



MAPPING OF
GENDER-RESPONSIVE BUDGETING (GRB)

ACTIVITIES SUPPORTED WITHIN
THE EU EXTERNAL ACTIONS

2014 - 2022



Prepared for INTPA1 and DG NEAR by the Knowledge Hub. Integration

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Acronyms

AFRITAC	African Technical and Training Assistance Centre
BS	Budget Support
CARTAC	Caribbean Regional Technical Assistance Centre
CD	Capacity Development
CLIP	Country-Level Implementation Plan
CSO	Civil Society Organisation
DG DEVCO	Directorate-General for International Cooperation and Development
DGINTPA	Directorate-General for International Partnerships
DG JUST	Directorate-General for Justice and Consumers
DG NEAR	Directorate-General for Neighbourhood and Enlargement Negotiations
EU	European Union
EU MS	EU Member States
EUD	EU Delegation
FAD	IMF Fiscal Affairs Department
FMIS	Financial Management Information Systems
GAP	Gender Action Plan
GB	Gender Budgeting
GBV	Gender-based violence
GCSPF	Global Coalition for Social Protection Floors
GEWE	Gender Equality and Women's Empowerment
GFP	Gender Focal Point
GIA	Gender Impact Assessment
GIZ	German Development Agency
GPP MDTF	Global Procurement Partnership Multi-Donor Trust Fund
GRB	Gender-responsive Budgeting
GRPB	Gender-responsive Planning and Budgeting
GRPFM	Gender-responsive Public Financial Management
ILO	International Labour Organization

IMF	International Monetary Fund
IPMG	Integrated Policy Management Group
MAPS	Methodology for Assessing Procurement Systems
MDF	Multi-donor Fund
MIP	Multiannual Indicative Programme
MFF	Multiannual Financial Framework
MoF	Ministry of Finance
OECD	Organisation for Economic Co-operation and Development
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PFM-PP	Public Financial Management partnership programme
PFMS	Public Finance Management Systems
PIMAs	Public Investment Management Assessments
RTACs	Regional Technical Assistance Centres
SARTTAC	South Asia Regional Training and Technical Assistance Centre
SDGs	Sustainable Development Goals
STX	Short-term Experts
UN	United Nations
UNDP	United Nations Development Programme
UNICEF	United Nations International Children's Emergency Fund
WB	World Bank
WDC	Women Development Committee

1. Introduction

This report presents the main findings and recommendations based on the exercise to map gender-responsive budgeting (GRB) activities supported by the European Union's (EU) external actions from 2014 to 2022. The report is designed to complement the mid-term evaluation of the implementation of Gender Action Plan III (GAP III) and provide a basis for further discussions aimed at systematically integrating GRB into the context of EU external actions.

The purpose of the mapping exercise was to identify different ways of working with gender considerations in public finance processes, guided by the following key questions:

- How does the EU support GRB (stand-alone projects, activities within an existing project, cooperation with international organisations, etc.)?
- What was the duration of the GRB support and who were the main actors?
- What are the main GRB tools promoted and used in accordance with the budget cycle?
- What is the overall national policy framework for GRB?
- What are the key outcomes from a possible follow-up to GRB projects/support?
- What form of GRB support yielded the most sustainable outcomes?

Specific focus was placed on the use of GRB in social sectors (health, education, and social policy), particularly in relation to unpaid work – as specifically highlighted in the GAP III Joint Communication [1]. The main purpose of the exercise was to map the efforts supported by the EU, not to provide an analysis of the results, impacts and approaches used.

[1] [Joint Communication to the European Parliament and the Council: EU Gender Action Plan \(GAP III\) – an ambitious agenda for gender equality and women's empowerment in EU external action](#)

2. Context

2.1. Gender-responsive budgeting

Several definitions of gender-responsive budgeting have been developed over the 30 years since GRB first emerged. All of them recognise that government budgets affect women and men differently, and different groups in society differently. Therefore, GRB aims to ensure that fiscal and financial decisions made by governments promote gender equality and contribute to reducing existing inequalities.

EUROPEAN INSTITUTE FOR GENDER EQUALITY (EIGE) ON GRB

Gender budgeting is a strategy to achieve equality between women and men by focusing on how public resources are collected and spent [2].

EIGE has produced a body of material on GRB, including, most recently, guidance on mainstreaming gender into EU funds.

UN WOMEN

Gender-responsive budgeting (GRB) is a public policy tool that analyses central and local administrative budgets to assess gender funding gaps, identify actions to close them, and ensure that national and local commitments to gender equality and women's empowerment are adequately funded [3].

UN Women has been supporting GRB efforts for the past 20 years through a wealth of GRB material and studies produced globally.

THE ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT (OECD) DEFINITION OF GRB

GRB means integrating a clear gender perspective into the overall context of the budget process through specific processes and analytical tools with the aim of promoting gender-responsive policies (OECD, 2016) [4].

[2] Gender Budgeting: Step-by-step toolkit – Guidance for mainstreaming gender into the EU funds, EIGE, 2022

[3] [National Planning and Budgeting](#), UN Women

[4] [Gender Budgeting in OECD countries](#), OECD, 2016

The OECD has been examining GRB practices in OECD countries for the past 10 years and recently published a summary of GRB best practices in OECD countries plus additional reflections on GRB success factors [5].

THE IMF'S DEFINITION OF GRB

The IMF regards GRB as an approach that uses fiscal policy and public financial management (PFM) instruments to promote gender equality. Fiscal policy is the policy component, and PFM is the institutional component. This approach focuses on how expenditure policy and budgetary allocations as well as tax policy can be used to reduce gender inequality and promote gender equality. A narrower approach would be to integrate a gender dimension into public financial management practices [6].

The IMF has been working with GRB for several years within its Research and Fiscal Affairs departments and through Regional Technical Assistance Centres (RTACs).

There is no one-size-fits-all approach to GRB. A wide variety of initiatives, in different institutions and with varying scopes, is possible, with numerous and diverse approaches and tools, ranging from relatively low to relatively high resource-intensive approaches [7].

2.2. GRB and the EU – Institutional Context

Gender equality is recognised as a fundamental right, core value and aim of the EU [8]. Equality between women and men is enshrined in the founding Treaty of the European Union. The European Pact for Gender Equality and the European Pillar of Social Rights both enshrine gender equality and better work-life balance as key elements that must be integrated into EU funds. All of these commitments consolidate the basis for gender-responsive budgeting, as do key international commitments, ranging from the Universal Declaration of Human Rights to the [International Covenant on Economic, Social and Cultural Rights](#). As championed in the European Union's Gender Equality Strategy 2020-2025 [9], the EU is a global leader in gender equality and required by the Treaties to promote it. The strategy also acknowledges that the achievement of gender equality is making slow progress and that fresh impetus is needed to close gender gaps [10].

