# Development Finance and Gender Budgeting

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***Abstract***: Gender-responsive budget analysis should be integrated into all agencies that manage public finance through procedures for engendering the programming and budgeting process. This paper assesses how much the multilateral development finance institutions have implemented gender-responsive budgeting, particularly related to external development spending. It uses two assessment frameworks in this respect, the PEFA GRPFM and the SDG5c1. Based on the gap analysis of gender in the policy of UNDP, EU and WB, gender in the public finance management system, and gender in budgeting, it provides conclusions and recommendations on how multilateral development finance agencies can systematically integrate gender in public finance management and gender-sensitive budgeting.

***Keywords:*** Gender responsive budgeting, gender-responsive public fiannce management, development finance.

## Introduction

Gender mainstreaming is the process of assessing the implications for women and men respectively in any planned action including legislation, policies and programs in any area and at all levels (Doorgapersad, 2016). The ultimate goal of gender mainstreaming is to achieve gender equality. Or, as Rai defines it, "is a strategy for making sure that women and men benefit equally in all political, economic and societal spheres and that inequality is not perpetuated but reduced" (Rai, 2007).

The budget is the most powerful policy instrument which provides effectiveness of policy implementation and efficiency of resources allocated for this purpose. Mainstreaming gender in each phase of the public budgeting process is called gender budgeting. Public budgeting process is based on the prevailing economic opinion, which fails to consider gender, class, age or ethnicity, and is exclusively market-oriented not reflecting historical disadvantages, geographic or social. Gender-responsive budgeting refers to disaggregating budget expenses and income and analyzing them to depict various impacts upon women and men. The objective of gender budgeting is to identify how income collection and expenditure allocation in public financing is unfair and/or inefficient. To this end, gender-responsive budgeting is a process of gender-aware analysis of public finance and government budgets conducted through

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procedures for engendering the budget process that results in the formulation of gender sensitive (gender, gender aware or gender responsive) budgets (Sharp and Broomhill, 2002). It does not aim to equally allocate all income and expenses among men and women, but to equitably address the needs and priorities of women and men and to value their contributions to economic and social development equally.

The concept of gender-responsive budgeting has been diffusing unsystematically around the world. In many regions, it was transferred through the work of international development agencies which commit to it, in others, it has been a response to the strive to have more equal development of societies, or adhering to international commitments to gender equality. This paper assesses to what extent multilateral development finance institutions have implemented gender-responsive budgeting, particularly related to external development spending.

## Development Finance and Gender Equality

Development finance plays an integral role in the financial systems of developing countries as they ensure investment in areas where the market fails to invest sufficiently. It connects private and public financing towards economic, social and sustainable outcomes. Gender equality has been one of the outcomes introduced recently to development finance as a result of the gender equality initiatives by feminist movements such as the Women in Development (WID); the Women and Development (WAD); and the Gender and Development (GAD). The OECD with the Development Assistance Committee Guidance has introduced gender tracking of development assistance requiring: all development cooperation actions to be marked using a three-point scale: tracked by gender marker where zero (0) when the action has been assessed and will not contribute to gender equality; tracked by gender marker one (1) when the action will contribute to gender equality at an objective level; and tracked with two (2) when the action's main objective is to further gender equality.

What the OECD analyses of the ODA in 2021-2022 shows is that bilateral donors invested less in actions with gender equality as policy objective, as 43 per cent of the bilateral allocable ODA with value of USD 64.1 billion was marked with gender marker 1, committed for programmes that integrate gender equality as one significant policy objective amongst others, while only 4 per cent of bilateral allocable ODA was dedicated to programmes with gender equality as the principal objective (OECD, 2024).

In terms of areas of investment, most of the funding goes to actions aiming to end violence against women and girls (USD 563 million on average per year in 2021-2022), representing less than 1 per cent of total bilateral development assistance in the world. From Development Assistance Committee members, the Netherlands is ranked first with 84 per cent of overall development funding directed towards gender equality, followed by Ireland, Canada, Iceland, Sweden and Switzerland, which have 70 per cent of development financing marked for gender equality and women empowerment.

