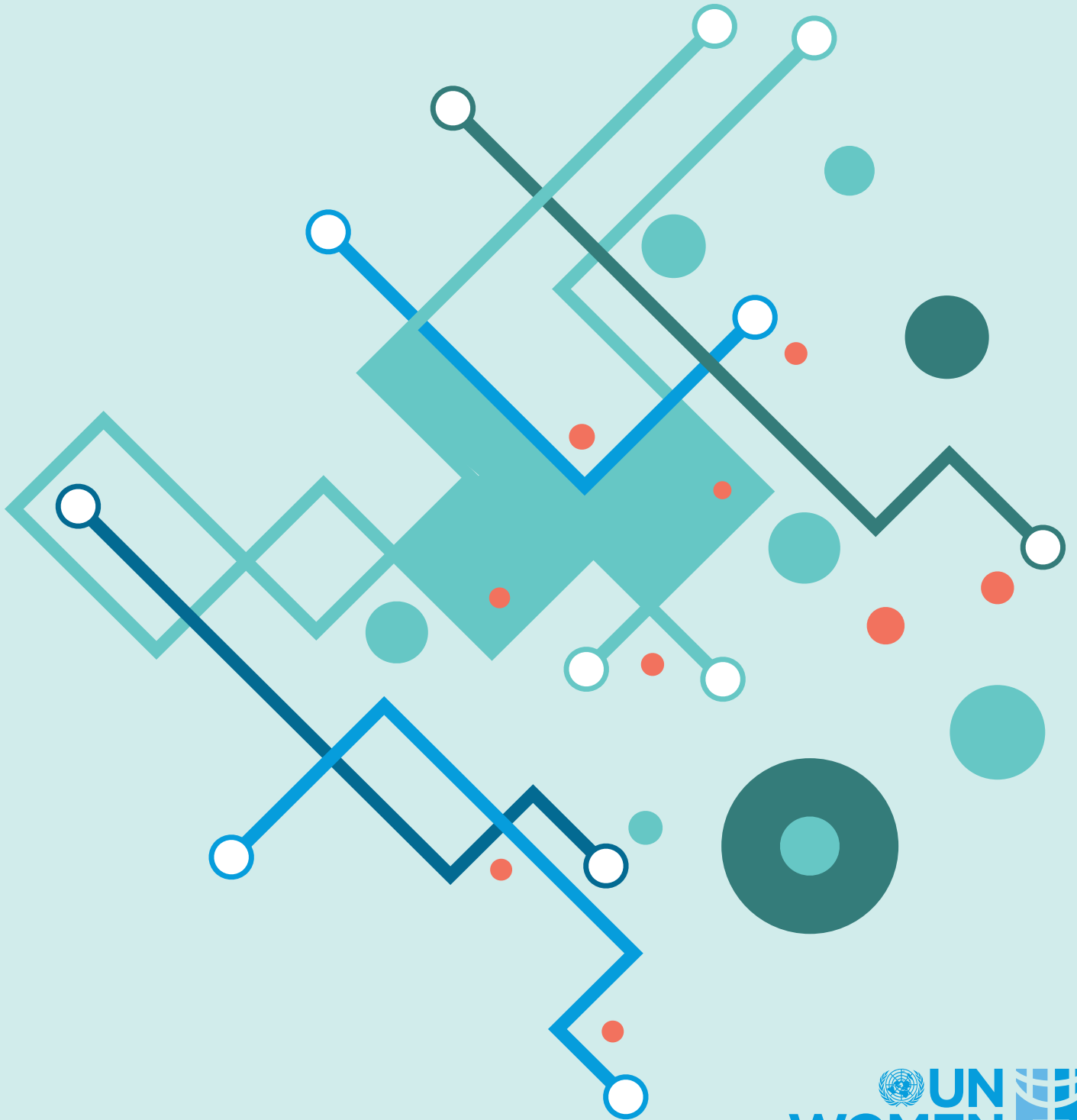


ACTION KIT

ENGAGING PARLIAMENTS IN GENDER RESPONSIVE BUDGETING



ACKNOWLEDGMENTS

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UN Women is grateful to the following people for generously contributing their insights to this publication: Lana Ačkar, Julie Ballington, Lorena Barba, Gabriella Borovsky, Maja Bosnić, Monica Costa, Elish Elliot, Diana Espinosa, Sophia Fernandes, Katherine Gifford, Ermini Gjrmeni, Paola Gomez, Soulef Guessoum, Marie Helene-Berube, Hannah Johnson, Zohra Khan, Sofie Lambert, Ermira Lubani, Simone Briony Louise Oluoch-Olunya, Carolina Paipilla, Petra Schirnhofner, Johan Seiwald, Maureen Shonge, Mary Ann Stephenson, Emma Uwantage, Rachel Weston and Urška Zrinski.

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ACRONYMS

ASB	Annual State Budget
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CSO	Civil Society Organization
ENE	Estimates of National Expenditure
GBS	Gender Budget Statement
GRB	Gender responsive Budgeting
GRPFM	Gender responsive Public Financial Management
IMF	International Monetary Fund
INGO	International Non-Governmental Organization
MDA	Ministry, Department, or Agency
MINECOFIN	Ministry of Finance and Economic Planning (Rwanda)
MoF	Ministry of Finance
MTEF	Medium-Term Expenditure Framework
MYR	Mid-Year Budget Review
OAG	Office of the Auditor-General
OECD	Organisation for Economic Co-operation and Development
PEFA	Public Expenditure and Financial Accountability Programme
PFM	Public Finance Management
SAI	Supreme Audit Institution
SDGs	Sustainable Development Goals
UN	United Nations
UNDP	United Nations Development Programme
UNW	UN Women



EXECUTIVE SUMMARY

Gender responsive budgeting (GRB) is a strategic policy approach to systematically integrate gender equality objectives into government policy, planning, budgeting, monitoring, evaluation, and audits. It highlights the distributive impacts of the budget (revenue and expenditure) on women and men and adjusts, or reallocates, resources to ensure that both benefit equally from government resources.¹ Aiming for both gender and fiscal justice, GRB analyzes the impact of government budgets on different groups of people to enable the transformation of those budgets so they can contribute to achieving gender equality commitments.²

Despite recent progress toward gender equality, traditional gender norms and their prescribed roles result in women bearing the brunt of paid and unpaid care and domestic work, placing disproportionate burdens on their time, financial health, and well-being. Gender responsive budgets are needed to ensure that government policies do not create, maintain, or exacerbate gender inequalities like these but rather work to meet all people's unique, intersectional, and evolving needs.

Parliamentarians are well placed to advance gender equality through active engagement in and use of GRB throughout the budget cycle. This Action Kit is a practical resource for Members of Parliament and those engaged in working with parliaments and in a position to provide support and contribute to GRB implementation. The publication presents the budget cycle, step-by-step guidance, case studies, and promising practices for building participatory, inclusive GRB systems for parliaments and/or parliamentarians.

Parliamentarians receive a draft budget proposal from the executive during **budget formulation**, outlining the government's fiscal policy with costed programmes and initiatives designed to address priority areas. Parliamentarians may debate the overall direction of the government's priorities and allocations, analyze past budgets and engage in public consultations to identify performance gaps and opportunities for improvement while calling for additional data and information from the executive as needed. To support GRB at this stage of the budget process, parliamentarians can request that government ministries, departments, and agencies (MDAs) provide evidence-based and sex-disaggregated performance plans and report on the projected impact of proposals on different groups while inviting experts and people with lived experience to offer advice, input, and recommendations on proposals under review.

In many jurisdictions, once the executive submits its final budget to parliament for **approval**, the opportunity for substantive parliamentary input is somewhat limited by timing and procedural constraints. Nevertheless, parliamentarians may engage at the approval stage to analyze budget resources allocated for current government commitments or strategic priorities. To support GRB, parliamentarians can scrutinize proposals with an intersectional gender lens, work with available data to find evidence of negative potential impacts on different groups of people, and report on these findings.

While **the executive implements the approved budget**, parliamentarians play a critical role in working internally on committees and externally with experts and civil society to monitor and evaluate spending to ensure compliance with the budget's original goals, objectives, and targets. During implementation, parliamentarians can support GRB by requesting the findings from mid-term programme reports and mid-year budget reviews and requesting and reporting on sex-disaggregated results. Parliamentarians can also collaborate with external stakeholders via committees to analyze and report on the gender impacts of public spending and offer recommendations for where funds should be reallocated to support gender-equitable outcomes.

At the end of each fiscal year, the budget is **audited** by an external supreme audit institution (SAI). Depending on the country, academics, think tanks, and civil society organizations (CSOs) may publish their own audits, offering valuable perspectives on how spending impacts diverse groups. Combined, these audits provide a wealth of information for parliamentarians to work with as they scrutinize budget performance and make recommendations to support the following year's budget preparation.

The effective development of gender responsive budgets requires the right mix of **individual competencies and institutional support**. Without solid buy-in from leadership and robust institutional frameworks to enable state and civil society actors to work together in developing gender responsive budgets, GRB risks being reduced to a 'tick-box' exercise, far removed from its goal of supporting the achievement of gender equality. The following institutional factors are critical in supporting parliamentarians' efforts to implement GRB:

- ▶ **A national gender equality strategy** rooted in an intersectional, equity-driven understanding of gender equality, ideally with the corresponding costing of key priority areas;
- ▶ **Gender budget statements (GBSs)** championed by leadership in the executive and across Ministries, Departments, and Agencies (MDAs);

- ▶ **Government-wide GRB support** to strengthen knowledge and capacity around the legal, conceptual, and technical aspects of gender, gender equality, and GRB;
- ▶ **Strong commitments to public financial management**, performance budgeting, reporting, transparency, and accountability, supported by policies to enhance the collection and dissemination of sex-disaggregated data; and
- ▶ **A culture of partnerships and collaboration** across political parties, committees, academia, and CSOs to support the open exchange of information.

The more thoroughly GRB is institutionalized across the government, the more effectively parliamentarians and other key players will be able to advance gender equality through their work. State actors and development partners can follow an **eight-step process for designing programmes to support parliamentarians' application of GRB**:

1. Conduct a thorough **analysis** to understand the context in which the programme will take place;
2. Define the **development challenge(s)** that proposed policies and/or programmes will address;
3. Establish a **theory of change** that will define how the policies and/or programme(s) will address relevant development challenge(s);
4. Identify specific **entry points** through which the policy and/or programme can be implemented;
5. Focus on **testing and trying** new approaches on a small scale or through a pilot initiative;
6. Take the time to **evaluate** programme interventions to gain lessons and identify factors related to any results;
7. Promote and **share results** with partners and beneficiaries to allow for their ownership and strategic direction; and
8. Based on the results achieved, identify a path for **institutionalizing** reforms.

This process will have a more significant impact based on a keen awareness of changing political priorities and built-in collaboration with a network of implementation partners and subject-matter experts from across government, academia, and civil society. Executive-level commitment to gender equality principles is, of course, a critical factor in the success of any GRB programme. Still, the absence of high-level commitment should not dissuade individual parliamentarians from working with the resources, capacities, and support at their disposal to plant the seeds for building a budget that works for all.



I. INTRODUCTION

1. Purpose

There is increasing recognition of the importance of engaging parliaments and parliamentarians in gender responsive budgeting (GRB) to strengthen scrutiny and oversight of gender responsive budget formulation, execution, and evaluation. This Action Kit is directed primarily to actors who want to build an effective system for integrating GRB into the annual state budget process. This will include Members of Parliament (MP), parliamentary staff and committees, caucuses of women MPs, as well as other actors, including UN Women or other UN entities who may want to initiate and support a stronger role for parliament and MPs in GRB.

The Action Kit is a practical tool for unpacking GRB to support parliamentarians in working on a more participatory, inclusive, and effective budget process. It is broken into **two main sections**:

1. **Building government systems to support GRB through the budget cycle** discusses the process by which the Annual State Budget (ASB) is developed in any given country, based on standard practices that are seen as the “norm,” globally. In addition, this section covers how GRB can fit within an ASB process and the “Budget Cycle” of formulation, approval implementation/monitoring and auditing.
2. **Parliament’s role in engaging with GRB in the budget process** addresses the role of parliaments in the broader budget process, specifically the entry points for their engagement in GRB using the Budget Cycle as a reference point. It also discusses how programming can be designed to support efforts on behalf of a parliament, a committee, or a group of MPs.

Providing support to MPs and parliaments on GRB, and associated tools, are essential to ensure gender analysis is effectively integrated into each part of planning and budgeting. Parliaments, in most cases,³ approve the state budget and have a constitutional mandate to monitor its implementation and hold governments accountable. The provision of this support is the focus of this Action Kit. It addresses strengthening the internal capacity of parliaments to conduct budget analysis from a gender perspective, and public engagement and evidence-based analysis by oversight committees and building partnerships between parliaments and other oversight actors.

To ensure the guidance and information provided in the Action Kit are grounded in practice, country examples of GRB implementation and entry points for parliamentary engagement are included. Detailed descriptions of different GRB experiences are provided via shadow boxes. The Action Kit also includes quick tips and key takeaways to help different users adapt the guidance to their needs.

2. Defining gender responsive budgeting

Gender responsive budgeting (GRB) is the process of formulating, approving, implementing, monitoring, and auditing the Annual State Budget (ASB) to ensure the budget is responsive to the needs of both women and men.

As with all forms of government decision-making, the budget process has been traditionally male dominated.⁴ Even where women have assumed prominent roles in the budget process, the patriarchal structures, culture, and the systems for developing, approving, and implementing the ASB have been slow to adapt and reflect a more inclusive approach. In practice, this has often meant that decisions about allocating state funds and creating new programmes and projects tend to reflect male-oriented priorities. At the same time, they are failing to address women and girls' specific needs and priorities adequately.

GRB has evolved over the last 40 years as a strategic policy approach that supports the full integration of gender analysis into the planning and budgeting cycle. More than 100 countries have introduced and/or implemented GRB in their domestic budget processes to address issues related to gender and the historic lack of investment in services demanded and needed by women and girls.

UN Women is a recognized global leader in GRB and provides policy and technical support for national partners to establish and implement gender responsive public finance management systems and gender budgets. UN Women defines gender responsive budgeting (GRB) as:

“An approach to systematically integrate gender equality objectives into government policy, planning, budgeting, monitoring, evaluation, and audit. It aims to highlight the distributive impacts of the budget (revenue and expenditure) on women and men and adjusts [or reallocates] resources to ensure that both benefit equally from government resources.”⁵

To date, much of the work on GRB has focused on the executive, including support for ministries of finance, planning, and women's empowerment, to apply different analyses to planning and budgeting processes and decisions. Effective GRB requires a whole government approach, as well as the active engagement of non-state actors at different stages.

GRB must also acknowledge that women's needs are not monolithic: aspects of intersectionality should be considered. Socio-economic context, geographic location (i.e., urban/rural), race, ethnicity, and different dimensions of identity, affect women's and girls' lived experiences and the realization of their rights. Parliaments can play an essential role in reaching out and listening to women from all groups to ensure they reflect the range of women's experiences and priorities in their work. This is critical to ensure that government programmes and funding effectively address the needs of all women and girls.

3. GRB in international and national normative frameworks

International norms and standards provide a firm grounding for national policy commitments and the operationalization of gender responsive budgeting. This includes ratification, by governments, of international conventions, such as the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW).⁶

CEDAW has specific provisions that are relevant to the participation of women in political and public life, policymaking, and gender equality, including the following:

Article 7

States Parties shall take all appropriate measures to eliminate discrimination against women in the political and public life of the country and, in particular, shall ensure to women, on equal terms with men, the right:

...

(b) To participate in the formulation of government policy and the implementation thereof and to hold public office and perform all public functions at all levels of government.

Article 24

States Parties undertake to adopt all necessary measures at the national level aimed at achieving the full realization of the rights recognized in the present Convention.

Some countries have addressed gender equality principles in their national legal frameworks. For example, in [Zimbabwe](#), with the adoption of a 2013 Constitution, the following provision was introduced:

[Zimbabwe Constitution – Chapter 2, Article 17](#)

The State must promote full gender balance in Zimbabwean society, and in particular:

...

the State and all institutions and agencies of government at every level must take practical measures to ensure that women have access to resources, including land, on the basis of equality with men.⁷

Other countries have established legal requirements for GRB or gender impact analysis as part of the legislation that establishes the budget process. In 2019 and 2020 in [Colombia](#), Congress amended the Law on the Congressional Budget Support Office to require gender markers (also known as gender tagging) in the ASB that flag specific allocations that promote gender equality and require annual reporting on gender equality advancement by the government in the ASB.⁸ In 2022 the Parliament of [North Macedonia](#), with support from UN Women, approved the new Budget Law to reflect a requirement for GRB in the ASB. In addition, the Law of Equal Opportunities for Men and Women was recently amended to require GRB at the local level.⁹

While these are promising areas of progress, reforming the state budget process is complex, and gender inequalities can be replicated in the budget process and execution. The ratification of international conventions or legal requirements via a constitution or legislation are enabling factors, but other actions are required to translate these legislative commitments into action. While legislative grounding supports the adoption and institutionalization of GRB, numerous variables need to be considered, analyzed and addressed to ensure a budget process is gender responsive.

