



## ACHIEVE GENDER EQUALITY AND EMPOWER ALL WOMEN AND GIRLS

**SDG Target 5.c. Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels**

**Indicator 5.c.1. Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment**

### WHAT THIS INDICATOR MEASURES

This indicator measures government efforts to track budget allocations for gender equality throughout the public financial management cycle and to make these allocations publicly available. It links national budgeting systems with implementation of legislation and policies for gender equality and women's empowerment (SDG target 5.c).

### WHY THIS IS IMPORTANT

The indicator highlights: the importance of establishing a policy framework with clear gender equality objectives; allocations in support of policy commitments; a system to track resource allocations; and, a mechanism to follow these allocations through to execution and impact. It also emphasizes the importance of making the data publicly available thereby strengthening oversight and accountability. These elements are key for a sound public financial management system. By tracking and making public allocations for gender equality and women's empowerment, governments promote greater transparency and drive accountability. Tracking budget allocations with a gender perspective also makes it possible to apply a gender lens to development co-operation funds channelled through national budgets.

### HOW IT IS CONSTRUCTED

The indicator measures three criteria. The first focuses on the intent of a government to address gender equality and women's empowerment (GEWE) by identifying if a country has gender responsive policies/programs and corresponding resource allocations to support their implementation. The second criterion assesses if a government has mechanisms to track resource allocations for GEWE throughout the public financial management cycle – from introduction of the budget through to evaluation of impact of expenditures. The third criterion focuses on transparency by identifying if a government has made information publicly available on allocations for gender equality and women's empowerment.

A country will be considered to satisfy criterion 1 if it answers "Yes" to 2 out of the 3 questions under this criterion. Criterion 2 is met if "Yes" to 4 out of the 7 questions under this criterion. And criterion 3 is satisfied if "Yes" to 2 out of the 3 questions in response to this criterion. When a country satisfies all criteria it will be classified as 'fully meets requirements'. When a country satisfies one or two criteria it will be classified as 'approaches requirements'. When a country does not satisfy any criteria, it will be classified as 'does not meet requirements'.

### QUESTIONNAIRE – Yes/No questions

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

Qg1.1. Are there policies and/or programs of the government designed to address well-identified gender equality goals, including those where gender equality is not the primary objective (such as public services, social protection and infrastructure) but incorporate action to close gender gaps?

Qg1.2. 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?

Qg1.3. 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)**

Qg2.1. Does the Ministry of Finance/budget office issue call circulars, or other such directives, that provide specific guidance on gender-responsive budget allocations?

Qg2.2. Are key policies and programs, proposed for inclusion in the budget, subject to an ex ante gender impact assessment?

Qg2.3. Are sex-disaggregated statistics and data used across key policies and programs in a way which can inform budget-related policy decisions?

Qg2.4. Does the government provide, in the context of the budget, a clear statement of gender-related objectives (i.e. gender budget statement or gender responsive budget legislation)?

Qg2.5. Are budgetary allocations subject to "tagging" including by functional classifiers, to identify their linkage to gender-equality objectives?

Qg2.6. Are key policies and programs subject to ex post gender impact assessment?

Qg2.7. Is the budget as a whole subject to 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)**

Qg3.1. Is the data on gender equality allocations published?

Qg3.2. 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?

Qg3.3. If so, has the data been published in a timely manner?

*OPTIONAL QUESTIONS*

Qg1. Is there a requirement to apply a gender perspective in the context of setting budget-related performance objectives (e.g. program-based or performance-related budgeting)?

Qg2. Do subnational levels of government have systems to track allocations for gender equality?

Qg3. Do subnational levels of government make the allocations for gender equality public?

Qg4. Is a budget execution report provided, during the year or at year-end, showing the extent to which allocations for gender equality have been applied in practice?

Qg5. What is the level of resources both in absolute terms (national currency) and as a percentage of total public expenditure, allocated to gender responsive policies and/or programs in the last financial year?

A. In absolute terms (national currency)

B. As percentage of total public expenditure

Qg6. Has the Ministry of Finance consulted with the Ministry of Gender Equality or relevant government body on the necessary allocations for gender equality and women's empowerment?

Qg7. Do women's organizations and parliamentarians monitor local and national budget allocations for gender equality and women's empowerment?