[5] [OECD: Best Practices for Gender Budgeting](#), OECD, 2023

[6] [Gender Budgeting in G20 Countries](#), IMF, 2021

[7] [Gender Budgeting Practices: Concepts & Evidence](#), Elva Bova and Joana Jerosch Herold da Costa Reis, Discussion paper 165, June 2022

[8] [EIGE](#)

[9] [EU Gender Equality Strategy 2020-2025](#)

[10] [Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – a Union of Equality: Gender Equality Strategy 2020-2025](#), Brussels 2020, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52020DC0152&from=EN>

The EU has put forward a third Action Plan for Gender Equality and Women's Empowerment in External Action 2021-2025 (GAP III), which aims to 'accelerate progress on women's and girls' empowerment and secure the progress made on gender equality in the 25 years since the adoption of the Beijing Declaration and Platform for Action'. This ambitious policy framework offers five pillars of action [11], designed to accelerate progress towards implementing international gender equality commitments and making gender equality a priority of all EU external actions. It is important to stress that GAP III takes into account causes of discrimination across different sectors that affect women, such as immigration status, age, sexual orientation, disabilities, etc. Through this approach, GAP III seeks transformative change to address the structural causes of gender inequality.

As noted in GAP III, one of the tools for achieving gender equality is the application of GRB, which focuses on how public funds are collected and spent. In terms of applying GRB and promoting gender equality and women's empowerment across the world, the EU Gender Equality Strategy states that 'In the EU's external policies, gender mainstreaming is applied in the budget process by ensuring that 85% of all new programmes contribute to gender equality and women's empowerment'. The 85% target is also enshrined in the NDICI-Global Europe Regulation ([Publications Office \(europa.eu\)](https://publications.office.europa.eu)) on the Multiannual Financial Framework (MFF) for 2021 to 2027, including a reference to gender mainstreaming and a specific target.

GAP III states that 'The European Commission will also strengthen its support for gender-responsive budgeting through public financial management support programmes. It will ensure that the new PEFA evaluation reports include the module on gender responsiveness'. GAP III additionally states that EU action should contribute to:

- Enhancing women's capacity as political leaders in governments and parliaments through training programmes and women's caucuses, and by promoting gender-responsive legislative processes and budgeting as well as 'young leader' programmes.
- Supporting universal social protection systems, and recognising, reducing, and redistributing unpaid care and domestic work by providing more support for gender-responsive budgeting [12].

[11] (1) Making gender equality and women's and girls' empowerment a cross-cutting priority of EU external action. By 2025, 85% of new EU actions should contribute to achieving this objective, with more actions including it as a main objective; (2) working together with EU Member States as Team Europe at multilateral, regional and country level, and fostering partnerships with stakeholders, CSOs, and women's organisations; (3) accelerating progress by focusing on key areas of engagement: ending gender-based violence, sexual and reproductive health and rights, economic and social rights and empowerment, equal participation and leadership, women, peace and security, and green and digital transformations; (4) leading by example, by striving for a gender-responsive and balanced leadership, more capacity and expertise, and a reinforced network of gender focal points; and (5) putting the focus on results, accountability and transparency through qualitative, quantitative and inclusive monitoring.

[12] Joint Communication to the European Parliament and the Council – EU Gender Action Plan (GAP) - An ambitious agenda for gender equality and women's empowerment in EU external action, Brussels 2020, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/uri=CELEX:52020JC0017&from=EN>

3. Key Findings

The report concludes that the EU has been supporting GRB through a variety of methods. This support has been extensive where different types of GRB support are combined. Most support has been provided through the technical assistance projects and budget support programmes dealing with PFM reforms. Additionally, the EU has contributed to and cooperated with other international bodies and agencies as part of multi-donor trust funds or programmes working on specific gender and PFM issues. Key partners here are agencies with complementary areas of expertise in PFM (IMF, WB) and in gender expertise (primarily UN Women).

As the mapping exercise went on, new areas of direct and indirect EU support were uncovered. For example, near the mapping report's completion the consulting team discovered that Horizon Europe, the EU's key funding programme for research and innovation [13], has specific projects using and working with GRB. Building Gender Equality through Gender Budgeting for Institutional Transformation (BUDGET-IT 2023-2025) is a project funded through Horizon Europe designed to use gender budgeting to transform institutions in order to advance inclusive gender equality and enhance the reputation, inclusiveness, and research excellence of the widening countries of Bosnia, Serbia and Türkiye, assisted by leading university counterparts in Italy and Spain [14].

The mapping exercise captured most of the GRB efforts supported by the EU through external actions. The exercise's findings are structured according to the methods used to support GRB (from supporting GRB as a stand-alone project, to PFM projects with GRB or sector support projects using and supporting the introduction of GRB). It is important to recognise that not all these methods are mutually exclusive, and their precise definitions may not always be well-developed. However, they provide an indication of how GRB is currently supported.

The mapping exercise found that most EU support for developing or using GRB is provided through PFM projects, and by supporting and cooperating with the agencies working on PFM reforms. Less prominently, support is also provided through gender equality partners (UN Women) and 'stand-alone' GRB projects.

3.1. Stand-alone GRB projects

In this report, a 'stand-alone GRB project' is considered to be the one where the main objective is GRB-focused. These types of projects focus solely on GRB efforts, and GRB is neither a component or sub-component or a tool used in programme/project implementation, but the main objective.

The review found that the EUDs have supported GRB as a stand-alone project in a select number of countries, often in cooperation with other partners.

[13] [Horizon Europe](#)

[14] [BUDGET-IT](#)

GRB support in Morocco has been provided as part of different EU-supported projects over the years (through sector-specific budget support in education, and GRB efforts at local level with CSOs), in cooperation with the Democratic Association of Moroccan Women (ADFM) and UN Women. Together with Morocco and Türkiye, Armenia is the third country to have implemented a stand-alone GRB project supported by the EU. These projects run for 2 to 4 years, supported in most cases either through multi-donor trust funds or direct funding from UN Women (Türkiye, Morocco). Finance ministries and gender mechanisms are the main implementation partners.



Türkiye

Project: Implementing Gender-Responsive Planning and Budgeting in Türkiye (TR2016/RL/05/A2-01/001). The project was implemented by UN Women and the project's main beneficiary was the Ministry of Finance and Social Service. The project ran from December 2020 to December 2023.