4. The importance of the state budget in financing gender responsive policies and programming

As the trustees of the public purse, governments are responsible for ensuring that every person has the necessary tools, support, and services to realize their rights and social and economic development. Domestic policy goals can be supported by international development, including through bilateral and multilateral organizations and international non-governmental organizations (INGOs) that support governments in putting systems and frameworks for economic and social development in place.

In the *2030 Agenda for Sustainable Development*, all United Nations (UN) member states endorsed and committed to implementing seventeen Sustainable Development Goals (SDGs). Achieving these Goals requires a whole-of-government effort to define, legislate and implement delivery at the national, sub-national, and local levels.

For a government to create and implement systems, policies, and programmes that support sustainable and inclusive development, they require an overarching plan with specific funding commitments. In almost every country, this is achieved through the ASB. The ASB can be considered the conversion of a government's public policies (and priorities) into numbers (the budget). The ASB is an annual government process in which the revenue anticipated and the projected expenditures of the government on programmes are defined at one time, and is determined by the Organisation for Economic Co-operation and Development (OECD) as:

“A comprehensive statement of Government financial plans which include expenditures, revenues, deficit or surplus and debt. The budget is the Government’s main economic policy document, demonstrating how the Government plans to use public resources to meet policy goals.”¹⁰

5. Developing the annual state budget

In many countries, developing and implementing the annual state budget is primarily the responsibility of the executive branch of government. Each year the Ministry of Finance (or, in some cases, a Ministry of Planning) will begin a series of internal consultations to seek inputs from line ministries and government agencies as to what they hope to receive in funding for ongoing programmes and approval of financing for new programmes, initiatives, and

QUICK TIP

Taking time to understand the budget process

Each country or jurisdiction has a unique budget process. Much of the process can be found in written rules and laws, such as a Budget Law or the parliament's rules of procedure, but many of the standard practices may not be publicly accessible or may be unwritten norms that have developed over time. Take the time to ensure there is an understanding of how the budget process operates and what entry points exist to influence the process.

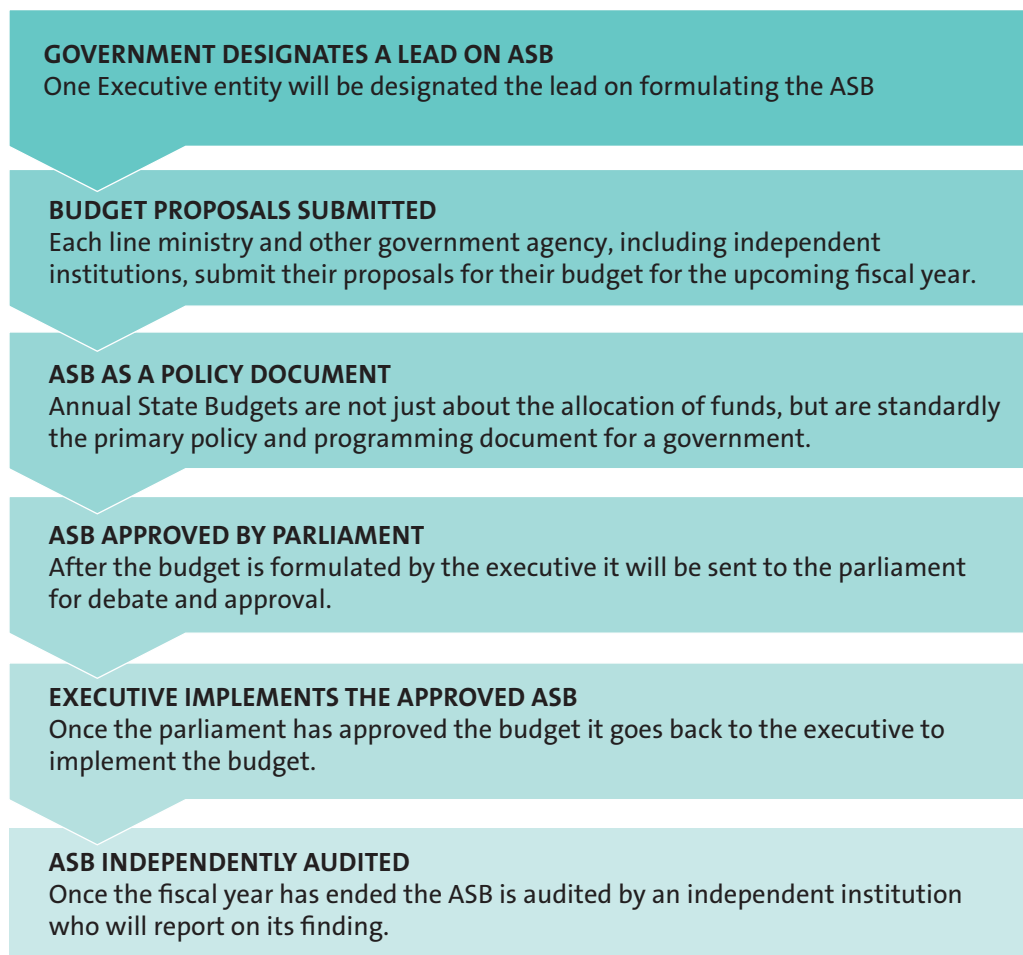
capital projects. Though the budget process is often dominated by the executive and led by the MoF, there is generally a role for the parliament at every stage of the process. The facilitative role(s) that parliaments can play is further unpacked in Section III.

The budget process varies from country to country, but generally, in countries where the legislative branch has some form of budget oversight powers, consistent methods are practically universal.

1. A **lead ministry or department** will ‘hold the pen’ when drafting the ASB. As noted above, this is usually the Ministry of Finance (MoF).
2. Line ministries and agencies will be asked to **submit their prioritized list of projects and programmes**. Still, the final decision on total funding by a government is usually the purview of the MoF. It can include the Head of Government (i.e., – Prime Minister) or Head of State (e.g. – President), depending on the political system of any given country.
3. The **ASB is not just a spreadsheet** with funding amounts allocated to specific programmes and projects. It defines the government’s policy and political priorities.
4. **Parliament may be required to approve the ASB**. Approval of legislation and spending by the executive branch is considered one of the core functions of a parliament, as defined in the constitution or key legislation and rules of procedure, thus allowing the institution to have the final say in how and what the executive funds and the revenue it collects. The specific level of engagement and the authority of the parliament to influence the final version of the ASB will depend, in part, on the country’s political system. In countries with a presidential system, where the executive is separated from the legislature, the parliament can have a more substantial role in the budget process. In those countries with a parliamentary form of government, in which the executive and legislative branches are closely linked, the parliament’s role can be more *pro forma* in the approval process.
5. Once the ASB is approved by the parliament, the **executive branch will implement the ASB**. Each line ministry and agency will have to report regularly (monthly or quarterly, depending on capacity) on their progress in implementing the budget they have been allocated. This will be done in parallel to internal systems that will monitor and measure the spending by each entity within the government. This forms part of the public financial management (PFM) systems. In addition, the parliament has a core function in monitoring the implementation of the ASB, which is often conducted primarily through the committees of the parliament.

6. Finally, once the fiscal year ends and the Annual State Budget has been fully implemented, there will be an **independent audit of the ASB** to determine whether the executive spent funds for the purposes intended by parliament. This audit is carried out by the Supreme Audit Institution (SAI), which is generally divided into three types—the Westminster “Auditor-General” model, the *Cour des Comptes* (Court of Audit) model, and the board model.

FIGURE 1: Standard practices in the stage budget process



BOX 1

GRB approach: Executive-driven GRB

Many countries in Africa have implemented GRB as part of the broader state budget development, approval, and implementation process. It is not possible to define one monolithic system of GRB on the continent, but there has been some success in implementing GRB through common themes and approaches. Many of these relate to the executive branch's role in establishing GRB systems.

UN Women has worked with the Government of Morocco since 2001 on GRB. Early stage support focused on advocacy and awareness-raising and then moved into support for the establishment of the Gender Budget Report with sex-disaggregated data by sector, used to monitor budget implementation. In 2015 the adoption of a revised Organic Finance Law explicitly recognized GRB as a fundamental component of the budget process. In particular, since the adoption of the new law, the Government requires gender equality to be considered in all aspects of the budget, including objectives, results, and indicators spelled out in the ASB.¹¹

With support from UN Women, Rwanda has established a long track record of work and progress on GRB. In 2008, the Ministry of Finance of Rwanda and the Ministry of Economic Planning piloted GRB within ministries. In 2011 the Budget Law was amended to adopt GRB throughout the government. By 2012, the entire government apparatus was working under a consolidated system that included changes to each ministry's structure and requirements for transparency and reporting. Since then, specific capacity development was provided to the director of planning for each ministry, and one planner from each line ministry was designated as the gender focal point. In addition, as of 2013 under the revised Organic Budget Law, each ministry has been required to produce an annual *Gender Budget Statement* on the ministry's gender goals, approved by the Council of Ministers and Parliament (i.e., Budget Committee) parallel to the adoption of the ASB. Subsequently, each ministry must report on the implementation of its plan to the Office of the Prime Minister. The executive has also established a Gender Monitoring Office that acts similarly to an Auditor-General but focuses on compliance with annual gender objectives outlined in the gender budget statements. Finally, the executive has made an effort to ensure sex-disaggregated data is collected and shared. This has led to using a *gender management information system* that enables government, MPs and parliament to monitor budget expenditures in line with the constitution and National Gender Policy. Rwanda has demonstrated the feasibility of embedding gender analysis in public finance management systems, consistent implementation of GRB at national, sectoral and local levels and the importance of systems of accountability.¹²

In 2007, the Government of Zimbabwe adopted GRB as one of its key gender mainstreaming strategies. With UN Women's support, the Government initiated the process of firmly integrating GRB into the legal and policy framework and practice within the national budget planning process and cycle. The overall goal has been to strengthen policy space and address technical constraints to securing financing for

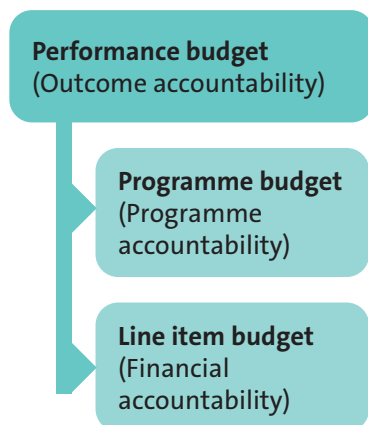
gender equality through building technical and managerial capacities and consolidating partnerships with key government institutions on GRB. In 2020 and 2021, UN Women supported the Ministry of Finance and Economic Development in developing Gender Budgeting Guidelines, posted on the Treasury website, and an integrated gender budget monitoring and tracking tool. These can assist policymakers and policy advisers as well as implementing agencies to effectively mainstream gender throughout the budgetary process. UN Women ensured budget officers within the Ministry of Finance and officials from selected line Ministries were trained on the practical use or implementation of the guidelines and the tool. Expertise and advisory support to the Ministry of Finance include the secondment of a gender budgeting expert to the Ministry to support capacity development through training, workshops, meetings, and other events. In preparation of the 2022 Budget, the Government of Zimbabwe has also introduced a requirement for all ministries to submit individual gender budget statements for consolidation into a national Gender Budget Statement. The GBS report is presented during the national budget presentation, and the report is disseminated to line ministries, parliament, and other stakeholders.¹³ Efforts are also made to facilitate policy dialogues between women from across the country and the Minister of Finance and other relevant policymakers on GRB to ensure women engage in budget work and undertake gender responsive budget analysis of ministries' programmes and policies.

The Budget Cycle will be discussed in more detail later in the document. At this stage, it can be said that there are four stages to the Budget Cycle:

1. **Budget formulation:** Before the ASB is submitted for approval to parliament, the executive will implement a process to develop the budget and decide on allocations for all programmes and projects.
2. **Budget approval:** Once drafted, the ASB is submitted to the Council of Ministers for approval before introduction, debate, and adoption within parliament. Parliament is given a set period to scrutinize budget allocations before voting to approve the ASB.
3. **Budget execution:** Once approved by the parliament, the ASB is implemented and needs to be monitored to ensure it is being delivered in compliance with the goals, objectives, and targets defined in the ASB. This includes both internal executive systems for monitoring and external monitoring by parliament, civil society, and independent oversight bodies.
4. **Budget auditing:** After the fiscal year ends, the SAI will conduct an independent, external audit of the ASB and report its observations. Almost all SAIs have a mandate to conduct compliance or regulatory audit (i.e., has the money been spent for the purposes intended by parliament). Still, many of them also have the mandate to conduct performance audits that review whether government programmes have been implemented with due regard to economy, efficiency, and effectiveness.

It is also important to note that there are different formats for Annual State Budgets. At a basic level is a **line-item budget** in which the government's spending and revenue projections are listed in a simple spreadsheet format with an allocated amount of funding. This type of budget focuses on financial accountability and defining how much funding is allocated for each budget item.

FIGURE 2: Hierarchy of annual state budget formats



A more comprehensive budgeting process involves a **programme budget** in which the government identifies programmes and projects and assigns funding for each. This format allows for a more explicit link between government programmes and the funding that will be allocated to implement such work. For this format, the focus is on accountability for delivering programmes.

The highest on the hierarchy of ASBs is the **performance budget**, in which programme budgeting is taken a step further to provide targets and indicators so that the effectiveness of each programme and project can also be measured.

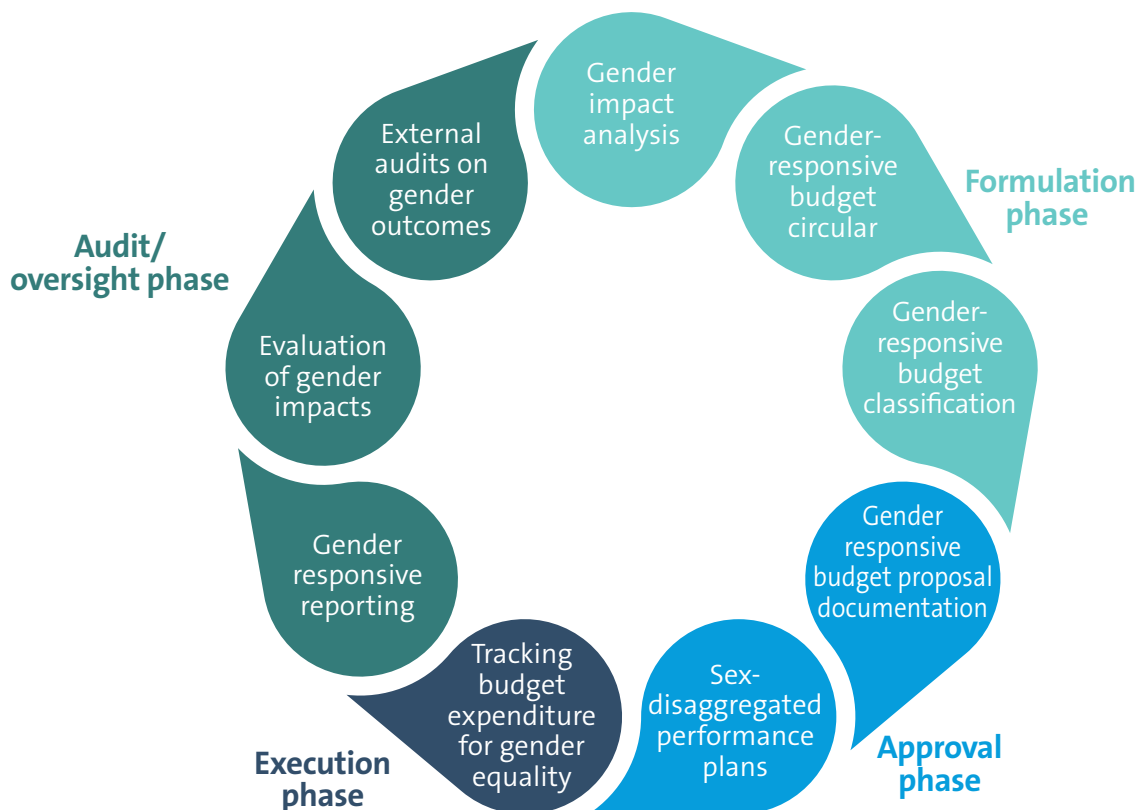
Key takeaways

1. Each country or jurisdiction has a unique budget process. Take the time to ensure an understanding of the legal system and how the budget process operates in the given context.
2. State budget processes can be complex, so it is essential to understand the various steps and critical actors engaged in each phase to know how to engage and support them in implementing GRB.
3. Each annual state budget follows a standard approach based on four phases – formulation, approval, implementation and monitoring, and auditing – and each phase presents opportunities for GRB.
4. The goal is for the annual state budget to focus on policy and programming, which is best achieved through performance budgeting, which can align GRB analyses with intended performance results/outcomes.
5. Where the GRB process is being led through the executive branch, there will still be a need to engage and partner with a parliament to ensure its role in the budget process effectively uses GRB and associated tools to advance gender equality and women's empowerment.