The look at the multilateral development finance in the OECD-DAC statistics depicts a different situation. Firstly, the overall development assistance used by the multilateral development agency is not reported against the gender marker. Secondly, the report is mostly marked with gender marker 1 where gender equality is one significant objective amongst others. Thirdly, multilateral development assistance has more actions with the main objective to further gender equality as compared to bilateral development assistance.

The gender marker is, however, not gender budgeting but used to assess the amount of development financing committed and dispersed towards gender equality. Gender budgeting, in turn, provides for improved redistribution of public finances to respond to the different needs of women and men. It is tracked by the SDG 5c1 indicator which uses 3 criteria: (i) the government's intent to address gender equality by identifying policies, programs, and resources/budgets; (ii)the existence of mechanisms to track the allocation of resources towards policy goals; (iii) existence of mechanisms to make resource allocations publicly available to increase accountability to women. Gender-responsive budgeting has so far focused on governments, but it is applicable to any budget process. Considering that multilateral development financing institutions manage public money and although they do not go through the same budget process they have budgets on which GRB can be applied.

## Methodology

To assess the extent to which multilaterals have applied gender-responsive budgeting in their systems and processes, the paper uses the research conducted by the Gender Budget Watchdog Network. The research is based on a methodology applying two internationally recognised frameworks in the assessment applied on three case study multilateral agencies that manage development finance: the United National Development Program (hereinafter UNDP, the European Union (hereinafter EU) and the World Bank (hereinafter WB).

First, the Supplementary Public Expenditure and Financial Accountability Framework for the assessment of gender-responsive public financial management GRPFM builds on PEFA, a framework for assessing and reporting on the strengths and weaknesses of public financial management (PFM) using quantitative indicators to measure performance. PEFA GRPFM involves a set of nine indicators that measure the degree to which a country's PFM systems address the government's goals towards acknowledging the different needs of men and women, different subgroups, and promoting gender equality. Based on hypothesis that if multilateral agencies are managing public development funding, they should apply the PEFA GRPFM on themselves, the GBWN has adapted the framework to assess how much development funds managed by the three case studies UNDP, EU and the WB is in line with PEFA GRPFM.

Second, the United Nations Sustainable Development Goal SDG metadata guidance for measuring the implementation of SDG 5 on Gender Equality, using indicator 5.c.1.This indicator measures three important components of a gender responsive public finance system: (i) intent of a government to address gender equality by identifying whether policies, programs and resources/budgets are in place; (ii) existence of mechanisms to track resource allocations towards these policy goals; (iii) existence of mechanisms to make resource allocations publicly available to increase accountability to women. Based on the hypothesis that if multilateral agencies are managing public development funding, they should apply the SDG 5c1 indicator on themselves, thus GBWN adapted the assessment framework for application on the three case studies UNDP, EU and WB.

Findings draw from a desk review of information that is publicly available on the EU, WB, and UNDP websites. Initial findings and follow-up questions based on the two frameworks were circulated to multilaterals for participant checks, towards enhancing validity (GBWN, 2024).

The methodology has its own limitations: first, it does not examine individual countries' implementation of PEFA GRPFM or SDG 5.c.1.; nor it discusses how multilaterals are supporting gender-responsive budgeting in specific countries; second, these methodologies do not involve a holistic approach that considers overall global financial systems and the inequalities that these systems can contribute to; third, it does not consider the enabling environment for gender-responsive budgeting, such as the capacities of multilaterals' employees for implementing it, which can affect implementation and would require further assessment.

