

Inclusive Budgeting and Financing for Climate Change in Africa



Opportunities for coordinating the integration of gender and climate change into budgeting and finance

KEYNOTE PAPER

Contents

<i>Tables, figures and boxes</i>	3
<i>Acknowledgements</i>	3
<i>Acronyms and abbreviations</i>	4
Executive summary	5
1 Introduction	10
1.1 Background	10
1.2 Coordinating gender and climate change	11
1.3 IBFCCA second peer learning and exchange	12
1.4 Objective of this Report	12
1.5 Structure of this report	12
2 Gender-responsive climate budgeting	13
2.1 Related experience with cross-sectoral budgeting	13
2.2 What is gender-responsive climate change budgeting?	15
2.3 Double mainstreaming gender and climate	16
2.4 International agreements promoting gender and climate	21
3 Enabling conditions for GRCB	24
4 Actions for promoting GRCB	27
4.1 Strategic planning	27
4.2 Programme design and appraisal	28
4.3 Budget formulation and execution	29
4.4 Tracking expenditure.....	30
4.5 National funds for gender and climate.....	32
4.6 Audit.....	32
4.7 Evaluation and policy review	32
5 Double mainstreaming and international climate finance	37
5.1 Climate funds	37
5.2 Green and gender bonds	37
5.3 International initiatives for improved access to climate finance	39
6 Progress across the continent: Summary snapshot	44
6.1 Summary analysis.....	44
7 Conclusions	48
<i>Appendix A: Country profiles</i>	50

Tables, figures and boxes

Table A:	Summary snapshot of GRCB progress in four countries	9
Table 1:	Gender and climate change facts and statistics	17
Table 2:	Challenges to double mainstreaming of gender and climate	21
Table 3:	PEFA climate indicators.....	36
Table 4:	Summary snapshot of GRCB progress in four countries	45
Figure A:	Cross-sectoral scope of gender-responsive climate budgeting	5
Figure B:	GRCB across the full budget cycle	6
Figure 1:	Cross-sectoral scope of gender-responsive climate budgeting	10
Figure 2:	GRCB across the full budget cycle	15
Figure 3:	Enabling conditions for mainstreaming cross-sectoral priorities.....	25
Figure 4:	PEFA gender-responsive public financial management indicators	35
Box 1:	Terminology	11
Box 2:	GRB in Timor Leste.....	14
Box 3:	Economic potential of the Sustainable Development Goals.....	14
Box 4:	African Working Group on Gender and Climate Change	23
Box 5:	Role of gender machineries in climate change processes and committees in Barbados.....	26
Box 6:	South Africa's engagement of diverse stakeholders in gender-responsive budgeting.....	26
Box 7:	Tracking climate expenditure in Ghana and Indonesia	30
Box 8:	CARE review of gender integration in adaptation finance	31
Box 9:	Fiji: Gender scrutiny.....	32
Box 10:	Governance of gender budgeting in the Philippines.....	34
Box 11:	Gender elements in international climate funds	38
Box 12:	Eswatini: Revision of NDC	40
Box 13:	SASAPs: Gender-Responsive Budgeting.....	41
Box 14:	Burkina Faso: Gender-responsive NAP process	41
Box 15:	Integrating agriculture in National Adaptation Plans programme (NAP-Ag)	42
Box 16:	Ghana: REDD+.....	43
Box 17:	The impact of COVID-19 on public funding resources	47

Acknowledgements

This paper was written by Savana E. Enseadas and EnGen Collaborative (Margaux Granat and August Emmett Boyer). Comments were provided by Tracy Kajumba from IIED and Kit Nicholson. Support was provided by Shanaz Broermann and Philipp Krause from the CABRI Secretariat.



For information on CABRI, or to obtain copies of this publication, please contact:

CABRI Secretariat
Cnr John Vorster & Nellmapius Drive,
Centurion, 0062
South Africa

Telephone: +27 (0)12 492 0022
Email: info@cabri-sbo.org
www.cabri-sbo.org

Copy-editing by Lee Smith
Publication production by Simon Chislett and Leith Davis

Acronyms and abbreviations

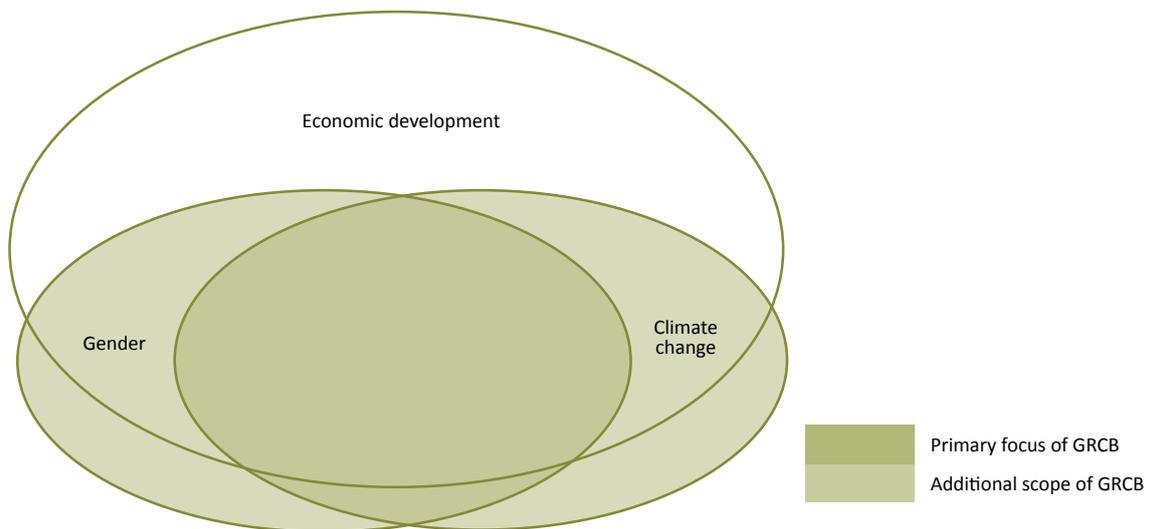
AF	Adaptation Fund
AWGGCC	African Working Group on Gender and Climate Change
AU	African Union
AUC	African Union Commission
CABRI	Collaborative Africa Budget Reform Initiative
CBA	cost benefit analysis
CCFF	Climate Change Financing Framework
CCIA	climate change impact assessment
CIF	Climate Investment Funds
COVID-19	2019 Novel Coronavirus
CPEIR	Climate Public Expenditures and Institutional Review
CRB	climate-responsive budgeting
CSO	civil society organisation
GAP	Gender Action Plan
GCF	Green Climate Fund
GDP	gross domestic product
GEF	Global Environment Facility
GHG	greenhouse gas
GIA	gender impact assessment
GRB	gender-responsive budgeting
GRCB	gender-responsive climate budgeting
GRPFM	Supplementary Framework for Assessing Gender Responsive Public Financial Management
IA	impact assessment
IBFCCA	Inclusive Budgeting and Financing for Climate Change in Africa Programme
ICC	Investment Coordination Committee
LWPG	Lima Work Program on Gender
M&E	monitoring and evaluation
MOFEP	Ministry of Finance and Economic Planning
NAP	National Adaptation Plan
NDC	Nationally Determined Contributions
OECD	Organisation for Economic Cooperation and Development
OECD-DAC	Organisation for Economic Cooperation and Development – Development Assistance Committee
PEFA	Public Expenditure and Financial Accountability Program
PFM	public financial management
REDD+	Reducing Emissions from Deforestation and forest Degradation
SASAPs	Sectoral Adaptation Strategies and Action Plans
SDG	Sustainable Development Goal
SDG2	Sustainable Development Goal 2: Zero Hunger
SDG3	Sustainable Development Goal 3: Good Health and Well-Being
SDG5	Sustainable Development Goal 5: Gender Equality
SDG13	Sustainable Development Goal 13: Climate Action
UN	United Nations
UNDP	United Nations Development Programme
UNFCCC	United Nations Framework Convention on Climate Change

Executive summary

This keynote paper was developed as part of the policy dialogue on ‘Opportunities for coordinating the integration of gender and climate change into budgeting and finance’. Gender inequality and climate change are internationally recognised cross-sectoral concerns that have major implications for sustainable development and human well-being.¹ For both gender and climate change, there are some sources of dedicated finance, often used for studies, piloting and capacity building. But most gender equality and climate change adaptation and mitigation is delivered through programmes of expenditure that contribute to routine public services and to development. Effecting planning and delivery of gender and climate expenditure may therefore require ‘double mainstreaming’ of both gender and climate into routine budgeting. The figure below illustrates this.

There are now several decades of experience with gender-responsive budgeting (GRB) and ten years of experience with climate-responsive budgeting (CRB). The objectives and potential benefits from successful separate GRB and CRB are clear and well understood. In recent years, there has been growing interest in gender-responsive climate budgeting (GRCB), which integrates gender into climate mainstreaming activities. Much of the focus of GRCB has been on integrating gender into climate finance. As the value of coordinating gender and climate responsiveness becomes more widely appreciated, methodological approaches will be further developed and refined for gender and climate to be integrated jointly and simultaneously into mainstreaming.

Figure A: Cross-sectoral scope of gender-responsive climate budgeting



1 UNFCCC, ‘Leveraging Co-Benefits between Gender Equality and Climate Action for Sustainable Development’, 2016, https://unfccc.int/files/gender_and_climate_change/application/pdf/leveraging_cobenefits.pdf

There are many similarities between GRB and CRB. In particular, gender and climate change are both concerns that cut across many sectors and administrative responsibilities. The contribution of routine development expenditure to gender and climate objectives is usually much greater than the contribution of programmes that are dedicated to gender or climate. In both cases, there are complex and subtle institutional issues but there are also benefits that can be quantified, given the right evidence and skills. In both cases, there is strong international concern, which may be only partially aligned with national concerns.

There is, however, an important difference: funding primarily focused on climate change is higher than for gender, especially from international sources,² but gender expenditure is more established and climate expenditure has been growing rapidly over the last decade. As a result, there is a focus on ways of encouraging new climate expenditure to take gender concerns into account.

Enabling conditions

In 2014, the Organisation for Economic Co-operation and Development (OECD) produced a review of mainstreaming experience, which included gender and climate change, amongst others. They identified seven lessons that establish the enabling conditions for effective cross-cutting theme mainstreaming and by extension GRCB, including the importance of: political leadership; a strategic framework; a good policy dialogue; clear guidelines and tools; incentives and accountability; financial and human resources; and a learning culture.

Actions

Implementation of GRCB involves a range of possible actions across the whole budget cycle, as presented in the figure below.

Figure B: GRCB across the full budget cycle



Note: G&CC refers to gender and climate change related initiatives undertaken either separately or jointly; PBB refers to performance based budgeting; CSOs are civil society organisations; CPERs are Climate Public Expenditures and Institutional Reviews; GPERs are Gender Public Expenditures and Institutional Reviews

² The OECD online Development Assistance Committee (DAC) database gives assistance in 2019 with primary objectives related to gender of US\$6.4bn, compared with US\$14.1bn with primary climate change objectives. Assistance with significant secondary objectives related to gender was US\$46.7bn compared with US\$29.6bn for climate change.

The actions should be considered as options, not as prescriptions, and each country will pursue the options with a different order and balance.

Strategy

Most countries now have national strategies that refer to gender and climate change, and many also have strategies devoted specifically to these issues (including Nationally Determined Contributions, or NDCs). These strategies provide the context and reference point for all the GRCB work. The evaluation work referred to below draws on the evidence from other GRCB initiatives to inform the revision of strategies. Consistency in the gender and climate elements of GRCB work helps to strengthen the consistency across strategies.

Tracking markers and scores

In many countries, GRB and CRB start with tagging public expenditure according to the degree of importance of gender and climate. In both cases, this often starts with the OECD gender and Rio markers. Climate Public Expenditures and Institutional Reviews (CPEIRs) and Climate Change Financing Frameworks (CCFFs) have taken the OECD approach several steps further to allow classification to capture more detail about objectives and expected benefits. Gender budgeting could learn from this experience. A combined gender and climate Public Expenditure Review (PER) could encourage consistency of approach and credibility of results.

Programme design

There is good experience with using gender impact assessment (GIA) and climate change impact assessment (CCIA) to improve the design and appraisal of new policies and programmes. However, this has mainly been done in an ad hoc manner. GRCB reforms can create demand in the planning and budgeting system from more robust methods. Because of the similarity in GIA and CCIA, there are big gains to be had in adopting similar methods, with reforms to procedures and techniques that are common to both and with capacity building that is shared. One of the important potential contributions of GRCB is the focus on programmes that contribute to both gender and adaptation/mitigation and the requirement to understand how the two concerns interact, so that an awareness of both can improve the effectiveness of each.

Budget process

The budget guidelines in most countries make reference to the importance of gender and climate change. However, the way in which this is done in the budget varies greatly from one country to another and the relative weight given to gender and climate change also varies. Adopting similar methods can help to bring consistency and confidence in the budget process.

Programme budgets

Many countries now use a form of programme budgeting. Modern forms of programme budgeting usually align programmes with administrative units of the budget (or budget centres) and require those units to state clearly the objectives and outcomes of their expenditure. GRCB creates the demand in the programme budget system for budget centres to claim their contribution to the gender and climate objectives contained in strategies. Adopting a common practice for both gender and climate helps to strengthen the attention on such cross-sectoral priority issues. However, there is a limit to the number of cross-sectoral priorities that can be accommodated across the budget and gender and climate often have to compete with other priorities. Double mainstreaming is feasible, as is, potentially, triple mainstreaming. However, it becomes difficult for governments to integrate more than a handful of cross-sectoral priorities. Having a clear and consistent approach that covers both gender and climate will help them to compete for sustained attention.

International funds

There are some large and growing international climate funds, for example the Adaptation Fund (AF), Climate Investment Fund (CIF), Green Climate Funds (GCF) and Global Environmental Facility (GEF). These funds have begun requesting that funding applications include some GIA, but this is not uniform. Countries have an opportunity to boost their funding prospects by taking the initiative to include GIA in funding proposals. By comparison, international gender funds are very small and including CCIA in funding applications to gender funds is a valuable but minor concern.

Dedicated funds

Most countries have some funds that are dedicated to gender and some dedicated to climate change. Climate funds tend to be much larger than gender funds. GRCB seeks to develop common approaches to the management of these funds. In particular, it is important that dedicated funds have a clear vision about their comparative advantage (e.g. for studies, piloting and capacity building) and the way in which the outputs from their activities are scaled up into mainstream planning and budgeting.

Innovative funding

There are a range of innovative climate funding mechanisms (e.g. bonds, debt swaps). Green bonds, in particular, have attracted a lot of attention. There have also been some calls for gender bonds, but the scope for this seems much more limited. It is likely that gender priorities will be better served by becoming an additional dimension of green bonds.



Audit and transparency

Country approaches to audit and transparency vary greatly. Because the requirements for both are similar, they should be able to support each other and hence improve the quality and value of this work.

Evaluation and policy review

The planning and budget cycle requires occasional reviews, both at programme and national level. CPEIRs and CCFFs often serve this function. These reviews should ideally cover both expenditure patterns and an analysis of the effectiveness and expected impact of expenditure on both gender and adaptation/mitigation. There are important similarities in the methods used for this analysis and there could be some value in conducting joint reviews.

African experience

The paper reviews experience with gender and climate integration in the budget cycle, focusing on four African countries: Benin, Ghana, Mozambique and Uganda. All countries included in the review have complex institutional arrangements for both climate and gender, although the link between the two is relatively new, with varied progress across countries. A summary of the findings is shown in the table below.

Concluding remarks

This keynote paper explores the range of actions that can be considered for mainstreaming both gender and climate change into the full range of activities involved in the budget cycle. This is a challenging task, both technically and politically, and progress will involve both technical reforms to budget practices and political and institutional reforms. These two strands need to be pursued hand in hand. Politicians have to be convinced by the claims made for gender and climate benefits arising from the expenditure they are planning (in the case of a spending ministry) or approving (in the case of the cabinet). And officials need to be convinced that, when they claim (and deliver) gender and climate benefits, politicians will recognise this and give appropriate priority in the budget.

“ Politicians have to be convinced by the claims made for gender and climate benefits arising from the expenditure they are planning or approving ”



Table A: Summary snapshot of GRCB progress in four countries

	Benin	Ghana	Mozambique	Uganda
Costed plans				
Climate Change	Implemented and active		Implemented and active	Implemented and active
Gender			Implemented and active	Implemented and active
Gender in Climate				
Budget guidelines / Circular				
Climate Change	Implemented and active	Implemented and active	Pilot	Implemented and active
Gender	Implemented and active	Implemented and active	Implemented and active	Implemented and active
Gender in Climate				
Budget formulation				
Climate Change			Pilot	Implemented and active
Gender			Implemented and active	Implemented and active
Gender in Climate				
Budget statement				
Climate Change				
Gender	Pilot		Implemented and active	
Gender in Climate				
Budget execution				
Climate Change	Pilot	Implemented and active	Pilot	Pilot
Gender	Pilot		Implemented and active	Implemented and active
Gender in Climate				
Accounting and monitoring				
Climate Change		Implemented and active	Pilot	Pilot
Gender		Previously implemented or piloted- not current	Implemented and active	
Gender in Climate		Pilot		
Audit				
Climate Change			Pilot	
Gender			Implemented and active	
Gender in Climate				
Citizen's budget				
Climate Change				Implemented and active
Gender				Implemented and active
Gender in Climate				

Implemented and active	Implemented and active
Previously implemented or piloted- not current	Previously implemented or piloted- not current
Pilot	Pilot



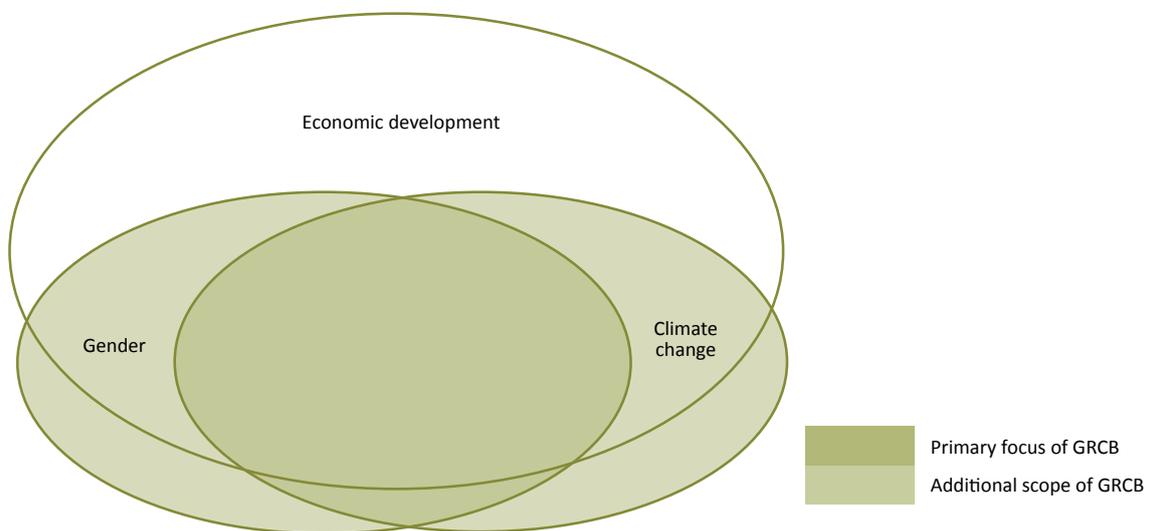
Introduction

1.1 Background

Both gender and climate change are important cross-sectoral concerns that have a large impact on economic growth, social equity and environmental sustainability. Figure 1 describes the cross-sectoral scope of gender and climate change concerns. Almost all gender and climate programmes will contribute to economic development, to varying degrees. A

few programmes will be dedicated exclusively to gender or climate and these are typically small and involve studies and capacity building. A large number of expenditure programmes contribute to both gender equality and climate change adaptation and mitigation, as illustrated by the darker shaded area in Figure 1. Gender-responsive climate budgeting (GRCB) involves alterations to the methods and practices used across the full budget cycle to ensure that gender equity and climate adaptation and mitigation are taken into account.