II. BUILDING GOVERNMENT SYSTEMS TO SUPPORT GRB THROUGH THE BUDGET CYCLE

This chapter describes the fundamental processes that need to be in place for the executive branch to effectively implement a gender responsive public financial management system. PFM describes the elements or operations of the budget cycle, characterized by the four phases—formulation, approval, execution, and audit/oversight. Gender responsive PFM takes gender equality and gender-specific outcomes into account at each step of the budget cycle. Figure 3 spells out some of the elements of each phase.

FIGURE 3: Gender analysis throughout the budget cycle



The emphasis of this chapter is on the annual budget cycle rather than medium-term budgeting processes (3-5 years), which also need to be configured for planning beyond the immediate budget year. The chapter is divided into the four phases of the budget cycle, with critical processes discussed for each. Practical examples/illustrations are provided in each. For information on the methodology used in this section, see Box 2.

BOX 2

Note on methodology for building government systems to support GRB through the budget cycle

This chapter is framed around the methodology for SDG Indicator 5.c.1 and the Public Expenditure Financial Accountability's (PEFA) Gender responsive Public Finance Management (GRPFM) framework. The PEFA GRPFM framework drew on the existing 5.c.1 methodology, which provides the international standard for GRB and is integrated into the global monitoring framework for the SDGs.

SDG Indicator 5.c.1 measures the proportion of countries with systems to track and make public allocations for gender equality and women's empowerment. UN Women led methodological refinement for the indicator, with the OECD and UNDP, and in close collaboration with ministries of finance, academic experts, and other international organizations. The final refined methodology was approved by the Inter-Agency Expert Group (IAEG)-SDGs in November 2017, and data collection with this methodology has been conducted from 2018-2021. See Annex 4 for more detail on the individual criteria and questions comprising 5.c.1.

1. Integrating gender in annual state budget formulation

The formulative stage presents several entry points for gender analysis. It is of particular importance to assess/analyze the potential gender impacts of budget proposals to inform budget decision-making and review, debate, and adoption. The section details vital tools for conducting this analysis and mechanisms to include in budget instructions/guidelines to support gender responsive ASB formulation.

a. Gender impact analysis of budget policy proposals¹⁴

Gender impact analysis is the process of determining how proposed policy changes may have different effects on men and women when implemented. In budgetary policy, this should encompass proposals to change both revenues and expenditures.

Assessing how a policy change may have specific impacts on women is important in analyzing budgetary proposals, improving their design, prioritizing equality-promoting efforts, and mitigating adverse effects on gender equality.

Ex ante gender impact assessments often rely heavily on sex-disaggregated data and refer to equality strategies or action plans implemented by the government.

Typically, ministries, departments, and agencies (MDAs) undertake gender impact analyses for their respective policy areas, although the MoF sometimes conducts or consolidates gender impact analyses. PFM standards suggest that most proposed changes in revenue policy should include gender impact assessments.

For example, in [Austria](#), all new legislation is to be accompanied by an *ex ante* impact assessment comprising not only general objectives but also the impact on gender equality, children and young adults, and vulnerable groups in society. These assessments are published together with the draft law for public consultation, and the amended draft and *ex ante* impact assessment are discussed in different committees of the National Council. The gender impact assessment informs parliamentary discussions for specific gender-related programmes (for example, building infrastructure for all-day schools to promote working mothers' ability to take jobs, establishing advisory services for violence against women) but also for general public services (reducing the income tax, increasing pensions or other social benefits). After three to five years, an *ex post* impact assessment (to assess the impact of the policy after implementation) will be prepared by the line ministries and be subject to review of the Budget Committee, enabling learning from previous experience and improved legislation.¹⁵

In 2015, [Iceland](#) considered a legislative proposal to alter the income tax framework significantly. The budget committee initially proposed a continuation of the permission to use tax credit of the lower-income domestic partner, which mainly

QUICK TIP

GRB starts with sex-disaggregated data and gender statistics

You cannot solve a problem that you do not know exists. Until data collected by the government reflects the impact on women and men separately, it may be impossible to tell if women are being adversely affected by a given programme. Experience from GRB work to date has confirmed that an important step is ensuring the collection and dissemination of sex-disaggregated data used by line ministries, civil society, and parliament to conduct analysis and pursue reforms that will reflect a more gender responsive approach to policymaking.

benefits men since they are the higher-income partner in 75 out of 100 marriages. However, owing to the introduction of GRB, the Ministry of Finance and Economic Affairs was able to point out to the committee that this would mean that men would receive tax benefits based on the work and salaries of women and so their disposable income would increase as would the gender income gap, contrary to the goal of economic equality between men and women. Thanks to this information, the initial proposal of the budget committee was amended.¹⁶

BOX 3

GRB approach: Parliamentary capacity to conduct gender budget analysis

Several European parliaments can be characterized as having, relatively speaking, significant resources (human and financial) which has facilitated capacity development efforts to engage in the GRB process.

Austria went through a significant reform of its ASB process in 2012, including the role of the Parliament in the process. In 2013, this included the creation of a Parliamentary Budget Office (PBO) to provide the Parliament with the capacity to analyze the budget. The PBO supports the Budget Committee of Parliament to provide analysis and input into the reports. The PBO also reviews the GRB process in total and provides comments on the system for the Parliament. The PBO budget analyses for parliament provide comprehensive GRB information, including on “quality of information, level of ambition of objectives, suitability and development of relevant indicators, the availability of gender-disaggregated data and levels of coordination between ministries.” This work has been effective in stimulating parliamentary debate and ensuring gender issues are integrated into budget debates.¹⁷ Line ministries in the government provide annual updates on their budget implementation and the Budget Committee.¹⁸

Since 2016 the Parliament of Italy has received a Gender Budget Report mandated by legislation. This has resulted in the Parliament increasing its capacity to analyze and respond to each annual report. In 2019 the Parliament went further and now provides MPs with a gender impact analysis for each draft law introduced for debate. Traditionally, the Chamber of Deputies focused its role in the budget process on the *ex post* review of how the ASB is implemented. However, since the Gender Budget Reports have been published, the Parliament has become more proactive. In 2020, a motion passed by the Chamber requires its Research Division to produce gender analysis and data on a pilot basis.¹⁹

In 2018, the Parliament of Portugal amended its rules of procedure for all draft laws, including the annual state budget, to be accompanied by a gender impact analysis. The analysis is either produced by the proponent of the draft law or is conducted with the internal capacity of the Parliament through the Documentation Office.²⁰

Ex ante gender impact assessments serve to inform the budget formulation and ensure that decisions are reflected in the SDG Indicator 5.c.1 methodology, as part of the country assessment of whether they have a comprehensive system to track gender budget allocations.

b. Gender responsive budget circular²¹

The budget circular is a document issued by the Ministry of Finance to budgetary units to guide the preparation of budget submissions. Also known as budget guidelines or treasury guidelines, this document provides direction to MDAs to prepare their draft budgets.

The budget circular guides MDAs in developing proposals for new spending and budgetary estimates. It highlights the critical requirements for the supporting justification provided by MDAs for their recommendations (e.g., performance-based vs. results-based budget system, anticipated changes in budget allocations, etc.).

Gender responsive budget circulars should mandate that proposals for new spending (or reductions in spending) provide either justifications for gender equality or outline anticipated results on a sex-disaggregated basis. PFM standards suggest that both elements are required: the inclusion of gender impacts on proposed increases or reductions in revenues or expenditures and the inclusion of sex-disaggregated data on planned outputs and outcomes.

SDG 5.C.1 methodology in focus

Question 2.1. Does the Ministry of Finance/ budget office issue call circulars, or other such directives, that provide specific guidance on gender-responsive budget allocations?

Question 2.2. Are key policies and programs, proposed for inclusion in the budget, subject to an *ex ante* gender impact assessment?

BOX 4

Gender responsive budget circulars

In [Kyrgyzstan](#), in 2012, a recommendation from the Parliament to the Ministry of Finance urged the allocation of resources from state and sectoral budgets to support the implementation of the National Strategy for Gender Equality and the National Action Plan. The Ministry of Finance responded by distributing an internal circular to guide budgetary requests.²²

In [Rwanda](#), Budget Call Circulars became a crucial part of the Ministry of Finance and Economic Planning's gender responsive budgeting process in the fiscal year 2009/2010. The guidelines included in the first circular set out five steps for gender responsive budget analysis, set clear criteria for selecting sub-programmes, and encouraged the use of sex-disaggregated data to guide gender analysis during the budget process. Initially,

this programme was introduced as a pilot programme for four sectors. In the fiscal year 2010/2011, the guidelines were extended to all ministries and districts to support gender mainstreaming in the budget process and to date, these guidelines are distributed annually through the call circular to guide the budget process.²³

Sweden began to develop gender-mainstreaming strategies in its 2002 budget process. Since 2016, this has included direct guidance in the budget circular for budgetary units to consider gender equality by undertaking *ex ante* gender impact assessments of all budgetary policy proposals. This guidance provides for the requirement of sex-disaggregated data.²⁴

In 2004, the Government of **Uganda**, through the Ministry of Finance, Planning and Economic Development, in an attempt to ensure that MDAs and LGs address gender issues, developed a gender budget directive in the Budget Call Circular, requiring they demonstrate how they will address gender issues through their budgets.²⁵ Since 2004, the budget call circular inclusion of GRB has been maintained and strengthened. Since 2016, budget instructions have been further supported by a gender and equity certificate given by the Ministry of Finance in collaboration with the Equal Opportunities Commission. This is required for budgetary frameworks to be approved and budgets to be allocated.

c. Gender responsive budget classification

Essentially, a budget classification process uses a chart of accounts to identify:

- ▶ Who spends the money (administrative unit);
- ▶ For what purpose is money spent (functional classification) and what money is spent on (economic classification) makes it possible to classify and track expenditures according to spending on targeted gender outcomes. This process is also known as “tagging.”

Expenditure is tracked against budget allocations that are classified explicitly in the government’s chart of accounts as being associated with targeted gender outcomes.

In the 117 countries participating in the Open Budget Survey for 2019, 49 (or 42%) of respondents had functional and economic classification systems in line with international standards. Not all countries will use these classification systems to track gender equality but having them in place makes it more accessible.

In **Indonesia**, all budget proposal documentation prepared by the line ministries needs to be accompanied by budget tagging and a GBS. Consequently, the Annual State Budget Law and the Budget Implementation document, among other vital documents, have included references to gender equality. In addition, all medium-term planning documents, including the Medium-term development plan and Five-year Strategic Plan for line ministries.²⁶ Between 2012 and 2015, the government

“blocked” the release of budget allocations to MDAs if they did not complete the requirements of ‘gender tagging’ and preparing a GBS. This provision was removed in 2015. As a result, the budget allocation for gender-tagged outputs declined by almost half.²⁷ The purpose of this example is not to point out the negative trend but rather the incentives created by linking budget allocations with the completion of the tagging process.²⁸

2. Approving the budget

a. Gender responsive budget proposal documentation²⁹

Budget proposal documentation is published by the government and includes the executive’s plans for expenditure and revenue throughout the budget year. Along with supporting documentation, the ASB undergoes legislative scrutiny and is subject to parliamentary approval. Gender data and analysis can be incorporated throughout the budget proposal documentation or input into a Gender Budget Statement (GBS) (which serves as an accountability document).³⁰

SDG 5.C.1
methodology in focus

Question 2.5. Are budgetary allocations subject to “tagging” including by functional classifiers, to identify their linkage to gender-equality objectives?

BOX 5

Rwanda's process for gender statement development³¹

To support the completion of gender responsive budget proposal documentation, Rwanda’s Ministry of Finance and Economic Planning (MINECOFIN) provides a 5-step process for all ministries and districts to prepare their gender budget statements in an annex to the Budget Call Circular. As part of these guidelines, MINECOFIN also provides a standardized table (see below) for all ministries and districts to complete as part of their submissions.

Programme: Name of a Programme and Total Budget Allocation					
Subprogramme: Name of the Sub-Programme					
Gender Situational Analysis (clearly state the problem)	Output	Activity	Indicator (disaggregated by sex)	Target (disaggregated by sex)	Approved Budget FY 2020/21
Total GBS Budget					
GBS % Vs. the Total Budget					

To ensure that budget policy documentation is gender responsive, the government should:

- ▶ Provide an overview of their plans for improving gender equality in that fiscal year;
- ▶ Highlight revenue and expenditure initiatives that are specifically designed to promote gender equality; and
- ▶ Assess the gender impacts of budget policies. The final element may include the *ex ante* gender impact assessments undertaken by MDAs or the Ministry of Finance and describe intended outcomes and impacts for policies designed for gender equality or targeting a specific gender.

PFM standards call on published budget documentation to include all three of the following:

- ▶ Overview of government’s policy priorities for improving gender equality;
- ▶ Details of budget measures aimed at strengthening gender equality; and
- ▶ Assessment of the impacts of budget policies on gender equality.”³²

A GBS should include, among other things:

- ▶ **Situational analysis** of critical gender issue/gender inequality to be addressed by an MDA which requires government allocation and expenditure. It should result from a thorough gender analysis and be supported by sex-disaggregated data;
- ▶ **Baseline** - showing where the agency starts from so that the progress can be measured;
- ▶ **Targets** - necessary to set and help to measure progress against baselines.³³

But if GBS is to be an effective tool as part of a broader GRB process, the statement needs to be part of a more comprehensive architecture to ensure the statements can be utilized appropriately on time. This may include capacity building for parliamentary staff and MPs to understand how to interpret such statements. It may also include detailed analysis by parliamentary committees to review such statements and identify any gaps or challenges with the information provided in such statements. Recent analysis has shown that without such architecture the impact of a GBS will be limited.³⁴

The government of Indonesia developed a National Strategy to Accelerate Gender Mainstreaming through Gender Responsive Planning and Budgeting, which was launched in 2012. The plan requires Government ministries and agencies to produce

a GBS, specifying specific activities and measures to address gender gaps defined in their analysis.³⁵

In **Morocco**, the ASB is presented to Parliament with various mandatory reports, including the Gender Budget Report. The report aims to be an accountability instrument. It systematically and comprehensively presents any programmatic and financial effort to reduce gender inequalities by each ministry/department as funded by the ASB. It reports the gender-sensitive result chains (objectives and indicators) and the achieved targets. Additionally, the report reviews if line ministries have carried out a sector gender analysis and how they have applied results to their planning and budgeting process.³⁶

In **Rwanda**, where UN Women has supported the Ministry of Finance, gender responsive budget proposal documentation includes gender budget statements developed by each MDA. The Cabinet approves a Consolidated GBS annex to the Budget Framework Paper (the ASB) and presents it to Parliament. Rwanda's GBS uses standard budgeting terms by selecting existing budget programmes, subprogrammes, outputs, activities, indicators, and budget allocations. This makes it easy for the Ministry of Economy and Finance to prepare consolidated gender budget statements and for parliamentarians and the public to read and understand the gender budget statements across all MDAs.³⁷

In **Spain**, an overall Gender Impact Report is prepared by Spain's Secretary of State for Budget and Expenditure as part of the General State Budget White Paper. The report "presents the analysis of the gender impact of the expenditure programmes of the General State Budget Draft Bill for 2021, prepared using the information provided by ministerial departments".³⁸ According to legislation, the Gender Impact Report is to consist of three main chapters referring to "Reality," "Representation" and "Resources-Results." The Reality section, carried out in collaboration with the National Institute of Statistics, provides the "most relevant indicators to make a diagnosis of the reality of gender in Spanish society." The second section, on Representation, analyses the "situation and representation of women and men in the General State Administration." Lastly, the Resources analyze "the gender impact of MDA spending programmes."³⁹

SDG 5.C.1 methodology in focus

Question 1.2. Do these policies and/or programs have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals?

Question 2.4. 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)?

b. Sex-disaggregated performance plans

Budget documentation should include performance information in forward-looking performance or corporate plans. In line with PFM principles, this information can strengthen government accountability and improve the outputs and outcomes of programmes and services. Sex-disaggregated data is an essential tool in developing and assessing government programmes and services—whether they target the general public or specific groups within the population. Governments that employ performance-based budgeting increasingly see sex-disaggregated data as key to understanding the gender impacts of programmes and services. PFM standards recommend the annual publication of sex-disaggregated data on most service delivery ministries’ planned outputs and outcomes.⁴⁰

In 2018 as part of a pilot project in Ireland, six departments added gender-based targets to the performance information they provide in the budgetary estimates.⁴¹ In 2019 the pilot expanded to nine departments and added more dimensions of equality. Specifically, this is referred to as “equality budgeting objectives and performance indicators” in the budgetary estimates.⁴² For example, one “high-level goal” for the Department of Tourism, Culture, Arts, Gaeltacht, Sport, and Media was to “work to achieve enhanced levels of representation of women and girls in films and screen content supported by Fís Eireann/Screen Ireland.” The accompanying high-level metrics included an Increase in the level of applications received with women writers, producers, or directors attached to a project, as well as an increase in the level of such successful applications.⁴³

In **Tonga**, sex-disaggregated data is published annually on the planned outputs for the majority of key service delivery ministries. This information is presented by most ministries’ corporate plans. Examples of sex-disaggregated data appearing in corporate plans include the Ministry of Health (covering women’s health and maternity programmes) and the Ministry of Police and Fire Service (covering programmes that address gender-based violence).⁴⁴

SDG 5.C.1 methodology in focus

Question 2.3. Are sex-disaggregated statistics and data used across key policies and programs in a way which can inform budget-related policy decisions?

