procedures and publish data on gender equality allocations, but gender audits are not yet used consistently

Almost three-quarters (49 out of 67) of countries reported having budget execution tracking procedures, and 65% (44 out of 68) reported publishing data on gender equality allocations and 58% reporting publishing data in both a timely and accessible manner. Systems used to track budget execution are diverse and often applied in combination as follows:

- Budget or Finance Law general systems: used in 71% of countries (29 out of 41), with varying levels of impact depending on the extent of gender integration.
- Ministries and programmes: used in 24% of countries (10 out of 41) and include the development of specific tracking systems for gender objectives, such as gender budget statements, periodic reviews and project evaluations.
- Gender budget performance indicators: implemented in 10% of countries (3 out of 41).

Box 2 presents an example from Rwanda, where gender budget statements are used to track a budget for gender equality from the planning stage through execution, with a legal requirement underpinning their application, a detailed template to support the process and an oversight body to assess implementation.

Box 2. Gender budget statements in Rwanda: An example for assessing gender budget allocations and expenditures

The government of Rwanda established a gender budget statement (GBS) requirement for all government ministries and departments through its 2013 Organic Budget Law. This grew out of GBS experience in pilot ministries and created a legally binding commitment to gender-responsive budgeting. The GBS approach includes detailed guidance, with corresponding templates, to support sectoral ministries, departments and government agencies to account for their gender objectives and associated budgets. Importantly, the GBS process includes annual reporting on progress, which requires documentation of allocations for gender equality and actual expenditures, with explanations for variance. Additionally, progress reported via GBS is monitored annually by the Gender Monitoring Office as external oversight and assessment of gaps. An example of the GBS reporting tool is provided below.

Reporting ministry:

Fiscal year:

Name of programme:

Name of sub-programme:

Gender situational analysis:

Table 1. Rwanda's gender budget statement reporting tool

Output	Planned activity	Accomplished activities	Planned targets	Achievement against planned targets	Approved budget FY	Executed budget vs. approved budget	Comments/ reasons for variance

Source: (Rwanda, Ministry of Finance and Economic Planning, 2017^[9]; Rwanda, 2019^[10])

While budget execution procedures are important for effective PFM systems, country reporting indicated that independent gender audits are only done in 19% of countries (13 out of 69 countries). Reasons for the limited use of these audits include capacity constraints; gaps between strategic planning and budgeting; gaps in data availability – in particular sex-disaggregated data on access to and use of services; and a perception that audit is outside the function or responsibility of the central government. Gender audits can provide evidence of results achieved through specific budget measures, identify performance gaps, and produce critical analysis to inform the next planning and budgeting cycle. Strengthening country use of gender budget audits is necessary for comprehensive oversight and stronger accountability.

Experiences in the implementation of gender-responsive budgeting in OECD countries

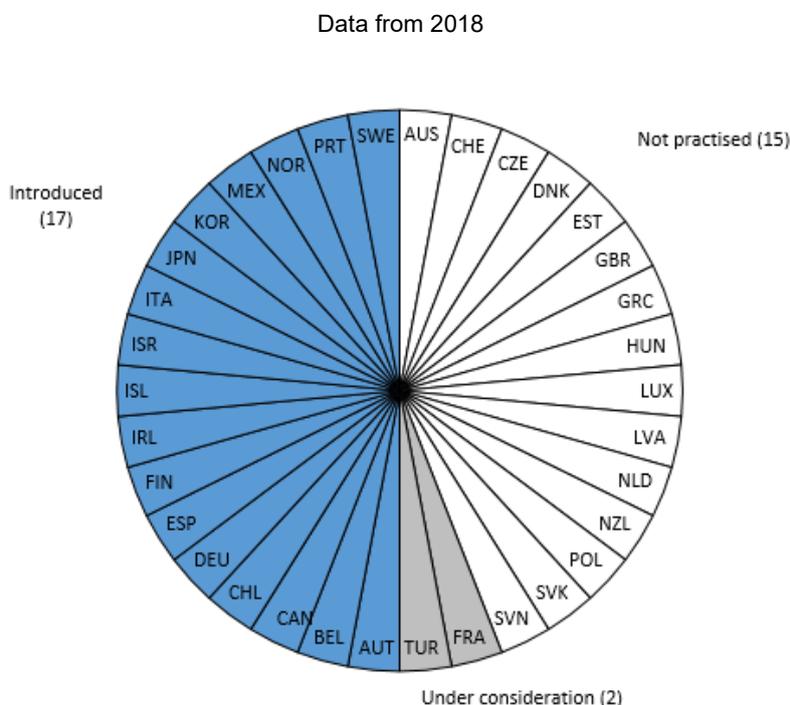
In the spirit of the universality of the 2030 Agenda and the Sustainable Development Goals, OECD countries have also committed to advancing implementation of gender-responsive policies, including through their budgets. These countries can play a critical role in increasing global practice, both as providers of ODA and by applying GRB in their national budgets. The OECD's Budget Practices and Procedures Survey analyses the progress made by OECD countries in applying GRB tools to domestic budgets. The results from 2018 survey are summarised below.