Figure 1: Cross-sectoral scope of gender-responsive climate budgeting



Source: Authors

1.2 Coordinating gender and climate change

Most countries have pursued separate strategies for reducing gender inequality and for reducing loss and damage from climate change as well as greenhouse gas (GHG) emissions.

Most of these gender and climate strategies recognise that integrating gender or climate into routine development planning and budgeting is critical to the success of the strategy. This paper explores the potential added value arising from coordinating the integration of gender and climate into planning and budgeting. Key terminology used in the paper is provided in Box 1.

Box 1: Terminology

Gender describes socially constructed roles for women and men. Gender is an acquired identity that is learned, changes over time, and varies widely within and across cultures. **Sex** identifies the biological differences between males and females.

Gender equality refers to the notion that rights, responsibilities and opportunities of individuals are not dependent on their gender. It implies that the interests, needs and priorities of every individual, regardless of their gender, are taken into consideration and that the diversity of differences among people of all genders are recognised and celebrated and do not depend on whether they are men, women or do not fit within a binary definition of gender. Gender equality is both a human rights issue and a precondition for, and indicator of, sustainable people-centred development.

Climate change refers to a change of climate which is attributed directly or indirectly to human activity that alters the composition of the global atmosphere, and which is in addition to natural climate variability observed over comparable time periods. **Mitigation** refers to human interventions to reduce the sources or enhance the sinks of GHGs. **Adaptation** is the adjustment in natural or human systems in response to actual or expected climatic stimuli or their effects, which moderates harm or exploits beneficial opportunities.

Mainstreaming is the process of ensuring that a cross-sectoral concern, such as gender or climate change, is addressed in the design, implementation, monitoring and evaluation of policies and programmes at all levels and spheres – political, economic and societal. It may also refer to the integration of the cross-sectoral concern in the culture and administrative functions of institutions or organisations.

Gender-responsive budgeting and **climate-responsive budgeting** refer to the separate mainstreaming of gender and climate change into the budget. **Gender-responsive climate budgeting** involves reforms to methods and practices across the whole budget cycle to ensure that both gender and climate change are taken into account. In many cases, it involves integrating gender concerns into existing CRB practices. It can also include the joint and coordinated integration of both gender and climate change into the budget.

This report uses the term **budgeting** to refer to the full range of the budget cycle, incorporating all phases including strategies, planning, appraisal, negotiation, implementation, audit and evaluation. The word **approaches** is used to refer to the principles that guide mainstreaming and that are common to several actions. **Practices** refer to the changes in systems that operationalise the approaches, and the way in which these systems are managed in practice. **Actions** refer to policies, programmes and projects that implement gender and climate change strategies.

Impact assessment (IA) refers to ex-ante appraisal and ex-post evaluation that assesses the expected or actual results generated by a programme. This includes **beneficiary incidence analysis** that assesses the distribution of benefits and costs for different groups of people. Gender IA assesses the impact on gender equality. Climate Change Impact Assessment (CCIA) assesses the impact of climate change programmes on all groups of people.

Sources: ECBI, 'Pocket Guide to Gender Equality under the UNFCCC', 2020; UNFCCC 1992 convention document, <https://unfccc.int/process-and-meetings/the-convention/glossary-of-climate-change-acronyms-and-terms#m>

1.3 IBFCCA second peer learning and exchange

Recognising the importance of gender considerations in climate financing, the need to advance gender-responsive solutions to the climate crisis, and the value of taking climate change into account when designing and delivering programmes to reduce gender inequality, the Collaborative Africa Budget Reform Initiative (CABRI) has organised a policy dialogue³ to strengthen knowledge in this area and support the integration of related reforms. This is part of the Inclusive Budgeting and Financing for Climate Change in Africa (IBFCCA) programme, which aims to strengthen the link between gender, climate change policy and the budget process. The peer learning and exchange event will convene officials from the ministries of finance, gender⁴ and environment/climate from across Africa to share experiences and explore locally driven solutions.

1.4 Objective of this Report

This report serves as the keynote paper for the second peer learning and exchange event on ‘Opportunities for coordinating the integration of gender and climate change into budgeting and finance’. The report aims to improve our understanding of GRCB – what it is and what it takes to establish and sustain comprehensive integration. This keynote paper is intended to build on and accompany the keynote paper on ‘The Integration of Climate Change into Budgeting and Finance’, which was prepared for the first IBFCCA peer exchange.⁵

1.5 Structure of this report

Section 2 describes the importance of gender and climate change linkages, gender-responsive budgeting (GRB) and summarises the experience with climate-responsive budgeting (CRB). This is followed by an overview of the existing policy frameworks reflecting these linkages at the international and regional levels. Section 3 presents a number of approaches that are common to all GRCB actions and that create an enabling environment. Section 4 describes the range of actions that can contribute to GRCB. Section 5 includes information on the various sources of finance, focusing especially on the way in which a gender-responsive approach can facilitate access to climate funds. Section 6 describes experiences from Africa on GRCB, again concentrating on experiences with GRB that could be added to CRB. Throughout the paper, concepts in understanding GRCB, examples of experiences from countries around the world, and key research are presented in boxes for knowledge exchange on practices for enhanced learning. The boxes focus primarily on experiences with GRB.⁶

“ Gender equality refers to the notion that rights, responsibilities and opportunities of individuals are not dependent on their gender ”

3 The policy dialogue approach includes research, peer learning and exchange and capacity building in the form of follow-on training or a country review.
4 This could be the Ministry of Gender, Ministry of Gender and Child Welfare, Ministry of Women’s Affairs, etc.
5 <https://www.cabri-sbo.org/en/publications/inclusive-budgeting-and-financing-for-climate-change-in-africa>
6 The keynote paper to the first peer exchange provided examples of climate-responsive budgeting.



Gender-responsive climate budgeting

This section provides an overview of the experience with GRB and CRB, as well as the intersection between the two in the form of GRCB. Some of the technical and political challenges are highlighted. An overview is provided of the international and regional frameworks in place to support the integration of gender and climate change into national policy, planning, budgeting and finance.

2.1 Related experience with cross-sectoral budgeting

Cross-sectoral thematic integration into government planning and budgeting processes is not new. Spanning the gamut from poverty eradication and equity to sustainable development, these thematic areas have driven a more inclusive and social development agenda when mainstreamed. If done well, these thematic budgeting initiatives improve government budgeting by allowing a wider range of issues to be taken into account, thus improving effectiveness and ensuring that prioritisation matches strategic priorities more accurately.

Programme budgeting

There are practical constraints to integrating cross-sectoral priorities into planning and budgeting. In the 1980s, there were many initiatives to introduce a comprehensive form of programme budgeting in developing countries, based on experience in developed countries (notably in US states, Australia and New Zealand). In these systems, a national strategy typically defined a range of policy priorities that were not required to be aligned with administrative units in the budget. In theory, the budget was then negotiated and approved for the policy priorities and this 'programme budget' was then mapped to the various administrative units that contributed to each programme. In practice, none of these initiatives gained real traction, primarily because the budget is inherently a political process, negotiated between ministers responsible for ministries. The programme budget therefore became a rather academic exercise, conducted

in parallel to the 'real budget negotiations'. More recent versions of programme budgeting accept the primacy of the administrative unit in budget negotiations and concentrate on ensuring that each budget unit clearly defines the programmes that it delivers.

Gender budgeting

Among approaches to reflect and accommodate thematic issues in planning and budgeting is GRB. This approach uses gender mainstreaming tools and approaches throughout the budget cycle with the goal of promoting gender equality in fiscal policies and administration.⁷ This involves using gender-based assessments, incorporating a gender perspective, and restructuring revenues and expenditures to better reflect differentiated gender issues and considerations throughout the budgetary process.⁸ Addressing gender inequality and women's needs and opportunities can have a positive influence on growth. Fiscal policies that are directed to these purposes are therefore beneficial, both in terms of social equity and economic performance.

At national levels, historically, GRB is reflected periodically in sectors traditionally targeting women's advancement and gender equality, such as health and education. Research from the Organisation for Economic Co-operation and Development (OECD) highlighted that the majority of OECD countries (59 percent of respondents to the OECD Survey of Gender Budgeting Practices) do not explicitly undertake GRB, but 90 percent use Public Financial Management (PFM) tools to promote gender equality.⁹

Sub-Saharan African countries were among the global pioneers of GRB approaches, following Australia's lead in the 1980s. South Africa was the first on the continent to build a movement and integrate the approach in planning and budgets, followed by Uganda and Tanzania. Since then, numerous other countries have followed suit in the movement for GRB to contribute to gender equality goals. This experience provides a solid basis for leading global efforts in recognising and adopting GRCB approaches. In

7 Ronnie Downes, Lisa von Trapp and Scherie Nicol, 'Gender Budgeting in OECD Countries', 2017, <http://www.oecd.org/gender/Gender-Budgeting-in-OECD-countries.pdf>

8 Council of Europe, 'Gender Budgeting: Practical Implementation', 2009, <https://rm.coe.int/1680599885>

9 Downes et al., 'Gender Budgeting'.

contrast, Africa is several years behind Asia in implementing CRB and will benefit from international experience in non-African countries. Box 2 outlines the experience of Timor Leste with gender budgeting.

Box 2: GRB in Timor Leste

‘Gender budgeting was given legal status [in Timor Leste] by the nation’s parliament. The initiative focused on ensuring that a gender perspective was introduced in the planning and analysis of government programs and the setting of specific targets. Government agencies are asked whether their programs have considered the different needs of women and men, whether the government’s goals are consonant with international agreements on gender equality, and how government policies and programs will contribute to gender equality. Some examples of gender-oriented policies and programs include those to (i) increase access of girls’ and women to education and implementing teaching practices and a scholarship program that addresses inequality in girls’ and women’s enrollment in higher education; (ii) identify and create more opportunities for women in growing economic sectors, such as tourism, commerce, and industry; and (iii) improve women’s access to legal aid services and related measures necessary to fight more effectively violence against women.’

Source: Janet Gale Stotsky, ‘Gender Budgeting: Fiscal Context and Current Outcomes’, 2016, <https://www.imf.org/en/Publications/WP/Issues/2016/12/31/Gender-Budgeting-Fiscal-Context-and-Current-Outcomes-44132>, pp.21–22

Climate budgeting

Over the last ten years, there has also been growing experience with CRB. For a detailed discussion of CRB, see the keynote paper ‘The Integration of Climate Change into Budgeting and Finance’.¹⁰ These initiatives include:

- Strengthening reference to climate strategies and action plans in budget preparation;
- Improving the use of climate change impact assessment in the design of programmes of expenditure and using this to justify their priority in the budget;

- Classifying the climate relevance of expenditure and tagging or scoring this so that trends in climate expenditure can be used during budget negotiation;
- Using evidence on expenditure patterns and effectiveness in public expenditure reviews to inform the revision of strategies and medium-term plans;
- Improving transparency and accountability of climate expenditure by strengthening the role and capacity of accountability actors.

There are important opportunities to exchange experiences between gender budgeting and climate budgeting and this is a key opportunity for GRCB. Doing so can help governments contribute to cross-cutting national priorities related to gender and climate. Additionally, this would help drive progress on internationally agreed upon goals, such as the Sustainable Development Goals (SDGs), which provide significant potential for sustainable development, as described in Box 3. However, governments need to be careful not to prioritise all cross-sectoral goals at the same time or they will fall into the enticing trap of the approach to comprehensive programme budgeting that failed in the 1980s.

Box 3: Economic potential of the Sustainable Development Goals

The 2030 Agenda for Sustainable Development is an important global agreement that specifically addresses gender and climate linkages, and, importantly, the SDGs emphasise interlinked social, economic and environmental goals as equally necessary for a sustainable future. The SDGs represent an immense resource for funding action on gender and climate and growing economies. Estimates show that meeting the SDGs would create 380 million jobs worldwide and open 12 trillion US dollars in market opportunities in the economic systems of food and agriculture, cities, energy and materials, and health and well-being.¹¹ A 2018 analysis found that 40 percent of the world’s 250 largest companies discussed SDGs in reporting.¹² Prioritisation of the SDGs in the private sector is growing, especially in regard to SDG5 on gender equality and SDG13 on climate change. A 2018 report from Oxfam noted this significant shift, stating that SDG5 and 13 ‘arguably would not have ranked high on the radar of companies only a few years ago’.¹³

10 CABRI, ‘The Integration of Climate Change into Budgeting and Finance’, 2021, <https://www.cabri-sbo.org/en/publications/policy-brief-2021-the-integration-of-climate-change-into-budgeting-and-finance>

11 Business and Sustainable Development Commission, ‘Better Business, Better World’, 2017, <https://sustainabledevelopment.un.org/content/documents/2399BetterBusinessBetterWorld.pdf>

12 KPMG, ‘How to Report on the SDGs: What Good Looks Like and Why it Matters’, 2018, <https://assets.kpmg/content/dam/kpmg/xx/pdf/2018/02/how-to-report-on-sdgs.pdf>

13 R. Mhlanga, U. Gneiting and N. Agarwal, ‘Walking the Talk: Assessing Companies’ Progress from SDG Rhetoric to Action’, Oxfam Discussion Papers, 2018, <https://oxfamilibrary.openrepository.com/bitstream/handle/10546/620550/dp-walking-the-talk-business-sdgs-240918-en.pdf>, p.13.

2.2 What is gender-responsive climate change budgeting?

In theory, GRCB is the idea that integrating both gender and climate in PFM – or double mainstreaming – will ensure better planning and more effective, efficient and equitable use of public financial resources, leading to stronger cross-sectoral development outcomes. While GRCB is often used to refer to the integration of gender into existing CRB initiatives, the term is also used in this paper to refer to a joint

and coordinated approach in which gender and climate are integrated into the budget at the same time, using common methods and resources.

Scope of GRCB

GRB and CRB have often included a focus on the formulation of the budget (notably through tagging/scoring), but gender and climate need to be integrated throughout the cycle, as illustrated in Figure 2. This includes not just the planning and approval of expenditure, but also the governance of actual expenditure and the review of effectiveness.

Figure 2: GRCB across the full budget cycle



Note: G&CC refers to gender and climate change related initiatives undertaken either separately or jointly; PBB refers to performance based budgeting; CSOs are civil society organisations; CPEIRs are Climate Public Expenditures and Institutional Reviews; GPERs are Gender Public Expenditures and Institutional Reviews

Importance of design and appraisal of policies, programmes and projects

Aligning fiscal policy to prioritise investment in both gender equality and women’s rights and climate adaptation and mitigation can stimulate economic growth and achieve the objectives of inclusion and non-discrimination. This enables climate and gender financing to make a stronger contribution to development benefits. Governments should determine budget needs to effectively implement gender- and climate-responsive policies and strategies – for example, if specific resources are needed to reach and include different stakeholder groups, or if additional trainings are needed to facilitate skills building on related concepts.

Through GRCB, governments can highlight how public resources will be allocated to benefit both women and men in the design, implementation and outcomes of policies and strategies. If countries are already conducting GRB and CRB using similar methods and with good collaboration between both initiatives, they will already be taking a GRCB approach. What is needed is not a new initiative but continuing consolidation of existing initiatives and coordination of methods and practices, so that the gender and climate analysis can learn from their respective experiences and strengthen clarity and credibility, especially with ministries of finance.

Recognising and understanding the linkages between gender and climate change creates opportunities for revising the design of expenditure programmes to deliver more equitable and effective results to all people. Programmes that take gender and climate change impacts into account are more prepared to meet and mitigate specific gender-related issues and threats, such as reducing vulnerabilities specific to either women or men and addressing unequal power dynamics in accessing resources. Additionally, programmes that address these cross-cutting issues deliver more equitable benefits and resilient outcomes by tapping into the potential of both women and men to participate in and lead solutions.

The joint and simultaneous consideration of gender and climate change in programmes will aim to address a wide spectrum of gender-related inequalities and risk in climate mitigation, adaptation and resilience building. For example, unequal power dynamics in decision making and cultural gender roles influence who in a society can use and access certain resources and services, which impacts a person's ability to adapt to climate change and participate in mitigation programmes.

Institutions and systems

The double mainstreaming of GRCB is delivered by changes in the systems used for PFM across the budget cycle (see section 4).¹⁴ This may include changes in methods, practices, systems, standards and/or responsibilities. This can happen at national level, including the contribution of international partners, and at local levels. Changes in PFM systems define the methods that allow gender and climate change to be integrated in the budget cycle. They are complemented by the changes in policy and in professional and institutional behaviour that are essential to advancing climate and gender development objectives for social and climate justice.¹⁵ Without this, the climate crisis will exacerbate existing inequalities, including those based on gender, and programmes that aim to reduce inequalities may be derailed by climate change.

2.3 Double mainstreaming gender and climate

The case for double mainstreaming

Gender responsiveness can improve the effectiveness of climate finance, and climate responsiveness can improve the effectiveness of gender finance. Much of the attention focuses

on the former because primary climate finance is larger than gender finance. However, in many programmes, gender and climate change are equally important in determining effectiveness, even though funding may be considered as climate finance. Furthermore, the relationship between gender and climate change (especially for adaptation) can be complex and requires collaboration across gender and climate expertise. It is therefore useful to consider gender and climate issues as a double concern, rather than to consider only the integration of gender into climate finance.

Around the world, gender shapes the expectations, attributes, roles, capacities and rights of every person, and it influences the differentiated experiences and vulnerabilities to climate for women, girls, men and boys. Women and girls are disproportionately affected by climate change impacts – such as increased workloads, food insecurity and health threats – due to deeply ingrained gender inequalities, gendered expectations and oppressive gender norms. These inequalities limit women's access to adaptive resources, justice, mobility and voice in shaping decisions and influencing policy.¹⁶ As climate change stresses social dynamics and resource availability, it also exacerbates existing gender inequalities, further impacting the ability of marginalised groups to access and benefit from adaptation and mitigation solutions.

It is important to recognise that women and marginalised groups are not only vulnerable victims of climate change but also have the capacity and knowledge to become active agents in delivering adaptation and/or mitigation. They may do this for the benefit of the whole of society and they may be particularly effective in delivering adaptation/mitigation in a manner that reduces gender inequalities developing.¹⁷ Women hold unique knowledge and expertise related to their important roles and interactions with the environment, and their participation and leadership help unlock innovative and gender-responsive climate-smart opportunities.¹⁸

It is increasingly recognised that sustainable adaptation and mitigation of climate change must address inequalities and power imbalances faced by women and men around the world and seek positive, transformative opportunities, relationships and agency for all humans. Building effective responses to climate change requires an understanding of how gender inequality affects and is affected by multiple issues: access to and control of resources; institutional structures; social, cultural and formal networks; decision-making processes; and financial management systems.

