CABRI
CONNECT • SHARE • REFORM

Budget Practices and Procedures
POLICY BRIEF

SERIES 2026 | 05

Beyond tagging: Integrating gender and climate into core budget decisions



Executive summary

Gender-responsive budgeting (GRB) and climate budgeting have gained traction across Africa over the past decade, supported by global commitments, regional frameworks, donor finance, civil-society advocacy and constitutional gender-equality commitments, alongside domestic pressures and acute climate vulnerability. The 2025 CABRI Budget Practices and Procedures (BPP) Survey of 18 African countries is the first BPP round to include gender and climate modules, which examine how gender equality, climate and environmental objectives are integrated into budget policies, processes and reporting, including whether institutional mechanisms, tools, classifications and reporting practices are in place to support effective implementation within fiscal management. The first BPP round to cover gender and climate modules shows widespread adoption of tagging systems, policy frameworks and reporting requirements. The survey shows widespread adoption of budget tagging and classification systems to track gender, climate and environmental priorities. Among the surveyed countries, 13 of 18 (72%) apply GRB tools at budget formulation, 10 of 18 (56%) use gender performance indicators and 10 of 18 (56%) have introduced climate budget tagging systems.

In practice, however, these tools are used more often to classify and report spending across various policy issues beyond GRB and climate rather than to shape allocation or execution decisions. Most countries produce annual reports on tagged expenditures, but fewer use the information to influence budget ceilings, sectoral priorities or in-year adjustments. Several countries noted that tagging is applied after budgets are finalised, reinforcing its reporting function. While 10 of 18 countries use gender performance indicators, only 4 of 18 (22%) include gender results in their main budget documents, and formal audits of gender or climate spending occur in only one country in each case.

The broader execution pressures captured elsewhere in the survey also affect transversal spending. Tagged programmes are not consistently protected during in-year adjustment, so funding for gender and climate priorities can be delayed or reduced under liquidity pressure. At the same time, accountability mechanisms remain weak: reporting is more common than systematic review by audit institutions, legislatures or line-ministry focal points. The result is a weak feedback loop between planning, execution and oversight.

The central challenge is therefore less about identifying transversal spending than about integrating these priorities into the core budget cycle. Because gender and climate objectives cut across sectors while budget systems remain organised along sectoral and administrative lines, tagging and reporting can settle into compliance routines rather than shaping decisions. As the first BPP round to cover these modules, the 2025 iteration establishes a baseline. The next phase of reform needs to move from identification to influence by embedding gender and climate considerations in budget ceilings, allocation decisions, execution controls and accountability processes.