Half of OECD countries have introduced gender budgeting, and those which did not may still include some consideration for gender equality objectives in the policy-making process

Half of the surveyed OECD countries (17 out of 34) have introduced gender budgeting, which is an increase from 2016, where it stood at 36% (12 out of 34) (Figure 12). In addition, two countries had plans to introduce it (France and Turkey).

Of the 17 OECD countries that have implemented gender budgeting, 9 have legal provisions underpinning the practice (Austria, Belgium, Iceland, Italy, Korea, Mexico, Norway, Portugal and Spain). Legislation that is reviewed and debated in parliament can help embed gender budgeting as a valued and enduring feature of public policy making and insulate it, as far as possible, from fluctuations arising from the economic or political environment.

Figure 12. Status of gender budgeting in OECD countries

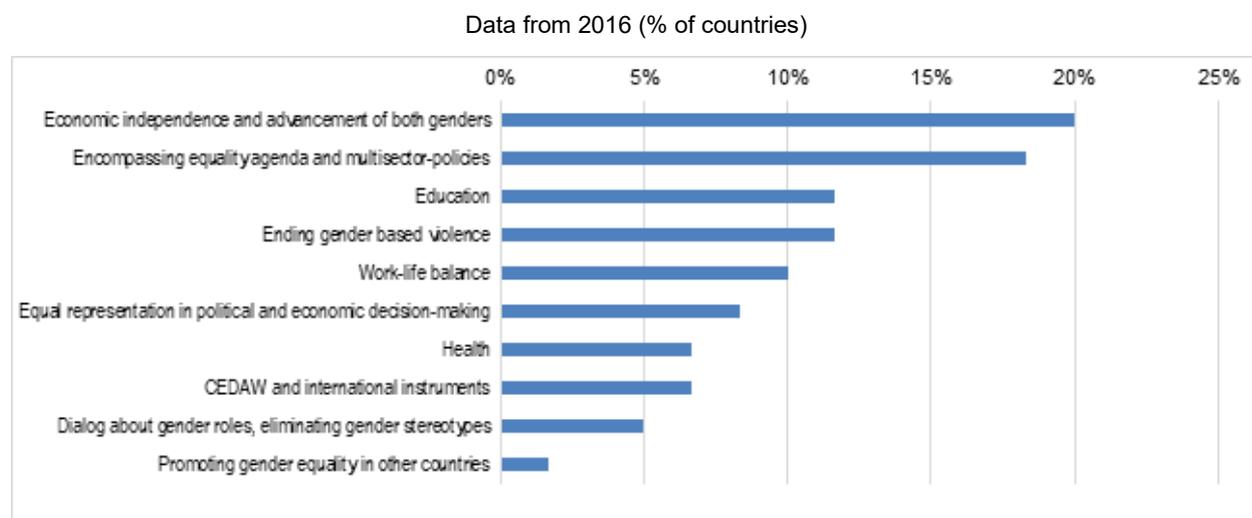


Source: OECD (n.d.). "International Budget Practices and Procedures Database". Accessed 2021. https://qdd.oecd.org/subject.aspx?Subject=BPP_2018

At the early stages of implementing gender-responsive budgeting, there is a tendency for countries to focus on only a few policy areas. Figure 13 shows data from 2016 for OECD countries on the broad areas where gender-responsive policy making was most likely to be seen: economic independence, the equality agenda, education, gender-based violence and work-life balance. Gender-responsive policy making is often encouraged by mainstreaming gender impact assessment into the policy-making process, or through regulatory impact assessments with a gender dimension.

Incorporating gender budgeting throughout the budget cycle requires the collective effort of a number of government and non-governmental stakeholders. Particularly important for succeeding in the co-ordination of all stakeholders are the leadership role of the central budget authority and the involvement of the Ministry for Equality or equality institution (sometimes referred to as national equalities machineries). The central budget authority often works hand-in-hand with its equality counterparts in implementing gender budgeting.

Figure 13. Number of broad policy areas with gender-responsive policies



Note: CEDAW: Convention on the Elimination of All Forms of Discrimination against Women.

Source: OECD (n.d.). "International Budget Practices and Procedures Database". Accessed 2021. https://qdd.oecd.org/subject.aspx?Subject=BPP_2018

Countries introducing gender budgeting mostly use evidence generation tools

Over half of the OECD countries which have introduced gender budgeting use four or more tools (Austria, Canada, Germany, Iceland, Japan, Korea, Mexico, Norway, Spain and Sweden). The most frequently used tools for gender budgeting are *ex ante* gender impact assessments (used by 76% of OECD countries that have introduced gender budgeting), *ex post* gender impact assessment of policies (59%), a gender dimension in performance setting (59%), a gender dimension to resource allocation (53%) and a gender needs assessment (53%).