Overall objective: The overall objective was to empower women and further strengthen gender equality in Türkiye through the systematic and sustainable integration of gender perspectives at all stages of national and local policy-making and budgeting processes.

Specific objectives:

- To increase national and local authorities' awareness and understanding of GRB to better address the gender equality and women's empowerment (GEWE) funding gap and promote GEWE.
- To increase the capacity of national and local authorities to develop gender-responsive policies, plans and programmes.
- To enhance gender advocates' and women's groups' effective monitoring capacity and ensure accountability for achieving GEWE results.
- For public officials, to acquire GRB knowledge and skills to promote gender equality.

Key results: The Implementing Gender-Responsive Planning and Budgeting Project in Türkiye ran for 3 years. The key results relate to the strengthening of the GRB regulatory framework, including sex-disaggregated performance indicators and GRB's introduction at local level:

- The Presidency of Strategy and Budget of the Government of Türkiye introduced new requirements in the national budget preparation guidelines for 2022 to 2024 to consider the needs and priorities of women and men and disaggregated indicators in public service provision.
- The number of sex-disaggregated performance indicators in Türkiye's central government budget increased from 39 in 2022 to 51 in 2023.
- The Ministry of the Environment, Urbanisation and Climate Change's Directorate-General of Local Authorities updated the budget preparation guidelines for the municipalities in July 2022 to include GRB.
- The citizen's budget guide published by the Presidency of Strategy and Budget for the first time contained a separate section on women's empowerment.

The final year of project implementation focused on building capacities for gender analysis in the four pilot municipalities and on further efforts at local level.

Morocco is one of the countries with the longest track record for introducing and working with GRB, in particular within performance budgeting systems. The EU has been supporting the Ministry of Economy and Finance / Centre of Excellence for Gender-Responsive Budgeting through the Financing Equality: Strengthening GRB in Morocco project, implemented by UN Women. Through this targeted support, the current project provides comprehensive assistance to the Centre of Excellence in Finance in strengthening GRB practices and implementing the GRB action plan, including capacity-building, developing a tracking system and further strengthening the linkages between performance and gender budgeting.

Reflection:

The stand-alone GRB projects, as defined above, tend to achieve in-depth results as the focus is on GRB and key GRB actors. These are usually longer-term support actions (often several back-to-back projects) that ensure continuity in implementation and capacity-building for reforms that are not a 'regular' PFM reform. These projects require the building of new expertise on the part of officials in finance ministries, line ministries and other entities. GRB efforts also build on cooperation between institutions that do not closely cooperate on a regular basis (for example, gender mechanisms and finance ministries).

However, it is important to note that while these projects should ideally be linked with the PFM projects and processes in the country, this is not always the case. For example, if there is a project working with programme budgeting, including gender considerations; it would make sense for the reform to progress through objectives and indicators.

Benefits:

In stand-alone projects, there is often more attention (and funding) available for more comprehensive efforts on GRB as well as a clearer focus.

Challenges:

While this is not the case for all GRB-specific projects (for example, GRB efforts in Morocco), projects more often tend to be separated from 'regular' PFM reforms and donor projects, which can make the results less sustainable.

Important:

Linking GRB to in-country PFM reforms to ensure ownership and sustainability of 'stand-alone' GRB efforts.

3.2. GRB support as part of PFM projects

The EU has supported PFM reforms with a focus on building more efficient, effective, transparent and accountable PFM systems. This support is provided either through budget support programmes and technical assistance, or through separate PFM projects. For the purpose of this mapping report, technical assistance and budget support methods are separated. However, they can be combined as there is no clear division between the two types of support.

Where GRB forms part of PFM technical support, gender components are often included in the main body of the programme (for example, if the programme is aimed at medium-term or performance-based budgeting), with gender equality as an analytical variable in performance-based budgeting systems. Gender considerations can be included in medium-term budgeting reforms, public procurement, public investment management and other PFM areas supported by the EU. GRB can also be included in tax reform projects when assessing the impact of different tax systems and changes in systems using gender analysis, even if this is not often regarded as an area of EU support. Analysis of GRB survey responses and secondary material and data revealed that 20 countries are working with GRB on PFM reform projects, with this number increasing through support from various partnerships between the EU and other bodies. These projects are either funded by the EU alone or in cooperation with multi-donor trust funds.

Laos, Mozambique, Zambia, Bhutan, Kyrgyzstan, Morocco, and other countries have worked with GRB in PFM reform projects mostly focusing on the development of the GRB guiding framework (GRB within strategic documents for PFM, GRB handbooks and guidelines) and on increasing the GRB capacities of government counterparts, including legislators.



Zambia

Project:

In Zambia, the EUD is supporting the Effectiveness and Transparency in the Management of Public Resources (EFFECT) programme, whose main objective is to improve accountability, transparency, and effectiveness in the management of public resources. Two of the programme's key components include GRB:

- FED/2021/424-124 (EC) – Support to the National Assembly of Zambia II, implemented by NIRAS SE, and
- FED/2018/400-898 (EC) – Good Financial Governance III, implemented by GIZ.

Both projects have a firm focus on GRB, even if their main objective is to support PFM reform.

The first component supports budget oversight by the Parliamentary Budget Office and selected committees and trains them in the gender analysis of budget proposals and sectoral policies.

The other component is the development of the GRB handbook, and the support given to the Ministry of Finance and line ministries in piloting GRB in the chosen sectors (health, energy, agriculture).

This support is also set to continue: a gender-responsive PFM note was prepared during the mid-term evaluation of the EFFECT programme (mid-2022) with the aim of informing the design of the new PFM programme.

Key results:

The key results achieved with both of the components are the establishment of a stronger institutional GRB framework, enhanced cooperation between the Ministry of Finance and the gender division, a draft GRB handbook for all line ministries to be issued by the Ministry of Finance, the inclusion now of gender by the Parliamentary Budget Office and parliamentary committees in their initial sector budget reviews, and the start of gender discussions as part of budget talks with in sectoral budget committees.

Reflections:

As already noted, one of the key challenges in working with GRB is that the projects are often separated from 'regular' efforts involving PFM. There have been instances where, for example, UN Women supported GRB in one country, while PFM projects received support from other donors. This does not establish any synergies and misses an opportunity to ensure that gender considerations enter 'regular' budget discussions and processes.

Therefore, it is encouraging seeing a large number of PFM projects that include GRB as a component or working area.