3. Implementing and monitoring the budget

Tracking the government’s budgetary expenditures in line with the commitments made in the budget proposal promotes accountability and good governance. It offers assurances that public funds are being allocated as intended. If significant

reallocations of budget lines are required, the government should seek legislative authorization.

From a gender perspective, tracking budget expenditures is essential because it captures whether resources allocated to promote gender equality are actually used for that purpose. In addition to monitoring government spending for explicitly gender-focused programmes and services, tracking budget expenditure needs to also capture information for programmes and services that may not have an explicit gender focus but have indirect gender impacts. PFM standards suggest that expenditures should be tracked against the budget allocations, with gender equality tracking focused on programmes and services classified by the government as relating to targeted gender outcomes. As discussed in the section below and Annex 4, tracking budget expenditures for gender equality is a key step in assessing the country's overall progress on United Nations Sustainable Development Goal 5. UN Women developed the indicator methodology for SDG Indicator 5.c.1 in collaboration with the UNDP and OECD.

For example, in *Indonesia*, a new tracking system to monitor budgetary expenditures related to gender equality is being implemented. After expenditures are tagged as relating to gender equality outputs, the government can track if the allocation is realized as intended. This allows the tracking of gender-related policies throughout the execution phase, permitting the precise analysis of budget line items and programme appropriations.⁴⁵

Recent gender assessments have identified that systems for the classification of gender-equality-related expenditures represent a key area for improvement internationally. Strategies to improve the tracking of budget expenditures related to gender equality often speak to consistency and clarity of classification across the budget cycle. While individual administrative units may track key outputs and outcomes of gender-equality-related expenditures, classifying items within the chart of accounts improved transparency and facilitates monitoring of the expenses across departments.⁴⁶ Consistency in classification at a higher level is important because it permits the *ex post* mapping of budget line items and programme expenditures onto specific gender outcomes, which can, in turn, inform future decision-making.⁴⁷ Clear classification also permits tracking to further promote accountability vis-à-vis government efforts to address gender inequality.⁴⁸

SDG 5.C.1 methodology in focus

Question 1.3. Are there procedures in place to ensure that these resources are executed according to the budget?

Question 2.5. Are budgetary allocations subject to “tagging” including by functional classifiers, to identify their linkage to gender-equality objectives?

4. Auditing the budget to identify lessons learned

c. Gender responsive reporting⁴⁹

Government reports on budget implementation vary widely from country to country, but annual reporting on programmes or services provided to the general public (or to specifically targeted groups of citizens) is a common practice. Increasingly, governments are incorporating gender responsive reporting practices, to highlight the specific information as it pertains to gender-related expenditure and revenue. PFM standards set out four types of information that gender responsive reporting might cover:

- ▶ A report on gender equality outcomes,
- ▶ Data on gender-related expenditure,
- ▶ Assessment of the implementation of budget policies and their impacts on gender equality, and
- ▶ Sex-disaggregated data on budgets for central government employment.

In **Belgium**, for example, gender responsive reporting is required by the 2007 Gender Mainstreaming Act which ensures, among other things, that strategic gender equality objectives are set for each new policy. The law also requires that each new bill or proposed policy pass a “gender test”, as the federal government is required to define strategic objectives on gender equality at the beginning of the legislative act for every policy area falling under its remit. These considerations are significant as regards gender responsive reporting because the act also provides for follow-up and evaluation of these actions. Ministers are required to define gender indicators for use in measuring the achievement of the strategic objectives set, and to submit annual reports on the actions, measures and projects carried out in pursuit of these strategic objectives. Potential bottlenecks and remedies are to be included in interim evaluations.⁵⁰

In **Italy**, the Ministry of Economy and Finance has prepared a Gender Budget Report annually since 2016. This includes end-of-year data looking at both expenditures and revenues and assesses the different impact of budgetary policy on women and men in terms of money, services, time, and unpaid work.⁵¹

An annual report on the implementation of the Gender Budget Statement is mandatory by the Budget Law in **Rwanda**. The expectations for such reports state that they should clearly articulate the achievements in relation to the Gender Budget Statement implementation, challenges, lessons learned, and recommendations for the next planning and budgeting processes. Furthermore, quarterly progress reports produced by MDAs are expected to highlight progress on implementation of the Gender Budget Statement or gender equality more generally.⁵²

d. Evaluation of gender impacts⁵³

Ex post impact assessments of programmes and services are essential tools for promoting efficiency and effectiveness. By intentionally evaluating the gender impacts of public services, governments gain valuable information that can assist in designing new programmes and services while also drawing attention to harmful and unintended consequences that may be addressed. In some instances, it may be appropriate to undertake specifically gender-sensitive evaluations of programmes and services, but, as a rule, governments receive more consistent information related to gender impacts when this assessment is incorporated into their regular evaluation processes. PFM standards suggest that most ministries should receive independent evaluations of efficiency and effectiveness within three years, which incorporate gender impact assessments.

In **Ukraine**, after introducing gender responsive budgeting in 2014, over 200 *ex post* analyses of gender impacts have provided national and subnational governments with a wealth of information from a gender perspective. Most recommendations focused on collecting sex-disaggregated data and the improvement of programme objectives and activities to better contribute to gender equality.⁵⁴

e. External audit

Supreme Audit Institutions (SAIs) are supposed to be independent of the executive branch. SAIs, which oversee public expenditures, generally undertake three types of audits:

- ▶ **Financial audits** assess the reliability and accuracy of public entities' financial reporting and,
- ▶ **Compliance audits** assess a public entity's compliance with its governing authorities.⁵⁵
- ▶ **Performance audits** assess whether government programmes have been implemented with due regard to economy and efficiency.

Most of the literature on gender auditing is tied to performance auditing. References to gender compliance auditing are rare. One regional association of SAIs states that:

SDG 5.C.1 methodology in focus

Question 2.6. Are key policies and programs subject to *ex post* gender impact assessment?

“If your SAI has identified gender equality as a strategic theme to be examined in its long-term or strategic planning process, you could consider auditing government agencies’ compliance with legislation or policy directives on gender equality, such as gender representation in the workforces.”⁵⁶

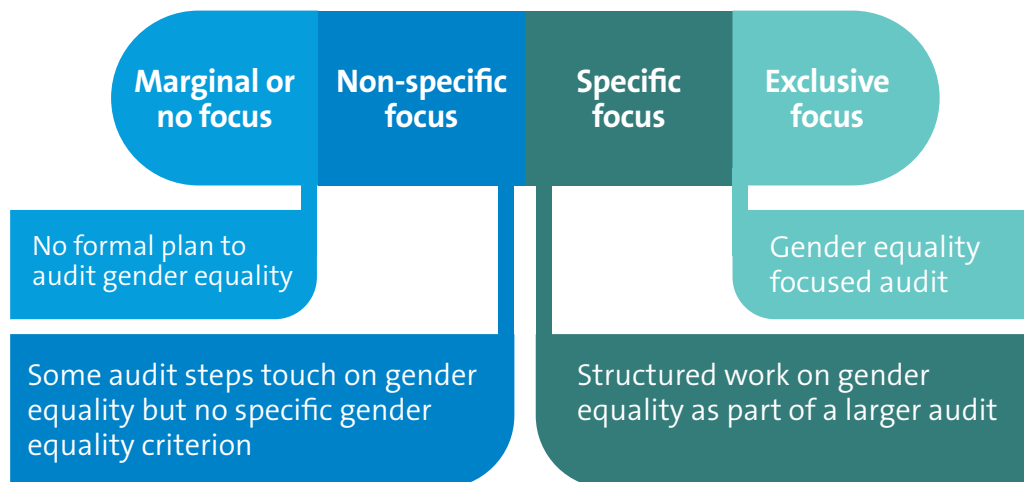
Performance audits are broader; however, when related to gender equality, they can accomplish the following:

1. The extent of **compliance with national and international commitments to gender equality**,
2. Identify and examine the **gender-specific impacts of government programmes**, and
3. **Provide recommendations** that can lead to “improvements in the design, implementation, and results of government policy and programming, contributing to better gender equality outcomes.”⁵⁷

There are several ways performance auditing can integrate gender equality considerations. These are demonstrated in the figure below and can include:

- ▶ **Marginal or no focus** – No formal plan to audit gender equality, but the issues arise during an audit,
- ▶ **Non-specific focus** – Some steps in the audit touch on gender equality despite not having specific gender criteria,
- ▶ **Specific focus** – Formal work on gender audit is part of a more extensive audit, or
- ▶ **Exclusive focus** – The audit is specifically gender-focused in its entirety.

FIGURE 4: The spectrum of audits of gender equality⁵⁸



Beyond these degrees of focus, gender equality audits will also vary in other dimensions, which can include:

- ▶ Being government-wide, sector-specific, or organization-specific; or
- ▶ Look at routine management systems or specific gender equality initiatives within an organization.⁵⁹

In its 2018 performance audit, where the Office of the Auditor-General (OAG) assessed the readiness of the Government of Tonga to implement the United Nations Sustainable Development Goals, the OAG considered gender equality under the context of SDG number 5. This led to a high-level analysis of gender equality and gender impacts rather than a precise analysis of individual services and programmes.⁶⁰

SDG 5.C.1

methodology in focus

Question 2.7. Is the budget as a whole subject to independent audit to assess the extent to which it promotes gender-responsive policies?

BOX 6

Gender audit country examples

Many different audits can contribute to the promotion of gender equality. This box highlights several examples of gender audits from a variety of countries and institutions.

Canada: Implementing gender-based analysis⁶¹

This 2016 report of the Auditor General of Canada examined whether four departments performed adequate gender-based analysis plus (GBA+) to inform decision-making, whether a series of government agencies supported the implementation of GBA+, and whether prior recommendations were implemented. The Auditor-General found that implementation of GBA+ was incomplete and inadequate, despite progress made by the government towards the promotion of GBA+. The Auditor-General made a series of recommendations to strengthen capacity and practices related to the mainstreaming of GBA+ across the government. Since this report, a GBA+ action plan was developed, and new mandatory requirements around gender-based analysis were introduced into the budgeting process.⁶²

Fiji: Coordination of actions on the elimination of violence against women⁶³

This 2019 Auditor-General report reviewed the existing legal and policy framework, records of activities, and monitoring and reporting arrangements undertaken towards the elimination of violence against women by the Ministry of Women, Children and Poverty Alleviation in coordination with its stakeholders. This performance audit found that the Women's Plan of Action on the elimination of violence against women had generally been implemented, but the legislative framework and institutional framework require further development to adequately address the needs of victims of violence. Monitoring and reporting arrangements were further identified as areas of improvement.⁶⁴

OLACEFS: Ibero-American audit on the Sustainable Development Goal 5⁶⁵

This 2019 coordinated audit was produced through a partnership of 16 SAIs in Latin America, the Comptroller of Bogota DC, and the Spanish Court of Accounts, under the oversight of the Chilean Office of the Comptroller General, to evaluate the preparation of participant countries' national governments to implement SDG 5. In addition to providing results of a performance audit for all participant jurisdictions for the planning, financing, and follow-up of SDG 5 promotion programmes, this report includes a perception survey of SAI staff related to gender equality within institutions, organizational culture, and internal implementation of gender equality.⁶⁶

Key takeaways

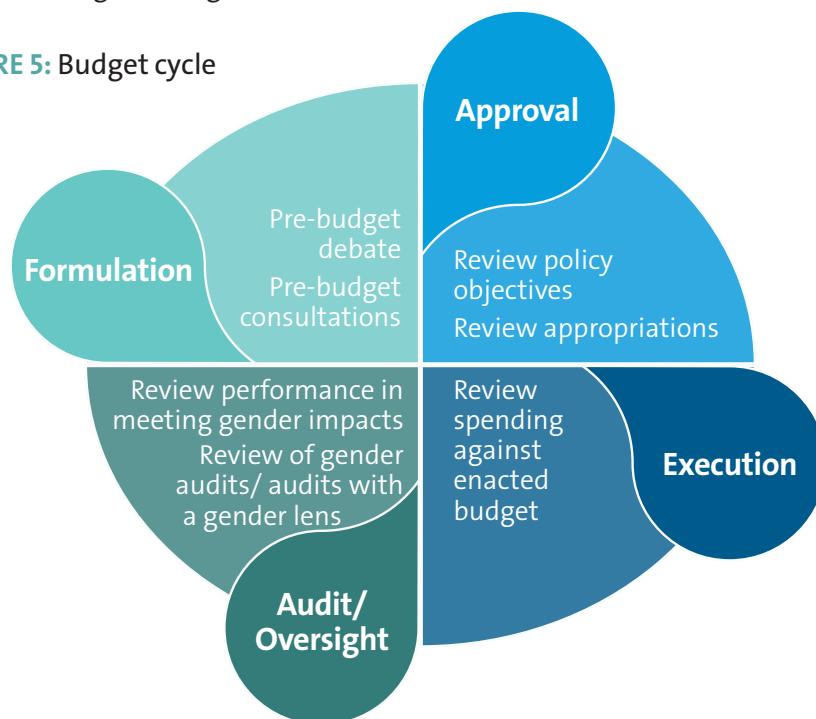
- ▶ Developing processes, analytical tools, and systems in alignment with GRB can help to ensure that the promotion of gender equality remains a central concern throughout the annual budget cycle while also building momentum.
- ▶ The collection, analysis, and use of sex-disaggregated data is a crucial first step in gender responsive budgeting processes.
- ▶ MDAs can conduct gender impact analyses of their proposals, while the Ministry of Finance can issue gender responsive budget circulars to outline priorities to sectoral ministries.
- ▶ When the government submits the ASB, a Gender Budget Statement can support documentation of government gender policy objectives and budgetary actions for their implementation. Sex-disaggregated performance plans also contribute to GRB in the approval phase by setting out conditions for success that can hold the government accountable for its proposals.
- ▶ During the execution phase, the government should track budget expenditures on programmes related to promoting gender equality. These processes can be facilitated by clear and robust tagging and tracking systems to follow budgetary allocations and expenditures.
- ▶ Gender responsive reporting by MDAs in the *ex post* phase helps clarify the status and progress of programmes promoting gender equality and the extent to which budgets supported (or failed to support) progress. In addition, PFM standards suggest that ministries receive independent evaluations of efficiency and effectiveness, which incorporate gender impact assessments.
- ▶ Gender audits undertaken by the SAI offer an external assessment of progress related to gender responsive budget allocations.

III. PARLIAMENT’S ROLE IN ENGAGING WITH GRB IN THE BUDGET PROCESS

As presented in the preceding section, the budget cycle consists of four stages—formulation, approval, execution, and *ex post* oversight—and parliament is involved in all four phases to varying degrees. International best practices suggest that the government should be producing documents throughout the budget cycle and providing them to parliament. In addition to those submitted by institutions like the Supreme Audit Institution or Parliamentary Budget Office, these reports help inform parliamentarians as they scrutinize the government’s proposals and performance.⁶⁷ This is also referred to as fiscal transparency.

As parliament fulfills its roles throughout the budget cycle, parliamentarians can view their budgetary oversight roles through a gender lens at each stage. The following sections offer more detail on crucial inputs and actions related to parliament’s role in GRB through the four stages of the budget cycle. Each section begins with a description of parliament’s role in the budget cycle, highlights how GRB can be integrated in general terms before outlining parliament’s role in emphasizing gender budgeting, and finally discusses the key inputs that parliamentarians should consider at a given stage.

FIGURE 5: Budget cycle



1. Parliament and GRB in the formulation phase

While the formulation phase has been understood as a primary responsibility of the executive branch rather than the legislative branch, parliaments may in some contexts provide input, utilizing the requirement for its authorization to expend funds to support engagement at this stage.⁶⁸ There is also the issue of timing; while the approval phase may be more restrictive on the amount of time that parliament has to debate and scrutinize the budget, the formulation phase may be more open. Pre-budget debates offer parliament an opportunity to debate budget priorities and provide feedback on documents released by the government in the formulation phase. Parliamentarians can, for example, point to priority areas that may have been underfunded in past budgets.⁶⁹ Even if a parliament does not have the capacity to conduct evidence-based analysis to support gender responsive budgeting, highlighting challenges and gaps in the process can prompt the government, especially the MoF, to address such challenges.