Nine of the 17 OECD countries that have introduced gender budgeting also publish information alongside the annual budget to help inform budget oversight. This often takes the form of a "gender statement". In at least two-thirds of the cases, this information includes a general statement on gender objectives (7 countries), gender impact analysis of specific budget measures (7) and information on spending allocated to gender equality projects (6). Just three countries publish gender impact analysis of the budget as a whole (Canada, Mexico and Spain) (Table 2).

Table 2. Gender budgeting tools in OECD countries, 2018

	Needs assessment	Gender dimension in performance	Baseline analysis	<i>Ex ante</i> gender impact assessment of policies	Gender dimension in resource allocation	<i>Ex post</i> gender impact assessment of policies	Gender audit of budget	Gender dimension to performance audit	Audit of gender budgeting systems	Gender dimension to spending review
Austria		x		x	x	x		x	x	
Belgium					x					
Canada	x	x		x		x		x		x
Chile		x		x		x				
Finland				x						
Germany	x		x	x		x				
Iceland	x	x	x	x	x	x	x	x	x	
Ireland		x								
Israel			x	x	x					
Italy			x			x				
Japan	x	x	x	x	x					x
Korea	x	x		x	x	x	x			
Mexico	x	x	x	x	x	x	x	x	x	x
Norway	x		x			x	x			
Portugal	x			x	x					
Spain	x	x	x	x	x					
Sweden		x		x		x	x	x	x	x
Total OECD	9	10	8	13	9	10	5	5	4	4

Note: Only shows OECD countries which have introduced gender budgeting.

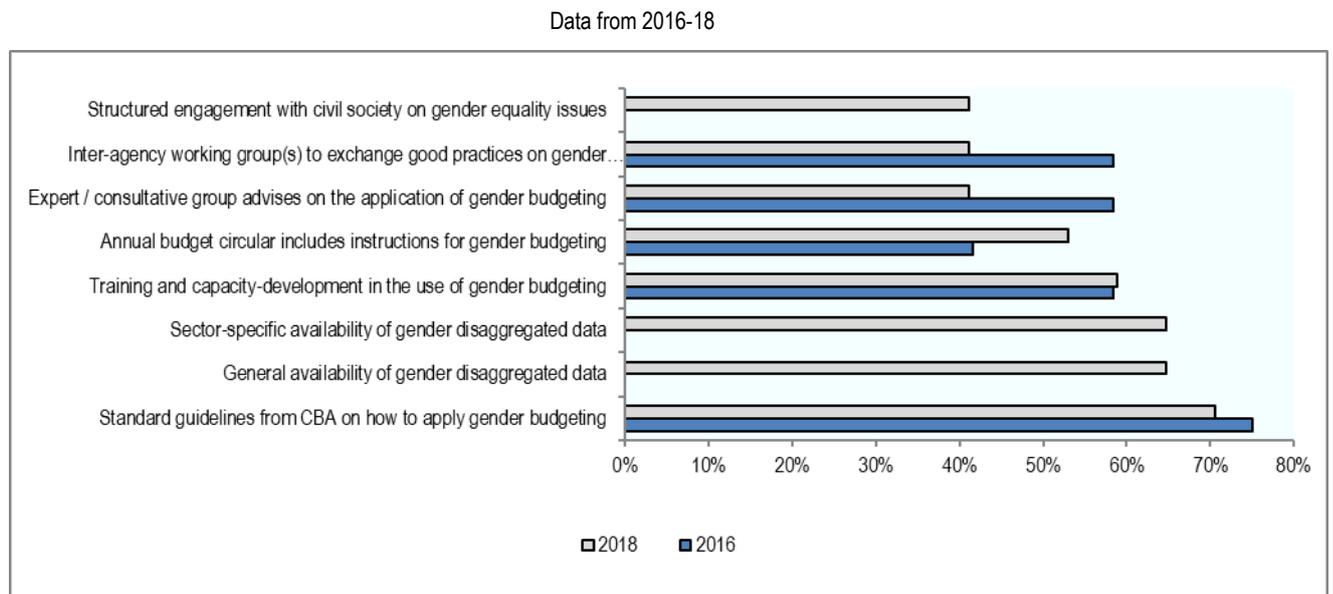
Source: OECD (n.d.). "International Budget Practices and Procedures Database". Accessed 2021. https://qdd.oecd.org/subject.aspx?Subject=BPP_2018. 2018 survey, question 34.

The majority of OECD countries have core elements of a supportive enabling environment in place

Support for implementation has changed over time across the OECD countries that have introduced gender budgeting. Over half of the OECD countries that have introduced gender budgeting have standard guidelines from the central budget authority on implementation (Austria, Belgium, Canada, Iceland, Ireland, Israel, Italy, Korea, Mexico, Norway, Spain and Sweden), general or disaggregated data (Austria, Canada, Chile, Finland, Germany, Iceland, Japan, Korea, Mexico, Norway, Portugal, Spain and Sweden), training and capacity development (Austria, Canada, Chile, Iceland, Ireland, Italy, Japan, Korea, Spain and Sweden), and an annual budget circular with instructions related to gender budgeting (Austria, Belgium, Canada, Iceland, Israel, Korea, Mexico, Spain and Sweden).