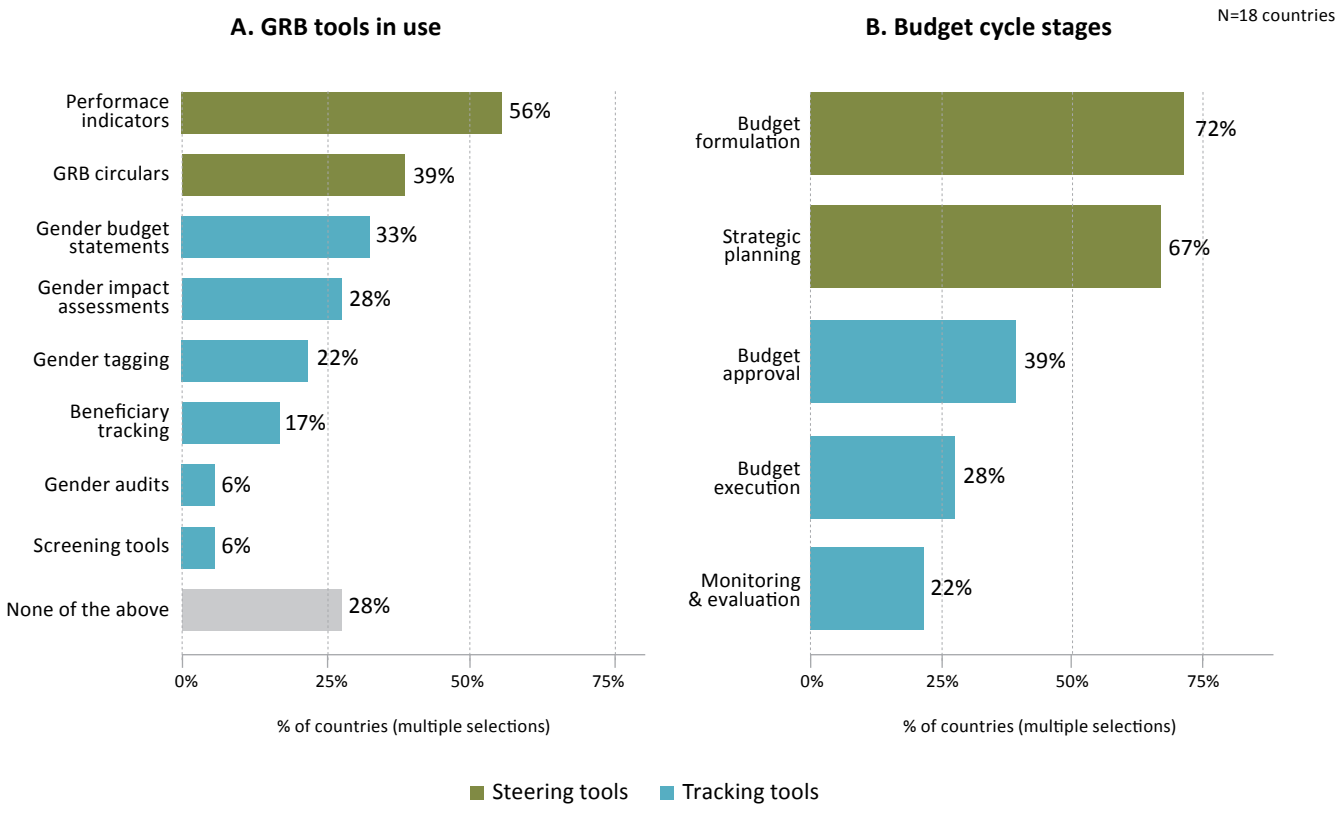
1. Context

Over the past decade, gender-responsive budgeting (GRB) has become a more established part of public financial management (PFM) reform across Africa, driven by global commitments, regional frameworks, donor support, civil-society advocacy and domestic political commitments. The 2025 CABRI Budget Practices and Procedures (BPP) Survey, the first BPP round to include a gender budgeting module, suggests that GRB has moved beyond isolated pilots and is now embedded in many systems. Ten of 18 countries report using gender performance indicators, although five report using no GRB tools. Many countries have also developed GRB strategies or guidelines, often through budget circulars, requiring line ministries to reflect gender considerations in their submissions.

This marks an important shift in how governments frame budgeting. Gender tags and indicators make it easier to identify spending linked to gender outcomes across sectors such as health, education and social protection. Figure 1 shows, however, that integration is heavily front-loaded in the budget cycle: GRB tools are applied by 13 of 18 countries during formulation and 12 during strategic planning, but by only seven at approval, five during execution and four at monitoring and evaluation. The main weakness therefore lies in the later stages of the cycle, where transversal priorities would need to influence allocation, execution and oversight.