Keeping gender ‘on the radar’ in the formulation phase is key to facilitating the success of GRB. It is essential that as spending and revenue proposals are drawn up during the formulation phase, the differential impact these changes may have on men and women are understood considering broader efforts to promote gender equality.⁷⁰ Gender impact assessments can be included in needs assessments, MDA proposals, and other submissions.⁷¹

Parliament can support GRB in the formulation phase through several approaches and interventions. For example:

- ▶ **Parliamentary committees can support gender mainstreaming throughout the budget process.** In May 2018, Ireland’s committee on Budgetary Oversight produced a report on gender budgeting, considering how gender and equality budgeting processes could be introduced and integrated into the annual budget formulation process. The report highlighted several challenges, including the need for budget officials to recognize that the budget is not a gender-neutral exercise.⁷²

QUICK TIP

Parliaments should consult and report before the budget is finalized

The budget formulation stage of the budget cycle is an opportunity for parliament and MPs to identify and promote gender-responsive aspects of the ASB. This will require a proactive approach to the budget, including the relevant parliamentary committees conducting public hearings and seeking input from CSOs, women’s organizations and the public on their concerns and what is needed to ensure the budget reflects the needs and interests of all men and women.

- ▶ **The primary documentation employed during the formulation phase can be revised to focus on gender-related considerations.** As seen in [Uganda](#), the finance committee supports gender budgeting in the formulation phase by providing clear instructions on gender budgeting at the issuance of the planning and Budget Call Circulars so that the MDAs must consider gender in their budgets.⁷³
- ▶ **Parliament can promote GRB during a pre-budget debate.** There is a growing trend for OECD parliaments to debate the broad direction of fiscal policy and budgetary priorities and trade-offs before the annual budget is submitted for approval.⁷⁴ For example, in [Sweden](#), a two-step legislative process for formulation and approval takes place, where the Spring Fiscal Policy Bill (submitted in April) allows for a more general debate on fiscal policy and the debate on the Budget Bill (submitted in September) covers the government’s detailed spending proposals for the next budget year.⁷⁵ This allows more time for parliamentary involvement in gender budgeting during the pre-budget debates.
- ▶ **Parliament can hold public consultations.**⁷⁶ While it is generally expected that governments will consult the public and CSOs in developing the budget, very few governments seem to make a concerted effort to engage women regularly, particularly women from minority groups or those experiencing marginalization. Of 117 countries surveyed in the 2019 Open Budget Survey, only six countries employed participation processes designed to reach these groups. Parliaments can therefore consider holding their pre-budget consultations with representatives of women’s organizations, with a focus on women who experience intersecting forms of marginalization. Advantages of parliamentary pre-budget consultations include:
 - **Providing** a public forum for interested parties (citizens, as well as public, private, and not-for-profit organizations) to present and explain their recommendations on priorities for inclusion in the next budget,
 - **Providing** a written record of public views for consideration by the Ministry of Finance and others, and
 - **Strengthening** the representative function of parliamentarians by providing a forum to solicit and hear the viewpoints of the aforementioned interested parties.⁷⁷

Pertinent standing committees should invite expert advice, inputs, suggestions, and/or recommendations on any given issue relating to gender from the following entities: gender experts, academics, consultants, government organizations, non-government organizations, development partners, community groups, and women’s

organizations. Efforts should be made to ensure both women and men are included as experts.

The critical input for a parliamentary debate on GRB at the formulation phase are:

- ▶ **National development plans.** They are often helpful documents for referencing in parliamentary debate and enable the government to build longer-term plans/policy priorities beyond the regular budget or even electoral cycles. According to UN Women, “Integrating gender equality commitments into national plans builds an enabling policy environment for inclusive and sustainable development. A gender responsive national development plan mainstreams gender in the situation analysis, thematic and sectoral sections, and monitoring and evaluation framework. This requires strong alignment with national strategies and action plans on gender equality as the overarching policy and planning framework for national gender equality commitments.”⁷⁸
- ▶ **Pre-budget statements.** Before discussing the upcoming ASB, the legislature should have an opportunity to review the government’s broad budget priorities and fiscal parameters. This is often laid out in a pre-budget statement, which the executive can present to the legislature for review, debate, or both.
- ▶ **Medium-term expenditure frameworks (MTEFs).** While the annual budget cycle is an essential process for shorter-term economic planning and development, the OECD argues that “*medium-term expenditure frameworks are an important tool for overcoming the limitations of the annual budget cycle by adopting a medium-term perspective for achieving government fiscal objectives. They generally span a period of at least three years beyond the current budget. MTEFs are typically defined by combining expenditure ceilings and a baseline estimation of government policies’ costs that are continually updated.*”⁷⁹ The information provided in the pre-budget statement will often reflect the findings of the government’s MTEF, which is the government’s rolling expenditure plan that sets out medium-term expenditure priorities and hard budget constraints.⁸⁰ In **Nigeria**, the parliament is required to approve the “Medium Term Expenditure Framework and Fiscal Policy Paper” before the budget is tabled.⁸¹ In other cases, such as **North Macedonia**,⁸² the MTEF may be sent to parliament for informational purposes only.

2. Parliament and GRB in the approval phase

The government submits the ASB to parliament for scrutiny and approval during what is known as the approval phase. The budget is voted upon in plenary and often studied by one or more committees, such as the finance committee and/or sectoral committees (i.e., health, education, and the like). In parliaments where there is a gender equality committee or similar body, it should also review the budget draft.

The presentation of the budget for approval often receives a great deal of media and public attention; however, the opportunities for parliamentary input at this phase are somewhat limited. In half of OECD countries, a vote on the budget is considered a motion of confidence. Further, because approval phase deliberations often occur in a limited time frame, parliaments are constrained in their options to influence the content of the budget.⁸³

Nonetheless, while most parliaments may play a limited role in amending the budget, this does not preclude them from:

- ▶ **Scrutinizing** the alignment between the government's plans for gender outcomes and actual funding commitments;
- ▶ **Holding budget debates** to inquire into past budget performance and advocate for support for gender equity in budget allocations. This can include inquiring into the effectiveness of programmes and policies, including from a gender perspective, and their alignment with and contribution to National Development Plans and National Gender Equality Policies/Plans.

BOX 7

GRB approach: Planting the seeds of GRB

The Asia-Pacific Region is home to numerous examples of parliaments engaging in gender analysis of the ASB.

In **Australia**, GRB has been part of the budget process since 1985 – making it one of the first (if not the first) to apply GRB principles. This was primarily through the annual publication of the Women's Budget Statement as an annex or parallel document to the ASB. What started as a relatively straightforward annual statement has evolved into a more comprehensive approach with each ministry required to report on the impact of its initiatives for women and girls facilitated by enhanced analytical capacities in ministries to assess gender impacts. This has influenced how the bureaucracy considers its planning and budgeting decisions.⁸⁴

Fiji adopted a new Constitution in 2013 and re-instated a democratic system of government with the election of the Parliament in 2014. With the new Parliament came

new rules of procedure (i.e. – Standing Orders). The adoption of the Standing Orders by the Parliament included s.110(2) which states:

“Where a committee conducts an activity...[it] shall ensure that full consideration will be given to the principle of gender equality so as to ensure matters are considered with regard to the impact and benefit on both men and women equally.”

Over the past seven years, since the adoption of the Standing Orders, this clause has resulted in the evolution of the work of the Parliament and its committees. Initially, the application of the clause was more *pro forma*, but in time there have been concrete opportunities to review government programmes. For example, in 2019 the Auditor-General’s report on gender-based violence in Fiji was tabled in Parliament. The Public Accounts Committee reviewed the report and provided concrete recommendations for reform of the current government approach and funding to address gender-based violence. To date, the focus of the analysis has been on the scrutiny of legislation with some consideration of independent oversight commission reports. But as the Parliament continues to develop its capacity and evolve the Standing Orders clause creates an obligation on the standing committees that they will adapt and apply.⁸⁵

In **Timor-Leste**, the work to establish GRB in the budget process has been a multi-faceted effort. UN Women and other UN agencies shared knowledge on the added value of such efforts. This resulted in a 2010 resolution (No. 12/2010) being adopted in parliament to recognize GRB as an integral component of the budget process. Since 2010, support was also provided to several CSOs to facilitate their active engagement in the budget process. The Government has more recently adapted its ASB to a programming budget and in 2017, ensured GRB became a part of the Programme Budgeting Roadmap and adopted a GRB Policy Note to guide ministries and agencies on its implementation.⁸⁶

The first specific action that parliament can take in promoting GRB in the approval phase **entails the review of policy objectives from a gender perspective**. A Gender Budget Statement (GBS) is usually described as “a gender-specific accountability document produced by a government agency to show what its programmes and budgets are doing in respect of gender.” They are often tabled in parliament, often together with the ASB. The format and content of gender budget statements vary across countries.⁸⁷ Additionally, gender-related information may be incorporated into standard budget documentation rather than appearing as a standalone item.⁸⁸

Scrutiny of a GBS is often the best way to examine the government’s policy intentions as articulated in the budget. At the same time, committees can also examine the budgetary appropriations, specifically homing in on the gender dimension of programmes and projects. As mentioned in the previous section, non-financial performance information such as goals and targets can be very helpful. This can

include detailed work for a parliamentary committee that requires access to technical expertise. This may be provided by a well-resourced parliament but may also be accessed by partnering with civil society or independent oversight institutions to use their expertise to support the committee's work.

One example of how the review of policy objectives may take place through scrutiny of a GBS is found in [Rwanda](#), where the budget law states that the GBS is one of the annexes of the budget framework paper that both Cabinet and Parliament must approve. In this instance, parliamentarians may respond to the GBS by inquiring about intended outputs, activities, monitoring practices, and the broader intended outcomes and impacts envisioned over the medium term. These debates occur during the review of policy objectives introduced by the government.⁸⁹

Gender Budget Statements can, among other things:

- ▶ Articulate how different sectors will undertake interventions to address gender inequality in the next fiscal year,
- ▶ Indicate gender equality priorities by sector,
- ▶ Indicate proposed strategic objectives by sector and expected outcomes,
- ▶ Identify programmes and resources proposed to address gender equality issues by sector (separating recurrent and development expenditures and revenue proposals),
- ▶ Review the results of the previous year's gender budget statement, i.e., objectives, programmes undertaken, and resources used/mobilized (separating recurrent and development expenditures).⁹⁰

Policy objectives may also be reviewed in committee meetings where the Minister of Finance or other key figures are questioned. For example, during its scrutiny of Budget 2019, the Minister of Finance for [Canada](#) appeared before the House of Commons Standing Committee on the Status of Women. The committee's inquiry was entitled "Effect of Budget 2018 on Women And Girls In Canada" and included four key themes of reflection: pay equity, income distribution, adult education and training, and parental leave.⁹¹ While the committee did not publish a report or adopt any motions, they were nevertheless able to raise priorities and question the Minister on crucial policy objectives related to promoting gender equality during the approval stage of the budget. Further, in-line with the requirements of the *Canadian Gender Budgeting Act 2018*, impact reports have been produced regularly to present gender and diversity impacts of each new budget measure.⁹²

In addition to policy objectives, [parliamentarians and parliamentary committees can review specific appropriations through a gender lens.](#)

For example, in [South Africa](#), the Standing Committee on Women, Youth, and Persons with Disabilities in the South African Parliament, as part of the budget approval process, reviewed the Estimates of National Expenditure (ENE) for 2021. The estimates indicated that the Department would focus on the following over the medium term:

- ▶ Addressing gender-based violence and supporting empowerment,
- ▶ Promoting gender responsive planning, budgeting and monitoring, and evaluation across Government,
- ▶ Promoting the rights of persons with disabilities, and
- ▶ Supporting the empowerment of young people.⁹³

In addition to general commentary on priorities in the ENEs, the Standing Committee reviewed specific appropriations addressing Gender-Based Violence and Femicide (GBVF) in the country. Their final report included 12 recommendations, with requests for updates on progress made in addressing key targets. With regards to specific appropriations, the Standing Committee:

- ▶ Sought clarification from the Department to explain “what the R5 million (South African Rand) that was allocated to implement the National Strategic Plan (NSP) on GBVF in 2020/21 would be spent on”,
- ▶ Expressed concern that there were no explicit activities to achieve the GBVF programme,
- ▶ Queried what the Department is doing to monitor the implementation of the National Strategic Plan (NSP) on GBVF, and
- ▶ Noted that the government has committed R12 billion to implement various components of the NSP on GBFV and questioned how the Department was monitoring expenditure in this regard and the time frame in which the funds should be spent.⁹⁴

BOX 8

Case study: UN Women on the role of the finance and budgetary affairs standing committee in the approval stage⁹⁵

In 2019, UNW supported the Ethiopian Parliament in developing a series of questions to guide the work of the Finance and Budgetary Affairs Standing Committee in scrutinizing the budget during the approval phase. The series of questions offer a fruitful starting point for parliamentarians and parliamentary committees to consider how best to assess the promotion of gender equality in the government’s budget proposal.

- ▶ Are gender issues identified via a gender-aware situation analysis of women, men, boys, and girls at the sectoral levels? (16)
 - If yes, which are considered in the sectors' budget? Is there sex-disaggregated data?
- ▶ Does the sector/public department conduct policy analysis to assess the gender responsiveness of policies? (16)
 - If not, why not?
 - If yes, are the policies adequate to address the identified gender issues and ensure desired results?
 - Have the provisions been well specified? Do they meet the needs and priorities of both men and women together or to the specific needs of each?
- ▶ If there are gender-sensitive policies, resources must be allocated to implement them. When reviewing the budget, the committee can ask (17-18)
 - Has the analysis of the previous year's budget used the appropriate tools? Have those findings influenced the current year's budget?
 - Are targets disaggregated by sex across budget documents?
 - Are there specific gender indicators to capture the impact of policies on gender inequalities?
 - Have adequate resources been allocated to implement gender responsive policies and programmes identified? Do they specifically target women/girls or men/boys?
 - Are resources set aside for equal opportunity employment supports (i.e., daycare, paid parental leave) to promote gender equality in the public service? If so, to what end? If not, why not?
 - Is any budget allocated to bring women into decision-making and leadership roles? If not, why not? Is this planned for the future? Have the socioeconomic impacts of allocated gender resources been appropriately examined?

In sum, while the tradition of the budget vote as a confidence vote may suggest that parliament is somewhat limited in its ability to act in the approval phase, parliament and its committees may still make some effort to promote gender equality. Through consideration of the budget and associated documentation (such as the Gender Budget Statement), parliament and its committees may scrutinize government policy objectives and appropriations related to gender equality promotion. Committee hearings with the Minister of Finance and/or other government officials may help promote accountability for gender equality programmes. Finally, ensuring a gender focus in the budget debates can help to foreground issues of gender equality.

3. Parliament and GRB in the implementation/monitoring phase

Accountability of the executive to the legislature continues after the legislature has approved the budget. As part of the execution phase, practice suggests that executive power to adjust funding levels for specific appropriations during the execution of the budget should be limited and require permission from parliament.⁹⁶ This can help guard against funds with GRB outcomes being shifted to serve other purposes.

If there is excess revenue, parliament may be called on to provide input on where it is allocated and can inquire whether a gender impact analysis has been conducted on the proposal. Similarly the executive should seek approval from the legislature before reducing spending if there are revenue shortfalls.⁹⁷ This is important from a GRB perspective, providing some transparency around the government's choices to reallocate funds away from programmes with gender outcomes.

Best practices suggest that a legislature committee should examine the in-year implementation of the enacted budget during the relevant budget execution period, including from a gender perspective. Mid-year budget reviews (MYR), prepared by the MoF, are an essential entry point for parliamentary scrutiny in the execution phase. According to best practices, the MYR should report on budget execution over the first half of the budget year. The MYR “should provide a comprehensive update on the budget's implementation,” which includes an analysis of actual spending vs. spending from the Enacted Budget (which is the approved ASB).⁹⁸ If, for example, only 15% of spending from the approved budget allocated to gender outcomes was spent halfway through the fiscal year, a parliamentary committee may inquire whether the government is on track to meet its gender targets for the year.

Despite the importance of reviewing in-year implementation, over 40% of the 117 countries surveyed in the 2019 Open Budget Survey had no parliamentary committee examining in-year implementation. Under 20% (22) of countries met the best practice set out by the OBS.⁹⁹

4. Parliament and GRB in the audit and oversight phase

The *ex post* audit and oversight stage includes different actors examining the government's performance over the budget year. Parliament reviews documents produced by the government and other entities (e.g. the Supreme Audit Institution), with the core mission of “reviewing and holding the government to account for how it has spent and managed public funds.”¹⁰⁰ Parliamentary committees play an essential role in scrutinizing government expenditures during the *ex post* oversight

stage. The Public Accounts Committee is often seen as the ‘go-to’ committee for reviewing government spending *ex post*, but “other (sectoral) committees shadowing line ministries can also play a role in oversight.”¹⁰¹

The *ex post* oversight stage is a significant opportunity to assess the gender impacts of expenditure and revenue changes undertaken in a fiscal year and the analysis of programme and service delivery across the government. Just as *ex post* impact assessments of government spending, programmes, and services can promote efficiency and effectiveness, bringing a gender lens to these evaluation processes can provide valuable information to the government and parliament about the status of intended gender outcomes. As relevant parliamentary committees consider *ex post* data on budget implementation they should also ensure that such work includes detailed gender analysis as to whether or not the budget is meeting its gender indicators’ targets.