Compared to 2016, a smaller percentage of OECD countries have various support elements in place. This is likely to be influenced by a number of countries having recently introduced gender budgeting and not yet having had time to fully embed the practice (Figure 14).

Figure 14. Administrative tools to support the implementation of gender budgeting in OECD countries



Notes: CBA: central budget authority. Only shows data for OECD countries that have introduced gender budgeting. Data for 2016 are not available for all variables. 2018 data for the United States are not available.

Source: OECD (n.d.). "International Budget Practices and Procedures Database". Accessed 2021. https://qdd.oecd.org/subject.aspx?Subject=BPP_2018. 2018 survey question 35; and 2016 survey, question 3.2.

Conclusion

Data from countries reporting on Indicator 5.c.1 and from OECD countries demonstrate progress in some areas as well as certain challenges. Countries at different levels of development have initiated and made progress implementing GRB, with some introducing a small number of actions while others more fully integrating gender into all stages of budgeting. More work is needed in translating directives into programming at sectoral level, including by strengthening mechanisms for political leverage to ensure execution; increased consistency and comprehensiveness of available sex-disaggregated data and its use to inform decisions; strengthening capacities in and guidance on gender budget tagging, as part of effective gender resource tracking; improvements in the design and use of *ex ante* and *ex post* impact assessments and gender budget audits to assess achievement of actual results.

4 Strengthening COVID-19 response through gender-responsive budgeting

Country reporting on SDG Indicator 5.c.1 and OECD GRB experiences illustrate the importance of a comprehensive approach that mainstreams gender equality at all stages of budget preparation, execution and evaluation. Countries with more progress in establishing systems to track gender equality allocations do not employ GRB tools in a stand-alone or ad hoc manner, but instead implement a threshold level of action in policy design, PFM and data transparency to support evidence-based policy decisions and their implementation.

Effective, comprehensive GRB approaches can support overall improvements and effectiveness in PFM systems. This requires collaboration across government, engagement and support by development partners (as applicable in the country context), and the active participation of parliaments and civil society. Learning from assessments of country systems prior to COVID-19, coupled with evidence on the gender impacts of the crisis and entry points for sectoral responses underlines the importance of strengthening country PFM systems to direct resources to gender-responsive policy implementation. The PFM-related actions align with identified aspects of GRB that require improvement and that have the potential to improve the evidence base for policy decisions, transparency of information and evaluation of results.

As presented in Section 2, ODA can be used to strengthen country systems through investments in improved gender analysis and procedures in country PFM systems. By supporting these efforts, ODA can in turn be more effectively channelled to the gender-responsive policy measures in identified key areas for an inclusive, sustainable response and recovery.

This section presents GRB tools that can be expanded and improved – through partner government action and ODA support – to strengthen the extent to which public budget resources are allocated and spent in ways that address the negative gender impacts of the pandemic.

Gender-responsive public financial management can facilitate COVID-19 response measures that respond to and mitigate negative gender impacts

It is necessary to understand how COVID-19 policy measures will affect women and men then to monitor actual impacts

Twenty-four countries that reported on Indicator 5.c.1 and 13 OECD countries use *ex ante* gender impact assessments of budget measures as part of their GRB practice. However, these are not always conducted consistently across sectors and there are often gaps between assessment findings and decision making on the actual budget. Additionally, 28 of the countries reporting on Indicator 5.c.1 apply *ex post* impact assessments, but often these are not done across all sectors or programmes. As regulatory policy tools,

these impact assessments deliver important evidence-based analysis to improve the quality of policy decisions and legislation.

The COVID-19 context has intensified the need for this type of gender analysis, in part due to the rapidness of budget decisions to respond to the immediate crisis as well as the potential severity of unidentified negative gender impacts on well-being, employment and access to critical social protections.

While data were collected prior to COVID-19, countries that reported the use *ex ante* gender impact assessments emphasised the importance of embedding a requirement in legislation as well as providing clear guidelines and implementation tools. In OECD countries like Canada, an *ex-ante* gender impact assessment of budget proposals is required in fiscal law. This experience can be used to advocate for the implementation of these assessments for COVID-19 response measures.

To be most effective, *ex ante* gender impact assessments in the current context may need to be streamlined and simplified to assess how a proposed policy measure/programme will affect women and men. It is also important to determine specific barriers in the policy area for women, drawing on existing data and ensuring disaggregation that captures the intersectional dimensions of age, race, economic situation and/or disability. Based on identified gender inequalities, the assessment should look at whether the COVID-19 policy measure under review includes objectives on gender equality and/or objectives on improving the situation of women and men, with resource allocations targeted to support gender-responsive actions. This could include a cost estimate for the measures in a specific policy area with a comparison to available resources for implementation.