14 Sandra Guzman et al., 'The Need to "Double Mainstream" Gender and Climate in Public Finance', March 2021, <https://www.internationalbudget.org/2021/03/the-need-to-double-mainstream-gender-and-climate-in-public-finance/>

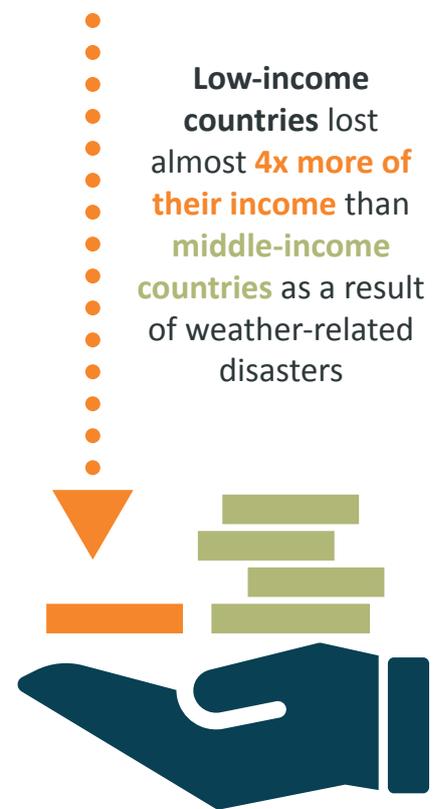
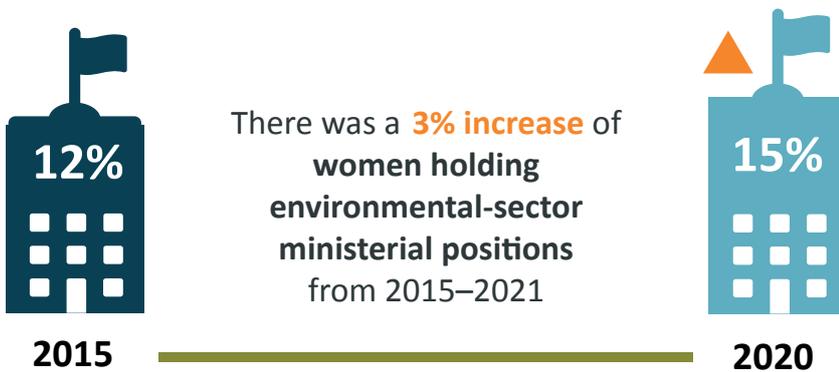
15 UNDP, 'Ensuring Equity in Climate Change Financing', 2012, p.2.

16 UNFCCC, 'Guide to Gender Equality under the UNFCCC', 2020, <https://wedo.org/wp-content/uploads/2020/11/2020-Guide-to-Gender-Equality-under-the-UNFCCC.pdf>

17 Sophia Huyer and Heidi Braun, 'Scaling out Gender Transformation for Climate Change', CCAFS, March 2020, <https://ccafs.cgiar.org/fr/node/57969?page=1>

18 Gender Smart, 'Gender and Climate Investment: A Strategy for Unlocking a Sustainable Future', 2021, <https://static1.squarespace.com/static/5af586a9a9e0287427653654/t/601ae6fe2f333d2a1fb598aa/1612375826979/Gender&ClimateInvestment-GenderSmartReport-Feb21.pdf>

Spotlight on gender and climate change



A study found that countries with **more women representatives in national parliaments** lead to those countries adopting more stringent climate change policies



During **extreme drought conditions** there is a reported **increase in the number of girls sold into early marriage** to ease pressure on household resources

Annual GDP could be **US\$17 trillion lower by 2100** as a result of climate change. Impacts in Africa would be especially severe



Table 1: Gender and climate change facts and statistics

	Gender	Climate change
Laws	In a study of 189 economies by the World Bank, all had at least one gender difference in legal treatment: 68 had at least one law limiting women’s decision making and freedom of movement, 75 restricted women’s rights to access and own property, and 133 had at least one restriction on women’s access to justice. ¹⁹	The 2015 Global Climate Legislation Study reviewed climate change laws in 99 countries and identified 804 such laws, nearly double the 2009 level. All but 17 countries have framework laws and over 75% of global GHG emissions are covered by laws. Only about half the countries have laws relating to climate change adaptation. ²⁰
Economic impact	A study found that advancing women’s equality could add between US\$12 and US\$28 trillion to global GDP by 2025. ²¹ In Malawi, gender inequalities in agriculture cost US\$100 million a year, according to a 2015 study. Addressing these inequalities through policies to reduce inequalities in accessing labour-saving technologies could increase crop yields by 7.3% annually and improve resilience through increased incomes, better nutrition and health, and a boost to national GDP by 1.8%. ²²	There are many estimates of the potential economic impact of climate change. One recent study suggested annual GDP could be US\$17 trillion lower by 2100. Impacts in Africa would be especially severe. ²³
Vulnerability	Women and girls are overrepresented among the poor; 330 million women and girls live on less than US\$1.90 a day. ²⁴	A study of the income distribution of losses from weather-related disaster suggested that low-income countries lost 5% of their income and middle-income countries lost 1.1 to 1.3%. The study suggested that low-income households often live in low-lying areas most vulnerable to flooding. ²⁵
Compensation	A study of land investment by a biofuel company in Tanzania and Mozambique found that women represented less than 15% of those receiving compensation for loss of land. For women who did receive compensation, they received three to six times less money for their land compared to men. ²⁶	The Department for International Development’s recent review of humanitarian relief suggests it is relatively gender neutral, although this applies to all types of disaster relief, not just those associated with climate change. ²⁷

- 19 World Bank, ‘Infographic: Women, Business and the Law 2018: Legal Barriers Remain Widespread’, 2018, <https://www.worldbank.org/en/news/infographic/2018/07/30/women-business-and-the-law-2018-legal-barriers-for-women-remainwidespread>
- 20 Nachmany et al., ‘The 2015 Global Climate Legislation Study’, 2015, https://www.lse.ac.uk/GranthamInstitute/wp-content/uploads/2015/05/Global_climate_legislation_study_20151.pdf
- 21 McKinsey Global Institute, ‘The Power of Parity: How Advancing Women’s Equality Can Add \$12 Trillion to Global Growth’, 2015, <https://www.mckinsey.com/featured-insights/employment-and-growth/how-advancing-womens-equality-can-add-12-trillion-to-global-growth>
- 22 ECBI, ‘Pocket Guide’.
- 23 Tom Kompas, Van Ha Pham and Tuong Nhu Che, ‘The Effects of Climate Change on GDP by Country and the Global Economic Gains from Complying with the Paris Climate Accord’, 2018, <https://doi.org/10.1029/2018EF000922>
- 24 UN Women, ‘Turning Promises into Action: Gender Equality in the 2030 Agenda for Sustainable Development’, 2020, <https://www.unwomen.org/-/media/headquarters/attachments/sections/library/publications/2018/sdg-report-fact-sheet-global-en.pdf?la=en&vs=3554>
- 25 United Nations, Climate Change Resilience: An Opportunity for Reducing Inequalities, World Economic and Social Survey 2016, New York.
- 26 C. Salcedo-La Viña and L. Notess, ‘A Fair Share for Women: Toward More Equitable Land Compensation and Resettlement in Tanzania and Mozambique’, World Resources Institute (WRI), 2018, <https://www.wri.org/research/fair-share-women-toward-more-equitable-land-compensation-and-resettlement-tanzania-and#:~:text=when%20villages%20resettle-,A%20Fair%20Share%20for%20Women%3A%20Toward%20More%20Equitable%20Land%20Compensation,from%20harmful%20commercial%20land%20deals>
- 27 DFID, ‘Results Achieved by Sector in 2015–2019: Humanitarian’, https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/815320/Humanitarian.pdf

	Gender	Climate change
Parliament	A study found that countries with more women representatives in national parliaments lead to those countries adopting more stringent climate change policies. ²⁸ A study of 712 environmental-sector ministries around the world found that women held 15% of ministerial positions in 2020, a slight increase from 13% in 2015. ²⁹	
Violence	There is increasing evidence around the world that climate change can exacerbate gender-based violence. For example, in Uganda, due to the failure of income crops caused by prolonged dry seasons, men tried to sell crops grown by women traditionally used for household consumption to make up for lost income. Increased social tension over income and food security resulted in cases of domestic violence to exert control over land and resources. ³⁰ Weather-related disasters can lead to increased instances of gender-based violence, including intimate partner violence. After two tropical cyclones in Vanuatu, there was a 300% increase in new cases of domestic violence. ³¹	
Social change	There is a growing concern around reports of increased rates of child marriage in response to natural disasters and climate change. One case from Ethiopia found that there was an increase in the number of girls sold into early marriage so that families could gain access to livestock and ease pressure on household resources to cope with extreme drought conditions. ³² Some countries are noticing this trend and are addressing it in national plans and reports. For example, Malawi's '2015 Floods Post Disaster Needs Assessment Report' lists child marriage as a heightened risk for women and girls resulting from disasters such as floods. ³³	

“

There is increasing evidence around the world that climate change can exacerbate gender-based violence

”

- 28 A. Mavisakalyan and Y. Tarverdi, 'Gender and Climate Change: Do Female Parliamentarians Make a Difference?' *European Journal of Political Economy*, 56 (2019): 151–164.
- 29 IUCN, 'Environment and Gender Information (EGI) Platform', 2020, <http://genderandenvironment.org/egi/>
- 30 I. Castañeda Camey, L. Sabater, C. Owren and A.E. Boyer, *Gender-Based Violence and Environment Linkages: The Violence of Inequality*, ed. J. Wen (Gland, Switzerland: IUCN, 2020).
- 31 UN Women Fiji, 'Climate Change, Disasters and Gender-Based Violence in the Pacific', 2014, <http://asiapacific.unwomen.org/en/digital-library/publications/2015/1/climate-change-disasters-andgender-based-violence-in-the-pacific>
- 32 Office of the United Nations High Commissioner on Human Rights (OHCHR), 'Human Rights and Climate Change', <https://www.ohchr.org/en/issues/hrandclimatechange/pages/hrclimatechangeindex.asp>
- 33 Government of Malawi, 'Malawi 2015 Floods Post Disaster Needs Assessment Report', European Union, World Bank and the United Nations, 2015, <https://www.gfdrr.org/sites/default/files/publication/pda-2015-malawi.pdf>

At the same time, many programmes that seek to promote gender equality are affected by climate change. They could be adjusted to ensure that all cost-effective measures to reduce climate change risks are incorporated and all viable opportunities for contributing to reduced GHG emissions are included in these programmes.

It is widely accepted that addressing gender inequality and climate change jointly will improve the performance of both gender and climate expenditure,³⁴ also help to ensure that progress on gender equality is not slowed or reversed by the impacts of climate change. Experiences from development programmes have shown that policies, programmes and interventions that ignore or overlook gender and climate considerations result in outcomes that are inequitable and often ineffective in the long term. Furthermore, these short-sighted interventions can further exacerbate injustice and inequality by wasting resources and undermining societal development gains, particularly for women and girls.³⁵

Addressing gender inequality and transforming oppressive systems can contribute to social, environmental and economic resilience for countries. Robust climate policies can play a

key role in driving transformative change, but they must be backed by solid political will and adequate financial planning to ensure sustainable, gender-responsive approaches and outcomes.

Challenges for double mainstreaming.

This section has sought to describe the potential benefits of double mainstreaming gender and climate change into budgeting. However, due to a range of challenges, there are few countries where double mainstreaming has become established and sustained. Table 2 describes the main challenges and possible measures to address them. The importance of each challenge varies from one country to another.

Many of the challenges on climate change mainstreaming indicated in the keynote paper ‘The Integration of Climate Change into Budgeting and Finance’ are relevant to this double mainstreaming work as well, compounded by added social and gender equity dynamics, especially as these are often marginalised in national institutions, planning, processes and implementation.

“ Addressing gender inequality and transforming oppressive systems can contribute to social, environmental and economic resilience for countries ”

34 Patel et al., ‘Tackling Gender Inequality and Climate Change through the Budget: A Look at Gender-Responsive Climate Change Budgeting in Bangladesh and Mexico’, 2021, <https://www.internationalbudget.org/publications/tackling-gender-inequality-and-climate-change-through-the-budget-a-look-at-gender-responsive-climate-change-budgeting-in-bangladesh-and-mexico/>

35 Patel et al., ‘Tackling Gender Inequality’.

Table 2: Challenges to double mainstreaming of gender and climate

Challenge	Potential measures to address challenge
<ul style="list-style-type: none"> Lack of clear mandates and institutional leadership 	<ul style="list-style-type: none"> Defining practical methods for cooperation between existing institutions, rather than creating new institutions Role for senior political figures to lead cross-sectoral initiatives Importance of champions in legislature and civil society
<ul style="list-style-type: none"> Limited capacity for planning and budgeting needs to concentrate on sectoral programmes 	<ul style="list-style-type: none"> Adding mainstreaming skills to the responsibilities of existing officials rather than creating new positions and institutions
<ul style="list-style-type: none"> Tendency to focus on accessing climate finance for gender, rather than on the wider integration of gender and finance into development programmes 	<ul style="list-style-type: none"> Recognition of the importance of integrating gender and climate change equally into development spending Using tagging/scoring to demonstrate success in boosting gender and climate spending
<ul style="list-style-type: none"> Difficulty in defining gender and climate expenditure Questions about credibility (especially from ministries of finance), if methods are simplistic Complexity of technical tasks (e.g. around beneficiary incidence and expenditure classification methods) 	<ul style="list-style-type: none"> Development of methods that address the core issues but do so in ways that are practical, using qualitative but structured expert assessment, except for the largest programmes Peer review methods for building confidence in analysis
<ul style="list-style-type: none"> Limited availability of expenditure data, especially for actual expenditure 	<ul style="list-style-type: none"> Recognition by ministries of finance that GRCB will improve economic growth, as well as social equity and environmental standards Promotion of an attitude of shared concern, rather than outside interference
<ul style="list-style-type: none"> Proliferation of cross-sectoral priorities (extending to all 17 SDGs, for example) 	<ul style="list-style-type: none"> Need for governments to ‘prioritise the priorities’ amongst cross-sectoral priorities and avoid comprehensive development plans without clear priority
<ul style="list-style-type: none"> Inability of non-technical people (e.g. politicians, civil society, media) to follow the technical complexity 	<ul style="list-style-type: none"> Awareness-raising initiatives Citizens’ budgets and programme reports
<ul style="list-style-type: none"> Dominant interest in access to international funds in aid-dependent countries 	<ul style="list-style-type: none"> Engagement of international partners in double mainstreaming so their programmes are guided by national gender and climate strategies
<ul style="list-style-type: none"> Difficulty of extending GRCB to subnational government and off-budget spending channels 	<ul style="list-style-type: none"> Possibilities for piloting and phasing, starting with key areas and extending later to other funding channels Incentives for spending bodies to participate (e.g. transfer formulae for local government)

2.4 International agreements promoting gender and climate

International actions to mainstream gender in climate change solutions and climate financing have increased significantly over the last several decades. International agreements are important in advancing the conversation on these issues, providing a basis for investment and attention, and driving action from governments, donors, organisations and institutions to make progress on globally agreed upon

priorities. We distinguish between international agreements and regional agreements.

International agreements

The United Nations Framework Convention on Climate Change (UNFCCC), which sets the global trajectory and standards on climate change solutions, has made major strides in the last decade integrating gender across all thematic areas in negotiations – moving from goals of representation and equal participation in negotiations,

to inclusion of gender considerations in the historic Paris Agreement, and now a stand-alone, comprehensive Gender Action Plan (GAP). Additionally, every major thematic area of the negotiations has at least one reference to gender in its decisions, including aims to enhance gender equality through policy and practice, encourage gender participation and balance in decision making, and promote gender-responsive approaches in climate change policies and actions.³⁶ Box 4 provides an overview of the African Working Group on Gender and Climate Change (AWGGCC).

While inclusion of gender considerations and priorities in international climate change agreements is important, there need to be clear mandates or guidance on financing to actualise gender equality benefits and its significance to achieving any substantial progress. For example, the 1995 Beijing Platform for Action called on governments to assess how public expenditures benefited women and to adjust budgets to contribute to gender equality.³⁷ Another example is the Lima Work Program on Gender (LWPG),³⁸ adopted in 2014 and extended in 2016, which addresses climate financing and gender budgeting from mobilisation at international level to national disbursement.

The 2017 UNFCCC GAP and the 2019 five-year Enhanced LWPG and its GAP (Decision 3/CP.25) also emphasised climate financing and budgets. Most recently, the new UNFCCC GAP invites countries (Parties) under Priority Area D on ‘gender-responsive implementation and means of implementation’ to:

Share experiences and support capacity building on gender budgeting, including on the integration of gender-responsive budgeting into national budgets to advance gender-responsive climate policies, plans, strategies and action, as appropriate

And

*Raise awareness of the financial and technical support available for promoting the strengthening of gender integration into climate policies, plans, strategies and action, as appropriate, including good practices to facilitate access to climate finance for grassroots women’s organizations and indigenous peoples and local communities.*³⁹

These activities outlined in the GAP indicate the role national governments have in incorporating – double mainstreaming – gender and climate change in national planning and budgets. A significant gap remains, however. Only around a third of climate finance projects are estimated to take account of gender equality, and it is recognised that there are further opportunities to mobilise climate financing to the national and subnational levels to support and scale-up mitigating and adapting to climate change.⁴⁰

Regional agreements

Similar to international agreements, regional agreements that address gender–climate nexus priorities establish a precedence for investing resources at the national level. National action and attention to these agreements also opens opportunities for increased donor funding and economic resources by demonstrating commitment to making progress on internationally and regionally agreed upon priorities.

Gender equality is not a new development priority for African countries – numerous macro and sectoral-level efforts have been undertaken to further it, including fiscal policy (public expenditures and subsidies), legal and regulatory measures, programmes, and other targeted interventions.⁴¹ African countries have ratified regional and international commitments, such as the Maputo Protocol; the Solemn Declaration on Gender Equality in Africa (SDGEA); the Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW) and the Optional Protocol; the Beijing Declaration and Platform for Action; and the 2030 Agenda for Sustainable Development.

Many regional agreements include and prioritise gender and climate linkages. For example:

- The African Union Agenda 2063 goals address resilience to climate change, gender equality, and inclusive and green growth.
- The African Union Commission (AUC) and UN Economic Commission for Africa’s (UNECA) 2015 African Gender Scorecard aims to provide an implementation, monitoring and accountability tool for the AUC and member states towards achieving a gender- and climate-responsive Agenda 2063.⁴²

36 ECBI, ‘Pocket Guide’, 18.

37 United Nations, ‘Beijing Declaration and Platform for Action’, 1995, <https://www.unwomen.org/en/digital-library/publications/2015/01/beijing-declaration>

38 United Nations, ‘Report of the Conference of the Parties on its Twenty-Fifth Session, held in Madrid from 2 to 15 December 2019 – Addendum: Part Two: Action Taken by the Conference of the Parties at its Twenty-Fifth Session’, March 2020, https://unfccc.int/sites/default/files/resource/cp2019_13a01E.pdf

39 United Nations, ‘Report of the Conference of the Parties’, 13.

40 OXFAM, ‘Climate Finance Shadow Report 2020: Assessing Progress towards the \$100 Billion Commitment’, 2020, <https://oxfamilibrary.openrepository.com/bitstream/handle/10546/621066/bp-climate-finance-shadow-report-2020-201020-en.pdf>

41 UNDP, ‘Africa Human Development Report: Accelerating Gender Equality and Women’s Empowerment in Africa’, 2016, http://hdr.undp.org/sites/default/files/afhdr_2016_lowres_en.pdf

42 African Union Commission, ‘African Gender Scorecard’, 2015, https://au.int/sites/default/files/documents/31260-doc-2015_auc_african_gender_scorecard_en.pdf

- The 2015 Draft African Union (AU) Strategy on Climate Change provides strategic guidance to the AU, the Regional Economic Community (REC), member states and other stakeholders to effectively address climate change challenges.⁴³ Goal 33 of the AU Strategy on Climate Change aims to reduce the impacts of climate change on gender, youth and disadvantaged groups.

The African Union's Strategy for Gender Equality and Women's Empowerment 2018–2028 specifically addresses gender equality and GRB, while recognising that women and girls are the majority of those most impacted by climate change and environmental degradation. It stresses that for women farmers to be more productive, they need equal access to environmentally and socially sustainable agricultural inputs, markets, climate-resilient farming techniques and climate information.⁴⁴

An implementation challenge is that around 28 percent of African countries recognise customary law, even if it violates constitutional provisions on non-discrimination or equality.⁴⁵ Such barriers to implementation and enforcement could be addressed by ensuring that standards are advocated, accepted and integrated into national laws and regulations. Beyond the challenges fuelled by these social norms, African states fall far short of implementing their stated commitments to integrate gender equality into sustainable development solutions, including those aimed at combating climate change.