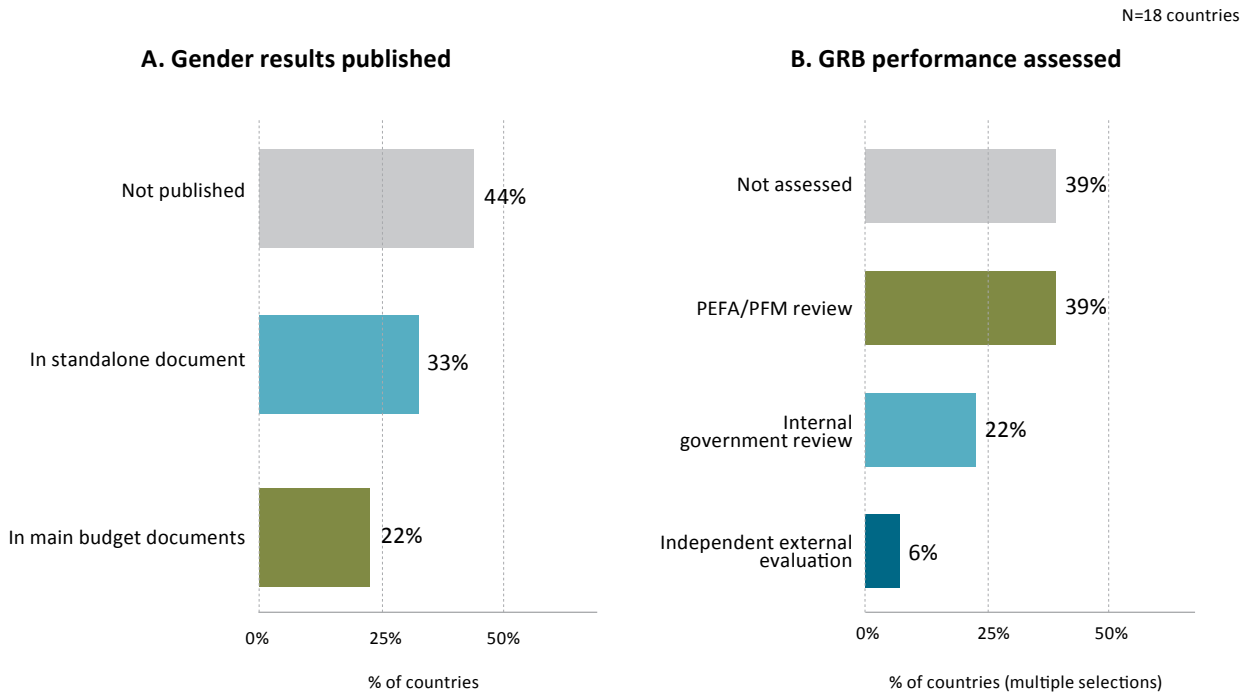
The 2025 BPP Survey also suggests that the functional influence of GRB remains limited. In many cases, tagging is applied after budgets are largely determined, and gender indicators are used more for reporting than prioritisation. Figure 2 shows that only 4 of 18 countries include gender results in their main budget documents, while eight do not publish gender results at all. Performance assessment is also weak: five countries have no formal assessment mechanism in place and only one relies on independent external evaluation.

Figure 1: Gender responsive budgeting



Source: 2025 BPP Survey.

Figure 2: Gender-responsive budgeting outcomes



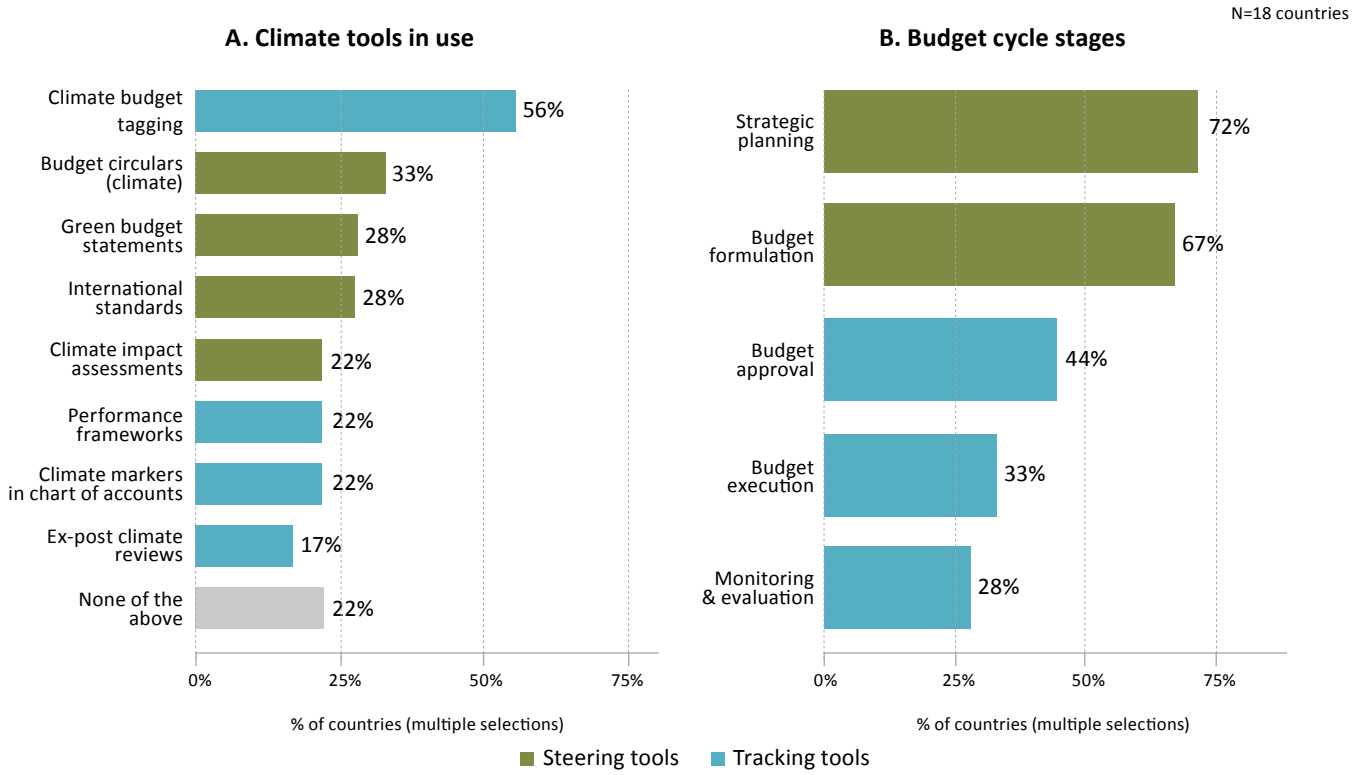
Source: 2025 BPP Survey.