When part of a PFM support programme, GRB is often included in the PFM reform processes led by the Ministry of Finance, and has been shown to generate solid and more sustainable results. In addition, including GRB within PFM reform strengthens the overall GRB capacities of PFM experts, which is crucial for the meaningful introduction of gender considerations in budget processes. However, the inclusion of gender mechanisms in GRB efforts is important: experience shows that the best results are achieved when MoFs cooperate with gender mechanisms.

Benefits:

- GRB is considered part of PFM good practices and is easier to embrace by MoFs and other actors.
- Institutionalisation in PFM frameworks can be facilitated.
- No need for an 'add-on' to GRB efforts, as gender considerations are included in PFM reforms (medium-term and performance budgeting, public procurement management, public investment management, etc.).
- When GRB efforts are coordinated effectively with the women's mechanism, GRB is embedded more firmly in the broader national strategy on gender, strengthening both aspects; it reinforces its role as coordinator of the national gender strategy, thus supporting the completion of the [Beijing Declaration and Platform for Action](#).

Challenges:

- Connecting gender mechanisms with MoFs, which are not always considered 'natural' partners.
- Other, insufficient gender knowledge of PFM teams and the need to acquire greater gender expertise. Otherwise, GRB can be perceived as too technical and abstract and not linked to key gender objectives and challenges in the country.

3.3. GRB as part of EU budget support

Budget support is a central component of EU international cooperation, involving direct financial transfers to the treasuries of partner countries committed to sustainable development reforms. Budget support's main objective is to finance national strategies on implementing the Sustainable Development Goals and to promote sound and transparent public finances. Improving PFM is crucial in budget support programmes.

The EU provides budget support exclusively in the form of grants, which is important for countries with significant debt burdens.

The EU is the world's largest provider of grant-based budget support.

PFM is found at different levels in budget support operations. First, PFM features at the eligibility level, which is constantly monitored. Dialogue on PFM progress is an essential component of all programmes. The second and third components are performance monitoring and technical assistance. Budget support provided by the EU systematically includes accompaniment, specialised assistance in areas such as PFM, external control and oversight, statistical systems and sectoral policy development.

A gender perspective can be integrated into budget support in a number of ways by looking at eligibility, priorities, budget allocations, budget preparation, budget implementation, and monitoring mechanisms from a gender perspective. An integrated approach can be used by combining policy dialogue with specific performance indicators and targeted technical assistance. Finally, performance indicators for variable tranches must be sex-disaggregated wherever relevant. GRB efforts can be included in budget support and conditionality frameworks.

Additionally, in 2015 the EU launched the 'Collect more – Spend better' approach, which combines support for fair and equitable mobilisation of domestic revenue with better public finance management to ensure that public expenditure is executed efficiently and accountably. This initiative included some GRB efforts, and its evaluation, currently ongoing, was due to be completed in the second quarter of 2023.

Eight countries reported working with GRB as part of budget support: Armenia, Benin, Burkina Faso, Ecuador, Sao Tome and Principe, Georgia, Honduras, and Morocco.



Benin

Project:

The specific objective of the EU's budget support for GRB was to steer general budget management efforts towards the establishment of GRB, more specifically: (i) to develop a methodological guide for the application of GRB in Benin; (ii) to build the capacity of the Ministry of Economy and Finance (MEF) and pilot sector ministries for the application of GRB; and (iii) to accompany the MEF and at least two pilot ministries in the budget cycle for GRB's implementation.

The first phase of GRB piloting was progressive and included seven pilot ministries: Agriculture, Livestock and Fisheries; Social Affairs and Microfinance; Energy; Nursery and Primary Education; Health; Development and Coordination; and Economy and Finance.

Reflections:

The same reflections are relevant for GRB's inclusion in budget support as apply to GRB in PFM projects discussed in the previous section. In addition, given the grant-based funding method, there are potentially additional levers for the EU, which seem to have been successfully used in some countries (cf. examples) and may be worth exploring as an opportunity for the EU to systematically drive progress on GRB/GE in partnership with other actors. In addition, GRB can be included in support conditions (general and specific conditions for disbursement), as well as in calls for proposals for CSOs in budget support programmes.

3.4. GRB as part of sector support projects

The EU provides specific support for the development of different sectors such as agriculture, health, education, infrastructure, etc. In such programmes/projects or sectoral support actions, GRB can be included either as a tool to ensure that a sector's budget is distributed according to the needs of women and men by applying a gender analysis in the specific sector/ministry/programmes, or with a specific (but more limited) GRB component focused on introducing and strengthening GRB tools and processes in the country.



Fiji

Project:
Support to Sustainable Rural Livelihoods, Fiji SRC

The Ministry of Agriculture (MoA) is currently piloting GRB. Two programmes were selected following a gender analysis: the Vanilla Farming Programme; and the Poultry Extension Programme. A GRB monitoring framework has been set up, and a positive gender-responsive impact seems to be emerging as a result of the analysis and further programme improvements. Looking ahead, the MoA plans to include a GRB component in the Commercial Agriculture Development Programme, highlighting GRB in the vetting process for public sector investment programmes, and incorporating gender in the Agriculture Action Plan and annual work plans. Considering the context, budgeted expenditure is assessed as adequate for achieving the policy objectives, and the government has demonstrated a commitment to finance its policy.

Six countries pursued GRB through different sector support projects: Benin, Japan, Moldova, Pakistan, Rwanda, and Fiji. The education sector was supported through GRB efforts in Morocco

Reflections:

The use of GRB in projects working in different sectors is important for tackling sector-specific gender gaps. These efforts are often seen as ‘pilot’ GRB efforts, where GRB tools are first applied in the sectors, usually with direct beneficiaries (for example, health, and education), to demonstrate their effectiveness and impact.

Benefits:

- In-depth gender analysis of the specific sector.
- The pilot approach can be helpful for other sectors to follow, as these efforts illustrate how to work with GRB in different areas.
- Direct contribution to improving budget programmes that contribute to gender outcomes.

Challenges:

- If the system is not integrated, it can remain as a stand-alone financial practice.
- It is important to connect with PMF processes, which are not always aware of sectoral GRB efforts.
- The results of the pilot projects should be used more purposefully to bring GRB into the regular budget process.

3.5. GRB in social sectors

This mapping report pays specific attention to GRB in the social sectors (health, education, social policy), in particular the use of GRB in care and unpaid work, as this is part of GAP III reporting. In most cases, efforts involving these sectors either select them as pilot ministries to work on GRB (gender analysis of budget programmes, improving programmes from a gender perspective) or to address a selected gender issue by working with social sector ministries (violence against women, for example, in the context of the Spotlight Initiative).