Box 4: African Working Group on Gender and Climate Change

Increased international recognition of gender and climate change linkages and priorities for action has also opened opportunities for full, equal and meaningful participation of women in international, regional, national and local level climate policy and action. This is a necessary component of meaningfully addressing gender gaps and barriers and developing gender-responsive climate change policies, plans, strategies and actions.

The AWGGCC was established in 2013 to provide critical leadership and coordination for Africa's engagement in regional and global gender and climate change processes. The Working Group has played a key advocacy role calling for African countries to integrate gender into implementation of the Paris Agreement,⁴⁶ sharing information about gender and climate linkages in international agreements,⁴⁷ and convening discussions with African negotiators to share knowledge and propose strategies on gender and climate change.⁴⁸

Through efforts with the Working Group, the Committee of African Heads of State and Government on Climate Change (CAHOSCC) also developed the Women and Gender Programme on Climate Change to enhance women's participation in climate change actions.⁴⁹ Some of the planned activities include training women negotiators to ensure gender-responsive legislation and programme implementation. This has been the case in several African countries, including Benin.

43 African Union, 'Draft African Union Strategy on Climate Change', 2015, https://www.un.org/en/africa/osaa/pdf/au/cap_draft_auclimatestrategy_2015.pdf

44 African Union, 'African Union Strategy on Gender Equality and Women's Empowerment 2018–2028', 2018, https://au.int/sites/default/files/documents/36817-doc-52569_au_report_eng_print.pdf

45 African Union, 'Strategy on Gender Equality'.

46 African Development Bank, 'The African Working Group on Gender and Climate Change Calls for a Move from Mainstreaming to Integration', November 2016, <https://www.afdb.org/en/news-and-events/the-african-working-group-on-gender-and-climate-change-calls-for-a-move-from-mainstreaming-to-integration-16367>

47 African Working Group on Gender and Climate Change (AWGGCC). 'Gender Analysis of the Paris Agreement and Implications for Africa', Briefing Note, International Development Research Centre (IDRC), <https://idl-bnc-idrc.dspacedirect.org/bitstream/handle/10625/56478/IDL-56478.pdf?sequence=2&isAllowed=y>

48 M. Nyasimi and W. Lichuma, 'Stocktaking of Gender and Climate Change Initiatives in Africa', CGIAR, November 2017, <https://ccaafs.cgiar.org/news/stocktaking-gender-and-climate-change-initiatives-africa>

49 A.A. Babugura 'Policy Briefing: Women, Power & Policymaking', Africa Portal, South African Institute of International Affairs, and Centre for International Governance Innovation, 2019, https://media.africaportal.org/documents/Babugura__Gender_equality_in_combatting_climate_change.pdf



Enabling conditions for GRCB

A limited number of gender strategies refer to the way in which climate change affects programmes, policies and priorities, and GRB does not yet recognise the importance of climate change for gender-related planning and budgeting. Some climate change strategies and policies are beginning to recognise the importance of gender, but this has mainly happened at a programme level, influenced by the demands of dedicated international climate funds. In most countries, the large majority of climate funding comes from programmes that aim primarily to deliver development objectives and that make a secondary contribution to adaptation and/or mitigation. CRB has addressed this area of expenditure but there is, as yet, little experience with double mainstreaming.

The reflection of CRB in climate policy, planning and initiatives can draw evidence, experiences and learning from integrating GRB, as well as identifying entry points for strengthening GRCB, and the persistent challenges limiting uptake and outcomes. Various methods and multiple tools have been developed to adapt a gender-responsive approach to fit the goals and needs of different sectors and themes for comprehensive integration across the planning and budget cycle. These include:

- Diagnostics, screening or appraisal to guide the design of interventions (e.g. gender analysis, environmental screening, public expenditure reviews, guidelines);
- Gender-informed resource allocations where gender equality is used as a metric in determining specific policy decisions and budget allocations, as part of the budget preparation and negotiation process;
- Needs-based gender budgeting, which seeks to identify the budget funding needed to achieve specific goals in decreasing disparity in sectors and programmes where gender inequalities are greatest; or
- Gender-assessed budgets where the budget impact is analysed in terms of gender equality outcomes as an occasional impact evaluation that influences future strategies.

Much of the success of GRCB is dependent on sustaining certain enabling conditions that support effective double mainstreaming of gender and climate change in PFM systems. Following are examples of enabling conditions for strengthening uptake of GRCB. These enabling conditions are adapted from a 2014 report by the OECD and summarised in Figure 3.

Consistent leadership and sustained commitment

Consistent leadership and sustained commitment from senior leaders over the long term who have power and authority is critical for a policy or strategy to be mainstreamed at country and intervention level. This has proved to be the ‘key ingredient’ for mainstreaming cross-cutting themes like gender and climate change. However, power and influence need to be matched with technical capacity, therefore senior leadership is most effective when supported by specialists in senior roles.⁵⁰

Policy or strategic framework

Establishing a policy or framework for the cross-cutting theme (in this case gender and climate) is an important step for mainstreaming that theme across government. The policy or strategic framework provides guidance to staff and all engaged in the planning and budgeting process. Making mainstreaming a whole of government objective supports a consistent vision which applies to all parts of government operations. It provides clarity of purpose that is unambiguous to staff and gives a clear signal that mainstreaming must be implemented throughout.

Policy dialogue and institutional arrangements

There is no single recipe for a successful dialogue on mainstreaming cross-cutting themes: informal and ad hoc exchanges can be as effective as more formal and structured dialogue. The key is to acknowledge the underlying power and leadership dynamics and politics in which the government operates. Particularly important for GRCB as two cross-cutting

50 OECD, ‘Mainstreaming Cross-Cutting Issues: Seven Lessons from DAC Peer Reviews’, 2014, https://read.oecd-ilibrary.org/development/mainstreaming-cross-cutting-issues_9789264205147-en#page39, p.11.

Figure 3: Enabling conditions for mainstreaming cross-sectoral priorities



Source: OECD, ‘Mainstreaming Cross-Cutting Issues: Seven Lessons from DAC Peer Reviews’, 2014

issues is ensuring that neither is siloed. A good step is establishing coordinating mechanisms and/or institutional arrangements, such as gender focal points with experience and technical expertise on integrating gender and climate in their specific scope of work. These focal points need to have political clout and decision-making capabilities or channels to decision-making spaces. Many examples exist of climate coordinating mechanisms at national level with different branches and focus areas – be it mitigation, adaptation, inclusive societies or financing. These branches or working groups can feed into a national coordination committee, on which the Ministry of Finance and gender machinery bodies would have seats.

A key requirement for implementation guidelines and tools

Translating policy aspirations into practice is to have clear implementation guidelines, with follow-up tools and practices for all steps of the planning and budgeting process (as outlined in section 4).

Incentives and accountability

Systems of incentives and accountability play an important part in communicating the tone and direction of the

government to its staff. Their absence has been raised as a key factor limiting the achievement of results in mainstreaming. Recognising outstanding work, at individual or collective level, also raises the profile and status of the cross-cutting issue.

Monitoring, evaluation and learning culture

The recording and systematic documentation of results over time and across sectors is an immensely powerful tool for governments to give purpose and power to mainstreaming gender and climate change and to justify inclusion in planning and budgeting. Consistent monitoring drives the gathering and use of good practices for future planning purposes and the creation of an evidence base on which learning can be disseminated across government and beyond.

Human resources and technical capacity

Adequate resources enable governments to mainstream cross-cutting issues throughout the organisation and achieve sustainable results. Human resources with technical capacity and time (i.e. availability to support the work) are imperative to GRCB. Government and non-government staff working in the cross-cutting sectors of gender and climate face many challenges, and can be stretched particularly thin as they are

called on to participate in multiple meetings and initiatives. Dedicated public sector staff with increased understanding of the gender–climate–finance nexus would support other enabling conditions. By contrast, insufficient resources are likely to impede the government’s mainstreaming policy and objectives when these exist, and may result in short-term, reactionary technical fixes with no sustainable outcomes, rather than systemic changes.

Financial resources

A critical enabling element is the allocation of adequate financial resources to support the organisational changes required for the double mainstreaming of gender and climate change. Adequate, consistent and longer-term resources provide options for more sustainable and impactful results.

Multisectoral stakeholder engagement

Stakeholder engagement is a critical component for ensuring that diverse knowledge and perspectives are included and inform processes. Since ministries of finance are responsible for overall budget management, it is important that proposed reforms are embedded there. However, at the same time, these reforms need to be communicated and properly addressed in other ministries as they are responsible for embedding them in projects and reporting on actual expenditures. Parliaments are important supporters for the whole process and have often been catalytic, sometimes with civil society organisation (CSO) support.

Critical stakeholders and their roles in a process of GRCB can include:

- Ministries of finance, which issue guidelines/directives for incorporating gender and climate change into budgets, develop gender and climate change reports or statements that are annexed to the budget, and track allocations for gender equality and climate justice;
- Ministries of planning, which support the integration of gender and climate change in national development plans;
- Line ministries and local governments, which can undertake gender and climate change analysis of sectoral/local budgets and mainstream gender and climate change into sectoral planning and budgeting;
- National women and gender machineries can support and coordinate GRB efforts and monitor gender responsiveness of plans and budgets. Gender machineries are increasingly engaged in climate change processes and committees, and these groups should have an existing seat on these decision-making bodies to support gender mainstreaming across processes, including in climate change action and budgeting (an example is given in Box 5);
- CSOs play an important role in reviewing, monitoring and advocacy to ensure accountability, specifically from a social equity perspective;

- Parliaments are tasked with creating space for dialogue with women’s groups and can raise gender and climate change issues during budget discussions. A good example of this is the South African Women’s Budget Initiative (SAWBI), described in Box 6;
- The private sector has a potential role, but this is not yet well developed.

Box 5: Role of gender machineries in climate change processes and committees in Barbados

‘Barbados recognizes the differentiated impacts climate change will have on vulnerable populations, specifically considering gender and youth intersectionality, in agriculture, fisheries, tourism, human health, coastal resources and human settlements. As a result, gender and youth play a central role in the draft National Climate Change Policy Framework (NCCPF), as the guiding document to the NDC, as well as the existence of a Gender Action Plan for the Environment. The NCCPF is monitored by the National Climate Change Committee, on which the Bureau of Gender Affairs is represented, also having been designated the UNFCCC National Climate Change Gender Affairs Focal Point.’

Source: EnGen Collaborative, ‘Spotlight on Gender in NDCs’, https://wedo.org/wp-content/uploads/2020/10/Spotlight-Gender-in-NDCs.pdf?blm_aid=41126, p.10.

Box 6: South Africa’s engagement of diverse stakeholders in gender-responsive budgeting

In 1996, two non-governmental organisations and parliamentarians jointly launched the SAWBI, a research and advocacy initiative focusing on national and subnational budgets. It is an institutionalised and successful GRB initiative and draws support from civil society, parliament, government and international agencies, with civil society doing the research and parliamentarians engaging in advocacy.

The SAWBI has been described as ‘a major role model for development of gender-responsive budgets’. During the first five years, the SAWBI focused only on analysing the gender impact of expenditures. Analyses of the revenue side of the budget began later, with research on direct and indirect taxation, donor funds and excise and customs.

Source: ILO Bureau of Gender Equality. ‘Overview of Gender-responsive Budget Initiatives’. A Discussion Paper for ILO Staff on the Relevance of Gender-responsive Budget Initiatives in Promoting Gender Equality in Decent Work Country Programs, 2010.



Actions for promoting GRCB

This section presents a range of actions that can contribute to GRCB. In some cases (notably strategic plans and tagging), there is relevant experience in both GRB and CRB. In other cases, the experience is more developed in either climate or gender budgeting. GRCB provides a framework for an exchange of that experience and for developing and implementing consistent approaches which will improve the quality and credibility of gender- and climate-responsive programmes and budgets.

4.1 Strategic planning

Most countries prepare medium- and/or long-term national strategies to guide the evolution of budget priorities. These strategies typically contain a mixture of sectoral priorities, aligned with the responsibilities of government ministries and departments, and cross-sectoral priorities, which cut across the responsibilities of several ministries. The national strategies are supplemented by specific sectoral and cross-sectoral strategies that provide more details.

Earlier versions of programme budgeting attempted to allocate at least some budget to cross-sectoral priorities. However, most countries now align budgets fully with administrative units and programme budgeting is limited to clarifying the objectives and expected outcomes delivered by each administrative unit. The explicit definition of the objectives of expenditure programmes allows spending ministries to demonstrate the range of strategic priorities that are addressed by their programmes. This then facilitates the classification of the extent to which cross-sectoral themes are addressed across the full range of expenditure programmes. (Rwanda is a good example of governments integrating gender budgeting into a programme-based budgeting approach.) This experience with programme budgeting suggests that double mainstreaming should not expect to facilitate the negotiation of budgets to provide allocations to gender or climate change, except for the few smaller programmes dedicated exclusively to gender and climate change. This would suggest that most gender and climate expenditure should continue to be allocated to sectoral

budgets, with line ministries recognising and claiming credit for the contribution of their expenditure to gender equality and to climate adaptation and mitigation.

Many efforts have focused on national governments but it is equally important that such budgeting efforts extend to lower levels of government with responsibilities for the provision of key public services, including many that relate directly to gender and climate change (e.g. rural development and water).⁵¹

Gender and climate change are currently treated as largely separate cross-sectoral themes in national strategies and most countries have separate gender and climate change strategies. In some cases, the latter strategies refer to the importance of understanding how expenditure reduces the tendency of climate change loss and damage to fall disproportionately on women. Occasionally, there is reference to the possibility that a gender-sensitive approach could create opportunities that will improve the economic benefits of expenditure. The central objective of GRCB is to highlight the existence and importance of expenditure that contributes to both gender and climate change and to understand the added value that is generated when the two cross-sectoral strategies are coordinated and not treated as separate cross-sectoral issues.

To facilitate programme-based budgeting in gender and climate change, a gender and climate change analysis of relevant sectors could be conducted. This should include diverse stakeholder engagement from all levels of society to inform the analysis, which can also develop key activities to be costed as an action plan for gender and climate change. The review should establish the expenditure programmes that are responsive to both gender and climate change and assess the potential contribution of increased effectiveness and funding for these programmes.

Ghana conducted gender analyses reviewing the extent to which gender equality and women's empowerment considerations have been incorporated in the climate change and sectoral policies in the energy and agriculture sectors, specifically, with support from the UNDP NDC Support

51 OECD, 'Mainstreaming Cross-Cutting Issues'.

Programme. With regards to planning and budgeting, the analysis found that, 'Climate change was included in the 2017 national budget, Ministries and local government structures have to operationalize the allocations by prioritizing them in their sector plans accordingly. Due to the low priority given to gender equality considerations, it remains a challenge to ensure gender equality is well integrated within budget allocations related to climate change. Furthermore, most specific budgets for implementing gender related programmes are either not fully approved or partially released for funding.'⁵² This analysis provides a baseline to inform national planning and the budget process to further integrate these considerations of gender when integrating climate change, as well as a snapshot to determine progress in the future.

In Macedonia, the United Nations Development Programme (UNDP) supported a process to identify key gender economic and social trends and indicators in relation to climate change sectors to produce a set of gender equality recommendations in parallel to its Third National Communication (NC) in the key sectors of energy, transportation, tourism, agriculture, water and health, and disaster risk reduction. One of the recommendations is: 'Incorporate climate change into gender budgeting activities and gender into all climate change financing and budgets.' The analysis done as part of the development of the NC allows for ongoing monitoring in subsequent NCs.⁵³

The established climate change instruments, plans and strategies in a country can be evaluated for gender equality considerations and outcomes, building in response activities to them so as to avoid a separate and siloed gender action plan for that specific instrument. These could include Nationally Determined Contributions (NDCs), National Adaptation Plans (NAPs), Sectoral Adaptation Strategies and Action Plans (SASAPs) or Reducing Emissions from Deforestation and forest Degradation (REDD+) (see section 5).

Developing an integrated gender and climate change action plan which responds to analysis findings could provide a comprehensive document owned by the government, which can guide the strategic planning on integrating gender and climate change.

The 2020 National Action Plan on Gender and Climate Change for Nigeria was produced by the Department of Climate Change in the Federal Ministry of Environment and includes planning consideration for GRCB, and an objective to 'Promote the mobilization of climate finance to implement gender-sensitive adaptation initiatives to enhance the resilience of women, youth and other vulnerable groups'.⁵⁴ The Action

Plan identifies the public funds needed for implementation, and for capacity building on GRB across the government for wider uptake and implementation across sectors integrating gender and climate change.

4.2 Programme design and appraisal

The preparation and revision of expenditure programmes is at the heart of the planning and budget process. The budget guidelines in most countries define the methods to be used in designing and appraising programmes. Many of these guidelines now require some form of verification that both gender and climate change have been taken into account when designing the programme and specify the methods to be used. Often, the guidelines define two or more categories of programme and require more demanding appraisal for larger programmes. These methods may be termed gender impact assessment (GIA) and climate change impact assessment (CCIA).

Alignment of techniques

In theory, the methods used for GIA and CCIA can be similar, as both involve an assessment of the likely impact on beneficiaries of the programme (sometimes termed 'beneficiary incidence analysis'), either in terms of gender equity or in terms of reduced loss and damage from climate change or reduced GHG emissions. With smaller programmes, this would normally be a rapid and qualitative assessment. The largest programmes might require some form of cost benefit analysis (CBA) which should be able to accommodate both gender and climate change benefits. There may also be an intermediate category that requires some form of more structured assessment, without quantitative analysis. Some form of CCIA is now being used by a few governments, including Thailand, Maharashtra, Assam, Bihar in India, and Cambodia. There is also some experience with using CBA for the appraisal of gender programmes, although this is not common practice.⁵⁵ In Cambodia, the appraisal of the low carbon growth strategy is about to undertake an impact assessment that considers both climate change and the distributional impact.

Alignment of responsibilities

The way in which impact assessments influence the budget is partly determined by the technical methods used and the constraints in the technical capacities in related ministries. It is also constrained by the institutional arrangements for coordinating the use of impact assessments. Ministries

52 UNDP NDC Support Programme, 'Ghana Gender Analysis: Executive Summary', September 2019, <https://www.ndcs.undp.org/content/ndc-support-programme/en/home/impact-and-learning/library/ghana-gender-analysis-and-climate-change.html>, p.7.

53 Sophia Huyer, 'Gender and Climate Change in Macedonia: Applying a Gender Lens to the Third National Communication on Climate Change', 2014, <http://unfccc.org/mk/content/Publikacii/Gender%20and%20Climate%20Change%20in%20Macedonia.pdf>

54 Federal Republic of Nigeria, Federal Ministry of Environment, 'National Action Plan on Gender and Climate Change for Nigeria', 2020, <http://dhq.climatechange.gov.ng/Documents/climate-change-and-gender-action-plan.pdf>, p.27.

55 Jenny Watt, Kamin Peyrow, Stephanie Schmidt and Bahman Kashi, 'Integrating Gender into Cost-Benefit Analysis and Cost-Effectiveness Analysis', 2017, www.academia.edu/36119258/Integrating_Gender_into_Cost_Benefit_Analysis_and_Cost_Effectiveness_Analysis

responsible for finance and/or planning often require line ministries to submit some form of impact assessment, although this is usually qualitative and rarely in the form of CBA. A programme that demonstrates high benefits (development, gender equality or adaptation/mitigation) may receive higher priority than other programmes in budget negotiations. Challenges remain in the capacity and motivation of line ministries to conduct an impact assessment. Some of the key lessons highlighted for successfully integrating monitoring and evaluation (M&E) with budgeting include the active participation of officials in the process, including other ministries and agencies, and buy-in from the legislator. The M&E model should also take into consideration the local contexts such as existing budgetary frameworks.⁵⁶ Spending ministries that conducted joint gender and climate change impact assessments could receive a major boost in credibility in cabinet, especially if GRCB reforms require impact assessment.