Climate budgeting has followed a similar trajectory. Africa is among the world's most climate-vulnerable regions while contributing least to global emissions, so climate budgeting has been driven as much by domestic resilience and adaptation priorities as by international reporting requirements. The 2025 BPP Survey shows that 10 of 18 countries (56%) have introduced climate budget tagging systems, often linked to national climate strategies and international commitments including nationally determined contributions (NDC) reporting. These systems are particularly visible in sectors such as energy, agriculture, water and infrastructure.

Tagging and reporting tools can improve governments' ability to identify climate-related spending, which is increasingly important for both climate-finance access and domestic resilience planning. In some countries, these tools are used to produce annual climate budget reports covering mitigation and adaptation priorities. Figure 3 shows a similarly front-loaded pattern: 13 of 18 countries apply climate tools during strategic planning and 12 during formulation, compared with eight at approval, six during execution and five at monitoring and evaluation.

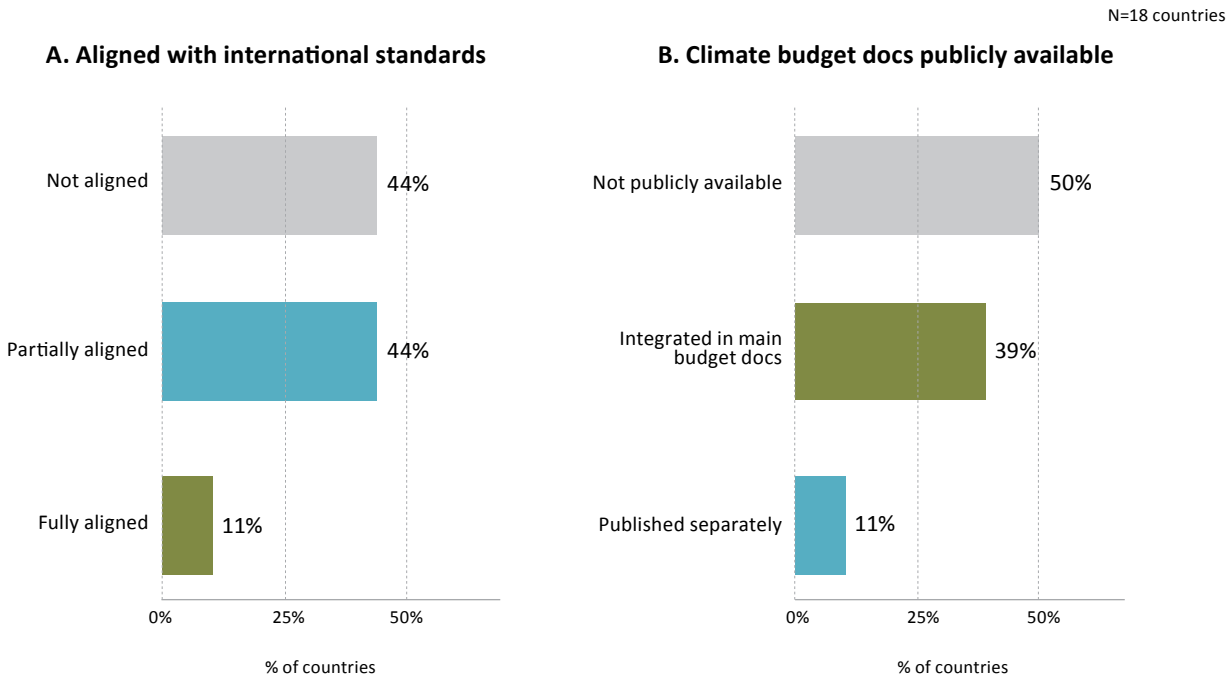
Despite these advances, climate budgeting shows a similar gap between adoption and influence. Climate tagging does not consistently guide resource allocation, prioritisation or execution decisions, and in several countries, it operates more as a parallel reporting requirement than as a core budgeting tool. Figure 4 underlines this: 8 of 18 countries report no alignment with international climate standards, another eight are only partially aligned and nine do not make climate budget documents publicly available.