Tunisia

EU-funded GRB technical assistance was provided to the MoF and sectoral ministries (including Social Affairs, Education, and Health). The project started in October 2018 and ran until early 2021. Among the outcomes, preparations for the 2020 budget included instructing the ministries on GRB and GRB indicators. Officials within the social sector ministries were trained to respond to the newly amended budget instructions and to include gender provisions in the ministries’ selected budget programmes [15].

[15] The team reached out to the EUD in Tunisia and requested an interview to learn more about the impact this effort has had within the Social Affairs, Education and Health ministries. The EUD representative reported that Tunisia was facing a difficult economic and financial crisis and that the 2022 and 2023 financial laws were not as gender-responsive as expected. Moreover, the current political situation was not promoting women’s rights and gender inclusiveness, and Tunisia was undergoing a paradigm change which meant that GRB was not the priority it had been previously.

Additionally, it is important to highlight **improving synergies between Social Protection and Public Finance Management (SP&PFM)** (2019-2023), a joint programme providing medium-term support to [multiple countries](#) [16] aimed at strengthening their social protection systems at national level and ensuring sustainable financing. The programme is funded by the EU, and implemented jointly by the ILO, the United Nations International Children's Emergency Fund (UNICEF), and the Global Coalition for Social Protection Floors (GCSPF), in collaboration with national partners and EUDs in each country.

SP & PFM aims to support countries in their efforts towards achieving universal social protection coverage. Activities focus on enhancing the design and implementation of social protection systems, ensuring they are gender-sensitive, disability-inclusive, and shock-sensitive, as well as improving their financing through robust public finance management. This programme also incorporates GRB components to ensure gender-responsive financing of social programmes in partner countries [17].



EUROsociAL is another noteworthy social sector programme supported by the EU. It involves cooperation between the EU and Latin America to reduce inequality, improve levels of social cohesion, and strengthen the institutions of 19 Latin American countries. EUROsociAL provides support for the design, reform, and implementation of public policy focusing on gender equality, democratic governance, and social policy [18].

[16] Approach No 1: Three-year projects (2020-2023) – Eight partner countries benefit from 3-year technical assistance to strengthen their social protection systems, primarily through better public finance management and improved implementation systems. The following countries were selected for 3-year support: [Angola](#), [Burkina Faso](#), [Cambodia](#), [Ethiopia](#), [Nepal](#), [Paraguay](#), [Senegal](#), and [Uganda](#). Approach No 2: One-year projects – An additional 16 countries, selected through calls for proposals, benefit from on demand shorter-term technical advisory services from the ILO with a focus on the COVID-19 pandemic response.

The first call for proposals was organised to support the social protection response to the COVID-19 pandemic in the following countries (2020-2021): [Bangladesh](#), [Cabo Verde](#), [Cote d'Ivoire](#), [Ecuador](#), [Malawi](#), [Myanmar](#), [Nigeria](#), [Peru](#), [Sri Lanka](#), and [Togo](#). The second call for proposals supported the following countries in strengthening their social protection systems in the era of COVID-19 crisis recovery (2022-2023): [Colombia](#), [Kenya](#), [Kyrgyzstan](#), [Lao People's Democratic Republic](#), [Vietnam](#), and [Zambia](#).

[17] [Social Protection and Public Finance Management Programme](#)

[18] [EUROsociAL](#)

3.6. GRB supported within gender equality projects

The EU supports projects and programmes that address specific gender equality issues, including violence against women, women's economic empowerment, and political participation. In this case, GRB is used as a tool to achieve the specific gender equality objectives and ensure that appropriate costing is carried out and a budget is allocated to fund gender equality activities.



South Africa

Project:

The overall objective of the programme supporting technical assistance for gender equality and women's empowerment in South Africa (2021-2024) is:

- To contribute to the development and enhancement of the South African government's ability to include gender issues in its policy and programme management cycle at national, provincial, and local levels.

Specific objective: To provide technical assistance to the government departments, the National Treasury, and the EUD to South Africa in implementing the GEWE project's main components through:

- Support to the implementation and monitoring of the GEWE programme, including support to the programme's steering committee.
- Support to the government, in particular the Department of Women, Youth and People with Disabilities (DWYPD), in coordinating all stakeholders within the sector, and organising and facilitating sectoral policy dialogues.
- Technical support to the government relating to the integration of gender priorities within planning and budgeting instruments, as well as the monitoring and evaluation of government departments.

The Gender Equality and Women's Empowerment (GEWE) sectoral reform performance contract is a cross-sector programme that strengthens the South African government's ability to plan, budget and implement programmes that address GEWE more comprehensively.

The programme provides resources to government departments to develop and pilot innovative activities related to gender-responsive planning and budgeting, disaggregated data collection, evaluations and policy reviews, and to strengthen their capacity to address gender-based violence (GBV).

One noteworthy achievement has been to finalise and approve the Gender-responsive Planning, Budgeting, Monitoring, Evaluation and Auditing (GRPBMEA) Framework, which has since been shared with all government departments at national and provincial levels. The GRPBMEA Framework guides gender mainstreaming across the existing planning, budgeting, monitoring and evaluation system. It is complemented by the Country Gender Indicator Framework.

Benefits:

- Focusing on specific gender objectives and contributing more directly to closing the gender gap.
- Costing of specific gender initiatives and activities possible as part of the exercise.
- Clear linkages between GRB efforts and gender outcomes.
- Funding for specific gender issues can be increased using GRB.
- Advanced gender expertise is often applied, making GRB more than just a 'technocratic' budget instrument.

Challenge:

- Connecting with the budget system, replicating, and connecting with other ministries.

The Spotlight Initiative is an example of the use of GRB to address a specific gender issue (violence against women) and is discussed in some detail below. A number of EUDs are working with GRB under this EU/UN joint initiative. The EU partnered with the UN under this programme aiming to eliminate violence against women and girls in Africa, Asia, the Caribbean, Latin America, and the Pacific [19]. Launched in 2016 with a seed funding commitment of EUR 500 million from the EU, the Spotlight Initiative is a global effort to respond to all forms of violence against women and girls, with a specific focus on domestic and family violence, sexual and gender-based violence and harmful practices, femicide, human trafficking, and sexual and economic exploitation.

GRB has been used in the Spotlight Initiative across the countries either to establish the cost of the national action plan to end violence against women and girls or to highlight different opportunities for using sectoral budget programmes to address different dimensions of violence.

[19] [Spotlight Initiative](#)

In some countries, civil servants, MPs, and civil society organisations received training in gender budget analysis tools to ensure that programmes to combat gender-based violence are adequately developed and funded.