4.3 Budget formulation and execution

The budget circular is the primary guidance from the Ministry of Finance for budgetary units on how to prepare budget submissions. The circular usually provides instructions to budgetary units on how to set out detailed estimates in accordance with their approved ceilings as well as how to submit proposals for new spending. A GRB circular includes a requirement for budgetary units to provide justification or planned results for the effects on women and men or on gender equality of proposed new spending initiatives and proposed reductions in expenditures. A Gender Responsive Public Financial Management (GRPFM) circular also requires budgetary units to include gender-disaggregated data for actual or expected results. Similarly, a climate-responsive budget circular requires budget submissions to demonstrate that climate change risks have been taken into account and to define and estimate the contribution of expenditure to adaptation and/or mitigation. These budgetary requirements in the circular and justification can be utilised within the budgetary process to double mainstream gender and climate.

In Rwanda, during fiscal year 2009/2010, the Ministry of Finance issued the first ever budget call circular that guided ministries and districts to mainstream gender in their budgets. The guidelines were detailed in an annex that formed part of the circular and they clearly indicated criteria to follow while selecting sub-programmes that form the gender budget

statement as well as five steps for GRB analysis. The circular also referred to the use of gender-disaggregated data to perform gender analyses of budget policies.⁵⁷

This experience contributed to Rwanda making considerable progress in integrating climate change into its budget and finance systems, building on this ongoing process of GRB. During the budget preparation process, sectors and districts are required to prepare annual gender budget statements. The Ministry of Finance and Economic Planning (MINECOFIN) compiles these into a gender budget statement, presented to parliament at the same time as the core budget. MINECOFIN, with support from the Ministry of Women, produces guidance for the line ministries, and implementation progress is tracked by the Gender Monitoring Office, which facilitates a series of five-day participatory gender audits in the districts. This practice has influenced the approach to climate budgeting, which is another cross-cutting priority of the Government of Rwanda.⁵⁸

The Indonesian climate change budget and gender responsive budget have become thematic issues in the Ministry of Finance Regulation from 2014 to the present. The combined themes are an opportunity for the government and ministries/agencies to develop programmes and activities that have an impact on both. Since the enactment of the National Medium-Term Development Plan (RPJMN), ministerial regulations that strengthen the implementation of gender in development have emphasised that ministries/institutions carry out gender-responsive planning and budgeting by compiling the ministry/agency activity plan with a gender budget statement. The integration of gender aspects within the climate change agenda strengthened over time after the issuance of the National Action Plan on Climate Change Adaptation which mandates the preparation of gender-responsive climate change adaptation actions which can incorporate the gender-equality markers.⁵⁹

Benin formerly issued a budget statement on GRB and is currently in the process of adopting a communication introduced in the Council of Ministers authorising the mobilisation of resources to put in place a national roadmap for the implementation of GRB, allowing this process to be restarted. While this has yet to be issued, when done, important accompanying measures and procedures for implementing GRB will be required, including consideration of climate change.

56 P. Krause, 'M&E Systems and the Budget', in *Building Better Policies: The Nuts and Bolts of Monitoring and Evaluation Systems* (Washington, DC: World Bank, 2012), <https://openknowledge.worldbank.org/handle/10986/6015>

57 PEFA Secretariat, 'Supplementary Framework for Assessing Gender Responsive Public Financial Management: Guidance for Assessment Teams', 2020, <https://www.pefa.org/resources/supplementary-framework-assessing-gender-responsive-public-financial-management>, pp.67–70.

58 Steele et al., 'Budgeting for Sustainability in Africa: Integration of Pro-Poor Environment, Natural Resources and Climate Change to Achieve the Sustainable Development Goals', 2016.

59 UNDP, 'Study on Gender Responsive Climate Change Budgeting', 2020, <https://www.id.undp.org/content/indonesia/en/home/library/IFL-Study-on-Gender-Responsive-Climate-Budgeting.html>

4.4 Tracking expenditure

Tracking gender expenditure is a widely deployed tool, and climate expenditure tracking has also been rolled out widely. In both cases, tracking allows trends in planned or actual expenditure to be assessed and compared with statements in national and sectoral strategies. Box 7 provides the experience from Ghana and Indonesia with climate budget tracking. The peer learning and exchange event on the integration of climate change into budgeting and financing discussed reviewing climate policies for gender considerations and outcomes.⁶⁰ The Gambia shared its ongoing work to introduce GRB and climate budget tracking, so that all expenditure would be screened for both gender and climate. The OECD donor countries tag their bilateral official development assistance for various thematic concerns, climate and gender among them, albeit separately, with the latter using gender equality finance markers.

Gender equality finance markers

Pioneered by the OECD, gender equality finance markers and standards are one tool for effective gender-responsive climate finance, especially for accountability, consistent monitoring and transparency.⁶¹ They are a tool that can contribute to understanding trends related to gender equality and women's empowerment investments. The markers are used to code or 'mark' outputs or projects, signalling the extent to which they support results or changes relating to gender equality and/or climate change.⁶² These markers have been proven to be good at documenting trends in planned results and their corresponding budget allocations, providing a sense of trends over time and helping to raise awareness of gender-equality dimensions of project planning and results. The OECD marks development investments that have gender equality as either a 'principal' or 'significant' objective. Box 8 provides insights on progress made towards gender integration in climate change adaptation finance from six countries.

Experience to date has highlighted several crucial factors to ensure that an organisation (or government) has a reliable gender-equality marker. First, there needs to be a clear understanding of what the gender-equality marker can and cannot do. Second, there needs to be strong institutional capacity on gender-equality issues. Third, there must be clear guidance on how to use the gender marker. Fourth, the marker must be part of the main performance reporting structure of the government, not a separate or parallel one.⁶³

Box 7: Tracking climate expenditure in Ghana and Indonesia

Ghana developed climate budget tagging following recommendations of the 2015 Climate Public Expenditures and Institutional Review (CPEIR). The tool is centralised in the Ministry of Finance and Economic Planning (MOFEP). MOFEP is responsible for integrating climate change finance into the annual budgeting and planning processes, including developing a single dashboard for reporting. However, the government has not reported climate expenditure, for example, in a climate budget statement.

MOFEP has also developed a tool to monitor climate financing flows from domestic and international sources. 'Climate change and gender' appear in the list of keywords that indicate climate-relevant expenditure. However, gender is not specified in the categories of climate-relevant policy objectives and budget codes.⁶⁴

Indonesia tracks GRB allocations to understand if these allocations match budget out-turns. This means that outputs that are considered gender-responsive are marked and tracked in the accounting system and are available within the annual programmes and in budget documentation. Therefore, these two budget documents contain details of expenditure measures aiming to improve gender equality. The tagging system, however, has its deficiencies. For example, tagged amounts are often higher than actual expenditures for gender equality, which can result in distortions of calculations of total amounts designated for gender equality. This is because the tagging is done at the output level while gender considerations as an input or activity is at a lower level. Hence, exact cost plans and later actual expenditures are in many cases less than the amount of tagged budget allocation.⁶⁵

60 CABRI, 'Integration of Climate Change'.

61 OECD, 'Making Climate Finance Work for Women: Overview of the Integration of Gender Equality in Aid to Climate Change', 2015, <https://www.oecd.org/dac/gender-development/Making-Climate-Finance-Work-for-Women.pdf>

62 United Nations Development Group, 'Financing for Gender Equality and Tracking Systems: Background Note', 2013, <https://unsdg.un.org/sites/default/files/UNDG-Gender-Equality-Marker-Background-Note-Final-Sep-2013.pdf>

63 United Nations Development Group, 'Financing for Gender Equality'.

64 CABRI, 'Gender Audit Ghana Country Profile', 2021, internal CABRI document is available on request.

65 PEFA Secretariat, 'Supplementary Framework', 67–70.

Box 8: CARE review of gender integration in adaptation finance

A 2021 study by CARE of climate change adaptation finance covering six countries (three in Africa, of which two – Ghana and Uganda – are covered by the CABRI Gender Audit) revealed that 47 percent of adaptation projects in the six countries studied do not mainstream gender equality and either have a gender marker of 0 or are not marked at all. In addition, the six country assessments found that of the projects that do have an OECD gender marker, very few could be considered to apply gender-transformative adaptation principles. The conclusion of many of the adaptation project assessments was that gender equality was considered at certain stages in the project cycle. The report concludes that this highlights the largely symbolic inclusion of gender in many current adaptation activities. This shortfall in required levels of integration across the project cycle represents a missed opportunity to address gender inequality.

Source: CARE, 'Climate Adaptation Finance: Fact or Fiction', 2021, <https://careclimatechange.org/climate-adaptation-finance-fact-or-fiction/>

Rio markers

The Rio Markers were originally designed to aid with preparation of NCs and national reports to the Rio Conventions – UNFCCC, Convention on Biological Diversity (CBD) and Convention on Combating Desertification (UNCCD) – by outlining actions for mainstreaming the Conventions' objectives into development cooperation in a cross-cutting manner. The Rio Markers on biodiversity, climate change mitigation and desertification were introduced in 1998, with a fourth marker on climate adaptation being applied to 2010 flows onwards.⁶⁶ Despite the inclusion of gender-equality considerations across the three Rio Conventions' decisions and processes currently, no gender marker has been added to the Rio Markers. There may therefore be an opportunity for devising and including a gender-equality marker within and across the Rio Markers to be applied at national level and reported on in environmental planning and processes.

Improving scoring methods

The OECD markers for gender and climate change follow a similar methodology and provide a broad indication of the relative importance of gender and climate change in the declared objectives of expenditure programmes. This is a simple and practical tool that has helped greatly in raising awareness and demonstrating broad trends in gender

and climate change expenditure. It has also created some incentive for international partners to give priority to gender and climate change because the results of those decisions are so explicitly monitored in the OECD DAC statistics. However, there are limitations to the OECD markers. In particular, the distinction between the different marker levels is subjective and there is no mechanism for quality control to ensure that international partners do not exaggerate the scores assigned. Various methods have been used to refine the markers, notably in the context of CPEIR. These typically involve the use of percentage scores to give more flexibility for the classification of expenditure. These scores can be related to the relative importance of climate change objectives in overall objectives, which is then closely related to the OECD markers.

A less subjective approach is for scores to be related to the relative importance of climate change benefits (adaptation and mitigation) compared to routine development benefits. This approach is more demanding but the requirement to define and assess the relative importance of benefits, and how climate change may affect those benefits, provides substantial added value and creates demand for more rigorous appraisal of climate change related programmes, including an understanding of potential climate change loss and damage and how public expenditure may reduce that. Benefits-based scoring asks more questions than scoring based on objectives and it is less objective. It can build on the principles of CBA, but can also be done rapidly using qualitative methods. The equivalent approach for gender would, presumably, link the score used in budget tagging (perhaps termed GB%) to the estimate of the proportion of the benefits received by women. For example, if women experience all benefits, then GB = 100%, and if benefits are experienced equally by women and men, GB% = 0%. This approach would then give the possibility of negative GB% if the majority of benefits were experienced by men. At present, there is no direct experience with basing gender scores in the budget on the estimate of the relative importance of benefits felt by women.

GRCB is likely to include markers and/or scores for both gender and climate change. The methodology for assigning scores should be coordinated, to establish consistency. The coordination should apply to both the technical methods used for assigning scores and the institutional processes. In most countries, gender and climate change each have separate cross-sectoral coordination bodies and these bodies have been responsible for guiding the separate gender and climate change marking/scoring work. A high-level joint working group can be established to promote coordination and consistency.

66 OECD, 'OECD DAC Rio Markers for Climate Handbook', https://www.oecd.org/dac/environment-development/Revised%20climate%20marker%20handbook_FINAL.pdf

4.5 National funds for gender and climate

Dedicated funds for gender and climate play a particular role in GRCB. In most countries, the majority of gender and climate expenditure is provided by development expenditure that makes secondary contributions to gender and adaptation/mitigation. The dedicated gender funds and dedicated climate funds often play a particular role in supporting studies, pilots and capacity building. In theory, these dedicated gender and climate projects should be relatively small and should not duplicate mainstream development activities. In practice, dedicated climate funds are much larger than dedicated gender funds and they do sometimes fund substantial programmes that deliver development that contributes to adaptation and/or mitigation (e.g. water, agriculture, forestry). Integrating gender into these climate service delivery programmes is an important element of GRCB.

National climate funds are emerging, such as in Rwanda, Benin and the Philippines, or through international public financing mechanisms (see section 5). The integration of gender sensitivity into the work of national climate funds is another element supportive of GRCB.

The Philippines established a People's Survival Fund (PSF) under the Climate Change Commission. Following the example of the Green Climate Fund (GCF) and Global Environment Facility (GEF), applications to the PSF are required to include sex-disaggregated data in proposal consultations and beneficiary analysis. Board members include the chair of the Philippines Commission on Women, whose duties include the provision of strategic guidance in the management and use of the Fund, such as the identification of windows for adaptation activities and development of guidelines for project assessment, approval and evaluation.⁶⁷

4.6 Audit

GRCB requires legislative and audit scrutiny of both the actual levels of gender and climate expenditure and of the effectiveness of the expenditure in delivering expected impact.

An indicator can be defined that measures the extent to which the legislature's budget and audit scrutiny includes a review of the government's policies to understand whether they equally benefit men and women by ensuring the allocation of sufficient funds. It includes two sub-indicators:

the gender-responsive legislative scrutiny of budgets and the gender-responsive legislative scrutiny of audit reports.

In most countries the legislature awards the government's authority to spend through the passage of the annual budget law. Legislative budget scrutiny can include internal organisational arrangements that require budget parliamentary committees or dedicated gender policy committees. It can also include internal public hearings as presentations by gender advocacy groups at the request of the legislature to provide technical support or requirements for GIAs of budget policies. Fiji's experience with gender scrutiny is described in Box 9.

Box 9: Fiji: Gender scrutiny

'The Parliament of the Republic of Fiji endorsed the Standing Orders on gender scrutiny that require a gender-based analysis to be used by parliamentary committees when scrutinizing legislation or undertaking their oversight functions. The Parliament has developed, with support from the United Nations Development Programme (UNDP), a Legislature Scrutiny Manual for parliamentarians, providing a step-by-step guide of gender analysis questions to consider during the legislative scrutiny process. Additionally, the Fijian Parliament launched a Guidance Note for Standing Committees on applying an SDG lens in all their work, e.g., how to use and track SDG indicators effectively by the use of checklists and step-by-step guides, scrutinizing bills, annual reports, and expenditures.'

Source: PEFA Secretariat, 'Supplementary Framework for Assessing Gender Responsive Public Financial Management: Guidance for Assessment Teams', 2020, <https://www.pefa.org/resources/supplementary-framework-assessing-gender-responsive-public-financial-management>, p.85.

4.7 Evaluation and policy review

The budget is an integral tool in the overall planning process and should be led by policies and strategies, not vice versa.⁶⁸ Therefore, gender and climate change integration into planning and budgeting requires an evaluation of the effectiveness of existing expenditure in delivering strategies and policies (e.g. gender equality, adaptation and mitigation), using lessons learnt in that evaluation to revise the strategies

67 UNDP, 'Gender Equality in National Climate Action: Planning for Gender-Responsive Nationally Determined Contributions', 2017, <https://www.undp.org/content/undp/en/home/librarypage/womens-empowerment/gender-equality-in-national-climate-action--planning-for-gender-.html>

68 Ngone Diop, 'Gender Budgeting for African Development', 2004, <https://gender-financing.unwomen.org/en/resources/g/e/n/gender-budgeting-for-african-development>

and policies.⁶⁹ Reviewing the existing landscape and framework on both gender and climate policy and strategy should then lead to a better understanding about the links between the two, and the scope for referring to one when reviewing and revising the strategy guiding the other. This involves both ex ante appraisal and ex post GIAs. India is an example of a country that conducts ex post evaluations of budgets to provide an informed assessment of the impact of programmes, funded through the budget, on gender and gender equality.

Climate action development aid that identifies gender equality as an objective accounted for 31 percent of bilateral Official Development Assistance (ODA) to climate change in 2014 (a total of US\$8 billion). Moreover, gender equality is better integrated in adaptation than in mitigation activities. However, gender equality remains uneven across climate-related sectors such as agriculture and water, and even less addressed in economic infrastructure sectors. Research found that some climate finance interventions inadvertently reinforce, redistribute or create new sources of vulnerability – which ends up reinforcing and increasing social inequality, for example along the lines of gender and ethnicity.⁷⁰ There is a lack of data on how much climate finance is being spent at the local level in partnership with local communities, but the limited data which does exist suggests it is very little.⁷¹

Without regular analysis and reporting, governments and others cannot be accountable and manage and plan properly, or analyse trends. Thus, assessment of a gender budget statement, for example, is a key component, but it also depends on when it is conducted. If done following budget allocations, it is more of an assessment and has less capability of influencing what is incorporated into the budget. Considerations on timing, and also on who is monitoring and assessing the statements (allocation or expenditure), are required as there are consequences to doubly mainstreaming gender and climate into PFM systems and their processes. Box 10 details the review of public investment projects in the Philippines.

Data collected from different review processes, including climate policies, gender policies and PFM systems, can be used to inform the strategic planning phase for more robust integration and support ongoing assessment of progress. A few tools exist that are at the disposal of national entities for conducting this work to review PFM on gender and climate, included below. To date, there is not an integrated gender and climate PFM review tool. However, criteria and frameworks

exist to review climate policies for gender with criteria on budget implications, and vice versa.

Climate public expenditure reviews and financing frameworks

The review process for climate change is based around CPEIRs and CCFFs, both of which are usually undertaken occasionally (e.g. every three to five years) rather than annually. CPEIRs review past expenditure and CCFFs consider future spending scenarios. Ideally, both consider effectiveness and potential impact on adaptation and mitigation, although it is challenging to do this in a quantitative manner. For a more detailed discussion of the experience with CPEIRs, see the keynote paper ‘The Integration of Climate Change into Budgeting and Finance’.⁷²

Integrating gender and climate in evaluations

There are some examples of Public Expenditure Reviews (PERs) that combine two cross-sectoral strategic priorities with substantial overlapping concerns. This includes recent plans for combined climate change and disaster reduction management PERs in West Africa.

There are no examples of equal and joint gender and climate PERs. There are some examples of climate PERs that have subsequently had a gender dimension added. However, this paper has discovered no examples where the reverse has happened and climate change has been integrated into gender PERs. A combined gender and climate PER could explore the added value of explicitly sharing experiences with institutional capacity and programme effectiveness and could promote consistency in technical methods and institutional responsibilities.

Kenya conducted a gender analysis, comprehensively assessing the climate change institutional landscape and the NDC priority sectors of agriculture, energy and water, to ensure the NDC review was gender-responsive in its actions identified, planned for and budgeted. The Kenya gender analysis reported common gaps and challenges faced by institutions mandated to coordinate, support and implement climate change adaptation and mitigation across the country. Included in this was a specific review of ministerial budgets and allocations on gender, with the following conclusion: ‘There is a lack of adequate gender-specific budgetary allocations at sector levels and in the national and county budgets. Across all sectors it is noted that gender responsive planning and budgeting holds a critical role in enabling actual

69 Samina Anwar, Anna Downs and Euan Davidson, ‘How Can PFM Reforms Contribute to Gender Equality Outcomes?’ DFID-UN Women Working Paper, 2016, <https://www2.unwomen.org/-/media/files/un%20women/grb/dfid%20un%20women%20paper%20pfm%20reforms%20and%20gender%20equality%20oct%208.pdf?vs=623>

70 Siri Eriksen et al., ‘Adaptation Interventions and their Effect on Vulnerability in Developing Countries: Help, Hindrance or Irrelevance?’ World Development 141 (2021), <https://www.sciencedirect.com/science/article/pii/S0305750X20305118>

71 OECD DAC Network on Gender Equality (GENDERNET), ‘Making Climate Finance Work for Women: Overview of the Integration of Gender Equality in Aid to Climate Change’, 2015, [Making-Climate-Finance-Work-for-Women.pdf](https://www.oecd.org/making-climate-finance-work-for-women/) (oecd.org); Eriksen et al., ‘Adaptation Interventions’; OXFAM, ‘Climate Finance Shadow Report’.