In this stage, gender budgeting can occur when gender impacts and sex-disaggregated data are incorporated into oversight efforts and reports. Furthermore, gender impact assessments can be incorporated into independent evaluations of ministries. PFM standards suggest that ministries should undergo an independent evaluation of the efficiency and effectiveness of service delivery, including an assessment of gender impacts, within three years.¹⁰²

Government reporting

Governmental reports on gender-related initiatives can provide parliament with the government’s perspective on progress made in promoting gender equality at the end of the fiscal year. In Rwanda, annual reports by ministries and departments on the implementation of GBS are mandatory by the Budget Law. These reports should clearly articulate the achievements of GBS implementation, challenges, lessons learned, and recommendations for the next planning and budgeting processes.¹⁰³ A guide on gender responsive budgeting prepared for Rwandan parliamentarians highlights some central questions that parliamentarians can ask when assessing these year-end reports on GBS implementation:

- ▶ What achievements on gender is the report highlighting?
- ▶ Do the reports include an analysis of gender equality dimensions with sex-disaggregated data and gender statistics to support the analysis?
- ▶ Which gender equality-related impact has been created resulting from the implementation of different interventions (Is the report analyzing the impact of programme/project/activity on both men and women, boys and girls)?

- ▶ Is the report documenting some lessons/promising practices/innovations that influenced the attainment of gender equality objectives?
- ▶ What key challenges have been documented and recommendations/priorities for the subsequent programme?¹⁰⁴

Parliamentary committees and SAI reports

SAI reports can be a vital tool for parliamentary committees to exercise oversight roles. In particular, a meaningful relationship generally exists between the Supreme Audit Institution and the Public Accounts Committee, which will typically receive the SAI reports.¹⁰⁵ In the case of gender-related performance audits, this means that the PAC will be the key parliamentary body to review audit recommendations and hold hearings to receive expert testimony on proposed next steps and lessons learned.

In [Rwanda](#), a recent report on gender mainstreaming highlighted the PAC and SAI's opportunity to collaborate. The report suggests that the Office of the Auditor-General (OAG) should produce gender-sensitive audit reports or audits that focus on the budget spent on gender outcomes and that the PAC may use these reports to hold an inquiry or hearing.¹⁰⁶ The report further details guiding questions that members of the PAC can pose to contextualize and scrutinize these reports:

- ▶ Do the reports show the budget spent on gender equality interventions?
- ▶ Which amount and percentage (%) of the total budget was used on gender-specific interventions or actions that promote gender equality and women's empowerment?
- ▶ To what extent is the budget utilized to attain the programme/project's gender equality goals?
- ▶ To what extent is the budget being used as intended?
- ▶ Is the implementation of interventions transforming the lives of intended beneficiaries? (men and/or women/ youth-boys and girls)?
- ▶ Which challenges/gaps are registered? At which level?
- ▶ Which institution is excelling in gender equality and women's empowerment, which can serve as a role model to others?¹⁰⁷

A toolkit prepared by UN Women to support the implementation of gender responsive budgeting in the Ethiopian parliament sets out a series of recommended actions that can be undertaken by the PAC, which include:

- ▶ Ensure that the [Auditor-General's report is gender-sensitive](#) (how were gender budget statements implemented?);

- ▶ Undertake Year-end Gender Performance Audits (*Ex Post Gender Budget Statements*) to ensure that they have been effectively and efficiently implemented; and
- ▶ Ensure that the reports on the use of the national budget are gender-sensitive (incorporate a section on the use of the national budget on gender equality and the empowerment of women).¹⁰⁸

Similarly, the European Court of Auditors released a special report in 2021 on gender mainstreaming in the budgetary processes of the European Parliament. Recommendations in this report included strengthening the framework for supporting gender mainstreaming, systematically collecting and reporting on sex-disaggregated data, and improving tracking and assessment procedures.¹⁰⁹ These holistic audits of gender mainstreaming offer an overview of critical needs in a Parliament's gender budgeting processes.¹¹⁰ These reports can be used to improve parliamentary practices.

Key takeaways

- ▶ Gender responsive budgeting in parliament involves parliamentarians viewing their budget oversight roles through a gender lens at each stage of the budget cycle.
- ▶ In the formulation phase, parliamentarians can identify and promote gender responsive aspects of budgeting and encourage the Minister of Finance to consider gender impact assessments in MDAs' needs assessments and proposals. Parliamentary committees can invite experts to provide advice, input, suggestions, and recommendations on gender-related proposals reviewed by committees during the formulation phase.
- ▶ In the approval phase, parliamentarians can scrutinize the alignment between government plans for gender outcomes with existing funding commitments in the budget. Parliamentary committees can promote gender equality in budget allocations by holding debates and hearings related to the gender impacts of budget proposals.
- ▶ In the execution phase, parliamentarians can request gender impact information be provided when considering proposed reallocations between administrative units and reductions or increases to proposed expenditures. Parliamentary committees can review the gender impacts of programmes as part of their reviews of in-year and mid-year reports.
- ▶ In the audit and oversight phase, parliament and its committees review many documents produced by the government and SAI. Gender analyses and gender audits can provide detailed information for parliamentary scrutiny of government programmes and commitments to promote gender equality.

IV. PROGRAMMING INTERVENTIONS TO SUPPORT PARLIAMENTS IN THE GRB PROCESS

The focus of the Action Kit so far has been on GRB and the role of parliaments in the process. The following section will focus on what support can and should be provided to parliaments to enable them to assume their constitutionally mandated role in the budget cycle. This section will be of value to those working in support of a parliament's efforts to actively engage in a GRB process, including through cooperation with CSOs, MPs, and independent oversight institutions who work in the field of gender responsive budgeting.

UN Women works directly with more than 80 countries on GRB and in at least 40 countries the organization is engaging parliaments. In many cases, UN Women is supporting parliaments to play a key role in GRB and the broader issue of gender impact analysis in all aspects of their work. The specific outputs and entry points are varied and will depend on the needs and the political will within each parliament.

Parliaments are part of a broader political system that is unique to each jurisdiction. Before any programming is designed, it is critical to conduct an assessment and context analysis of the parliament and its place in the political system. This will require solid political acumen and the assessment should delve into the formal and informal power structures in the parliament and political system. There must be a clear understanding of the budget process and the PFM systems in place.

An understanding of the legal authority of the parliament to engage in these processes must be matched with an understanding of the *de facto* authority and powers of the institution, its committees, and its MPs. The questions and guidance in this Action Kit will include prompts to consider during the initial context analysis, but the analysis itself cannot be bypassed or given cursory coverage. If there is not a strong understanding of the variables at play in any given political system concerning the budget process, the chances of successful programming will be severely diminished.

UN Women country offices' primary vehicle for engaging parliaments is through the development and implementation of a programme (or project) with the parliament

as a beneficiary. The content of such a programme will depend on the political and institutional context of the country and the parliament; however, some common steps and approaches are recommended in this section.

1. Parliament-wide strategy for GRB engagement

Work on GRB can be highly technical, and the ability to engage specific staff and MPs that may seek support or are in positions to effect change can be tempting. However, while identifying and working with individual GRB champions in the parliament is important, it is necessary to institutionalize processes and working methods for longer-term effectiveness.

A parliament-wide support programme will be necessary for several reasons:

1. The reforms required to enhance parliament's capacity to engage effectively in the GRB process will require **political ownership** of the reforms at the highest levels of the institution. The Speaker or President of the parliament and the Clerk/Secretary-General of the parliament's secretariat will need to endorse such reforms and play a strategic role in their implementation.
2. Many of the reforms will have **impacts beyond GRB**. For example, establishing a capacity within the parliament to conduct gender budget analysis will have a broader impact on overall budget implementation. Support provided to a parliamentary committee focused on finance or audit reports will increase the committee's capacity well beyond their interventions related to GRB. This is so because when gender analysis capacity is integrated into the work of a committee, that same capacity can be used to apply to the budget as a whole. Eventually, with

QUICK TIP

Building trust with parliaments

Parliaments are political institutions, and politics is about networking and relationships. It is not possible to assume that delivery of project outputs will occur without first building long-term, trusted relationships with the parliament and its key actors – Speaker, Secretary-General/Clerk, Committee Chairpersons, and Women's Caucus. Building such a relationship will require early signs of responding to the needs of the institution and individuals who hold key posts within it. By responding with timely, quality information and evidence-based analysis, UN Women staff can develop relationships where such actors see UN Women as a “go-to” for support. This is essential to opening a pipeline for knowledge sharing and, eventually, a willingness to explore reforms, such as a key role in the GRB process.

the mainstreaming of GRB, the skills developed will also be applicable to general budget analysis.

3. Prior experience in parliamentary development has shown that successful programmes/projects have a **common thread** – development partners establish trusted relationships with key actors in a parliament – staff and MPs – that can be leveraged to accelerate and institutionalize reforms. In **Colombia**, UN Women has a long-standing multi-faceted project in support of Congress. Over the years, the programme built strong, trusted relationships with women MPs and staff that were developed through timely, demand-driven interventions that the staff and MPs appreciated. However, it was not until 2019 that it saw legislative changes to promote GRB and Congress' access to information and data to approve and monitor the ASB. In time, once trust was established, reforms that may have been seen initially as problematic, became achievable because the beneficiaries were willing to consider such ideas from trusted partners.

The specific strategy to achieve the reforms that will result in a powerful role for a parliament in a GRB process will depend on the political context and the defined theory of change developed for a specific parliament (these points are discussed in more detail below). But the key to any strategy in working with a political institution such as a parliament is to work at strategic and technical levels.

There are many 'moving parts' in a large institution such as a parliament. A committee may want to monitor the implementation of funding and programmes from a gender perspective. This may require assigning sufficient human resources, permission to conduct field visits or the agreement of all parliamentary groups. There may be a need to engage civil society to provide technical expertise to the committee. Any one of these variables – and many others – can scuttle the committee's work.

A programme can overcome general intransigence, bureaucratic malaise, or political rejection by working at a strategic level. A programme with a parliament must build and maintain dialogue with political and administrative leaders – both bilaterally and multilaterally – to ensure their ongoing endorsement of GRB reforms and address barriers or hurdles as they arise. Many projects have a project board that includes such leaders. Others have established internal reform committees within parliament or work with already established cross-party management groups, such as an internal economy board or presidium. The key is to establish and maintain a platform for sharing project information with leadership, seeking their endorsement for specific activities, and addressing barriers as they arise.

A second common strategic approach for working with parliament is to ensure staff and MPs' capacity development. Methods including coaching, mentoring,

and piloting of interventions provide real-time opportunities to learn and apply. This, in turn, has proven to be more results-oriented. More static capacity-building activities, such as training seminars and study visits, need to be used sparingly. MPs, in particular, are less keen to participate when they feel that they may expose their limited knowledge. More discrete and effective approaches should be at the heart of any work to build GRB capacity within parliament.

2. Programming for GRB work with parliaments: Key steps

The decision to design and implement a programme to support parliaments' role in GRB will be based on several factors, including demand from the government, the political will of the parliament, the status of GRB in a given jurisdiction, and civil society organizations' capacity to support such work. Once a decision has been made that such a programme is warranted, UN Women staff and stakeholders must consider some key steps illustrated below.

Step 1: Context analysis

Any work with a political institution, such as a parliament, must start with a detailed and comprehensive analysis of the institution including a complete understanding of the political circumstances under which the proposed work will be implemented. Annex 3 to this Action Kit provides sample questions that should form the basis of any such analysis and refers to some external resources that can be used in conducting such an analysis. But at this stage, it is essential to understand what information data gaps need to be filled. This includes:

- ▶ Formal structures under which the parliament operates
- ▶ Informal power dynamics that impact the functioning of the parliament
- ▶ Gender analysis of the parliament with a focus on:

QUICK TIP

Parliaments need sufficient time to analyze and engage in the budget process

A key lesson learned from where parliaments have attempted to play a more significant role in GRB and the budget process is that the rules of budget approval require sufficient time for MPs and committees to effectively scrutinize the budget prior to approval. But in many countries there is a time limit, some as short as two weeks, for the parliament to receive, review and approve the ASB. This lack of time results in an approval process that is more pro forma and, in turn, limits the parliament's ability to make adjustments to the ASB prior to adoption. Ensuring the rules of procedure or budget legislation allows sufficient time for parliament to engage and analyze the ASB is critical to a more effective role in the budget process for parliaments.

- The legal framework promoting gender equality;
 - Formal and informal power structures as they relate to gender equality; and
 - Gaps in capacity and rules that are preventing the parliament from acting in a gender responsive manner
- ▶ Legal framework of the parliament
 - ▶ Resources available to the parliament, parliamentary groups, women’s cross-party caucuses, and MPs to engage in gender responsive budgeting
 - ▶ Relationship between parliament and other political actors and their role in working with parliament to promote effective GRB, including:
 - Civil society;
 - Executive branch;
 - Judiciary; and
 - Independent commissions.
 - ▶ Potential champions for GRB work

Having this information before designing a project or programme will allow for a complete and clear understanding of the dynamics within a parliament and outside stakeholders and the capacity support that will be required to promote a new approach towards gender equality and GRB. However, carrying out this analysis is not purely technical. There needs to be a certain amount of political acumen or a political lens through which the analysis and subsequent programming will be implemented.

BOX 9

Working with different actors on GRB

A distinctive component of how GRB is implemented in Latin America is the role of external actors – national CSOs, INGOs, and multilateral organizations – which support governments and parliaments as they implement GRB.

UN Women has worked with the Congress of Colombia for several years. Having built and leveraged a trusted relationship through timely political analysis and technical assistance, the UN agency has helped successfully advocate for changes to the national budget system. In 2019 the system was revised to require gender tagging on all budget items related to gender equality. UN Women supported building capacity within the government to collect and disseminate sex-disaggregated data. In 2020 the system was further revised to require gender reporting, including an annex to the ASB and as part of the government’s annual report to Congress. UN Women has worked with the Ministries of Finance and Planning to support the implementation of such reporting.

During the budget approval process, the Women’s Caucus of the Congress receives a detailed budget analysis from UN Women that has formed the basis of several proposals for amending the ASB.¹¹¹

The National Women’s Institute of Costa Rica played an integral role in establishing and implementing GRB in that country. The Institute has worked since 2005 with the Ministries of Finance and Planning and the National Audit Office in the design and implementation of GRB. Since it was established, the Institute has trained more than 300 civil servants in a comprehensive approach to incorporate gender budgeting into their work and planning. The Institute has also produced toolkits and guidelines for government ministries and agencies to support use of GRB.¹¹²

In Mexico, a CSO known as *Fundar* works with the government to support the rollout of GRB. Over the past ten years, the government has entrenched GRB into the budget framework, in no small part due to the efforts of civil society to promote this goal. Since it was established *Fundar* has provided detailed budget analysis and has worked with ministries, such as health, to develop tools to support gender budget analysis in specific sectors.¹¹³

The organization *Movimiento Manuela Ramos* has worked in Peru in support of GRB. This has included a monitoring role in which the CSO has developed indicators to track the outcomes related to gender equality as provided in the ASB. The CSO has also supported the Congress of Peru in monitoring the delivery of the *Equal Implementation Act*.¹¹⁴

Step 2: Defining the development challenge

Once the context analysis has been conducted, the next step is to define the development challenge which will be addressed. This will make it possible to monitor progress to meet the pre-defined challenge over a programme’s duration.

Taking the analysis as a whole, it should be possible to identify the deep-rooted challenges that have impeded a country’s economic and social development. These “root causes” should then draw a line to the current political circumstances, such as the broader gender equality issues in a country and, specifically, the parliament and its role (or lack thereof) in the GRB process.

QUICK TIP

The added value of parliamentary champions

No matter the stage of GRB implementation in the budget process, there is added value to having a champion of GRB within the parliament. Internally, the right person – an MP, committee chairperson, or a senior staff person – can be the catalyst for parliament to assume its vital role in GRB. Externally, having a champion willing to push the GRB agenda with the executive, media, and civil society can significantly impact on the adoption of an effective GRB system and instill a role for parliament in such a system.

Step 3: Defining a theory of change

Having conducted the context analysis and defined the development challenge, the next step is to determine the Theory of Change. Several models exist to produce a theory of change that demonstrates how a programme or project will intervene to address the development challenge and create positive change. At one level, the Theory of Change (ToC) is a simple sequencing of the work of a programme. At a deeper level, it should allow for thoughtful consideration of the assumptions and risks associated with all programmes. It should challenge preconceived assumptions and perceptions to ensure that a well-designed and results-oriented approach is embedded into the work of the proposed programme.

Step 4: Identifying entry points

The identification of entry points for work on GRB will be discussed in more detail later in the Action Kit. But it is important to note that based on the previously articulated work of analysis and defining the challenge and change process, the goal is to ensure the correct entry points for programmatic support and eventual reforms.