Qg8. Does tax policy include gender equality considerations in its design and implementation?

## DEFINITIONS

Criterion 1: Programs or policies of the government, that are designed to address well-identified gender equality goals

**(a)** Programs or policies that specifically target only women and/or girls. For example, a government program that provides scholarships for girls only, or a prenatal care program, or a National Action Plan on Gender Equality; or

**(b)** Programs or policies that target both women or girls and men or boys and have gender equality as the primary objective. For example, a national public information campaign against gender violence, or on-the-job training programs on gender equality; or

**(c)** Programs or policies where gender equality is not the primary objective but the program includes action to close gender gaps. These programs could include provision of infrastructure, public services and social protection. For example, an infrastructure program that has a provision for using women labour, or a public transportation program that takes into consideration the mobility needs of women in its design.

Criterion 1: Programs or policies have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals

The programs or policies that are designed to address well-identified gender equality goals are allocated sufficient resources to cover the costs of meeting those goals from funding that is included in the budget rather than from off-budget sources.

Criterion 1: Procedures in place to ensure that these resources are executed according to the budget

There are procedures established in laws or regulations so that resources for programs or policies that are designed to address well-identified gender equality goals are executed as specified in the budget or if there are deviations in the exercise from the budgeted allocations, government agencies must justify to a supervising entity (e.g. ministries of finance, parliaments, audit bodies, or other relevant authorities) the reason for not executing resources according to budget.

Criterion 2: Call circulars

Call circulars are the official notices that are issued by the Ministry of Finance or Budget Office in a country towards the beginning of each annual budget cycle. The circular instructs government agencies how they must submit their bids or demands for budget allocations for the coming year (in some countries the notice may have another name, such as budget guidelines or Treasury guidelines). It may inform each agency on its budget "ceiling" for the next fiscal year.

Criterion 2: Key programmes and policies

Programs or policies of the government that are designed to address well-identified gender equality goals (as identified in Criterion 1).

Criterion 2: Ex-ante gender impact assessment

Assessing individual resource allocations, in advance of their inclusion in the budget, specifically for their impact on gender equality. For example, before its inclusion in the budget, there is an estimate of how a conditional cash transfer program will impact school attendance of girls.

Criterion 2: Sex-disaggregated statistics and data are available in a systematic manner across all key programs and policies

There is routine availability of gender-specific data sets and statistics that would greatly facilitate the evidential basis for the identification of gender equality gaps, design of policy interventions, and the evaluation of impacts.

<p>Criterion 2: Gender budget statements</p>	<p>A document that, either as part of the budget documentation or separately, provides a clear statement of gender-related goals. It is a document produced by a government agency, usually the Ministry of Finance or Budget Office, to show what its programs and budgets are doing with respect to gender. It is generally prepared after government agencies have completed the process of drawing up the budget and allocating resources to different programs in response to the annual call circular.</p>
<p>Criterion 2: Functional classifiers</p>	<p>Categorization of expenditure according to the purposes and objectives for which they are intended. A functional classifier on gender would identify expenditure that goes to programs or activities that address gender issues.</p>
<p>Criterion 2: Ex-post gender impact assessment</p>	<p>Assessing individual resource allocations, after their implementation, specifically for their impact on gender equality. For example, once the resources are spent and the program executed, how did a conditional cash transfer program affect the school attendance rate of girls as when compared to boys' attendance rate?</p>
<p>Criterion 2: The budget as a whole is subject to independent audit, to assess the extent to which it promotes gender-responsive policies</p>	<p>Independent, objective analysis, conducted by a competent authority different from the central budget authority, on the extent to which gender equality is effectively promoted and/or attained through the policies set out in the annual budget.</p>
<p>Criterion 3: Published in an accessible manner</p>	<p>Allocations for gender equality and women's empowerment are published on the Ministry of Finance (or office responsible for budget) website and/or related official bulletins or public notices in a way that is clearly signalled and/or made available in hard copies that are distributed to parliamentarians and NGOs.</p>
<p>Criterion 3: Published in a timely manner</p>	<p>Allocations for gender equality and women's empowerment and/or its exercise are published in the same quarter as when approved/exercised.</p>