3.7. GRB cooperation between the EU and international organisations

Much EU-supported GRB work is done through different international partnerships. These include cooperation and co-funding of joint programmes (multi-donor trust funds supporting PFM reforms, bilateral partnerships with the IMF, partnerships with the UN and the ILO), support with diagnostic and assessment tools (PEFA Gender Framework, Methodology for Assessment of Procurement Systems (MAPS)), gender-related programmes (Spotlight Initiative) and others. Below is an overview of the key GRB programmes and cooperation initiatives.

Table 1. List of key EU partnerships with international organisations that include efforts on GRB

Programme title	Cooperation partners	Focus
Public Expenditure and Financial Accountability (PEFA) Duration: from 2011 to present	European Commission, IMF, World Bank, and the governments of France, Norway, Switzerland, the United Kingdom, the Slovak Republic, and the Grand Duchy of Luxembourg	PEFA is a diagnostic tool for PFM systems PEFA Gender [20], a diagnostic tool to assess the integration of gender considerations in PFM systems
EU-IMF Public Financial Management partnership programme Duration: 6 Mar 2018 to 5 Mar 2023	EU/IMF	Support public financial management worldwide
Global Procurement Partnership Multi-Donor Trust Fund (GPP MDTF) Duration: 2019-2026	The programme is managed and supervised by the World Bank's Governance Global Practice procurement team and is supported by the European Commission, the French Development Agency, the Netherlands Ministry of Foreign Affairs, and the Swiss State Secretariat for Economic Affairs	Seven-year programme to advance worldwide and country-level procurement reforms, increase coordination and maximise impact

[20] [PEFA GENDER](#), Supplementary Framework for Assessing Gender-Responsive Public Financial Management

Programme title	Cooperation partners	Focus
Increasing Accountability in Financing for Gender Equality global programme	Funded by the European Commission and the governments of Spain and Italy, and implemented by UN Women in partnership with the ILO	Main objective: to increase financing for national gender equality commitments in 16 countries [21] and to strengthen government and donor accountability
IMF Regional Technical Assistance Centres (RTACs)	EU funding for RTACs	Nine regional technical assistance centres in Africa, the Caribbean, Central America, Central Asia, and the Pacific help countries boost their human and institutional capacities to design and implement policies to promote growth and reduce poverty. Primary goal: to increase financing for national gender equality commitments in 16 countries [22] and to strengthen government and donor accountability.
Methodology for Assessment of Procurement Systems (MAPS)	EU with the World Bank, the OECD and other donors	Its goal was to assess and improve public procurement systems by providing a common tool for analysing information on key aspects of any system

3.7.1. EU/IMF partnership

The IMF is a central institution that works to achieve sound fiscal and budgetary policies and provides a wide range of technical assistance through a variety of means, including Regional Technical Assistance Centres (RTACs) and thematic funds. As such, the IMF has been an important EU partner, incorporating GRB activities into its activities since 2016 [23]. The mapping exercise also looked at different cooperation programmes in which GRB is included, such as the IMF's Public Financial Management and Global Procurement partnership programmes

[21] Bolivia, Cameroon, Ethiopia, Haiti, Honduras, Jordan, Kyrgyzstan, Nepal, Nicaragua, Palestine, Peru, Rwanda, Senegal, Tanzania, Ukraine, and Zambia.

[22] Bolivia, Cameroon, Ethiopia, Haiti, Honduras, Jordan, Kyrgyzstan, Nepal, Nicaragua, Palestine, Peru, Rwanda, Senegal, Tanzania, Ukraine, and Zambia.

[23] In 2016, the IMF published a comprehensive survey of GRB efforts across the regions. Link to the IMF's GRB Survey for Europe: <https://www.imf.org/en/Publications/WP/Issues/2016/12/31/Europe-A-Survey-of-Gender-Budgeting-Efforts-44148>

EU/IMF Public Financial Management partnership programme (PFM-PP)

The EU-IMF Public Financial Management partnership programmes (PFM-PP) aims to support PFM reforms and progress towards the Sustainable Development Goals (SDGs). Its main objective is to improve resource allocation and spending efficiency in beneficiary countries, thus contributing to their economic growth and sustainability. It also establishes a close link with bilateral PFM projects managed by EUDs in order to benefit from complementarities, ensure that the advice provided is consistent, and raise the profile of EU-funded projects.

This programme focuses on fragile states, low-income countries, lower middle-income countries and selected emerging economies. Upper middle-income countries and high-income countries can participate in regional activities. The focus is on, but not limited to, countries that receive or will receive EU budget support. Between 2020 and 2022, the programme organised a number of activities on GRB, primarily workshops and peer-to-peer exchange, as well as analytical efforts involving GRB tracking.

Cooperation with the IMF's Regional Technical Assistance Centres

The EU co-funds¹⁰ IMF Regional Technical Assistance Centres (RTACs) in the Caribbean, Central America, the Middle East, and the Pacific. The RTACs help countries to strengthen their human and institutional capacities to design and implement policies that promote growth and reduce poverty. They focus on PFM support, revenue administration, tax policy, debt management, financial sector supervision, regulation and development, monetary policy and operations, economic and financial statistics, and training in macroeconomics. GRB has been included in the work of RTACs as part of multiple regional training programmes and capacity building on GRB from 2015 onwards.

3.7.2. PEFA Gender

The EU is the largest contributor to the Public Expenditure and Financial Accountability (PEFA) programme [24]. PEFA provides a framework for assessing and reporting on the strengths and weaknesses of PFM, using quantitative indicators to measure performance.

In 2019, an additional PEFA assessment tool was developed, specifically to measure the extent to which gender considerations are included in a country's PFM system. The PEFA supplementary framework for assessing gender-responsive public financial management (GRPFM) is a set of nine indicators that measure the degree to which a country's PFM system addresses government goals with regard to acknowledging different needs of women and men. The framework can be applied at both national and sub-national levels. It is available in four languages: English, French, Spanish, and Portuguese.