## Gender Equality in Development Finance Managed by UNDP, EU and WB

The EU, UNDP, and WB have all made policy commitments to and put systems in place for monitoring expenditures on gender equality using a variety of tools such as gender markers and gender tagging. The UN has made a policy commitment to gender equality in the UN Secretary General's Data Strategy. The UNDP, in addition, operates under its own Gender Equality Strategy, where it commits to direct 70 per cent of resources to gender equality (UNDP, 2022) and, as one of the largest UN agencies, has specifically applied the gender equality marker system used at the UN system level. The Gender Equality Marker (GEM) since 2012 aims to track allocations and expenditures related to gender equality and/or women's rights (GEWE). GEM differs slightly from the OECD GM in that it has four possible scores with zero not contributing to gender equality, one contributing at an output level, two at an objective level, and 3 at an overall objective level, allowing marking of output level results. More specifically, UNDP has required gender marker use since 2009, called "GEN" (UN Women, 2023). In its prior Gender Equality Strategy (2018-2021), UNDP committed to each country office allocating 15 per cent of its resources to GEN 3 actions and 50 per cent to GEN 2. In its current Gender Equality Strategy (UNDP, 2022), UNDP has set the target that 70 per cent per cent of its resources will contribute to "advancing gender equality and/or the empowerment of women", including both core and programmatic resources. Further, new "global, regional, and country office programmes and projects" must have at least one gender-equality focused component with 15 per cent of resources allocated to it.

The EU gender equality strategy 2020-2025 (EU, 2021) and new Action Plan on Gender Equality and Women's Empowerment in External Action 2021–2025 (GAP III), which commits to 85 per cent of all new actions throughout external relations contributing to gender equality and women's empowerment by 2025. GAP III also commits to a gender-transformative approach and furthering gender-responsive budgeting (GRB) as part of EU support for public finance reforms. In the WB, these commitments are particularly important in the context of EU Accession, where the EU is supporting several Actions related to public finance reform, public administration reform, the environment and climate change, and economic development, among others. The EU uses the OECD DAC gender marker for marking actions and measuring its external financing towards gender equality.

In the Gender Strategy 2024-30 (World Bank, 2024), the World Bank puts forward the bold ambition to accelerate gender equality to end poverty on a livable planet. It calls for innovation, financing, and collective action to end gender-based violence and elevate human capital, expand and enable economic opportunities and engage women as leaders. In 2017, the World Bank introduced its gender tag designed to identify projects that significantly contribute to narrowing gender gaps in four key areas: improving human endowments; removing constraints for more and better jobs; removing barriers to women's ownership and control of assets; and enhancing voice and agency and engaging men and boys. However, the Midterm Review of the World Bank's Strategy found that actions do not always align with commitments in actual implementation (World Bank, 2021).

## Gender Responsive Public Financial Management in Development Multilateral Agencies

The application of the Supplementary Public Expenditure and Financial Accountability Framework for the assessment of gender-responsive public financial management (GRPFM) shows that some of the nine indicators are somewhat achieved across the three multilateral agencies that manage

**Table 1: Multilateral Commitments to Gender Equality and/or Gender Responsive Budgeting in External Financing**

| Multilateral | Policy Document | Commitment | Tool for tracking |
|---|---|---|---|
| EU | EU GAP III Gender Equality Strategy 2021 – 2025 | 85 per cent Actions GM1 or 2 by 2025 | OECD Gender Marker, 0+ |
| UNDP | UN Secretary General's Data Strategy UNDP Gender Equality Strategy https://genderequalitystrategy.undp.org/ | 70 per cent of resources towards gender equality | Gender Equality Marker |
| World Bank | World Bank Group Gender Strategy 2024 - 2030 : Accelerate Gender Equality to End Poverty on a Livable Planet | 55 per cent of operations meet gender tag aims | Gender tags |