Conclusions can then be drawn on how to refine/revise a proposed measure to improve gender responsiveness. These recommendations need to provide guidance on what actions are needed and the specific improvements to make them more gender-responsive. The gender impact analysis and proposed revisions would then be included as part of budget planning and proposal development, as well as in the budget framework presented to parliament. Ultimately, improving and expanding these assessments is a first step which then must translate into the use of the analysis in decision making on which budget proposals are implemented.

Improvements are needed in data availability and use, as well as for tools to track gender budget data to assess adequacy and distribution of resources

While more than half of the countries that reported on Indicator 5.c.1 reported the use of sex-disaggregated data, qualitative reporting demonstrated variability in the comprehensiveness and quality of available data. Similarly, OECD countries report that they do not always have sufficient disaggregated data across sectors to be used in budget decisions.

Of the 69 countries that reported on Indicator 5.c.1, only one-quarter reported the use of gender tagging/classification as part of their PFM system. Improving and expanding tagging and classification for gender budget allocations will help track these resources as part of COVID-19 responses. Ideally, this can also be linked with real-time monitoring of spending via the national financial information management system.

Government needs to produce regular 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. Publicly available reporting on budget expenditures should, therefore, include details on demographic groups of beneficiaries, amounts received and links with performance indicators to show the gender impact of disbursements. The consistent collection and presentation of sex-disaggregated data on how these funds have been used would enhance the understanding and tracking of resources.

Implementing gender expenditure tracking requires methods to identify gender-targeted spending and transparency of disaggregated spending information. For countries with existing gender tagging, this can be executed by using the existing methodology with guidance on how to apply it to COVID-19 measures. For countries without any form of gender tagging, steps can be taken to begin to capture specific expenditures by beneficiary (per programme or budget line) and disaggregate by sex. Embedding this in existing PFM systems can help to make it a more integrated part of overall budget tracking. Also, where possible, linking budget measures with gender performance indicators can facilitate the monitoring process.

Publicly available data on budget allocations and expenditures are essential for tracking actual spend on gender-responsive measures, gender budget statements can be used to capture and make this information public

Twenty-two countries reporting on Indicator 5.c.1 and 9 OECD countries noted implementing gender budget statements, often as an addendum or part of the overall budget proposal. A publicly available gender budget statement can be an important tool for making budget allocations and expenditures for gender equality available for public and parliamentary monitoring and scrutiny.

In the COVID-19 context, a gender budget statement can present a clear picture of a government's gender policy goals with associated budget allocations (to be assessed post-expenditure). For countries already producing a gender budget statement (GBS) prior to the pandemic, the government can integrate analysis of specific COVID-19 measures in line with the standard approach and presentation. This can then be presented along with the entire budget, including reallocations, to demonstrate how the gender-responsive objectives and budget allocations fit within the overall budget approach.

The analysis that underpins a COVID-19 GBS is often drawn from gender impact assessments of proposed policy measures and available sex-disaggregated data and gender statistics. However, as this type of analysis and comprehensive data are often unavailable, there may be a need for on-demand support in conducting the necessary impact analysis and presenting it as a clear gender budget statement. Civil society organisations with a strong background in conducting this type of gender analysis can provide support and/or supplemental analysis in this process.

Generally, detailed instructions and a format for the preparation and reporting of a GBS supports stronger and more evidence-based statements. For example, and as detailed above, the government of Rwanda provides clear guidelines for ministries and departments to develop their GBS. Importantly, there is also comprehensive guidance (with a corresponding template) for GBS reporting which includes a comparison of budget allocation and actual expenditure and an assessment of progress by an oversight body, the Gender Monitoring Office, in consultation with the Gender Ministry. This approach links an evidence-based statement with assessment of results coupled with monitoring for accountability.

In the COVID-19 context, countries without an existing GBS practice may not be ready to produce a full statement. In these cases, an important starting point is to determine the primary gender objectives of the identified measures, who is intended as beneficiary and if there are indicators to assess who actually benefited. Gender experts can be tapped to support this effort, including clarification/presentation of gender objectives for COVID-19 response when these do not yet exist. This would allow an initial assessment to be carried out for reporting and tracking progress on gender-responsive actions.

Monitoring results from COVID-19 measures will require intensive effort with more guidance and support on gender budget audits

Governments are rolling out COVID-19 support measures at great speed. *Ex ante* impact assessments and public documents of gender priorities with associated budgets, including gender budget statements, have not yet been applied consistently across countries. This leaves a potential gap in the accountability chain for gender-responsive action, which could be further stressed during a crisis and recovery period.

As governments implement fiscal responses to the pandemic, there is a continued and intensified need for strong oversight and assessment of the results achieved (or not achieved) through response measures. Integrating gender objectives and corresponding results into audits of budgetary allocations and expenditures is an important part of ensuring that national COVID-19 responses address women's needs and work to lessen negative gender impacts.