Figure 3: Climate budgeting



Source: 2025 BPP Survey.

Figure 4: Climate outcomes



Source: 2025 BPP Survey.



2. The form–function gap in transversal budgeting

A central finding of the 2025 BPP Survey is a pronounced form–function gap in both gender and climate budgeting. On the side of form, many countries now have tagging systems, reporting frameworks and formal requirements embedded in budget circulars. These reforms matter: they create routines for identifying and tracking spending linked to transversal priorities.

On the side of function, however, these priorities are weakest precisely where they would need to shape allocation and expenditure outcomes. Budget ceilings are usually set through macro-fiscal constraints and sectoral negotiations, with limited reference to gender or climate goals. During execution, cash releases, reallocations and supplementary budgets are not systematically guided by tagging information. This mirrors the broader execution pressures identified in the companion brief on budget execution.

In practice, transversal budgeting therefore still operates mainly as a classification and reporting exercise. That is a necessary first step, but not yet a mechanism that reliably shapes how budgets are designed, adjusted and monitored.

3. Execution: Where transversal priorities risk being diluted

Even where gender and climate priorities are reflected in approved budgets, their influence often weakens during execution. Only 5 of 18 countries report applying GRB tools during execution and only 6 of 18 report doing so for climate budgeting. In settings marked by debt stress, aid cuts or other macroeconomic shocks, tagged programmes may not be funded as planned. Delays in cash releases can disrupt implementation in sectors such as social services and climate adaptation, while in-year adjustments may favour immediate operational pressures over longer-term cross-cutting goals. As a result, expenditures initially tagged as supporting gender equality or climate objectives can be reduced, deferred or reallocated without explicit consideration of their policy importance.

Without explicit mechanisms to protect or prioritise transversal spending – such as conditional releases or integration into cash planning (hard earmarking is typically inadvisable in constrained fiscal environments) – the link between stated commitments and actual spending outcomes can become weak and unpredictable.

Transversal priorities are not automatically safeguarded by appearing in budget plans. To translate gender and climate goals into real outcomes, these priorities need to be embedded in execution systems, not just identified at formulation. That includes using tagging information in cash planning, monitoring in-year adjustments and, where appropriate and affordable, protecting priority expenditures during fiscal stress.

4. Accountability and feedback loops

Another weakness lies in the accountability chain. The growing use of tagging and reporting for cross-cutting priorities has not yet translated into consistent use of that information for decision-making. Ministries may produce detailed reports on allocations and, in some cases, expenditures, but there is still limited systematic scrutiny of whether these resources achieve intended results.