***Source:*** GBWN 2024.

development funds. For example, all of the assessed institutions require gender impact analysis to inform actions and, thus, expenditures. However, it is not always implemented in practice for all actions in the case of UNDP and the WB, while the EU GAP III insists on gender analysis of all actions to inform gender marking, but in practice this is not done. With respect to the Gender Responsive Public Investment Management, some investments undergo gender analysis and are gender-responsive, while others are not. In UNDP, the gender-responsiveness of individual investments is unclear, while the EU does not have a clear prioritization of investments based on their gender-responsiveness. In the World Bank also the gender analysis of the public investment is inconsistently applied. UNDP and EU have guidelines on gender marking and the World Bank has guidelines for some sectors (for example, for urban development projects (see WB, 2020)) for gender tagging of investments, but some are outdated and under-promoted. Hence, none of these have clear guidance or template for gender-responsive budgeting. As a result, the budget documentation of all assessed development agencies lacks gender responsiveness. At the same time, it is very difficult to track public finances that contribute to gender equality as sex-desegregated performance information is not reported on the project level. In UNDP, data is collected regarding beneficiaries, but not for all projects; and what is paramount missing is specific reference to relevant expenditure. The WB does not require sex-disaggregated data and such information on beneficiary service delivery levels cannot be found online. Finally, the EU has recently improved its tracking system. With the introduction of OPSYS, the operational information system used by the European Commission External Services, gender-disaggregated data on beneficiaries is tracked, but is not yet clearly tied to expenditures. This makes the budget expenditure for gender equality somewhat possible as the tracking of actions that have gender equality as the main objective is detected, but expenditures for gender equality are unclear and cannot be determined even if we look at the gender-responsive reporting as the gender equality reports in the three development agencies report on results but do not include information on budget or spending on gender equality. For example, in the UNDP case, the GEN marker is used to track expenditures, but not specifically on GEN1 & GEN2 actions. GEN3, SDG5, and Signature Solutions track expenditures specifically on gender, but this is not enough to capture financing for gender mainstreaming in other sectors that are not gender specific. In the EU the use of the OECD GM2 allows tracking of expenditures related to gender equality, but GM1 does not enable tracking of actual expenditures. The UNDP reports cannot make connection between the expenditures and impact, while the EU report templates indicate reporting on gender as a cross-cutting theme, as well as on any contributions to GAP III. However, not all actions report on their gender-responsiveness as an obligatory practice, nor are expenditures clearly linked to gender equality outcomes. Finally, the gender impacts of service delivery are not evaluated systematically across all actions, particularly related to expenditures and there is no independent scrutiny of the gender impacts of budget expenditures. In the UN system, evaluations are done every 4 years to assess gender impacts, evaluating a sample of programmes or portfolios, but these do not assess gender impacts on the budget. In the EU, the European Parliament holds an annual session dedicated to gender-responsive budgeting aiming to facilitate ex-post evaluation of GRB efforts across the Union, while the Court of Auditors also has examined the gender-responsiveness of the EU's financing overall (EU Court of auditors (2021). However, the external financing does not seem to be regularly scrutinised. While there are periodic independent evaluations in the WB scrutinising the gender impacts of its budget or expenditures is not conducted in the World Bank (WB, 2021).

## Gender Responsive Budgeting in Development Multilateral Agencies

Gender responsive budgeting can be employed in all phases of the programming and budgeting processes and whether it has been done can be tracked through the application of the SDG5c1 indicator assessment framework.

With regard to the three criteria of the SDG Indicator 5.c.1, one can observe that the Criteria 1 of the assessment framework is largely met, as it is focused on the existence of policies, programs and resources that specifically address gender equality. Namely, the EU has its Gender Equality Strategy, and additional documents such as the EU Gender Action Plan III for external financing, which commits 85 per cent of financing to be gender relevant; and Country Level Implementing Plans exist in each of the countries of their intervention. Likewise, in the UNDP the Gender Equality strategy and the Gender Seal program on country level are responding to the first criteria. The

**Table 2: Assessment of Application of PEFA GRPFM Framework in UNDP, EU and WB**

| Indicator | Extent implemented |
|---|---|
| 1. Gender Impact Analysis of Budget Policy Proposals (ex-ante) | • Somewhat: All multilaterals require gender impact analysis to inform actions and expenditures. It is not always implemented for all actions. |
| 2. Gender Responsive Public Investment Management | • Somewhat: Some investments undergo gender analysis and are gender-responsive; others are not. |
| 3. Gender Responsive Budget Guidance | • Somewhat: General guidance on gender marking but no clear guidance or template for gender-responsive budgeting. |
| 4. Gender Responsive Budget Proposal Documentation | • No: Budget proposal templates do not seem to require gender-responsive documentation. UNDP sometimes links outputs with budgets in Logical Frameworks. |
| 5. Sex-disaggregated Performance Information for Service Delivery | • Somewhat: Not all actions report this information. EU has recently improved tracking system in OPSYS, which can serve as an example. |
| 6. Tracking Budget Expenditure for Gender Equality | • Somewhat: Gender markers allow for general tracking. BUT precise expenditures on gender equality are unclear. |
| 7. Gender Responsive Reporting | • Somewhat: Not obligatory for all actions. Expenditures not clearly tied to gender equality results in reports. |
| 8. Evaluation of Gender Impacts of Service Delivery | • Somewhat: Gender impacts of service delivery are not evaluated systematically across all actions. |
| 9. Scrutiny of Gender Impacts of the Budget | • No regular independent scrutiny of the gender impacts of budget expenditures. UNDP sometimes has evaluations. |