According to data from 2018, gender budget audits are the least commonly employed tool used by countries implementing some form of GRB. Due to the gaps in well-established experience, mainstreaming gender equality in budget audits requires intensive work, guidance and capacity development. Audits are dependent on available analysis and data so the actions related to gender impact assessment and sex-disaggregated data availability have direct implications for auditing. Additionally, in the COVID-19 context, it would be important to 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 endeavour to address data gaps. This can include advocacy and support to improve the collection and use of disaggregated data in key sectors where gender impacts are most evident. Previous gender budget audits, when they exist, can provide information and examples of methodology, data sources and findings that could inform practice.

5 Policy recommendations and next steps

Official development assistance for a gender-responsive COVID-19 recovery

Recommendations for development partners

1. Development partners can employ a set of strategies for ODA to improve country systems, including by strengthening gender-responsive budgeting in partner countries. This can be done by aligning ODA to gender-responsive policy responses to COVID-19 in areas where aid integrating gender equality is high, including in education, agriculture, social protection, and government and civil society. Efforts can also focus on advocating for increased aid integrating gender equality to sectors that are crucial for a gender-responsive COVID-19 recovery but that currently have lower shares of this aid, like trade, communications, infectious disease control, banking and financial services. There are three potential entry points:
 - Sectors where development partners have significant potential to support gender-responsive policies and counteract negative impacts on gender equality. These are sectors with the largest ODA allocations and significant shares of aid integrating gender equality. They, therefore, offer development partners more room to use their ODA catalytically, including through technical support to public institutions in the design and strengthening of gender-responsive COVID-19 policy measures. This includes: education (USD 7.9 billion, with 59% integrating gender), agriculture (USD 6.3 billion, with 73% targeting gender), social protection (USD 2.8 billion, with 66% integrating gender), and government and civil society (USD 2.5 billion, with 63% including gender objectives).
 - Sectors that are crucial for a gender-responsive COVID-19 recovery and present the lowest levels of ODA and shares of aid integrating gender equality. Data from countries reporting on Indicator 5.c.1 show that these are sectors that often do not have significant GRB implementation. These include: trade (USD 1.1 billion, with 29% integrating gender objectives), communications (USD 338.2 million, with 27% integrating gender objectives), infectious disease control (USD 1 billion, with 24% of gender-sensitive aid), and banking and financial services (USD 2.9 billion and 13% of gender-sensitive aid). Yet while reinforcing the sector of infectious disease control is crucial for a gender-responsive COVID-19 recovery, development partners would do well to ensure that gender equality is a priority throughout the health sector. Beyond infection, the crisis is having further indirect effects on women's health in developing countries that do not immediately relate to COVID-19, not least in health service delivery; while increases in poverty rates provide disproportionate challenges to women and girls (OECD, 2020^[11]).
 - Sectors that may face additional pressure and demands for gender-responsive action due to the negative effects of COVID-19 on women. These sectors present a diverse range of shares of aid integrating gender equality. Additionally, data from SDG Indicator 5.c.1 show varying levels of integration of GRB at country level. This group includes: water supply, sanitation and hygiene (USD 5.5 billion and 35% of aid integrating gender equality); business development

(USD 1.6 billion and 46% of aid integrating gender equality); tourism (USD 98 million and 67% of aid integrating gender equality); food security (USD 29 million including 50% of aid integrating gender equality); public financial management (USD 947 million and 35% of aid integrating gender equality); and domestic revenue (USD 266 million with 30% of aid integrating gender equality).

2. Development partners are increasingly working to ensure politically informed approaches to all development programming, including on gender equality. Applied political economy analyses combined with gender analysis would need to include analysis of cultural norms, rules of the game, institutions, as well as power dynamics to inform and design context-specific approaches and programmes.
3. Development partners can engage Ministries of Finance and Economy as well as chief economists in designing gender-responsive financial recovery plans. It is especially relevant to ensure a long-term approach – going beyond immediate concerns – by drawing on analysis that highlights the structural issues related to gender equality.
4. Development partners can ensure engagement with, and support and funding for, local women’s rights organisations and women’s groups and movements that are working to support women and respond to the crisis.

Recommendations for country governments for strengthening gender-responsive budgeting implementation

1. Ensure that GRB efforts are guided by a strong strategic framework, including a national gender equality strategy, legal underpinning for gender budgeting, strong leadership, and clear roles and responsibilities.
2. Integrate GRB at all stages of COVID-19 budget planning/preparation, implementation, and monitoring and evaluation. Evidence from country practice, in partner governments and OECD countries, demonstrates that the most effective efforts to support progress on gender equality objectives take this approach.
3. Identify current country system gaps and capacity needs to determine how ODA can be used to strengthen PFM and gender resource targeting in the COVID-19 response. For countries that reported on SDG Indicator 5.c.1 and for OECD countries, some important data will be available for 2018, but should be updated. For those countries without the data, a rapid assessment – based on the indicator methodology – is a good starting point.
4. As part of development co-operation dialogues and mechanisms, raise demand for ODA investments that target key sectors where the gender impacts of COVID-19 are the highest. This will need to be based on gender assessments in key sectors.