- First, the linkage between reporting and performance assessment is weak. Although tagged expenditures can show how much is being spent on gender equality or climate-related interventions, very few systems systematically connect this spending to measurable outputs or outcomes. Where performance indicators exist, they are not consistently integrated into budget documentation.
- Second, external oversight is thin. Formal audits of gender or climate spending occur in only one country in each case. This is a striking limitation in an accountability system that already shows broader attrition between audit production and follow-up. Limited engagement by legislatures, cabinet-level focal points and supreme audit institutions further weakens incentives for performance.

As a result, the feedback loop between planning, execution and oversight remains incomplete. Planning processes increasingly incorporate cross-cutting priorities, and execution systems can track spending against these priorities to some extent. However, oversight mechanisms do not consistently close the loop by evaluating performance and feeding lessons back into subsequent planning cycles. Information flows forward (from planning to reporting) but not always backward (from results to decisions).

This reflects a broader PFM problem: the production of information has outpaced its use. Data systems, classification frameworks and reporting tools can improve transparency, but without corresponding changes in incentives, institutional roles and decision-making practice, the information remains underused.

5. Implications

The current approach to transversal budgeting has important implications for fiscal governance. First, the gap between tagging and influence limits the effectiveness of these reforms. Governments may be better able to identify and report gender- and climate-related expenditures, but that does not ensure that spending is aligned with strategic priorities or delivers intended results. In many cases, tagging provides an ex-post picture of spending patterns without shaping ex-ante allocation choices.

Second, the limited integration of transversal tools into core budget processes means that gender and climate priorities can remain peripheral to decision-making. Budget ceilings, sectoral allocations and fiscal trade-offs continue to be determined largely through traditional processes, with limited reference to transversal objectives. The result is often a layered system: one track for core budgeting and another for reporting on transversal priorities.

Third, weaknesses in execution and accountability further reduce the credibility of transversal commitments. Cash constraints, in-year adjustments and uneven oversight can dilute planned allocations, while audit and legislative review do not consistently track whether stated commitments are realised.

Finally, there is a risk that transversal reforms become more symbolic than substantive. Tagging systems, indicators and reports can signal progress, but if they do not influence allocations, execution or accountability, they may become compliance devices rather than drivers of better policy. The next phase of reform therefore needs to shift from visibility to influence.

6. Conclusion

Gender and climate budgeting reforms have made real progress in institutionalising transversal priorities within PFM systems across the surveyed countries. Tagging frameworks, indicators and reporting requirements have improved the visibility of spending linked to gender equality and climate objectives, and they have helped establish a baseline for future reform. In that sense, transversal budgeting is now part of mainstream budget practice in much of the sample.

But the survey also shows that visibility has advanced faster than influence. Tagging and reporting are much more common than the use of transversal tools to shape budget ceilings, allocation decisions, execution controls or accountability processes. Integration is strongest at strategic planning and formulation, and weakest in execution, monitoring and oversight. A gap therefore remains between what budgets identify and what public finance systems actually protect and deliver.

The next reform challenge is to move from tagging to integration. That means using gender and climate information earlier in the budget cycle, linking it more clearly to resource allocation and cash planning, and strengthening audit, legislative and performance-review mechanisms so that transversal priorities are followed through during execution. Without that shift, transversal budgeting risks remaining a reporting exercise layered onto core budget processes rather than a force shaping them.

Ultimately, the test of these reforms is whether they change real spending decisions and real outcomes for citizens. The 2025 BPP Survey provides the baseline; future rounds will show whether African budget systems are moving beyond classification and reporting toward meaningful influence over how resources are allocated, managed and evaluated.

Acknowledgements

This policy brief forms part of CABRI's Budget Practices and Procedures (BPP) Policy Brief Series 2026.

Survey administration and data collection by Mariam Umarji; analysis and writing by Dr Biniam Bedasso; reviewed by Olaniyi Olaleye and Joana Bento.

AFRICAN DEVELOPMENT BANK GROUP
GROUPE DE LA BANQUE AFRICAINE DE DÉVELOPPEMENT

We *are* CABRI!

CONNECT • SHARE • REFORM

Southdowns Ridge Office Park
Corner of John Vorster Drive & Nellmapius Drive
Centurion, 0062
South Africa

Email: info@cabri-sbo.org
PFM Knowledge Hub: www.cabri-sbo.org
CABRI – Collaborative Africa Budget Reform Initiative
@cabri.sbo