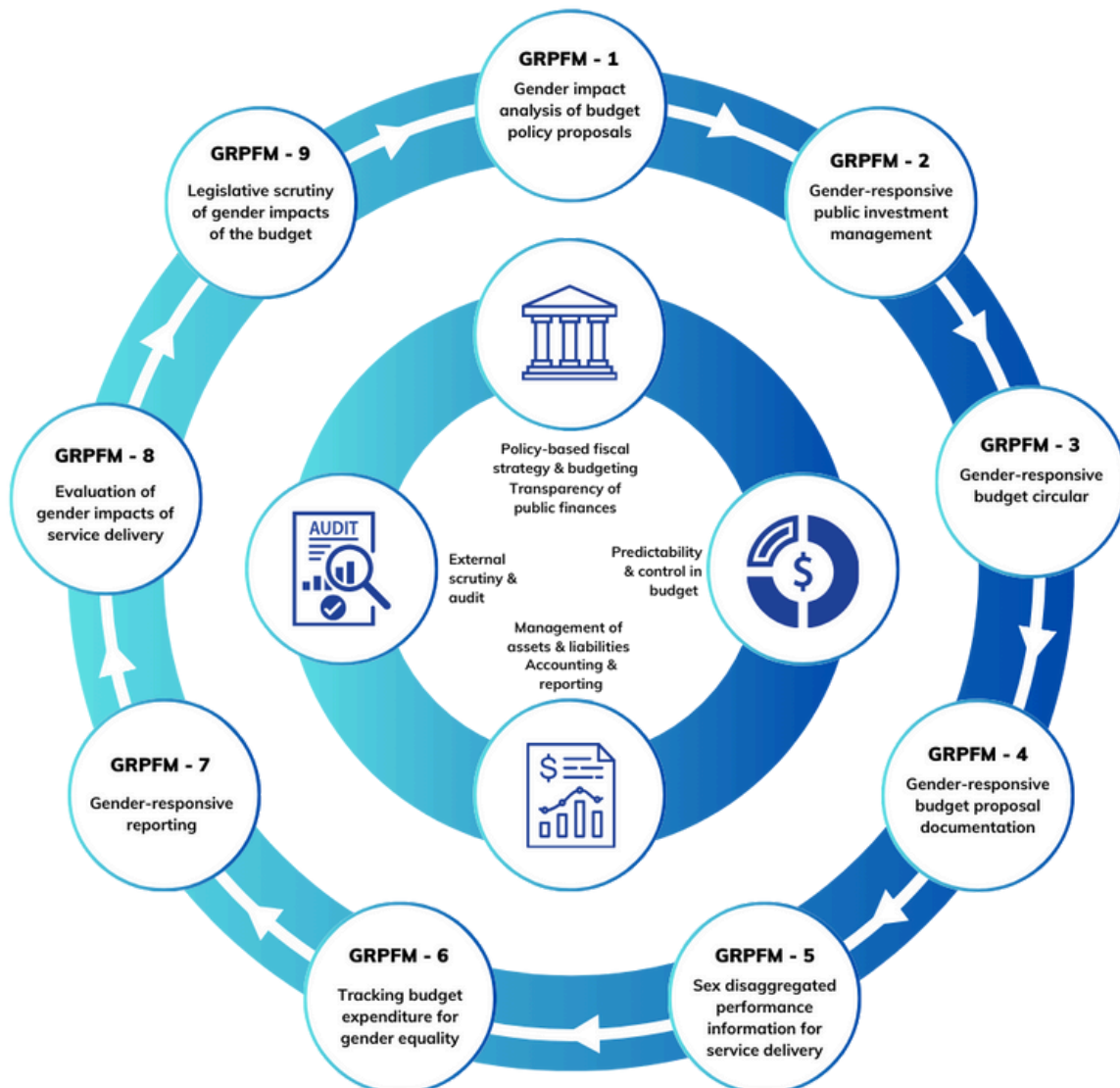
[24] The Public Expenditure and Financial Accountability (PEFA) programme was initiated in 2001 by seven international development partners: the European Commission, the IMF, the World Bank, and the governments of France, Norway, Switzerland, and the United Kingdom. In 2019, the finance ministries of the Slovak Republic and the Grand Duchy of Luxembourg joined as new programme partners.

The use of these diagnostic tools and international standards helped to define, adopt and implement more clearly articulated PFM reform strategies and to have GRB recognised as an important PFM tool for contributing to gender equality. To date, PEFA has conducted 28 GRB assessments and the EU has been involved in many of them [25].

A review of all PEFA assessments supported by the EU from 2019, spanning each of the years and all development stages, found that **64% of PEFA assessments have a gender module/annex.**

The PEFA Gender assessments enable a full understanding of entry points for GRB in a country's PFM processes and can be the key to establishing the next GRB reform stage.

PEFA Gender indicators



[25] PEFA GENDER, Supplementary Framework for Assessing Gender-Responsive Public Financial Management

Reflections:

The development and subsequent application of the PEFA Gender framework significantly contributed to the knowledge of GRB and its application across the PFM systems. Before PEFA Gender, even those countries that had devoted significant efforts to GRB would not report on their work as part of PFM institutions or processes (there was only one indicator, Pi8, performance information for service delivery, which measured whether performance information/indicators are sex-disaggregated). PEFA Gender enables an understanding of entry points for gender considerations in the budget cycle, and as such can be used in GRB advocacy, as well as in planning specific steps for including gender mainstreaming in ongoing or planned PFM reforms.

3.7.3. Gender in the Methodology for Assessment of Procurement Systems (MAPS)

In the procurement field, the EU is promoting the Methodology for the Assessment of Procurement Systems (MAPS) jointly with the World Bank, the OECD and other donors.

Gender-responsive public procurement is when gender equality and diversity considerations are integrated throughout the procurement cycle. It means that procurement bodies should ask themselves questions such as:

- Does what we intend to procure have different implications for different genders?
- Do different genders have different needs in relation to what we are procuring?
- Which social and labour laws and collective agreements that promote gender equality at work are applicable to the contract?

Introducing gender responsiveness into public procurement practices is one of the key (and relatively new) areas of GRB. Application of the MAPS framework will help raise awareness, build knowledge and provide assessments that can be used in planning sustainable and gender-responsive procurement practices.

3.7.4. Programme for Consolidating Economic Governance and Public Finance Management Systems (PFMS)

The Programme for Consolidating Economic Governance and Public Financial Management Systems (PFMS) is co-funded by the EU and directly managed by UNDP in the PALOP-TL countries (Angola, Cabo Verde, Guinea Bissau, Mozambique, Sao Tome and Principe, and Timor-Leste). The programme has spent the past seven years working to improve economic governance in the PALOP-TL, with the specific objective of enhancing the performance of PALOP-TL countries with regard to PFM system accountability, effectiveness and transparency.

A recent working paper prepared by the PFMS team [26] presents efforts within PALOP-TL countries on GRB as a tool to promote gender equality – developed in the context of the Programme for Consolidating Economic Governance and PFMS in the PALOP-TL countries (Pro PALOP-TL SAI) – leading to transformational and structural changes in PFMS and, consequently, more gender-equal economies and gender equality in the referenced countries. The paper states that: ‘The comparative analysis carried out by the Pro PALOP-TL SAI expert team shows that countries with more advanced GRB processes have had better results in improving the lives of women and girls’.