Step 5: Test and try new approaches

Previous work with parliaments has shown that the best means of achieving institutional reforms is to support parliamentary staff and MPs to “learn by doing.” New approaches to ensure the parliament’s effective role in GRB should be designed and tested on a small scale. For example, work to support stronger oversight by committees can start with support to one committee conducting one oversight inquiry that includes gender impact analysis. This may be expanded to other inquiries by the same committee to build their capacity to conduct such work through its real-world application, backstopped by programme technical assistance.

Step 6: Evaluate results

Once there has been piloting of new approaches, it is vital to evaluate the work. An evaluation at this stage does not have to be formal or include independent analysis, but it should ensure that lessons learned from the piloting are captured. It should consist of the analysis that can allow for extrapolation of the results that can be replicated throughout the parliament. Using the example of a committee piloting gender analysis as part of an oversight inquiry, the evaluation of such piloting should result in a clear set of parameters under which all committees can do the same work.

Step 7: Share results

Once the evaluation has been conducted and results, lessons learned, and parameters for future work have been defined, the next step is to share the results with the political leadership and stakeholders. This should build political momentum for change. Once the political actors see that the piloting of a new approach resulted in added value and, perhaps, political benefit, they will be more likely to support replication of the pilot work throughout the entire parliament.

Again using the committee example, sharing results of how a pilot committee used gender impact analysis, to develop better recommendations, policy, or legislative changes, is critical to secure their acceptance of the reform on a larger scale.

Step 8: Institutionalize reform

The goal is to support the institutionalization of reforms that address the original development challenge sustainably. This may require changes to the legal framework or rules under which the parliament operates. It may be a matter of changing funding or resource allocation. It may mean a behavioral change amongst MPs and staff. But the key is to work with the parliament leadership to support the required transitional work that will result in the permanent change.

Again using the simple pilot committee example, once there is a consensus that there has been added value from the gender impact analysis to the oversight work of the committee, it may result in a change in the rules of procedure of the parliament or a change in standard operating procedures for committees to allow for such impact analysis to be applied routinely by all committees.

3. Partnerships

Programming in support of a parliament is not implemented in a bubble. Numerous other institutions and actors interact with the parliament – formally and informally – and can have a significant impact on the programme’s success. In the case of GRB, these other stakeholders can also be partners who can support the programme implementation.

The following is a list of possible stakeholders that may be effective partners in enhancing parliament’s GRB work:

QUICK TIP

CSO budget analysis capacity

Lessons learned from previous work on GRB have shown that the ability to provide independent budget analysis is of significant added value for a parliament, giving the institution access to data and analysis it may not otherwise be able to conduct. However, the capacity to produce by a CSO is not gained quickly. It requires work by economists, accountants, and other technical experts.

Civil Society/Women's organizations

The relationship between parliaments and civil society is complex, but a programme on GRB can build links between CSOs/women's organizations and committees, for example, or a parliamentary research unit, to allow for the collection and dissemination of data by CSOs related to their area of focus. Where there is capacity, CSOs that conduct budget analysis can be excellent sources of information and data for MPs and committees to use as independent analysis separate from that conducted by the government.

In addition, CSOs can be effective advocates for GRB (as was the case in Zimbabwe, for example) and can provide external monitoring of GRB to identify gaps and challenges preventing the delivery of an effective, mainstreamed GRB.

Cross-party groups of women parliamentarians

A key partner within the parliament can be women MPs' cross-party groups (often referred to as a women's caucus). These groups are a good starting point for advocacy and gender analysis. Engaging such a group in a parliament can allow for access to parliamentary groups and the broader political leadership within the institution.

For example, UN Women has worked with the Women MPs' Alliance to promote GRB in Albania. Though still at the initial stages of parliamentary engagement, the Alliance has worked across party lines and enabled issues related to gender equality, including GRB, to transcend a highly adversarial and otherwise partisan parliamentary system.

Independent oversight commissions

As discussed earlier in this document, there are independent oversight institutions in most countries that have a pivotal role to play in PFM and the monitoring and auditing of the ASB. The most obvious is the Auditor-General or *Cour des Comptes* (or another similar SAI). Their role in the auditing component of the budget cycle makes them a prime entry point for capacity development to enable them to conduct gender audits or apply gender impact analysis to their work.

In many PFM systems, there is a symbiotic relationship between the parliament and the auditor. The relevant committee of the parliament (i.e., public accounts, budget, and finance) often has the power and authority to collect evidence and documentation and advocate for reforms as outlined in audit reports. But those same committees often rely on the auditor to provide technical expertise to support their work. Partnering with the SAI can strengthen the relationship between the two

institutions, which, in turn, should result in enhanced capacity and higher quality work by both.

Other independent commissions that may be relevant include the Ombudsman. Their work may not be as clearly linked to parliament's role in the budget process. Still, there may be opportunities to leverage their capacity to support the parliament in the approval and monitoring of the ASB with a gender focus.

Ministry of Finance

As noted in the first section, the Ministry of Finance in any given country has a significant role to play in implementing GRB as part of the budget process. It is usually this ministry that is leading the process of formulating the state budget and reporting on its implementation. Given the central role played by the ministry, it may be of value for any programming on GRB and parliaments to include engagement of the ministry to support a more effective role for the parliament in the GRB process.

For example, in [Zimbabwe](#) UN Women implemented a project from 2011 to 2014 in which the initial legislated requirements for GRB were supported through the Ministry of Finance to ensure reporting requirements for line ministries were implemented. In turn, the access to information for the MPs that came from properly implementing such reporting has enhanced the capacity of the parliament to play an active role in GRB.¹¹⁵

Academics and external experts

Access to independent expertise can be critical for parliament to be able to fulfill its mandate in the budget process. If the parliament lacks the internal capacity to analyze the budget in full with a gender perspective, it can be of value to partner with experts with a background in gender analysis, economics and/or accounting, among others. This can include academics who have conducted research relevant to the topic or those practicing professionally. For example, UN Women has partnered with the University of Eduardo Mondlane in [Mozambique](#) to establish a GRB Centre of Excellence for lusophone countries. The Centre produces and teaches GRB-related courses and training that are integrated into the University's programmes.¹¹⁶

Development partners and international organizations

In many countries, there may be more than one development partner working with the parliament. It may be possible that other projects with the parliament also include one or more outputs related to gender equality within the institution and/or its role in the public finance management system or government oversight more

broadly. There is an added value in ensuring that any programming with a parliament is well-coordinated with other implementers working with the institution. Where there is technical capacity within another implementer it may be of value to leverage such expertise for any work in support of the parliament.

There are also INGOs and multilateral organizations that may have significant capacity related to GRB. For example, the International Partnership Project is an INGO focused on effective and open budget processes, including significant research and analysis on GRB.¹¹⁷ The OECD¹¹⁸ and IMF¹¹⁹ have a particular focus in their work as multilateral organizations on PFM and national budget processes. Tapping into their expertise can enhance to work being conducted through a GRB programme.

UN Women established three GRB Centres of Excellence located in [Morocco](#), [Mozambique](#), and [Russia](#). The Centres in Morocco and Mozambique continue to operate, focused on conducting research on GRB; providing support to other countries in GRB; and producing short and long-term courses for civil servants and other key actors in the budget process within the government. This work has added value to UN Women's work in this field and other development partners.

4. Entry points for engagement

After completion of the context analysis, identification of the development challenge(s) and theory of change, the programme of work with a parliament requires the identification of key entry points for action and implementation.

Determining the appropriate entry point(s) for work on GRB will depend on a number of variables. The most significant of these will be the state of GRB in a given jurisdiction's budget process and PFM systems. Depending on the state of GRB, the parliament will need to assume different roles.

There are [four general stages](#) in the institutionalization of GRB, and for each stage, the parliament will be required to take different actions:

QUICK TIP

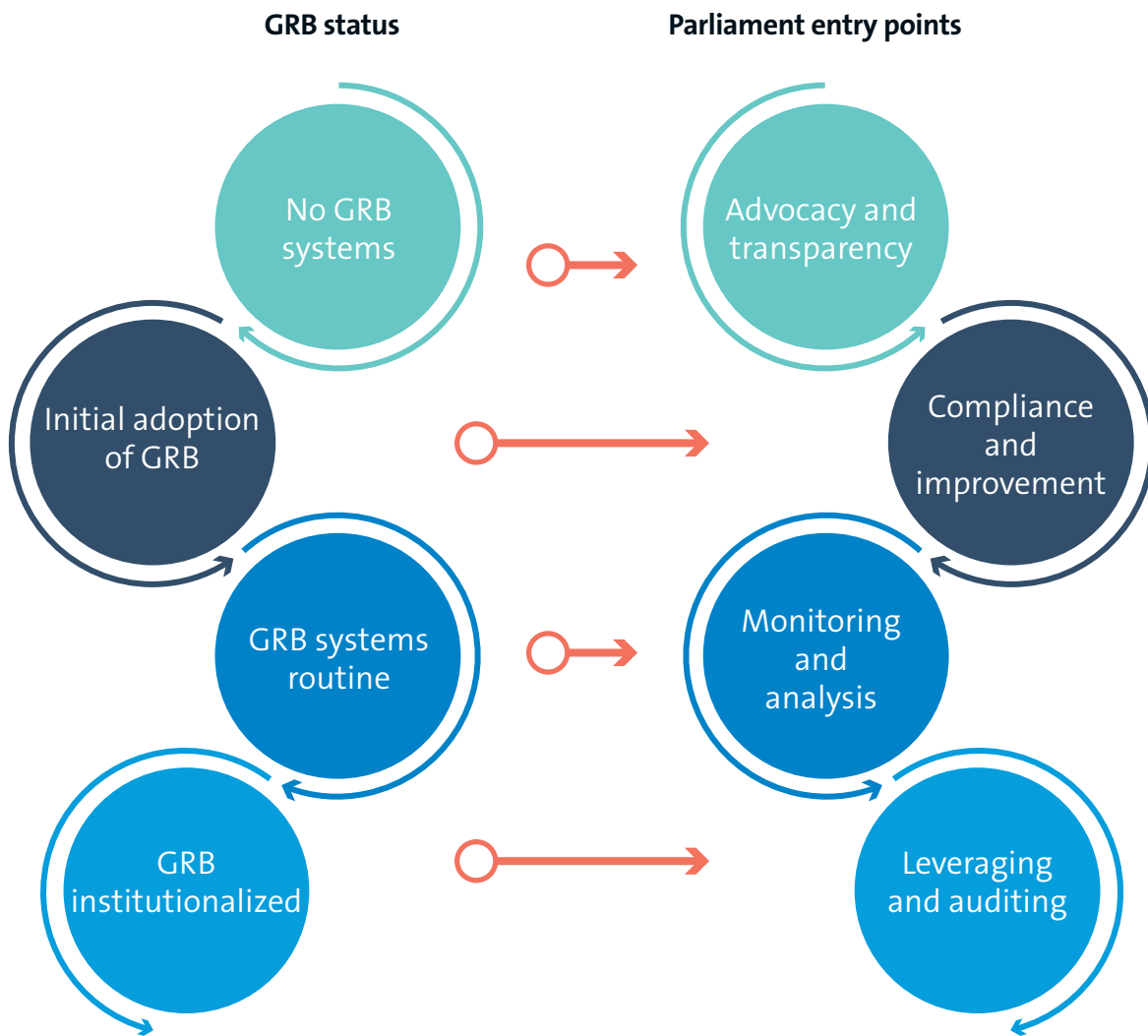
GRB advocacy can come in many forms

The key is to create political demand that will nudge the executive to adopt GRB principles and tools. Instead of immediately seeking to establish a full system, it may be of value for a parliament to push for foundational aspects of a GRB system. For example, the collection of sex-disaggregated data has been proven to be critical to GRB, as the data must first be accessible before any analysis and, in turn, reforms can occur. Having line ministries report on a routine (monthly; quarterly) basis can allow for the parliament and its committees to receive updated information on budget implementation from a gender perspective. Until such information is routinely reported it is very difficult for a parliamentary to play an active role in the process.

1) GRB not yet introduced; 2) initial adoption of a GRB; 3) increasing application of GRB and 4) GRB fully institutionalized.

Where there has not yet been the adoption of GRB, the parliament’s primary role will be to advocate for the adoption of the policy approach and the endorsement of GRB as part of the budget process.

FIGURE 6: Entry points for parliamentary support depending on the stage of GRB implementation in a given country



a. GRB not yet introduced

Partnerships can be highly valuable at this stage. Where there has been intransigence about adopting a GRB system, parliament should work with other like-minded champions to press for the legal and policy changes required to implement such a system.

Some examples of forms of advocacy include:

- ▶ **Legal framework reform:** Seeking to amend current budget laws through amendments proposed in parliament that will install GRB tools into the budget process;
- ▶ **Pilot GRB programming:** Promoting the application of GRB principles and tools to one line ministry and/or within the parliament itself^{f20} as a means of testing and trying such tools and learning lessons that can be applied to the whole of the government as GRB is extended;
- ▶ **Leveraging parliamentary authority:** Parliament and its committees have considerable authority to seek evidence and documentation from the executive. By demanding ministers and/or officials to testify and report about gender analysis or seeking documents and data as a means of collecting evidence for analysis, the parliament can start to instill a GRB approach to the executive's work; and
- ▶ **Independent analysis:** Working with civil society and/or academics, and parliament to produce reports with analysis that reflects the application of GRB to the standard budget process, allowing for the view of the ASB through a gender lens.

In addition to advocacy, parliaments can promote **transparency** in their work, which will be a case of a more open and inclusive budget process. For example, one or more parliamentary committees can conduct public hearings on the ASB, either before its approval or monitor its implementation.

SDG 5.C.1

Methodology in focus

The SDG 5.c.1 methodology can also help inform questions that Parliamentarians pose to the government about the status of GRB and the promotion of gender equality. For example, the following questions have been developed based on criterion 1, question 1:

- What policies and/or programs has the government developed to close gender gaps?
- Has the government developed policies and/or programs designed to address well-identified gender equality goals?
- Does the government consider the gender impacts of policies and/or programs whose goal is not primarily related to gender equality?

Even where GRB has not been applied to the ASB, committees can use a gender lens to scrutinize the budget. Whether from public accounts or a budget committee or another committee, where a parliament is already analyzing the implementation of the ASB, it may be possible to include a gender analysis as part of the broader budget oversight. Making this process open and transparent will ensure that this alternative analysis is made public and can result in a political and public debate on the added value of such analysis.

b. Initial adoption of GRB

Where the executive has started to introduce and/or adopt GRB but has not yet reached the point where it is routinely applied to the entire ASB, the parliament may want to advocate to ensure the practice is fully implemented and promote greater transparency in the budget process. However, at this stage, the parliament is ensuring **compliance** with any GRB tools that are in place to ensure they are thoroughly and effectively implemented. Having policies, standard practices, and laws that require reporting and data collection and tagging related to gender may not be enough. Without an outside source, such as parliament, demanding compliance with such rules, it may be challenging to raise GRB from paper to a systemic shift in how budgets are produced and implemented.

When a requirement for GRB is introduced/included in budget laws, Members of Parliament can exercise their important role in reviewing and approving the legislation. They can also use this **legal grounding** to advocate for and analyze the actual implementation of GRB by departments and sectoral ministries.

Parliament can and should be absorbing the information and data it is receiving due to the initial use of GRB tools. This should include robust and routine engagement of key committees in the budget process with a GRB component. At this stage, there are two key goals for parliaments' engagement. First, parliament engagement should allow for the identification of lessons learned from applying the GRB tools to determine if there are opportunities for **improvement** in the process. For example, do the reports by line ministries have the correct information that MPs and committees require? Does the analysis conducted by the executive reflect the evidence collected? If not, how can the system be enhanced?

c. Increasing application of GRB

Where GRB is being implemented in some sectors/areas but not yet across the whole government, the parliament can start to assume a more permanent role. This will require **routine monitoring** by parliament – monitoring the system to ensure it remains effective and monitoring the ASB to ensure it reflects a balance between the needs and interests of both men and women equally.

Such monitoring may include:

- ▶ **In-depth scrutiny** of the ASB before approval through supply debates and committee hearings;
- ▶ **Regular oversight inquiries** by committees to ensure gender targets are being met;
- ▶ **Seeking inputs** from civil society and the public on their observations as to the implementation of GRB; and
- ▶ **Regular (e.g., quarterly) testimony** by ministers or senior government officials to report on budget implementation, including gender initiatives.

In addition to monitoring the GRB system and the overall budget based on GRB principles, the parliament should be building the capacity to conduct an independent analysis of the budget based on GRB principles. Such analysis will allow the parliament to appreciate how the budget and its numbers will create actual results.