72 CABRI, ‘Integration of Climate Change’.



Box 10: Governance of gender budgeting in the Philippines

The Philippines GRB initiative evolved over time from one in which government departments were each required to allocate five percent of their funds to gender-oriented goals, to one in which government departments were allowed to take a more flexible approach in seeking the highest-priority use of funds.

The review of public investment projects includes the analysis of gender aspects. The review starts when the implementing government agency or local government unit submits the project proposal to the Investment Coordination Committee (ICC). The National Economic and Development Authority (NEDA) serves as secretariat to the ICC Technical Board and Cabinet Committee. As such, it provides ICC with technical staff to support evaluating projects for their economic, financial, technical, social, environmental and institutional viability, among others. As part of the ICC Technical Working Group, the NEDA Secretariat assesses socioeconomic aspects of the project and appraises each project for its alignment with and contribution to the Philippine Development Plan and its compliance with existing laws, rules and regulations. The ICC Project Evaluation Procedures and Guidelines include the project's financial, economic, technical, environmental, institutional, social and sensitivity analysis. The objective of the social analysis is 'to determine if the proposed program/project is responsive to national objectives of poverty alleviation, employment generation, and income redistribution'.

Sources: Janet Gale Stotsky, 'Gender Budgeting: Fiscal Context and Current Outcomes', 2016, <https://www.imf.org/en/Publications/WP/Issues/2016/12/31/Gender-Budgeting-Fiscal-Context-and-Current-Outcomes-44132>, pp.21–22; PEFA Secretariat, 'Supplementary Framework'.

implementation, however at the implementation phase of various interventions there doesn't seem to be much compliance with such policies and guidelines on gender-responsive budgeting.⁷³ In response to this limitation, the following recommendation was provided: 'The National Gender and Equality Commission should advocate for the implementation of the National Guidelines for Gender-Responsive Budgeting in Kenya and build capacity of key decision and policy makers in GRB. Increased monitoring, learning and evaluation of compliance to gender responsive planning and budgeting should be obligatory at program, project and activity level.'⁷⁴

The analysis and recommendations provide evidence of the gaps and the need to strengthen Kenya's ability to meet its commitments under the Paris Agreement, as well as facilitate the country's path towards low-carbon, climate-resilient economic growth through the planning and budgeting process.⁷⁵

The Women's Environment and Development Organization (WEDO) undertook an analysis evaluating the extent to which the updated and revised NDCs (submitted as of December 2020) address women's human rights and the linkages between climate change and gender more broadly, using the following criteria: the existence of any reference to gender or women; the nature of the reference, including its context; the existence of GRB; the existence of a participatory process; and the existence of a process/mechanism for monitoring and evaluating the NDC. Rwanda is mentioned as the only African country that has submitted an updated NDC inclusive

of gender mainstreaming components. This updated NDC for Rwanda intends to influence effective mainstreaming of climate adaptation in sector priorities, with clear adaptation metrics, including indicators and targets to guide the collection of gender disaggregated data. Gender mainstreaming is positioned as central to Rwanda's sustainable development process, and stated as a priority at all levels of policy and implementation, which includes conducting vulnerability assessments of local communities based on important economic sectors as part of NDC implementation.⁷⁶

In Cambodia, the government is preparing a Long Term Low Emissions Development Strategy (LT-LEDS). This will include two related elements of quantitative analysis: an economic model to estimate the impact of the LT-LEDS on economic growth and the use of a Social Accounting Matrix (SAM) to estimate the distributional impact of the LT-LEDS on the Cambodian population. It is not yet clear whether the SAM will include gender disaggregation.

The value of integrating gender and climate change into existing IA methods applies to both the ex ante appraisal methods and the ex post methods. However, the issues are slightly different. IA for ex post evaluation is usually done occasionally and undertaken by experts rather than officials. This makes it easier for IA done for evaluation to be more ambitious than IA done for appraisal, and GIA and CCIA methods in evaluation can help to build new practices in government, including for IA done for appraisal and that done for development more generally.

73 UNDP, 'Kenya Gender Analysis: Executive Summary', 2021, <https://www.ndcs.undp.org/content/ndc-support-programme/en/home/impact-and-learning/library/Kenya-Gender-Analysis.html>, p.12.

74 UNDP, 'Kenya Gender Analysis', 12.

75 UNDP, 'Kenya Gender Analysis'.

76 Women's Environment and Development Organization, 'Gender Equality and Women's Empowerment in Updated and New Nationally Determined Contributions (NDCs)', 2020, <https://wedo.org/brief-gender-equality-and-womens-empowerment-in-updated-and-new-nationally-determined-contributions-ndcs/>

Monitoring institutional change for GRCB

The **Public Expenditure and Financial Accountability (PEFA) programme of the World Bank** provides a framework for assessing and reporting on the strengths and weaknesses of PFM using quantitative indicators to measure performance. PEFA is designed to provide a snapshot of PFM performance at specific points in time using a methodology that can be replicated in successive assessments, giving a summary of changes over time to plan reform, discuss strategy and priorities, and monitor progress.⁷⁷

PEFA gender assessments highlight whether public budgeting decisions and PFM systems rely on a clear articulation of gender-equality priorities envisioned by the different countries, the underlying challenges they face, and a good understanding of how they fit into the broader context.⁷⁸ The PEFA supplementary framework for assessing

GRPFM was developed to assess the gender responsiveness of PFM systems. It includes a set of nine indicators (see Figure 4) to measure how women and men and different subgroups are impacted by budgets.

The GRPFM is PEFA's first supplementary framework⁷⁹ and can be applied at both national and subnational levels. It assesses and reports on the strengths and weaknesses of PFM performance, with the outcome of the performance assessment providing the basis for dialogue on PFM reform strategies and priorities.⁸⁰ It uses key indicators of examples for how to integrate gender into the budget process to inform the cyclical nature of budget formulation through information to advance GRB. The framework can be replicated in future assessments, giving a summary of changes over time, including an information pool that more broadly contributes to research and analysis of PFM.

Figure 4: PEFA gender-responsive public financial management indicators



Source: PEFA Secretariat, 'Supplementary Framework', 2021

77 PEFA, 'Supplementary Framework for Assessing Gender Responsive Public Financial Management: What You Need to Know', 2021, https://www.pefa.org/sites/pefa/files/WBG_PEFA_GRPFBM_BROCHURE_TRIFOLD_ENG_WEB.pdf

78 World Bank, 'Who Benefits from Public Spending? Gender Responsive Budget Policies Support Inclusive Societies', 2021, <https://blogs.worldbank.org/governance/who-benefits-public-spending-gender-responsive-budget-policies-support-inclusive>

79 PEFA, 'Supplementary Framework: What You Need to Know'.

80 PEFA Secretariat, 'Supplementary Framework'.

A new **PEFA climate module** is currently being piloted in several countries and covers a similar range of indicators to the GRPFM. Table 3 summarises the 14 indicators in the PEFA climate module.⁸¹ The pilot started in July 2020 and is expected to last at least a year. It aims to: refine the indicators; gather evidence on country examples of good practice; improve guidance materials; and describe the steps necessary to improve PEFA climate.

Whilst the GRPFM and PEFA climate work is likely to remain separate, it is possible that conducting both jointly could improve understanding of the importance of double mainstreaming and raise the profile of the importance of addressing gender and climate in a coordinated way.

Table 3: PEFA climate indicators

Indicators	Dimensions
CRPFM–1 Budget alignment with climate change strategies	CRPFM–1.1 Budget alignment with climate change strategies
CRPFM–2 Tracking climate related expenditure	CRPFM–2.1 Tracking climate related expenditure
CRPFM–3 Budget circular	CRPFM–3.1 Budget circular
CRPFM–4 Legislative scrutiny	CRPFM–4.1 Legislative scrutiny of budget CRPFM–4.2 Legislative scrutiny of audit and evaluation reports
CRPFM–5 Climate responsive public investment management	CRPFM–5.1 Climate related provisions in regulatory framework for public investment management CRPFM–5.2 Climate related project selection CRPFM–5.3 Climate related provisions for project appraisal CRPFM–5.4 Reporting from entities in charge of implementation
CRPFM–6 Climate responsive non-financial asset management	CRPFM–6.1 Climate responsive non-financial asset management
CRPFM–7 Climate related liabilities	CRPFM–7.1 Climate related fiscal risks CRPFM–7.2 Climate related debt and guarantees
CRPFM–8 Climate responsive procurement	CRPFM–8.1 Climate responsive procurement framework CRPFM–8.2 Climate responsive public procurement operations CRPFM–8.3 Climate responsive public procurement monitoring CRPFM–8.4 Climate responsive public procurement reporting
CRPFM–9 Climate responsive revenue administration	CRPFM–9.1 Climate related tax management, audit and investigation CRPFM–9.2 Climate related tax arrears
CRPFM–10 Compliance of climate related expenditure	CRPFM–10.1 Effectiveness of the systems of controls CRPFM–10.2 Compliance of transactions
CRPFM–11 Climate responsive fiscal decentralization framework	CRPFM–11.1 Climate responsive fiscal decentralization arrangements CRPFM–11.2 Climate responsive fiscal transfers CRPFM–11.3 Climate responsive PFM arrangements applied by subnational governments
CRPFM–12 Climate related performance information	CRPFM–12.1 Climate related information in performance plans CRPFM–12.2 Climate related information in performance reports
CRPFM–13 Climate related evaluation	CRPFM–13.1 Climate related evaluation of expenditure CRPFM–13.2 Climate related evaluation of taxes
CRPFM–14 Expenditure outturn for climate activities	CRPFM–14.1 Aggregate climate related expenditure outturn CRPFM–14.2 Climate related expenditure composition outturn

Source: PEFA, 'Climate Responsive Public Financial Management Framework (PEFA Climate)', 2020, <https://www.pefa.org/sites/pefa/files/resources/downloads/PEFA%20Climate%20Framework%20from%20August%204%202020%20Final.pdf>, pp.10–11

81 PEFA, 'Climate Responsive Public Financial Management Framework (PEFA Climate) – Piloting Phase', www.pefa.org/resources/climate-responsive-public-financial-management-framework-pefa-climate-piloting-phase



Double mainstreaming and international climate finance

There has been a concerted effort to integrate gender into the main instruments and frameworks of international climate change finance. This includes progress made by the main international climate funds, an area that has received substantial attention in recent years. This section gives an overview of how gender is being integrated in the UNFCCC instruments, including the NDCs, NAPs, NCs and programming such as REDD+. It also explores the untapped potential for green and gender bonds in key sectors such as energy and agriculture.

5.1 Climate funds

The public multilateral climate funds – the Adaptation Fund (AF), Climate Investment Fund (CIF), GCF the GEF – have made important efforts to integrate gender into fund operations and programming. As governments reinforce commitments to integrate gender into national climate policies and programmes, finance becomes even more important to initiate, implement and achieve commitments. These climate finance mechanisms represent a significant resource to effectively implement commitments at the regional, national and local levels.

All the funds have developed and continue to improve gender integration policies, including timebound gender action plans, gender-related performance indicators, and a gender specialist focused on the implementation of the policy or action plan.⁸² Box 11 shares key gender elements of each fund.

The gender mandates have implications for receiving funding, and there are technical requirements for funding proposals to include gender considerations. Still, implementation of these policies and practices for integrating gender equality (e.g. mandating gender analyses in projects, project gender action plans, or hiring technical support on gender by the funds

and project teams) remains a challenge.⁸³ A 2020 study by Oxfam estimated that only a third of climate finance projects from 2017–2018 considered gender equality.⁸⁴ There are also gaps in fully integrating gender in bilateral financing. An OECD research report indicated that only a small proportion of global bilateral climate finance was found in 2014 to have gender equality as either a primary (3 percent) or a secondary (28 percent) indicator.⁸⁵ However, as these issues become more recognised and more stringent mandates are put in place, funding proposals that actively integrate gender considerations may have a more competitive edge to receive funds.

5.2 Green and gender bonds

Green and gender bonds are proposed tools as they seek to influence private sector investment in the same direction and support national-level efforts to advance progress with financed solutions on gender-responsive climate change. Although this mainly concerns the private sector, governments play a key role in setting the conditions and enabling the environment for private investment. While sustainable investing is not a new idea, investment strategies that take an integrated gender and climate lens to investment decisions are still relatively nascent. Investment in climate action exceeded US\$500 billion in both 2017 and 2018, while in 2020 green bonds and green debt instruments crossed the cumulative US\$1 trillion mark. The field was helped by short-term impacts working well with funding cycles and being easier to measure than the typically longer-term impacts of gender-positive investing. ‘Gender-lens investing’ is just over a decade old. The resulting lack of longitudinal data reduces the ability to perform predictive modelling in gender-lens investment. The two investment areas have thus tended to operate in silos, but integration of the two could potentially unlock huge untapped opportunities.⁸⁶

82 Laura Cooper Hall, Margaux Granat and Tara Daniel, ‘Women’s Organizations and Climate Finance: Engaging in Processes and Accessing Resources’, 2019, https://wedo.org/wp-content/uploads/2019/06/WomensOrgsClimateFinance_EngaginginProcesses.pdf

83 Margaux Granat et al., ‘International Gender Commitments to National Action: Integrating Gender in Climate Change Policies and Processes’, ECBI, 2020, p.11.

84 Oxfam, ‘Climate Finance Shadow Report’, 2020, 23–24.

85 COP 26 Presidency, ‘Priorities for Public Climate Finance in the Year Ahead’, 2021, p.14.

86 GenderSmart, ‘Gender and Climate Investment: A Strategy for Unlocking a Sustainable Future’ 2021, <https://www.greengrowthknowledge.org/research/gender-climate-investment-strategy-unlocking-sustainable-future>, pp.6–7.

Box 11: Gender elements in international climate funds

ADAPTATION FUND

Key gender moment: Environmental and Social Policy adopted in 2013 included a specific principle on gender equity and women's empowerment

Current gender requirements: Gender Policy and Gender Action Plan (2017–2019)

The Adaptation Fund's Gender Policy is applicable to all Fund projects and programmes regardless of implementing entity, and implementing entities are responsible for Gender Action Plan activities related to the project cycle. An Updated Gender Policy was approved in 2021.

(Source: Adaptation Fund, 'Guidance Document for Implementing Entities on Compliance with Adaptation Fund Gender Policy', 2017)

CLIMATE INVESTMENT FUNDS

Key gender moments: Environment, Social and Gender Assessment in 2011, Gender Review in 2013, recruitment of a senior advisor on gender and social issues in 2014, and CIF Gender Action Plan–Phase 1 in 2014

Current gender requirements: CIF Gender Policy and CIF Gender Action Plan – Phase 3

The CIF adopted its Gender Policy in 2018, and it governs gender equality efforts across all CIF activities, but does not supersede any gender policies and requirements of the MDBs the CIFs work with as those continue to hold primacy at the project level. The CIF Gender Action Plan–Phase 3 (FY21-24), jointly implemented by the CIF and MDBs, orients greater focus toward technical support to country systems.

(Source: CIF Gender Action Plan, Phase I and Phase II, 2014, 2016)

GLOBAL ENVIRONMENT FACILITY

Key gender moments: Policy on Gender Mainstreaming adopted in 2011, Gender Equality Action Plan in 2014, and Evaluation of Gender Mainstreaming in 2018

Current gender requirements: GEF Policy on Gender Equality and GEF Gender Implementation Strategy

The GEF's Policy on Gender Equality, effective in 2018, applies to all GEF Partner Agencies, while the Gender Implementation Strategy guides the implementation of the policy with a focus on four priority areas, including increasing partner agencies' capacity and tracking gender equality results.

(Source: GEF, 'Mainstreaming Gender at GEF')

GREEN CLIMATE FUND

Key gender moments: Gender embedded within Governing Instrument in 2011, first Gender Policy in 2015

Current gender requirements: GCF Gender Policy and Gender Action Plan (2020–2023)

Gender outlined from the inception of GCF. The updated GCF Gender Policy, adopted in 2019, outlines responsibilities for accredited entities and project-level requirements. The accompanying Gender Action Plan primarily outlines GCF Secretariat activities but reinforces the accredited entity responsibility to budget for gender support at the project level.

(Source: GCF, 'Climate Gender Manual', 2017)

Source: Box 11 has been adapted from the forthcoming WEDO and CDKN publication, 'Guide to Strengthening the Integration of Gender in Climate Finance Projects'

The greatest potential to increase flows to gender equality via bonds is by creating gender bonds that have green, or environmental sustainability, mandates as well. Research has noted that climate change disproportionately affects women, but that climate-lens and gender-lens investment remains separate. By integrating these lenses responding to the differentiated issues and needs, investors can formulate a more comprehensive view of the systemic risks posed to their investments, which may include environmental risk due to climate change or social risks that may include gender-based violence and harassment. By employing only one of the lenses, investors leave themselves exposed and miss an opportunity for greater returns and impact.⁸⁷

The following sectoral examples show investors perspectives and the way that investee companies can combine both issues:

- In energy, the clearest opportunities lie in expanding renewable energy access that responds to the gender-differentiated needs of women, their households, businesses and communities. But a gender lens may be applied to large-scale climate mitigation projects such as wind farms as well, increasing opportunities for women’s employment and innovation.
- In agriculture, a gender lens typically centres on addressing the needs and challenges of women as agricultural producers and suppliers. But a gender and climate lens can be applied to investments in agricultural and food technology, processing in food, fashion and other supply chains, and ways to improve nutrition, increase access to climate risk insurance and climate-resilient practices, and decrease food and material waste.
- Meanwhile, gender aspects of large infrastructure projects are often overlooked. Closing gender gaps in infrastructure labour and skills is a lever to drive a green transition and applying a gender lens to project design better serves women’s needs, and improves uptake and climate outcomes.

In relation to the above, green bonds can be designed to intentionally leverage co-benefits between gender equality and climate action to maximise sustainable development impacts and provide a triple dividend to investors.⁸⁸ They enhance an issuer’s reputation by showcasing commitments

towards sustainable development. They also provide issuers access to a specific set of global investors who only invest in green or social ventures, which have a lower capital cost. The three financial mechanisms under the UNFCCC – the GCF,⁸⁹ the GEF⁹⁰ and the AF⁹¹ – already have gender embedded in their institutional frameworks. Green and gender bonds offer an additional opportunity to unlock further sources of finance.

5.3 International initiatives for improved access to climate finance

Integration of the gender and climate agenda at the international level, including the adoption of the LWPG and the GAP, has supported the national uptake of these agendas. Participation in international forums provides momentum for agreement and coherence amongst countries, as well as opportunities for knowledge sharing and learning, including on attainment of the SDG 2030 Agenda. This is demonstrated by the increasing number of African governments that have committed to integrate gender in climate change planning, policy and measures, including in budgeting. Despite countries’ varied contexts and capabilities, there has been concerted effort undertaken to mainstream gender into national action plans, climate change policies and climate acts, as well as through relevant UNFCCC instruments, including NDCs, NAPs, NCs and programming such as REDD+.⁹² Following is a baseline overview of some of the key instruments available in national climate change frameworks and how gender is integrated or can be strengthened. Also highlighted are different entities and mechanisms supporting integration of gender in climate change, highlighted also for leveraging GRCB as an entry point in accessing international financing on climate change. It is intended as a resource to ensure that as all national planning and budgeting integrates climate change, it is also gender responsive.

