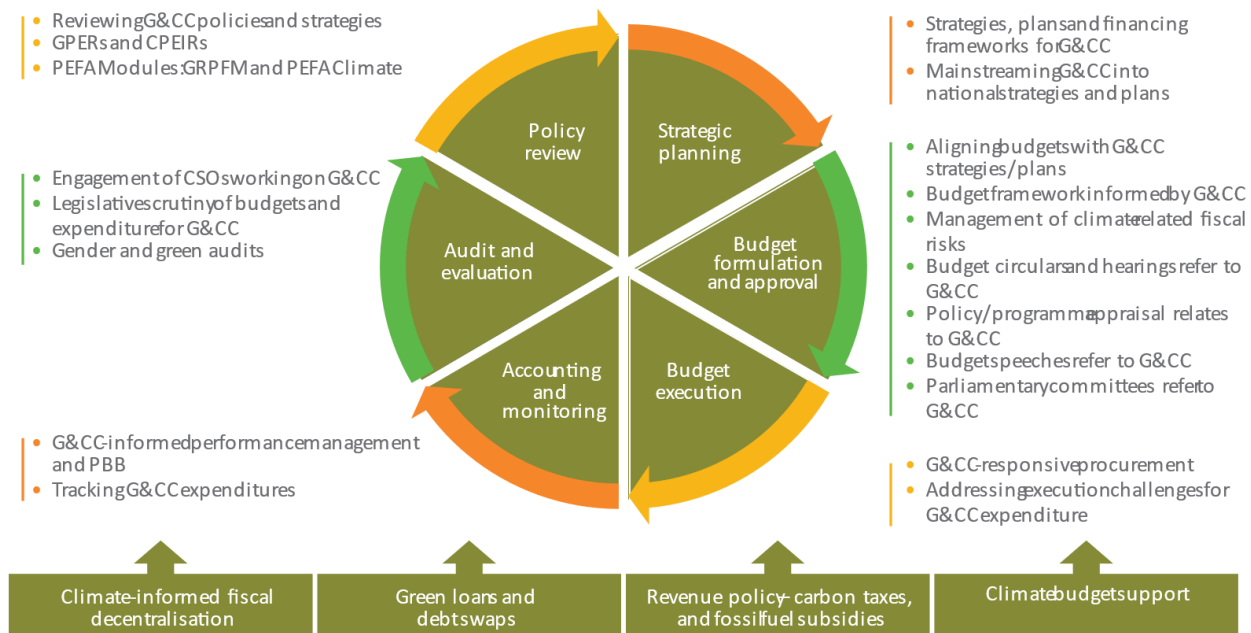


Session 3: Working Groups

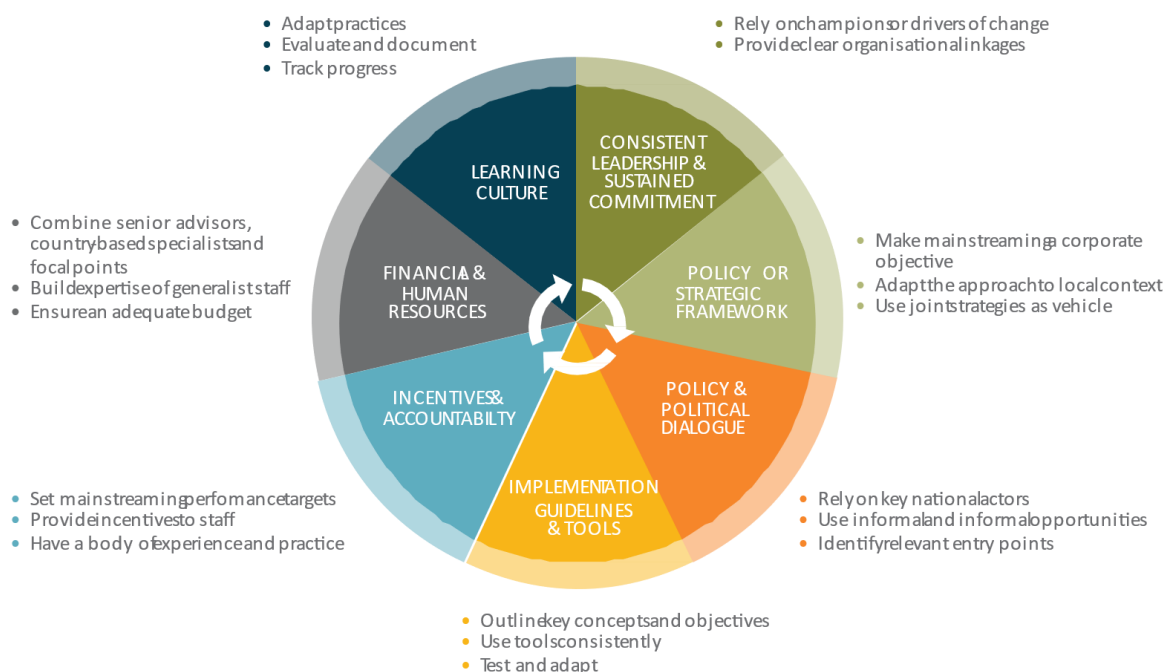
The implementation of gender-responsive climate budgeting (GRCB) involves a range of possible actions across the whole budget cycle, as presented in figure 1 below. The success of GRCB is dependent on sustaining certain enabling conditions that support effective double mainstreaming of gender and climate change in public financial management. According to the OECD (2014) review of mainstreaming experience, enabling conditions include political leadership; a strategic framework; a good policy dialogue; clear guidelines and tools; incentives and accountability; financial and human resources; and a learning culture. These are outlined in figure 2 below. The breakaway session provides an opportunity for participants to discuss these conditions in smaller groups drawing on the experiences from their respective countries.