There are two **alternative means of developing GRB analytical capacity**:

- ▶ **Role of parliament:** It can establish an internal capacity to conduct analysis where parliament has the resources – both human and financial. In **Austria**, this meant establishing a PBO that has the mandate to conduct gender budget analysis. In **Italy**, the Research Division of the parliament is responsible for gender impact analyses. By building its capacity, the parliament will have a greater ability to direct the analysis and tailor it to the needs of committees and MPs.
- ▶ **Role of civil society organizations:** Where the prospects of a parliament establishing its own internal capacity for budget analysis is a longer-term goal, consideration should be given to partnering with civil society to access such analysis. In **Peru**, the Movimiento Manuela Ramos provides such analysis to MPs. Even where a parliament may have some capacity, there can be added value in civil society analysis. In the **UK**, the Women’s Budget Group has provided its perspective on the ASB for several years, despite the House of Commons having a PBO. The work of WBG is seen as augmenting and, at times, validating any internal analysis.

d. GRB is fully institutionalized

Where GRB has been fully adopted and institutionalized within a country’s budget process and PFM systems, the parliament should be conducting oversight to ensure the system is working appropriately. This is primarily in the form of receiving **audit reports** from the SAI and conducting analysis to ensure the audits are not identifying any gaps or limitations on the application of the GRB system. At this stage, all the

parliamentary committees' work related to budget monitoring should include a gender monitoring aspect.

But it is at this stage, that the parliament should be **leveraging** GRB analysis and results to promote gender equality. With the executive now entirely on board with GRB and its application being normalized within government, the parliament should assume its traditional roles of law-making, oversight and representation to use GRB to make changes in the ASB and broader government policies that reflect gender equality. Parliament, its committees, and MPs should be seeking public input on how the budget is impacting the lives of citizens (representation), proposing changes to the rules to promote more equitable government policy (law-making) and monitor such rules and allocated funding to ensure it is meeting the challenge it was designed to address.

Key takeaways

- ▶ Working with a parliament requires a certain level of political acumen and strategic thinking to adapt to changing political leadership and circumstances.
- ▶ Building a network of partners to support parliament and programming will allow for a more cost-effective approach and will allow for different perspectives to be considered.
- ▶ Programming for parliaments should focus on solid political analysis and building capacity through piloting, mentoring, and coaching of MPs and staff as a means of “learning by doing.”
- ▶ Programming with a parliament on their role in GRB will be dependent on the state of GRB implementation by the executive. Where there is less acceptance or adoption of GRB principles by the government, the parliament will need to play a more significant role as an advocate and monitor the system.

V. CONCLUSION

Gender responsive budgeting involves analyzing budgets and policies for their impact on inequalities between different groups of women and men, with the goal of promoting those budgets and policies that will lead to greater equality. From budget formulation and approval to implementation, monitoring and auditing, Parliamentarians play a crucial role in supporting the open, transparent, and accountable allocation of public resources through ASBs.

While the nature and extent of the legislature's role in the budget process vary from country to country, parliamentarians can impact - both individually and on committees - all stages of the budget cycle. During budget formulation, parliamentarians can conduct gender impact analyses of draft budgets and programme plans, host pre-budget debates about the gender dimensions of the draft budget, make requests for sex-disaggregated data, and compare proposals against past performance or the projected impact on different groups. At the approval stage, parliamentarians can scrutinize past budget performance and identify alignment between current gender equality commitments and what has been costed in the budget. During implementation, parliamentarians can work via committees and collaborate with external stakeholders to analyze and report on the intersectional gender impacts of public spending described in mid-year budget reviews and offer recommendations for where funds should be reallocated to support gender-equitable outcomes better. Parliamentarians can review expenditures and achieved results from a GRB perspective during the audit phase.

Without strong buy-in from leadership and robust institutional frameworks to build capacity for state and civil society actors to work together in developing gender responsive budgets, parliamentarians will face increased barriers to integrating gender equality goals into the budget process. Therefore, it is critical that steps are taken to institutionalize systems and support for GRB throughout government so that equity-driven, gender responsive budgeting becomes a well-supported and sustainable practice.

The guidance, eight-step process for parliamentary application of GRB, and case examples presented in this Action Kit will enable parliamentarians to play their critical roles in advocating, scrutinizing, and monitoring gender responsive budgets. Through effective partnerships with government and non-governmental actors, particularly civil society, parliamentarians are central to raising the GRB flag and ensuring that the gender analysis is part of the legislative assessment and evaluation of budgetary formulation, execution, and oversight.

ANNEX 1: Key questions to define interventions with parliament

When UN Women staff and their partners are in a position to engage parliament in a discussion on their role in GRB, the following questions will be an important starting point to understand the circumstances under which any support will be provided:

1. Public finance management and the annual state budget process

- a. What type of budget format is used?
 - i. Line Item
 - ii. Policy/Programme
 - iii. Performance
- b. What are the steps in the budget process?
 - i. Before it is introduced in parliament for approval
 - ii. During the approval process in parliament
 - iii. After the budget is approved
- c. Is data generally collected in sex-disaggregated manner? If so, is there the ability to also collect data based on other intersectional demographics?
- d. What tools are used by the executive to report on its budget implementation?(e.g. – budget circulars; budget laws; quarterly and annual reports)
- e. What kinds of pre-budget consultation is conducted with stakeholders by the executive?

2. Gender responsive budgeting

- a. Has GRB been recognized as mandatory in the ASB Legal framework?
 - i. If so, which laws and what are the specific requirements?
 - ii. If not, are there guidelines or policies that promote GRB as an alternative to legislation?
- b. What support or technical assistance is provided to the executive (MoF; lineministries) to implement GRB?
- c. What, if any, consultation is conducted by the executive with regard to gender impact prior to formulating the budget?
- d. Does the ASB include gender tagging to identify those programmes that are focused on gender equality?

- e. Does the ASB include a gender budget component or an addendum that explains the gender impact of the Budget?
- f. Has the executive been peer-reviewed through the PEFA Gender responsive Public Financial Management review process?
- g. Does the Supreme Audit Institution (e.g. – Auditor-General; Cour des Comptes) use gender auditing tools as part of its routine work?
 - i. If not, does it apply gender impact analysis to its routine work?

3. Parliament and GRB

- a. Does parliament or its committees conduct pre-budget consultations that include a gender perspective?
- b. What happens to the budget reporting and GRB (budget circulars; annual reports; addendum gender report to ASB) reporting once it is tabled in parliament?
 - i. Do the reports get reviewed by one or more committees?
 - ii. Are public consultations and oversight inquiries conducted with regard to the reports?
 - iii. Does parliament or its committees use the reports to advocate for changes in the GRB process?
- c. How much time does parliament have between the introduction of the ASB for debate and the deadline for approval?
- d. What authority does the parliament have to amend the Budget?
 - i. *De jure*
 - ii. *De facto*
- e. Does the parliament have internal capacity to effectively analyze budget documents and reports through a:
 - i. Parliamentary Budget Office (PBO);
 - ii. Research Division; or
 - iii. Committee staff?
- f. Does parliament partner with civil society to support the parliament's work through the budget cycle?
 - i. If so, what is the nature of the support provided by civil society?
- g. Which committees are actively monitoring the implementation of the Budget after its approval by parliament?
 - i. How do they conduct monitoring? (e.g. – public hearings; oversight inquiries; calling minister or senior government officials to testify and report)
 - ii. What capacity is within the parliament to conduct effective monitoring?

- iii. What access does a committee have to external expertise to support its budget monitoring?
 - 1. From SAI?
 - 2. From civil society?
 - 3. From development partners?
- h. What is the relationship between the SAI and parliament?

4. GRB programming

- a. How will a context analysis be conducted? (See Annex 2 for suggested key questions)
- b. Based on the context analysis conclusions, what is the development challenge that is being addressed by support to parliament on its role in GRB?
- c. How will proposed programming on GRB with the parliament address the development challenge? (i.e. – What is the Theory of Change?)
- d. What results-oriented tools will be used to build capacity within the parliament to meet their role as part of a GRB process?
- e. At what stage is the GRB institutionalized within the PFM system of the country?
 - i. Is advocacy for adopting GRB (or components thereof) required?
 - ii. How can parliament assume its effective role within the GRB process?
 - iii. What capacity for budget and GRB analysis is required within the parliament?
 - iv. What changes are required to the legal framework for the Budget and for parliament to effectively apply a GRB process?
 - v. What partnerships will provide added value to the work of the parliament with regard to GRB?

ANNEX 2: Overview of quick tips included in the Action Kit

Taking time to understand the budget process

Each country or jurisdiction has a unique budget process. Much of the process can be found in written rules and laws, such as a Budget Law or the parliament's rules of procedure, but many of the standard practices may not be publicly accessible or may be unwritten norms that have developed over time. Take the time to ensure there is an understanding of how the budget process operates and what entry points, formal and informal, exist to influence the process.

GRB starts with sex-disaggregated data and gender statistics

You cannot solve a problem that you do not know exists. Until data collected by the government reflects the different realities and impacts on women and men, it may not be possible to know if women are being adversely affected by a given policy or programme. Experience from GRB to date has confirmed the importance of ensuring the collection and dissemination of sex-disaggregated data that can be used by line ministries, civil society and parliament to conduct analysis and pursue reforms that will reflect a more gender responsive approach to policy-making.

Comprehensive analysis of state of play will influence programming, support and collaboration approach with Parliament

Programming for parliaments should focus on strong context analysis and the building of capacity through piloting, mentoring and coaching of MPs and staff as a means of "learning by doing". Additionally, any programming with a parliament on GRB will be dependent on the state of GRB implementation by the executive. Where there is less acceptance or adoption of GRB principles by the government, the parliament may need to play a greater role as an advocate and monitor the system as it evolves.

Parliaments should consult and report before budget is finalized

The budget formulation stage of the budget cycle is an opportunity for parliament and MPs to identify and promote gender-responsive aspects of the ASB. This will require a proactive approach to the budget, including the relevant committees of parliament conducting public hearings and seeking inputs from CSOs, women's organizations and the general public on their concerns and what is needed to ensure the budget is reflective of the needs and interests of all both men and women.

Building trust with parliaments

Parliaments are political institutions and all politics is about networking and relationships. It is not possible to assume that delivery of project outputs will occur without first building long-term, trusted relationships with the parliament and its key actors – Speaker, Secretary-General/Clerk, Committee Chairpersons, Women’s Caucus. Building such a relationship will require early signs of responding to the needs of the institution and individuals who hold key posts within the institution. By responding with timely, quality information and evidence-based analysis UN Women staff can develop a relationship in which such actors see UN Women as a “go-to” organization for support. This is key to opening a pipeline for knowledge sharing and, eventually, a willingness to explore reforms, such as a key role in the GRB process.

Parliaments need sufficient time to analyze and engage in the budget process

A key lesson learned from where parliaments have attempted to play a more significant role in GRB and the budget process is that the rules of budget approval require sufficient time for MPs and committees to effectively scrutinize the budget prior to approval. But in many countries there is a time limit, some as short as two weeks, for the parliament to receive, review and approve the ASB. This lack of time results in an approval process that is more pro forma and, in turn, limits the parliament’s ability to make adjustments to the ASB prior to adoption. Ensuring the rules of procedure or budget legislation allows sufficient time for parliament to engage and analyze the ASB is critical to a more effective role in the budget process for parliaments.

Different stages of ASB development, implementation and evaluation present opportunities for parliamentary engagement

In the approval phase, parliamentarians can scrutinize the alignment between government plans for gender outcomes with existing budget commitments and parliamentary committees can hold debates and hearings related to the gender impacts of budget proposals; in the execution phase, parliamentarians can request gender impact information when considering proposed reallocations and parliamentary committees can review the gender impacts of programmes as part of their reviews of in-year and mid-year reports; in the audit and oversight phase, parliament and its committees can scrutinize gender analyses and gender audits produced by Government and/or SAIs.

The added value of parliamentary champions

No matter the stage of GRB implementation in the budget process, there is added value to having a champion of GRB within the parliament. Internally, the right person – an MP, committee chairperson, or a senior staff person – can be the catalyst for parliament to assume its key role in GRB. Externally, having a champion that is willing to push the GRB agenda with the executive, media and civil society can have a major impact on the adoption of an effective GRB system and instill a role for parliament in such a system.

CSO budget analysis capacity

Lessons learned from previous work on GRB have shown that the ability to provide independent budget analysis is of significant added value for a parliament, giving the institution access to data and analysis it may not otherwise be able to conduct. However, the capacity to produce by a CSO is not gained quickly. It requires work by economists, accountants and other technical experts.

GRB advocacy can come in many forms

The key is to create political demand that will nudge the executive to adopt GRB principles and tools. Instead of seeking to establish a full system immediately, it may be of value for a parliament to push for foundational aspects of a GRB system. For example, the collection of sex-disaggregated data has been proven to be critical to GRB, as the data must first be accessible before any analysis and, in turn, reforms can occur. Having line ministries report on a routine (monthly; quarterly) basis can allow for the parliament and its committees to receive updated information on budget implementation from a gender perspective. Until such information is routinely reported it is very difficult for a parliamentary to play an active role in the process.

ANNEX 3: Key questions for context analysis for GRB work¹²¹

When UN Women staff and their partners engage parliament in GRB, a first step is to support a contextual analysis to identify factors that may affect the ability for parliament to exercise their role(s) in GRB implementation. Guiding questions below provide a starting point for this analysis.

Define Purpose of Analysis

1. Which specific contextual factors are being analyzed [political, economic, social]?
2. Who will be the lead entity conducting the analysis and which stakeholders will be involved?
3. What are the different levels of power and objectives of different stakeholders?
4. How will women from different groups be meaningfully included in the context analysis?
5. What is the objective of the analysis, how will it be used and by whom?

Current Political/Economic/Social Context

1. What geographic, socio-economic, conflict (or other fragility) factors affect the country?
2. Have specific events in the country impacted the current political system and political thinking in general and/or in relation to gender equality specifically?
3. Are there external and/or internal threats to the current political system?
4. What are the main sources of financing for the country [e.g. how reliant on ODA, extractive industries, foreign direct investment, domestic resource mobilization]?
5. Have women been historically excluded from decision-making structures and if so, how? How has this played out in decisions about how budgets are designed and spent?
6. What spaces exist for civic engagement in the political system and have these changed over time? Are women from all groups able to participate in civic action?

Legislation and Policy – Formal Frameworks

7. What international, regional and/or national commitments to gender equality exist?
8. What is the legal framework under which public finance management and/or GRB are implemented in a country?

9. Do policies on gender equality (overall and/or sectorally) exist and do they have budgets allocated for their implementation?
10. Which stakeholders (state and non-state) play important roles in designing these laws and policies and monitoring their implementation?

Systems of Power

11. How does gender intersect with the distribution of formal and informal power in society in terms of the public sphere (political institutions, social institutions, rule of law, the market and economy) and the private sphere (domestic life and family, intimate relations)?¹²²
12. How is civil society defined and are there limitations placed on their role in the political system?
13. Are women's organizations and/or women actively engaged in public dialogues on the budget?

Potential Barriers & Opportunities

14. Who in positions of formal power could be an advocate for GRB implementation? Who could pose challenges or oppose its implementation?
15. What spaces exist (or could exist) for parliament to introduce gender analysis at different stages of the budget cycle?
16. Are there new issues arising that may impact on GRB implementation [e.g. budget or PFM reform process; elections]?

ANNEX 4: SDG 5 Indicator 5.c.1

Note: Key questions from the 5.c.1 methodology are presented within the context of the budget cycle. This Annex provides the criteria and questions developed via the indicator methodology. Note that criterion 3 is more directly relevant for executive actors rather than Members of Parliament, but transparent/public data can be used by parliamentarians when produced.

The indicator aims to support national governments to develop appropriate budget tracking systems and commit to making information about allocations for gender equality readily available to the public. The system should be led by the Ministry of Finance in collaboration with the sectoral ministries and National Women's Machineries and overseen by an appropriate body such as Parliament or Public Auditors.

Concepts:

To determine if a country has a system to track and make public allocations for gender equality and women's empowerment, the following questionnaire is sent to its Ministry of Finance, or agency in charge of the government budget:

Criterion 1. Which of the following aspects of public expenditure are reflected in your government programmes and its resource allocations? (In the last completed fiscal year)

Question 1.1. Are there 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?

Question 1.2. 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?

Question 1.3. Are there procedures in place to ensure that these resources are executed according to the budget?

Criterion 2. To what extent does your Public Financial Management system promote gender-related or gender responsive goals? (In the last completed fiscal year)

Question 2.1. Does the Ministry of Finance/budget office issue call circulars, or other such directives, that provide specific guidance on gender responsive budget allocations?

Question 2.2. Are key policies and programmes, proposed for inclusion in the budget, subject to an *ex ante* gender impact assessment?

Question 2.3. Are sex-disaggregated statistics and data used across key policies and programmes in a way which can inform budget-related policy decisions?

Question 2.4. 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)?

Question 2.5. Are budgetary allocations subject to “tagging” including by functional classifiers, to identify their linkage to gender-equality objectives?

Question 2.6. Are key policies and programmes subject to *ex post* gender impact assessment?

Question 2.7. Is the budget as a whole subject to an independent audit to assess the extent to which it promotes gender responsive policies?

Criterion 3. Are allocations for gender equality and women’s empowerment made public? (in the last completed fiscal year)

Question 3.1. Is the data on gender equality allocations published?

Question 3.2. If published, has this data been published in an accessible manner on the Ministry of Finance (or office responsible for budget) website and/or related official bulletins or public notices?

Question 3.3. If so, has the data on gender equality allocations been published in a timely manner?¹²³

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