NDCs

At the global level, all 54 African countries have signed the Paris Agreement and have agreed to gender-equitable implementation of the Agreement. Of the 54 countries, 53 have submitted their NDCs, with 44 having ratified the Paris Agreement through additional instrumentation which approves their NDC. A study by CGIAR in 2019 found that a

87 Mathew Gouett, ‘Furthering Gender Equality through Gender Bonds’, International Institute for Sustainable Development, March 2021.
 88 UNWOMEN, ‘Leveraging Co-Benefits between Gender Equality and Climate Change’, 2016, https://trainingcentre.unwomen.org/pluginfile.php/66830/mod_folder/intro/LEVERAGING%20CO-BENEFITS%20BETWEEN%20GENDER%20EQUALITY%20AND%20CLIMATE%20ACTION.pdf
 89 GCF, ‘Gender Assessment and Action Plan: Annex 8 to Funding Proposals’, 2019, <https://www.greenclimate.fund/document/gender-assessment-and-action-plan-annex-8-funding-proposals>
 90 GEF, ‘Guidance to Advance Gender Equality in GEF Projects and Programs’, 2020, <http://www.thegef.org/sites/default/files/publications/GEF%20Guidance%20on%20Gender.pdf>
 91 Adaptation Fund, ‘Draft of the Updated Gender Policy’, 2020, https://www.adaptation-fund.org/wp-content/uploads/2020/01/AFB.B.34-35.Inf_1_Draft-of-the-Updated-Gender-Policy.pdf
 92 D. Chingarande et al., ‘Background Paper on Mainstreaming Gender into National Adaption Planning and Implementation in Sub-Saharan Africa’, CCAFS Working Paper no. 323 (Wageningen, the Netherlands: CGIAR Research Program on Climate Change, Agriculture and Food Security, 2020), p.6.

sample of 16 African NDCs provided evidence of integrating gender analysis or women-specific issues which can be utilised to inform the planning process in formulating the budget.⁹³

The **NDC Partnership** advances the goals of the Paris Agreement by bringing together countries and institutions in new ways to accelerate NDC implementation and enhance ambitions over time, namely through incorporation of the ministries of finance at national levels in partnership with ministries of environment, or climate change directorates. Through a country-driven approach that impacts climate action and sustainable development, it supports countries in reducing social and economic inequalities.⁹⁴ The NDC Partnership has a gender strategy which outlines a process to support countries to mainstream gender equality into climate action with the aim of laying a foundation for the development and implementation of gender-responsive NDCs.

The Partnership has also been providing direct financing through the Climate Action Enhancement Package (CAEP) for capacity building and integration of gender in countries such as eSwatini (Box 12) and Mozambique's revision/update process of its NDCs with, for example, policy reviews, analysis and strategy development. These processes have been facilitated by the Partnership's donor members but driven (in Africa) by member countries' identification of key issues and gaps, and ownership to integrate findings into the NDC process with gender equality.

UNDP NDC Support Programme. The UNDP, through its NDC Support Programme, helps countries translate their gender equality ambitions into concrete action and policy, ensures that progress already made in support of development goals can be protected and that future efforts will not be undermined.⁹⁵ The NDC Support Programme has a specific thematic focus on gender and is piloting the integration of gender-responsive measures into NDC planning and implementation in 17 countries, nine of which are receiving financial support. In Africa, these include Ghana, Kenya, Uganda and Zambia. The programme collaborates with governments and engages existing national gender-related processes and mechanisms to integrate gender equality and climate change into NDC policy and planning. It encourages institutional coherence and supports capacity building, sector-specific gender analysis, the development of indicators, generation of gender-related data and knowledge sharing to improve reporting on gender.⁹⁶

Box 12: Eswatini: Revision of NDC

The Eswatini government embarked on the NDC revision process under the CAEP with multilateral support from the NDC Partnership. The government requested support to enhance attention to gender considerations in the revision and updating of the country's NDC, and within the landscape of associated policies. A gender assessment was conducted of Eswatini's existing climate planning/policy/reporting instruments and mechanisms to identify strengths and weaknesses, in agreement with the government. The assessment identified key strengths and challenges across specific criteria for integrating gender, in alignment with the UNFCCC GAP, and provided recommendations for advancing progress on gender equality and mainstreaming gender in the NDC and other relevant climate policies and measures.

Source: EnGen Collaborative, personal communication

NAPs

NAPs and the NAP process define adaptation priorities, channelling resources and implementing adaptation actions.⁹⁷ Adaptation has historically been more receptive and inclusive of social dynamics and dimensions, including gender mainstreaming, compared with mitigation sectors. As such, the NAP has facilitated integration of gender mainstreaming and responsiveness across the NAP process in the formulation of NAPs as well as the SASAPs. There has been increasing recognition and application of gender-responsive budgeted SASAPs as integral to moving the needle on climate adaptation at national and local levels in specific sectors, but it is still largely in the planning phases without much implementation, due to a lack of financial resource allocation. Therefore, the NAP process remains a key tool for countries to accelerate climate change adaptation efforts and an opportunity for ensuring that investments in adaptation are gender-responsive, effective and sustainable.⁹⁸ Box 13 highlights the EnGenDER project in the Caribbean which supports climate change, disaster risk reduction and environmental management interventions.

Most African countries (93%) are in the process of developing their NAPs, with only five – Burkina Faso, Cameroon, Kenya, Sudan and Togo – having submitted NAPs to the UNFCCC. Box 14 outlines the experience of Burkina Faso. All of the submitted NAPs include references to gender, women and vulnerable populations. Therefore, a key opportunity is

93 Chingarande et al., 'Background Paper'.

94 NDC Partnership, 'Factsheet', 2020, <https://ndcpartnership.org/sites/default/files/about-us/NDC%20Partnership%20Fact%20Sheet.pdf>

95 Women's Environment and Development Organization, 'Gender Equality'.

96 Margaux Granat, Emilia Reyes and Bridget Burns, 'International Gender Commitments to National Action: Integrating Gender in Climate Change Policies and Processes', 2020, <https://ecbi.org/sites/default/files/Gender%20national%20experiences%20final.pdf>, p.9.

97 NAP Global Network and UNFCCC, 'Toolkit for a Gender-Responsive Process to Formulate and Implement National Adaptation Plans (NAPs)', lead authors A. Dazé and C. Church (Winnipeg: International Institute for Sustainable Development, 2019), https://napglobalnetwork.org/wp-content/uploads/2019/12/napgn-en-2019-toolkit-for-a-gender_responsive-process-to-formulate-and-implement-naps.pdf

98 NAP Global Network and UNFCCC, 'Toolkit'.

presented to address the gender dimensions of climate adaptation in a gender-responsive manner from the outset of NAP processes. As African countries advance their NAP processes, including implementing principles and approaches that have been highlighted in decisions under the UNFCCC, supporting tools exist to guide NAP development and integration of gender, also as a means to access financial mechanisms for development of NAPs or sectoral strategies and implementing adaptation measures.

Box 13: SASAPs: Gender-Responsive Budgeting

The Enabling Gender-Responsive Disaster Recovery, Climate and Environmental Resilience in the Caribbean (EnGenDER) project is supporting climate change, disaster risk reduction and environmental management interventions in nine Caribbean countries. Led jointly by UNDP and UN Women, the project is leveraging sector-level entry points, via NAPs and Nationally Appropriate Mitigation Actions (NAMAs), specifically in supporting and scaling up countries' priority actions. Appreciating the different stages countries are in, targeted scopes of work have been developed, including gender-responsively budgeted SASAPs, instating a gender-responsive process to identify and address the nuanced differences, needs and vulnerabilities existing in each of the countries, based on their climate framework. The GRB SASAPs provide outlined integration of gender across the climate sectors, developed in partnership with the national governments for uptake in national planning and budgeting cycles. Details are forthcoming on processes in Dominica, Grenada and St. Lucia.

Source: UNDP, 'Enabling Gender-Responsive Disaster Recovery, Climate and Environmental Resilience in the Caribbean', 2019, <https://www.bb.undp.org/content/barbados/en/home/projects/EnGenDER.html#:~:text=The%20EnGenDER%20project%20will%20support,upscaling%20of%20countries'%20priority%20actions>

The UNFCCC Technical Guidelines on NAPs, for example, recognise the importance of a gender-responsive plan, noting the value of equal participation of men and women in decision making, the need to avoid exacerbating gender inequalities and the likelihood that addressing gender leads to better adaptation and more resilient communities.⁹⁹

Box 14: Burkina Faso: Gender-responsive NAP process

Burkina Faso's approach to developing its NAP was to identify specific needs, options and priorities through expertise from national and regional institutions and to incorporate participatory and gender-sensitive approaches that were coordinated with national sustainable development objectives, policies, plans and programmes. A vulnerability analysis was conducted for each 'strategic axis' of its Accelerated Growth and Sustainable Development Strategy (AGSDS). The AGSDS incorporated gender policy and climate change adaptation into rural development programmes and projects. Socioeconomic analysis of gender vulnerability found that in the livestock sector, increased frequency and duration of droughts mean that women are at risk of losing animals and can expect to see a significant drop in income due to reduced milk production and animal size. In times of drought and the dry seasons, farm fields are moved or expanded to maintain production levels, reducing the amount of forage area available to livestock. The adaptation options identified in the NAP were seen to have a greater positive impact if both men and women participate in the actions identified. Due to the greater vulnerability of women to climate change impacts, the NAP also refers to the need for systematic consideration of gender within the implementation process.

Source: UNDP, 'Gender Equality in National Climate Action: Planning for Gender-Responsive Nationally Determined Contributions', 2017, <https://www.undp.org/content/undp/en/home/librarypage/womens-empowerment/gender-equality-in-national-climate-action--planning-for-gender-.html>

The NAP Global Network leads support on gender integration for NAPs.¹⁰⁰ Their Toolkit for a Gender-Responsive Process to Formulate and Implement NAPs supports country efforts to pursue a gender-responsive NAP process. The toolkit provides guidance on addressing gender in the enabling activities that facilitate progress and increase effectiveness in the NAP process, including the establishment of institutional arrangements, capacity development, stakeholder engagement, information sharing and securing finance.¹⁰¹ Despite only a few African countries having formally submitted their NAPs, valuable lessons have been highlighted from the engagement, capacity building and supporting activities in formulating and implementing gender-responsive NAPs and sector-specific adaptation plans and measures.¹⁰²

99 UNFCCC LDC Expert Group, 'National Adaptation Plans: Technical Guidelines for the National Adaptation Plan Process', 2012, https://unfccc.int/files/adaptation/cancun_adaptation_framework/application/pdf/naptechguidelines_eng_high_res.pdf

100 Julie Dekens and Angie Dazé, 'A Framework for Gender-Responsive National Adaptation Plan (NAP) Processes', 2017, <https://www.iisd.org/publications/framework-gender-responsive-national-adaptation-plan-nap-processes>

101 NAP Global Network and UNFCCC, 'Toolkit'.

102 NAP Global Network and UNFCCC, 'Toolkit'.

The NAP-Ag Programme of the UN Food and Agriculture Organization (FAO) has stepped up its activities to support mainstreaming of gender. With UNDP, NAP-Ag is collaborating with nine countries to build the capacity of key stakeholders and improve gender-related knowledge to enhance adaptation planning and implementation in the agriculture sector.¹⁰³ In Africa, this support has been provided in the Gambia, Kenya and Uganda, to identify and integrate climate adaptation into adaptation planning in the agriculture sectors. The NAP-Ag has piloted a gender mainstreaming approach to programme design and linked to the overall NAP process to integrate gender within crop production, livestock, forestry, fisheries and aquaculture, to name a few.¹⁰⁴

In Uganda, guidance from the Climate Change Department of the Ministry of Water and Environment (MWE), with technical assistance from FAO and UNDP, led to the establishment of a task force by the Ministry of Agriculture, Animal Industries and Fisheries to lead a participatory process of developing a NAP-Ag. A number of key stakeholders participated in the NAP-Ag formulation process and continue to be involved in its implementation. This includes stakeholders who were responsible for ensuring gender is mainstreamed in the process, integrating inputs for gender-responsiveness. Provision of financial resources for development of these processes is unfortunately too early-on to know the impact of Uganda's NAP-AG process on women and men. Still, the process is an example of leveraging the political will for mainstreaming gender with budgetary components to advance gender mainstreaming in climate processes. Uganda's experiences in mainstreaming gender in the NAP-Ag process yield the following lessons:

- In Uganda, climate change actions are implemented by the national and local government. This calls for different gender mainstreaming actions and support at different levels for both local and central;
- Strengthening gender-responsive planning and budgeting for adaptation in the agricultural sector requires recognising and building on different stakeholders' mandates and capacities and tailoring capacity development;
- Uganda identified the need to gather evidence of gender-based vulnerabilities and the impacts of adaptation efforts. This included, importantly, the development of and shared learning from case studies undertaken in communities engaged in piloting climate change adaptation actions.¹⁰⁵

103 NAP Global Network and UNFCCC, 'Toolkit'.

104 UNDP, 'Joint Submission by the United Nations Development Programme (UNDP) and the Food and Agriculture Organization of the United Nations (FAO) to the United Nations Framework Convention on Climate Change (UNFCCC) in relation to the "Call for submissions on how to mainstream gender considerations into national adaptation planning and implementation" of the Adaptation Committee', 2021, https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201907161801---UNDP-FAO_joint_submission_to_Adaptation%20Committee_on_Gender_and_NAPs.pdf

105 FAO and UNDP, 'Gender and Adaptation Planning in the Agricultural Sectors: The Case of Uganda', 2017, <http://www.fao.org/3/i8282EN/i8282en.pdf>

106 UNDP, 'Joint Submission'.

The NAP-Ag programme to integrate gender has provided significant learning and good practices, such as collecting and analysing gender-disaggregated data to provide key information about the past, current and future adaptation strategies of women and men engaged in the agriculture sector in a country or specific context.¹⁰⁶ Box 15 provides examples from the Philippines and Nepal of integrating agriculture in national adaptation plans.

Box 15: Integrating agriculture in National Adaptation Plans programme (NAP-Ag)

The Philippines is working to integrate gender, climate change adaptation and disaster risk management in its Agriculture and Fisheries Modernization Plan for the period 2018–2023. The NAP-Ag programme team in the Philippines has hired a dedicated gender expert to ensure gender mainstreaming takes place in multiple phases of the NAP process. This expert will support capacity development of key stakeholders, integrate gender into funding proposals and design and conduct gender analyses of key agricultural value chains.

In Nepal, a three-day training for field workers was held to sensitise them to gender-sensitive research approaches and questions before engaging in focus group discussions in rural communities.

Source: UNDP, 'Promoting Gender-Responsive Adaptation in the Agriculture Sectors: Entry Points within National Adaptation Plans', 2018, <http://www.fao.org/3/i8906EN/i8906en.pdf>

NAP Readiness Programme. The GCF provides financial support to countries for the formulation of NAPs and other adaptation planning processes. Through its Readiness Programme, GCF offers developing countries a one-time grant of up to US\$3 million to support their adaptation activities. This support window is an opportunity not only to invest in adaptation planning but also a step towards catalysing larger-scale investments from domestic and international private and public resources, including but not only GCF. These planning processes are key building blocks for countries' ongoing efforts to bolster adaptive capacities, attract investment in adaptation from a diversity of sources and to help galvanise public- and private-led actions to make societies more resilient. GCF support for adaptation planning is designed to be country-driven, evidence-based and gender-

sensitive. Approved readiness proposals provide support for one or more of the following outcomes: adaptation planning governance and institutional coordination strengthened; evidence basis used to design adaptation solutions for maximum impact; private sector engagement in adaptation catalysed. GCF provides technical assistance to countries using a national and/or regional delivery partner to formulate adaptation planning proposals. This facility helps countries develop adaptation planning theory of change, articulate country-specific climate rationale and integrate relevant stakeholders in national and subnational planning.

REDD+

Within UNFCCC, agreements under REDD+ were the first to recognise gender equality as a component for addressing issues, given women's and men's unique roles in forest activities and deforestation value chains, and the need for

integrating a community-level approach. Financial resources have been allocated towards responding to the need for financing reforestation and reducing forest degradation, a method for payment of ecosystem services, provided from donor countries to recipient countries, many of which are on the African continent due to high forest landscape. Through REDD+ Gender Roadmaps, capacity building and facilitation of decision-making bodies on gender and forestry have been supported, such as in Ghana (Box 16).

In summation, multiple instruments and initiatives exist and are supporting translation of the international agenda and agreements for integrating gender and climate change into national planning and policy. Uptake of these at the national level, whether through imparting knowhow, capacity building or technical support, is still limited by the fact that international finance for GRCB remains short of actual needs.

Box 16: Ghana: REDD+

Ghana commenced REDD+ readiness activities in July 2008, when the Readiness Plan Idea Note (R-PIN) was approved by the Forest Carbon Partnership Facility (FCPF). In 2012 Ghana officially launched its REDD+ programme. There have been various efforts to ensure a gender-sensitive REDD+ process. Ghana's REDD+ Strategy (2016–2035) notes that gender considerations are essential to REDD+ and links to the National Gender Policy (2015). Ghana was among the first FCPF countries to develop a Gender and REDD+ Roadmap and Action Plan to incorporate gender mainstreaming efforts and establish a Gender Sub-Working Group (GSWG) as part of its national REDD+ architecture. The aim is to ensure men and women benefit from various forestry policies, programmes and funds.

Two activities have been vital in mainstreaming gender into the REDD+ process. First, a Gender and REDD+ Roadmap was developed in 2011 to integrate gender considerations into the REDD+ process, and second, a Strategic Environmental and Social Assessment (SESA) of the REDD+ mechanism in 2014 ensured that gender, along with environmental and social considerations, was incorporated into Ghana's REDD+ readiness process. The Roadmap outlines actions in the readiness phase and an Implementation and Management Plan of Action. Three critical actions in phase 2 are (i) involvement of women in monitoring, reporting and verification (MRV) and M&E activities; (ii) gender-sensitive benefit systems to provide women with fair compensation in REDD+ projects; and (iii) involvement in technical forest management reflecting the role of women as stakeholders and forest resource managers. In 2015, a national REDD+ GSWG was established. The GSWG includes representatives from ministries, departments and agencies (MDAs), local communities, the private sector and CSOs. In addition to training, the GSWG developed a Gender and REDD+ Action Plan.

As a result of the REDD+ Roadmap, the Ministry of Lands and Natural Resources (MLNR) has designated a gender desk officer to lead gender mainstreaming into the Forest Investment Programme (FIP).

Source: IUCN, 'Mainstreaming Gender into Ghana's REDD+ Process: Successes and Challenges of the Journey', 2016, https://www.iucn.org/sites/dev/files/content/documents/mainstreaming_gender_intoghanas_redd_process.pdf



Progress across the continent: Summary snapshot

This keynote draws from research conducted largely in four countries – Benin, Ghana, Mozambique and Uganda – through a gender audit, along with wider African continent examples and international good practices. This section provides a summary of the audit findings with insights on the experience of these countries in integrating GRCB.

The summary provides information and generalised comparisons from an analysis of the existing framework and systems in place for each country, and how they are supporting or actively integrating gender in climate policy and planning. The summaries also highlight challenges countries are facing and how that will affect more robust integration and uptake of a GRCB system. The country profiles are provided in Appendix A.

6.1 Summary analysis

The four countries under study are facing important climate risks, with Mozambique topping the list due to its high vulnerability to cyclones. Also, in all the countries, climate risks are clearly not gender-neutral, and women, especially in rural areas where the majority live, are facing specific climate-related challenges. Due to tight fiscal space, worsened by the COVID-19 pandemic (Box 17), all countries face important constraints in addressing these climate risks through their planning and budgeting processes. Increasing efficiency and addressing sustainability concerns is required to effectively counter climate change. Ensuring that the responses to climate change are gender-responsive will increase their efficiency and effectiveness. Table 4 indicates whether gender-responsive actions, climate-related actions and/or gender-climate actions are being taken under each action item for the four countries.

Enabling conditions

The study found that while there is an indication of effort and progress of enabling conditions in place and action across the countries for gender and climate change separately (albeit at varying levels by country), a significant gap still remains on the cohesive mainstreaming of these two thematic areas into the planning and budgeting process.