Figure 1: GRCB across the Full Budget Cycle



Source: CABRI 'Opportunities to coordinate the integration of gender and climate change into budgeting and finance.' 2021

Figure 2: Enabling Conditions for Mainstreaming Cross-Sectoral Priorities



Source: OECD 'Mainstreaming Cross-Cutting Issues: Seven Lessons from DAC Peer Reviews.' 2014

Please select **one** stage of the budget cycle to focus on and prepare answers to one set of questions given below. The questions serve as a guide for the discussions at the group working sessions. As countries have had a different experience with GRCB, please select the set of questions that are most relevant to your country context.

1. Strategic planning

- 1.1. Is there clear and consistent leadership/political commitment for including climate change and/or gender into policies and plans? Specify what kinds of plans (are these annual or multi-year plans)? How is this commitment manifested? E.g., in speeches, key government documents, on the media etc.
- 1.2. How inclusive has the policy dialogue which underlies these plans been? Have beneficiaries or their representatives (e.g., women's groups, farmer's groups) been given a voice or choice in formulation of these plans?
- 1.3. Have these plans drawn lessons/learnt from the experience of previous plans?
- 1.4. Is there any mechanism in the budget cycle that requires line ministries to link their spending programmes to climate and/or gender strategies?
- 1.5. Do the strategies and plans include any statement of financial implications? If so, do these distinguish between the likely source of the funds (ie budget, international partners, private sector ...)? Are they used primarily for raising new funds or do they also identify opportunities for improving the use of existing funds in the budget?

2. Budget formulation and approval

- 2.1. To what extent are budget guidelines or circulars gender and/or climate sensitive?
- 2.2. What incentives if any exist for sectoral ministries to refer to gender and/or climate issues when submitting their budgets? Is there any evidence that sectoral ministries are finding that these incentives are giving greater priority in budget negotiations to programmes that contribute to climate and/or gender? What steps could be taken to make this happen?
- 2.3. Is your country implementing budget reforms (e.g., relating to programme budgeting)? If so, will this make it easier to introduce incentives to recognise contributions to climate and gender? How long will this take?
- 2.4. Are there sufficient human resource capabilities for integrating gender and/or climate into budgets?
- 2.5. Are there clear guidelines for reporting during budget negotiations on the total expenditure on climate and/or gender in proposed submissions? (This would presumably require tags/markers in budget software.)
- 2.6. To what extent are climate and/or gender issues incorporated into Public Investment Management processes? Do the rules for public investment projects require them to specify their contribution to climate and gender?

3. Budget execution

- 3.1. Is there any evidence that the challenges in budget execution (eg with disbursement rates) are greater (or less) for climate and/or gender programmes? If so, is this recognised and has any consideration been given to addressing the issues relating to climate and/or gender?
- 3.2. Are there clear guidelines on green and/or gender-sensitive procurement?
- 3.3. Are there any types of incentives for undertaking this type of procurement?

4. Accounting and monitoring

- 4.1. Are there clear guidelines or methodology for tracking budget execution in the areas of gender and/or climate? (i.e., what counts as climate or gender spending)
- 4.2. Is there a climate and/or gender-responsive tagging system in place? Is it a manual exercise or is it integrated into a Financial Management Information System?
- 4.3. If there are systems for both gender and climate budget tracking, do they use the same methods (i.e., the classification system, the institutional responsibilities, reporting etc)? Is there any exchange of experience and learning between gender and climate budget tagging?
- 4.4. How comprehensive is such tagging, i.e., does it cover only certain sectors, does it cover all Government spending, including at decentralized levels?
- 4.5. Are there sufficient human and financial resources for such tracking?
- 4.6. Do any incentives exist to encourage such tracking?
- 4.7. Is there any existing or planned work on SDG budgeting? Will this help to highlight the importance of climate and gender double-mainstreaming or will it dilute the attention on climate and gender?

5. Audit and evaluation

- 5.1. Do specific parliamentary structures (e.g., Budget Committees) exist to facilitate budgetary scrutiny? Do they have clear Terms of Reference that include climate and gender integration? If parliament approves the budget, does it have evidence on the share of expenditure for climate and/or gender in the budget tables that it debates?
- 5.2. How strong is parliamentary leadership in budget scrutiny?

- 5.3. To what extent does accountability for budget scrutiny exist? Is civil society, notably women and climate groups involved in the process of budget scrutiny? Are CSOs more active for gender or for climate? Is there any overlap or exchange between the CSOs involved in gender and climate?
- 5.4. Is there a sustained policy dialogue between parliament and government on budgetary issues and notably on integration of gender and/or climate?
- 5.5. Is parliament demonstrating how it is learning from previous scrutiny exercises?