Strengthening country public financial management systems in support of gender-responsive COVID-19 recovery

Recommendations for donor countries

1. Data from SDG Indicator 5.c.1 and from OECD countries implementing GRB points to the need for comprehensive analysis of existing sex-disaggregated data and use/packaging of gender analyses to be used in decision making. Donors have been supporting national statistical systems, yet there is a persistent challenge for whole-of-government collection and analysis of sex-disaggregated data for budget decisions. ODA channelled for COVID-19 responses can re-emphasise strengthening capacity and technical support for analysis of existing data and statistics and advocate for its use to inform budget plans.

2. Donors can play a critical role in addressing the pressing need for more guidance and corresponding tools to support implementation at country level. Data point to the need to improve audits of budget allocations and expenditures for gender-responsive policy measures, as essential tools for transparency and accountability of COVID-19 allocations. Policies and programmes to be approved in the COVID-19 context offer an opportunity to experiment and scale up innovation in engaging governments, external independent audit institutions and civil society in planning and implementing these audits.
3. Development partners can integrate recommendations for GRB into their programmatic support to specific sectors where GRB is not fully embedded in budget decision making. Much of the gender analysis of budget measures has been focused on social sectors and expanding its consistent use in sectors/areas like economic development, labour, trade, digital transformation and agriculture would contribute to stronger gender-responsive policy measures and budget allocations in the COVID-19 context and beyond.
4. The methodology for SDG Indicator 5.c.1 can be used as an advocacy tool for development partners supporting governments to promote gender-responsive policies. It surfaces challenges and supports the identification of triangular and South-South co-operation opportunities. Furthermore, development partners can use the main components of the methodology to improve gender mainstreaming in ODA allocations. Finally, donors can advocate for universal reporting on SDG Indicator 5.c.1 to increase global coverage for analysis and learning.

Recommendations for developing country governments

1. Effective GRB practice requires a threshold level of action – in areas of policy setting, PFM systems and data transparency. For the PFM system, data point to specific tools and procedures that require more focus and investment, capacity development with corresponding guidance, and expansion.
2. To design and deliver gender-responsive COVID-19 measures, governments need to assess gender impacts of the crisis and the extent to which these will be addressed through policy measures. *Ex ante* gender impact assessments present information on the potential effectiveness of government budget measures to respond to differentiated needs. These assessments depend on available sex-disaggregated data and gender statistics across sectors, which reinforces the importance of strengthening national statistical capacities and using complimentary, community-level/qualitative data sources.
3. Make data publicly available on the allocation of domestic funds for monitoring and oversight. This requires the use of GRB tools such as real-time expenditure tracking, supported by gender tagging/classification and public gender budget statements. To improve and optimise the use of these tools, there is a need for guidance, simple and clear templates, and technical support.
4. Introduce mechanisms, including by linking budget dispersion with the inclusion of gender analysis and budget plans, to strengthen sectoral compliance with GRB requirements. This needs to be accompanied by targeted guidance and technical support in gender analysis for sectors to use and implement GRB tools.
5. Governments can use the SDG Indicator 5.c.1 methodology to identify steps for improving their systems in support of gender policy implementation and enhance transparency of expenditures of COVID-19-related resources. Furthermore, expanding the current sample of countries reporting on SDG Indicator 5.c.1 can consolidate comparable analysis and learning in how best to use PFM systems for implementing gender policies and legislation.

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Annex A. Sustainable Development Goal Indicator 5.c.1 methodology

The analysis draws on the data collected through 2018 Global Partnership for Effective Development Co-operation (GPEDC) monitoring of SDG Indicator 5.c.1. Data have been collected from 69 countries; however, the number of respondents for each question varies. When the size of the sample is different than 69, it has been indicated throughout the report to ensure transparency of the representativeness of the findings.

SDG Indicator 5.c.1 seeks to measure government efforts to track and make public resource allocations for gender equality. It highlights the following issues: the importance of establishing a policy framework with clear gender equality objectives; allocations in support of policy commitments; a system to track resource allocations; and a mechanism to follow these allocations through to execution and impact. It is composed of 3 criteria which evolve in 13 key elements analysed through a set of mandatory survey questions (see Table A.1)

- Criterion 1 focuses on the intent of a government to address gender equality and women's empowerment by identifying there are programmes/policies and resource allocations to foster gender equality and women's empowerment.
- Criterion 2 assesses if a government has planning and budget tools to track resources for gender equality and women's empowerment throughout the public financial management cycle.
- Criterion 3 focuses on transparency by identifying if a government has provisions to make allocations for gender equality and women's empowerment publicly available.

When a country satisfies all three criteria, it is classified as “fully meets requirements”. When a country satisfies one or two criteria, it is classified as “approaches requirements”. And when a country does not satisfy any criteria, it is classified as “does not meet requirements” (GPEDC, 2018_[12]). A country is considered to satisfy Criterion 1 if it answers “yes” to two out of the three questions under this criterion. A country satisfies Criterion 2 if it answers “yes” to four out of the seven questions under this criterion. Satisfying Criterion 3 means a country answers “yes” to two out of the three questions under this criterion. Further information is available at: <https://www.effectivecooperation.org/content/technical-companion-document>.