International commitments and national instruments

All countries studied have elaborate climate change structures, policies and legal frameworks in response to the international climate change agenda. They are at different stages of finalising the documents. There is variation as to the mainstreaming of gender into these documents and this is at least partly related to different forms of support being received from development partners, notably UNDP, and some of the climate funds. In this regard, Ghana and Uganda are the most advanced, with gender being mainstreamed more effectively in most of these documents (NAPS, NDCs, etc.). The significance of the support to fulfil the international climate agenda is that it can assist with the national processes of strategic planning in the budgeting cycle.

Legal and policy frameworks

Legal and policy frameworks on gender, designed to address gender inequality, exist in each of the countries reviewed. These can provide the mandate and starting point for mainstreaming gender into climate policy and budgeting. However, Mozambique is the only country among the four that has developed a Gender and Climate Strategy. In addition, there are climate change legal frameworks in the countries reviewed, some already approved (e.g. Benin) and others still in draft form (e.g. Uganda). These generally stipulate that climate change must be mainstreamed in all development plans and can also be used as entry points for justifying gender-responsive climate approaches.

Gender and climate links

In most countries, including those reviewed, there is a focus on traditional sectors where women dominate, such as agriculture and forestry. Women's role in other sectors where climate change has important impacts, and which could further enhance their role in the green economy, are not given the same importance. This reflects the widespread misconception that gender is only a 'social' determinant, highlighting a weak comprehension of the linkages between climate change, gender and poverty reduction. There is therefore reduced gender-proofing of climate action in

sectors such as infrastructure and technology, and evidence that gender is not being fully mainstreamed in climate planning and budgeting. One exception is the focus on the

energy sector in Benin, where both climate and gender are mainstreamed – supported by the existence of the ECOWAS Gender and Energy Policy.

Table 4: Summary snapshot of GRCB progress in four countries

	Benin	Ghana	Mozambique	Uganda
Costed plans				
Climate Change	Implemented and active		Implemented and active	Implemented and active
Gender			Implemented and active	Implemented and active
Gender in Climate				
Budget guidelines / Circular				
Climate Change	Implemented and active	Implemented and active	Pilot	Implemented and active
Gender	Implemented and active	Implemented and active	Implemented and active	Implemented and active
Gender in Climate				
Budget formulation				
Climate Change			Pilot	Implemented and active
Gender			Implemented and active	Implemented and active
Gender in Climate				
Budget statement				
Climate Change				
Gender	Pilot		Implemented and active	
Gender in Climate				
Budget execution				
Climate Change	Pilot	Implemented and active	Pilot	Pilot
Gender	Pilot		Implemented and active	Implemented and active
Gender in Climate				
Accounting and monitoring				
Climate Change		Implemented and active	Pilot	Pilot
Gender		Previously implemented or piloted- not current	Implemented and active	
Gender in Climate		Pilot		
Audit				
Climate Change			Pilot	
Gender			Implemented and active	
Gender in Climate				
Citizen's budget				
Climate Change				Implemented and active
Gender				Implemented and active
Gender in Climate				

■ Implemented and active
■ Previously implemented or piloted- not current
■ Pilot

Source: Authors



Data and analysis

Although data on climate are usually readily available in most countries, this is not always the case for gender-disaggregated data, especially in areas which can be labelled ‘non-social’. Without gender and climate or climate-relevant sector analyses, there is little information and data pertaining to specific country and sector contexts. Data gaps can limit the ability to design, prioritise and assess with a gender lens in mind.

Institutional arrangements

The link between climate change and gender equality is relatively new and integration, whether in policy development or institutional arrangements, generally lags behind. There are fairly complex institutional arrangements for both climate change and gender in all countries reviewed, although they are generally more elaborate for climate change. For gender, they invariably include the ministries responsible for gender and/or social affairs. Ministries have different focal points for gender and climate change, however, following the Lima agreements, ministries increasingly have a focal point for both. The effectiveness of these focal points is hampered by an overlap of responsibilities, unclear rules for inter-agency cooperation and a lack of resources and political support.

Climate in national planning and budgets

The four countries reviewed are also at different stages in their mainstreaming of climate change into planning and budgeting processes: the most advanced is Ghana, which has a clear and functioning climate budget tagging system; Uganda has begun climate budget tagging, but it does not yet encompass all sectors; Mozambique has started a similar process, but it is not yet up and running; while in Benin the process is not systematic to date.

Programmatic budgeting

All the countries reviewed have undergone, although to different degrees, significant budgetary reforms in the direction of programme-based budgeting and greater budget transparency. In the case of Benin, for instance, these reforms follow West African Economic and Monetary Union (WAEMU) directives and were positively noted in the 2019 Open Budget Survey. In Uganda, the budget is noted for high levels of transparency in terms of the budget documents that are available to the public. This is the ideal environment for integrating GRCB. However, even when there is climate budget tagging, weaknesses remain in the follow-up of expenditures and auditing aspect and have yet to incorporate gender within these climate budget systems.

Gender-responsive budgeting

Three of the four countries reviewed had implemented some form of GRB, with Benin being the exception. Uganda is clearly the pioneer and most advanced in this area, followed by Mozambique and Ghana. Countries that have experience

with GRB are likely to have a greater ability to undertake climate budgeting and GRCB. This is because, over the years, implementing GRB has faced similar obstacles to those faced in mainstreaming climate. These include issues of definition, capacity, monitoring and evaluation systems and adequate resourcing.

SDG agenda

All the countries studied have some form of planning and monitoring in place, in addition to budgeting for the SDGs. In Benin, this remains at a pilot stage, but it is more advanced in Uganda and Ghana. There is a risk that countries might view this focus on the SDGs as a substitute for GRCB. A distinction needs to be made between the two given that the way the SDG processes are advancing, they are not looking at gender and climate change as cross-cutting areas, but rather in relation to SDG5 and SDG13.

Decentralisation

All the countries studied are engaged in some form of decentralisation, with many planning and budgetary processes devolved to much lower government levels. Information gathered from the four countries indicates even lower levels of gender and climate change mainstreaming in planning and budgets at decentralised levels, largely due to weak capacities at those levels.

Capacities on gender

Although sometimes weak, they do exist in all countries reviewed, but have not been leveraged in the context of GRCB. This requires continuous training and capacity building, accompanied by clear guidelines and practical tools. Trends across the four countries indicate that levels of effort and results of integrating gender in climate are not uniform across sectors. For example, in Benin, the energy sector appears to be much more advanced. In Uganda, this is the case for the agriculture sector. Such differences in levels of effort can be related to development partner support (e.g. NAP-Ag support in Uganda), in addition to the existence of strong policy frameworks such as the ECOWAS Women and Energy Policy in the case of Benin.

Civil society and stakeholder engagement

In all the countries reviewed there is quite a vibrant civil society that can be tapped for advocacy on gender- and climate-responsive policy making and budgeting, notably ahead of parliamentary budget hearings (in Benin, Social Watch; in Uganda, Civil Society Budget Advocacy Group).

Leadership and political will

It is well known that advancing cross-cutting issues such as gender and climate requires strong political will and leadership and clear, unwavering messages from the top. The existence of such political will is not uniform across the countries studied, nor is the consistency of the message.

Box 17: The impact of COVID-19 on public funding resources

National budgets in Africa usually need to address all priority development needs within an environment of scarce and limited public funding. Policy and decision makers recognise the difficulties in addressing poverty reduction, gender equity and addressing climate change together in an efficient and effective way. These difficulties have worsened since the global outbreak of COVID-19, as national expenditures may have to be diverted away from existing development plans to emergency and crisis response.

Restricted border crossings combined with economic slowdown led to collapsing global trade, down 13–32 percent, a 30–40 percent decrease in foreign direct investment, and an economic crisis, with an estimated 500 million more people pushed into poverty – resulting in the first increase in poverty rates in decades.¹⁰⁷

The combination of higher spending to confront COVID-19 and lower revenues due to the necessary anti-pandemic responses has left many countries (notably in Africa) facing extremely challenging fiscal pressures, and in many cases mounting debt, necessitating efficient, prioritised action for robust and sustainable national outcomes.¹⁰⁸

Early reports reveal that while more men are dying as a result of COVID-19, the health of women is generally adversely impacted through the reallocation of resources and priorities, including sexual and reproductive health services.¹⁰⁹ Women are overrepresented in the sectors hardest hit by the pandemic, and informal workers risk exclusion from the COVID-19 relief and recovery packages.¹¹⁰ Emerging data makes it possible to project that the impacts of the COVID-19 global recession will result in a prolonged dip in women’s incomes and labour force participation, with compounded impacts on women already living in poverty.¹¹¹ There is evidence that this has affected spending on areas most needed by women, including climate change actions.

“ While more men are dying as a result of COVID-19, the health of women is generally adversely impacted through the reallocation of resources and priorities, including sexual and reproductive health services ”

107 Global Green Growth Institute, ‘Achieving Green Growth and Climate Action Post-COVID-19’, 2020, <https://gggi.org/site/assets/uploads/2020/07/GGGI-Technical-Report-Achieving-Green-Growth-and-Climate-Action-Post-COVID-19.pdf>

108 Global Green Growth Institute, ‘Achieving Green Growth’, 11.

109 UN, ‘Policy Brief: The Impact of COVID-19 on Women’, 2020, <https://www.un.org/sexualviolenceinconflict/wp-content/uploads/2020/06/report/policy-brief-the-impact-of-covid-19-on-women/policy-brief-the-impact-of-covid-19-on-women-en-1.pdf>

110 ILO, ‘ILO Monitor: COVID-19 and the World of Work’, 2020, https://www.ilo.org/global/topics/coronavirus/impacts-and-responses/WCMS_755910/lang--en/index.htm

111 UN, ‘Policy Brief’.



Conclusions

Many African countries now have some form of GRB and CRB. This paper was informed by four country reviews: Benin, Ghana, Mozambique and Uganda. Three of these had costed climate strategies/plans and two had costed gender plans. All had some reference to both gender and climate change in the budget circular. Two required both gender and climate to be referred to in budget submissions. There is more mixed experience with the classification of gender and climate expenditure, and with the use of this information. All have had some engagement with gender or climate expenditure reviews that provide evidence for the refinement of strategies and policies. A few African countries have started to include tags and scores in budget systems, which opens up the possibility of providing evidence to influence budget negotiations. Experience with accountability and transparency is more limited, with only Mozambique having public audit functions (which cover both gender and climate expenditure) and only Uganda having citizens budgets (again covering both gender and climate budgets).

The majority of the work on GRB and CRB has been done independently. However, there is increasing recognition of the linkages between gender equality and climate change adaptation and mitigation. In particular, there is concern about the differentiated effect that loss and damage from climate change is likely to have on women and men, girls and boys. In particular, given their social and political status in society, women could be disproportionately affected. There is also recognition that women are often more effective than men at building community resilience. To address these two issues, there has been recent interest in GRCB, which attempts to ensure that 'double priority' is given to climate expenditure that reduces gender inequality and recognises what women can contribute to resilience. GRCB can cover a range of actions, including the following:

- Referencing the importance of gender in climate strategies;
- Requiring gender and climate to be taken into account in the design and appraisal of policies, programmes and projects, including suitable participation of women;
- Ensuring that any reporting on tagged/scored climate expenditure is matched by reporting on tagged/scored gender expenditure;
- Ensuring that the practices of any national climate fund take gender into account;
- Requiring reviews of climate expenditure to refer to any work on the classification of gender expenditure and to highlight those programmes that are both gender and climate relevant;
- Requiring public and civil society bodies involved in the accountability and transparency of climate expenditure to assess whether gender has been sufficiently recognised in climate budgeting work.

GRCB is an important step forward and, in many countries, it is the most important first step for improving the effectiveness of climate expenditure and its contribution to gender equality. Because primary climate finance is larger than gender finance, and there are substantial resources being devoted to CRB, most countries are giving priority to integrating gender into ongoing CRB. For new CRB initiatives, there are some further gains to be made from integrating gender from the outset and approaching GRCB as a genuinely joint and simultaneous activity. This allows common approaches to mainstreaming actions to be used, including the following:

- Technical consistency in the methods used in mainstreaming (e.g. in classification, appraisal, reporting, costing strategies/plans), thus building quality, credibility and influence;
- Capacity building for the key mainstreaming tasks done jointly, improving mutual understanding and the quality of the capacity;
- Institutional collaboration on an equal basis gives better recognition of the linkages, especially in those programmes with the strongest overlap between gender and climate;
- Arrangements for consultation and participating in planning and programme design can cover both gender and climate, ensuring better-quality results;
- Working jointly, gender and climate can obtain greater political support.

This keynote paper reviewed the range of possible actions that countries can take to pursue GRCB. Each country will have a different priority, depending mainly on the nature of gender and climate change issues in the country and the progress to date. Most countries will use existing institutional arrangements for gender and climate strategy and allow GRCB actions to evolve naturally, responding opportunistically to political events. Some countries may wish to consider developing a more explicit plan with more formal institutional responsibilities. Such a plan could help to raise awareness and understanding, guide the range of actions selected and provide a focus for the coordination effort.

“ GRCB is an important step forward and, in many countries, it is the most important first step for improving the effectiveness of climate expenditure and its contribution to gender equality ”

Appendix A: Country profiles

Benin



According to the Ministry of Finance, Benin has not integrated climate change into public finance in a systematic way, although some attention is given in the context of reporting on the implementation of different generations of climate policy documents for international climate change commitments. Benin has not used a climate tagging system as such but attempts to trace climate-related activities through the Data Management System for monitoring of the SDGs, which is also supposed to follow gender-related expenditure. This is currently at the pilot stage.

Climate change and gender are not systematically included in the planning and budgeting documents of all sector ministries, whether separately or with integrated references. This is likely due to the absence of climate or gender tagging, and with the existence of multiple sources of finance (including the National Environment and Climate Fund) it is very difficult to gauge the volume of resources going to climate change let alone gender-responsive climate change. There are attempts at budgeting for the SDGs which could eventually yield some indications of resource volumes going into climate change. Thus, there is no uniform whole of government message and accompanying procedures concerning mainstreaming and budgeting for either climate change or gender, and certainly not for the two together as integral components to addressing climate change.

Furthermore, GRB is not yet effective in the budgeting process in Benin. The adoption of the communication introduced in the Council of Ministers authorising mobilisation of resources necessary to implement the national roadmap for the implementation of GRB in Benin will allow the process to be restarted. This has not been issued. In all cases it must be accompanied by several important measures, including appropriate procedures and capacity building, and will require clear leadership on the matter.

One of the main enablers is the existence of a robust budgeting system which is still undergoing reforms, but which is going in the direction of a programme-based system, which is ideal for the integration of any cross-cutting theme. In addition, there exists an elaborate institutional and policy framework and political will to include climate change in planning and budgeting processes and start a climate tracking system. Separately, there is an initiative to develop GRB. Developments and commitments are not uniform at sector level. Certain sectors are more advanced and committed than others. Challenges include the absence of requisite capacity for integration of gender-responsive climate change into national planning and budgeting, especially at the local level.

Such integration would require systems and data gathering. Another challenge is to streamline the various structures and ensure that there is a whole of government uniform message about the way forward for these issues. Clearly, this is resource intensive, which is a challenge due to the exigencies of responding to the COVID-19 pandemic.

There are plans to roll out both a budget climate change tracking system and an SDG tracking system. This is in addition to putting in place a GRB system. These systems need to be integrated and to be made to work together in order to avoid duplication of efforts, and the additional resources that would entail.

Ghana



There are quite advanced frameworks for the integration of GRCB in Ghana's planning and budgeting, although some gaps have been noted. An established gender focal point system exists across the government ministries and agencies. However, gender focal persons are purely technical and lack the political powers to influence GRCB.

Ghana developed climate budget tagging following recommendations of the 2015 CPEIR. The tool is centralised in the MOFEP, which is responsible for integrating climate change finance into the annual budgeting and planning processes, including developing a single dashboard for reporting. However, the government has not reported climate expenditure, for example in a Climate Budget Statement.

The Ministry of Finance has developed a tool to monitor climate financing flows from domestic and international sources. 'Climate change and gender' appears in the list of keywords that indicate climate-relevant expenditure. Critically, gender is *not specified* in the categories of climate-relevant policy objectives and budget codes. It is therefore unclear how this mention of gender would be applied and whether it would be possible to tag and monitor gender-responsive climate spending.

In terms of accountability and transparency, gender is not included in the 2020 citizens budget. Climate change is only referenced once in terms of food security, without any linkage to gender.

Regarding GRB, although a development partner-funded gender budgeting pilot started in 2007, it was not sustained for many reasons, including lack of leadership or political will and ownership to expand the pilot into government programming.

Mozambique



Mozambique has an advanced policy framework regarding gender and climate change, having ratified several regional and international gender equality, climate change, environment, disaster risk management and human rights-related conventions. The country's National Planning and Monitoring System is guided by the Government Five-Year Programme (PQG), which contains a Framework of Indicators and Targets.

Historically, the function of promoting gender equality has been attributed to various institutions. The establishment of gender focal points and gender units across various sectors demonstrated some willingness from the government to address gender equality. Concerns around inadequate human, capital and financial support to strengthen the work of the Ministry of Gender, Children and Social Action have been noted by the Committee for the Elimination of Discrimination Against Women (CEDAW). Mozambique's efforts include collaboration with non-governmental organisations such as Forum Mulher and the Tanzanian Gender Networking Program – the organisations provide technical assistance, training and logistical support to ministry staff – and inputs to policies and legislative frameworks.

There is limited capacity to effectively integrate climate change at national, provincial and local levels into infrastructure projects, social and economic services, although progress is ongoing in several sectors, especially at national level.

There is no available baseline on climate-related expenditure levels. With no separate climate budget head in the existing budget formats, the financial statement of the government does not show climate expenses. It is therefore difficult to monitor climate expenses to make future plans. Limited information on climate expenses will continue to pose a challenge in formulating plans with committed financial investments in the coming years when climate activities will consume a significant part of the development budget.

The Mozambican government is strengthening the State Financial Administration System (SISTAFE) with the reform of the Planning and Budgeting System, and the consequent establishment of the Planning and Budgeting Sub-System (SPO). Although budget guidelines refer to climate change, there has been an absence of major reforms to integrate climate change into the budget.

Mozambique has been on the frontline when it comes to experimentation with GRB, and it performs relatively well with regard to the implementation of the 2005 Paris Declaration reform agenda. A gender dimension was incorporated into national budget orientation guidelines in 2007. The gender dimension is also addressed during budget negotiations, in which budget proposals from various line ministries are discussed under the leadership of the Ministry of Finance and the Ministry of Planning and Development.

Mozambique has made progress in closing gaps in gender equality and climate change, but it has a long way to go. Its attempts at GRB can lay the foundation for learning best practices for future actions in climate budgeting.

The Disaster Risk Management Fund is an opportunity to implement inclusive actions – it is also a template for a future gender and climate change financing mechanism.

Uganda



Uganda has had in place since 1997 the required legal and policy frameworks to achieve gender equality. The country also has an elaborate structure established for handling climate change. This policy and planning framework identifies the importance of climate change and gender equality as vital to Uganda's development; however, they are presented as separate issues and are not integrated.

Uganda has a long history of gender budgeting. It has undertaken different steps to integrate climate change into planning and budgeting, with both issues being mentioned in budget call circulars, although separately. With assistance from the World Bank, it introduced a climate tagging system which was initially piloted in four ministries and four local governments. It is yet to be fully operational. Uganda's performance-based budgeting creates a conducive environment for implementing GRCB. As part of this system there is a high level of budget transparency, as witnessed from parliamentary scrutiny through the Natural Resources Committee. Uganda also has a vibrant CSO community that plays a role in ensuring accountability of the budget process.

The greatest enabler is the existence of a tradition in Uganda of mainstreaming cross-cutting themes such as gender and equity, where there has been strong political will. This is an experience that can be built upon to facilitate the implementation of GRCB. The main challenge is that of capacity in the areas of climate change and gender, notably at the local government level. Of course, another challenge is the current pandemic and its impact on resource allocation.