***Source:*** GBWN 2024.

UNDP Gender Seal Programme also sets the target that “at least 50 per cent of the programme expenditure directly contributes to gender equality results (GEN2+GEN3)” and “funding secured for at least one gender-focused project in the current Country Programme”. Finally, the World Bank, with its new Gender Equality, also, meets the criteria and the commitment for funding is included. However no information is provided whether there are systems in place to meet this commitment. Systems exist for tracking allocations and implementation: the new EU OPSYS system plans to link the GAP III impact or outcomes with the spending; the UN ATLAS system allows for tracking of expenditure but not yet has systematied gender responsive budgeting. Thus link of spending with gender equality outcomes is not yet made. The World Bank has a system for tracking disbursements of funds, but the Midterm Evaluation has observed that implementation of gender-equality commitments (and thus resources used for these) is insufficient.

This brings us to Criteria 2, which focuses on the existence of mechanisms to track the allocation of resources towards policy goals. To this end the analysis of the documents, procedures and reports has shown that the multilaterals managing public development funding need to employ gender budgeting systematically in order to meet the second criteria, as none of them produces a gender budget statement on planned budget allocations for gender equality. They all have guidance on marking the actions planned, and include gender equality performance indicators that are not tied with the budget spending. It is to this extent unclear whether the process of tracking allocations for gender equality is entirely informed from the ex-ante gender impact assessments as the EU GAP III requires gender analysis of all actions to inform gender marking, and so does UNDP and WB require, but this is not always implemented in practice. What is more ex-post gender impact assessment of the budget allocations for gender equality does not exist in any of the three cases although certain projects and programs include evaluation of gender impacts of service delivery and actions, but this is not a standardised requirement applied in all evaluations, and has been marked as a weakness (World Bank, 2016). There is a thinking to improve this situation, though, as the UNDP’s new evaluation guidelines state that “all evaluations need to consider gender mainstreaming, human rights and disability concerns”, including those that “were not gender-responsive in their design” (UNDP, 2021). The independent scrutiny of the funding for gender equality is also somewhat of a weakness of the case study development agencies. For example, while the gender audit of the EU budget is done (EU, 2021) the development assistance budget performance and delivery for gender equality is not audited(Ibid); UNDP has had performance audits that examine its work on gender equality and empowerment of women, but the financial audits do not include gender perspective; finally, the World Bank does not have gender audits except for internal purposes and improvement of gender participation within the WB staff.

Criteria 3, which focuses on the assessment of the allocations for gender equality and their public availability, shows that there is room for improvement as information on policies and commitments is available but precise information on allocations that is timely and transparent and informs on the gender impact of the funding is still missing across all three case study agencies that manage public funds. The UNDP should be, however, singled out as their Transparency Portal contains some information on gender-related allocations, updated in real time, and user-friendly infographics allow viewing of data in different ways.