In addition to the thirteen questions used to measure SDG Indicator 5.c.1, the survey contains eight optional questions that collect information on topics including the tracking systems at subnational level; engagement of gender ministries, parliament and/or civil society; and gender equality in tax policy.

The survey collects two types of data: 1) nominal variables (yes/no); 2) qualitative data provided through additional explanatory comments to the 13 yes/no questions and the 8 optional questions. Two main types of analysis have been applied to these data: 1) frequency analysis; 2) text analysis to help classify qualitative answers into patterns and common themes.

Table A.1. Sustainable Development Goal Indicator 5.c.1 criteria and requirements

<p>Criterion 1. Which of the following aspects of public expenditure are reflected in your programmes and its resource allocations? (In the last completed fiscal year)</p> <p>Qg1.1. Are there government policies and/or programmes 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?</p> <p>Qg1.2. Do these policies and/or programmes have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals?</p> <p>Qg1.3. Are there procedures in place to ensure that these resources are executed according to the budget?</p>
<p>Criterion 2. To what extent does your public financial management system promote gender-related or gender-responsive goals? (In the last completed fiscal year)</p> <p>Qg2.1. Does the Ministry of Finance/budget office issue call circulars, or other such directives, that provide specific guidance on gender-responsive budget allocations?</p> <p>Qg2.2. Are key policies and programmes, proposed for inclusion in the budget, subject to an <i>ex ante</i> gender impact assessment?</p> <p>Qg2.3. Are sex-disaggregated statistics and data used across key policies and programmes in a way which can inform budget-related policy decisions?</p> <p>Qg2.4. Does the government provide, in the context of the budget, a clear statement of gender-related objectives (i.e. gender budget statement or gender-responsive budget legislation)?</p> <p>Qg2.5. Are budgetary allocations subject to “tagging”, including by functional classifiers, to identify their linkage to gender equality objectives?</p> <p>Qg2.6. Are key policies and programmes subject to <i>ex post</i> gender impact assessment?</p> <p>Qg2.7. Is the budget as a whole subject to independent audit to assess the extent to which it promotes gender-responsive policies?</p>
<p>Criterion 3. Are allocations for gender equality and women’s empowerment made public? (In the last completed fiscal year)</p> <p>Qg3.1. Are the data on gender equality allocations published?</p> <p>Qg3.2. If published, have these data been published in an accessible manner on the Ministry of Finance’s (or office responsible for budget) website and/or related official bulletins or public notices?</p> <p>Qg3.3. If so, have the data been published in a timely manner?</p>
<p>OPTIONAL QUESTIONS</p> <p>Qg1. Is there a requirement to apply a gender perspective in the context of setting budget-related performance objectives (e.g. programme-based or performance-based budgeting)?</p> <p>Qg2. Do subnational levels of government have systems to track allocations for gender equality?</p> <p>Qg3. Do subnational levels of government make the allocations for gender equality public?</p> <p>Qg4. Is a budget execution report provided, during the year or at year-end, showing the extent to which allocations for gender equality have been applied in practice?</p> <p>Qg5. What is the level of resources both in absolute terms (national currency) and as a percentage of total public expenditure, allocated to gender-responsive policies and/or programmes in the last financial year? In absolute terms (national currency), as percentage of total public expenditure?</p> <p>Qg6. Has the Ministry of Finance consulted with the Ministry of Gender Equality or relevant government body on the necessary allocations for gender equality and women’s empowerment?</p> <p>Qg7. Do women’s organisations and parliamentarians monitor local and national budget allocations for gender equality and women’s empowerment?</p> <p>Qg8. Does tax policy include gender equality considerations in its design and implementation?</p>

Source: GPEDC

Box A.1. Sustainable Development Goal Indicator 5.c.1 country classification

A country will be considered to satisfy each criterion as follows:

Requirements per criterion	
A country will satisfy Criterion 1	if it answers “yes” to two out of three questions in Criterion 1.
A country will satisfy Criterion 2	if it answers “yes” to four out of seven questions in Criterion 2.
A country will satisfy Criterion 3	if it answers “yes” to two out of three questions in Criterion 3.

The questions within each criterion are weighted equally. A country needs to satisfy the threshold of “yes” responses per criterion to satisfy a criterion.

Country classification and computation

Countries will be classified as “fully meets requirements”, “approaches requirements” or “does not meet requirements” per the following matrices (there are eight possible combinations, Cases A-H below).

Fully meets requirements			
	Criterion 1	Criterion 2	Criterion 3
Case A	◆	◆	◆
Approaches requirements			
Case B	◆		
Case C		◆	
Case D			◆
Case E	◆	◆	
Case F	◆		◆
Case G		◆	◆
Does not meet requirements			
Case H			

Source: GPEDC Monitoring Framework