## Conclusions and Recommendations

Multilateral development agencies that manage public money may not go through the traditional budgeting process but have the same rules and procedures for programming their interventions, setting their goals and tracking their results as governments do with policies and measures. Considering that they manage public money, promote gender-responsive budgeting and are assisting governments in meeting GRB commitments, the process of planning, executing and reporting on their financial allocations should also be gender mainstreamed. The assessment of the three case study agencies using a methodology based on two assessment frameworks for governments and adapted to multilaterals by the GBWN shows that multilateral development agencies

**Table 3: Assessment of the Application of SDG5c1 Indicators' Framework in UNDP, EU, WB**

| Indicators | Extent implemented |
|---|---|
| Programs/policies to address gender equality | • Yes: All have policies and strategies. |
| These programs/ policies have sufficient funding | • Somewhat: All have committed funding. Difficult to assess what is "sufficient", given lack of baselines and targets, as well as clear links between objectives and expenditures. |
| Procedures to ensure that these resources are implemented on a budget | • Somewhat: While some requirements exist for reporting, these are not always clearly tied to how expenditures have furthered gender equality. |
| Gender budget statement | • No published annual statement on planned budget allocations for gender equality. |

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| | |
|---|---|
| Gender-disaggregated statistics/ data inform budget policy | • Somewhat: All have gender-disaggregated statistics, but these do not always inform overall budget priorities, particularly at global and country levels. |
| Gender Performance Indicators | • Somewhat: All have indicators for progress on gender equality, but these are not clearly linked with budgets. |
| Gender responsive audit | • Somewhat: Audits do not regularly include gender-responsive budgeting information. Some thematic audits. Audits do not always examine relations between expenditures and outcomes. |
| Accessible information on gender equality allocations | • Somewhat: Some information available (e.g., for actions focused on gender equality). Information on allocations/ expenditures on specific objectives, and outputs lacking for other actions. |
| Timely information on gender quality allocations | • Somewhat: Data usually made available within a year. Not all information is provided. |
| Information on gender equality distribution public in an easily understandable format | • No: for World Bank and EU. Sometimes for UNDP (user-friendly infographics). |

***Source:*** GBWN 2024.

need to improve systematic integration of GRB in the management of the public funds they use for more effective achievement of gender equality objectives. The assessment clearly shows that the UNDP, EU and WB have committed to gender equality. They have set up systems for tracking outcomes and, to some extent, outputs for gender equality. However, links with the budget spent for these purposes and these results are missing. We cannot track how adequate is the funding and how much has been actually spent for gender equality. Making development financing more transparent and publicly accountable will show a clearer picture of how and if the development agencies are meeting the gender equality commitments they have set in their gender equality strategies and how much they contribute to closing gender gaps.

To introduce systematically gender-responsive budgeting in the work of the multilateral development agencies first need to start using programmatic budgeting, where outputs, outcomes, and impacts are clearly linked with expected expenditures. This will require sex-disaggregated data in all reporting by making data entry fields obligatory for indicators involving people (e.g., like the EU OPSYS). Many of the multilateral agencies have already set up systems for sex-disaggregated data gathering, so this should not be a problem. Tracking expenditures on gender equality at output, outcome, and impact levels, would be a challenge considering that none of the case study agencies use gender budget analysis and therefore, do not detect gender impacts of all expenditures for all planned actions. However, UNDP's new guidance on impact assessments is a positive example that needs to be followed across the board. This should be strengthened by external scrutiny of gender impacts on budget expenditures, ideally annually but at least related to multi-year strategies.

For the finance management systems to be transformed to embrace gender budgeting, there should be training, mentoring and guidance provided, especially on how to conduct gender analyses to inform investments. To this end, establishing specific guidelines, checklists, and templates for not just gender marking, but gender-responsive budgeting in corporate data management systems is needed.

Gender responsive budgeting is about transparency and public accountability in the use of public financing for achieving gender equality objectives. Therefore, multilateral development agencies should not only publish their gender equality strategies but the budget they commit to the commitments, targets they set. To this end, publishing annual budget statements at global and country levels linking planned expenditures to anticipated results. To foster accountability, multilateral agencies need to ensure performance indicators and targets to measure progress towards global and country commitments, linking these to expenditures in logical framework templates. Gender audits provide for examination of gender-responsiveness of expenditures, and thus, periodic global audits of expenditures related to progress need to be used by all development agencies. Finally, publishing online accurate information regarding allocations towards gender equality, in real-time or at least annually, on commitments and actual expenditures towards gender equality is of the essence. Making this information user friendly through online interactive infographics visualizing expenditures' linkages to impacts (e.g., UNDP on SDGs) would be an advantage.

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