3.8. EU Member States reporting on GRB [27]

In addition to EU support for GRB, EU Member States also support GRB globally through bilateral or multilateral cooperation. As part of reporting on the implementation of GAP III, EU Member States revealed their commitment to GRB with partner countries worldwide. 10 out of 21 countries stated that they are supporting GRB efforts in partner countries.

Some examples in the box below as presented in the report on the mid-term evaluation of GAP III:

Austria is well-known for its laudable efforts on GRB, which is enshrined in the constitution and PFM laws and documents. It continues to promote GRB through political and policy dialogue, as well as by supporting specific national and local government research programmes and projects, and parliaments, academic circles, and civil society organisations.

Most notably, the Austrian Development Agency currently supports an intervention by the Gender Budget Watchdog Network (GBWN) in the Western Balkans and the Republic of Moldova, which aims to enhance gender equality at national and local levels by strengthening the capacity of CSOs to use GRB tools in their work.

Denmark proudly supports GRB in Kenya through the Uraia Trust, which assists several implementing partners at national and county level, as well as budget facilitators and promoters in Kenya under the Development Engagement Document (DED) framework for 2021 to 2025. This has encouraged organisations and communities to engage with the Kenyan budget cycle, which supports gender-responsive budgeting at various stages, and has helped community members to influence developments.

[26] Durable transformation and structural changes for gender equality through PFMS and budgetary cycles: Using gender-responsive budgeting as a pathway to gender quality in PALOP-TL’, PFMS, June 2023

[27] From the mid-term evaluation of GAP III: https://international-partnerships.ec.europa.eu/publications/mid-term-evaluation-eu-gender-action-plan-iii_en

The initiative strengthens women's organisations so that they can advocate for their priorities, issues, and interests during the budget-making cycle. Skills development on advocacy strategies will ensure that county budgets in Kenya make allowance for their priorities on education, maternal and public health, infrastructure, and water.

A landmark project supported by **France (AFD)** in relation to GRB involves a EUR 150 million loan to promote public policies in **Jordan**. The programme's overall objective is to reduce gender inequalities by strengthening and implementing gender budgeting. Another significant project involving GRB in the form of a public policy loan is being carried out in **Morocco**. This is the second phase of AFD's support for the country's public policy on gender budgeting, which aims to promote equality between women and men by embedding gender budgeting in institutions and operations as part of drafting and implementing Morocco's state budget. It entails additional financing of EUR 50 million.

In 2021, governments in the project countries increased their budget allocations for gender equality, e.g. Albania +9%, Bosnia and Herzegovina +1.48% at state level, and +5.40% in the Federation of BiH and +5.46% in the Republika Srpska, as shown by the analysis of selected line ministries.

Reflection:

The assessment of EU MS support for GRB revealed a high level of support. These projects and approaches can be assessed, allowing the synergies between EU MS efforts on GRB and partner countries to be strengthened further.

4. Conclusions & Recommendations

Key Conclusions

- This mapping exercise illustrates how the EU has been directly or indirectly involved in GRB initiatives in a number of countries, highlighting how important a player the EU is in GRB, in a global context where 80 countries have implemented some form of gender-responsive PFM (Stotsky, 2020) [28].
- The inclusion of a reference to GRB in GAP III has helped to strengthen the focus of EU external action on GRB as a way to mainstream gender into PFM institutions and processes. However, the survey found that the successful inclusion of GRB in key common PFM tools and actions by EUDs can be primarily attributed to the individual commitment and engagement of EUPFM and gender teams, and not necessarily to a requirement of GAP III. Systematic inclusion of GRB in common PFM tools and actions across EUDs will need to be guided by developing GRB goals in more detail and operational guidance on GRB in the context of GAP III and/or other guiding documents.
- The EU-led efforts on GRB have leveraged the EU's comparative advantage, in particular its multi-dimensional approach, its aid mix (budget support, incentives for reforms, capacity development, and multi-donor trust funds) and its political role. It has also leveraged EU partnerships by strategically harnessing the roles and capacities of financial institutions and gender mechanisms to advance GRB.
- Around **36% of total EUD support for GRB has been delivered through PFM and budget support**, which shows the importance of the budget support instrument and the PFM sector in enhancing gender-responsive budgeting. This approach has also paved the way for the sustainability of GRB actions within PFM systems and processes.
- Together with its partners, the EU has achieved significant results in contributing to the development of a new GRB diagnostic tool (PEFA Gender [29]) and gender mainstreaming in PFM tools (MAPS [30]). To date, PEFA Gender has been applied in 28 countries as the basis for all efforts on GRB by governments and other partners.
- Cooperation with the IMF has led to successful capacity-building among government officials around the world, continued collaboration within RTACs, and other EU/IMF joint PFM efforts to advance GRB. Cooperation with GIZ has led to successful partnerships on PFM projects with gender components.
- UN Women has been an instrumental intergovernmental partner for the EU, with more than 20 years of experience working with GRB. The EU-UN Women partnership has led to transformative GRB outcomes, particularly in countries which have received extensive joint support such as Morocco.

[28] Gender budgeting in G20 countries, IMF, 2021

[29] <https://www.pefa.org/gender>

[30] MAPS - Methodology for Assessing Procurement Systems

- Other partnerships have also included GRB as a tool to contribute to specific gender issues. For example, the global Spotlight Initiative (EU-UN partnership) used GRB to secure increased funding to prevent and address violence against women in countries targeted by the programme.
- The report identified that 10 out of the 21 EU MS that contributed to the summary analysis of EU Member States' contributions to the survey on implementing the EU Gender Action Plan (GAP III) are prominent supporters of GRB globally, representing an emerging opportunity to establish and/or strengthen synergies between EU-supported and EUMS-supported GRB actions.
- The mapping exercise has noted a wealth of EU-supported GRB material and manuals that can be centralised, then adopted and used by a multitude of countries.
- The exercise has also found that EU-supported GRB actions have less of a revenue focus, as is common, or not unusual, for GRB efforts globally.

Recommendations

1. Strengthening EU institutional mechanisms and capacities

- The strategic impact of the EU's GRB investments can be accelerated if the EU's GRB goals are specifically defined and operational guidance on GRB is developed and used within the EU's external actions. This can support the EU in strengthening internal GRB accountabilities, and institutional capacities, and in accelerating results through external partnerships on GRB.
- The EU's in-house knowledge and expertise on GRB needs to be improved to ensure strategic and measurable impacts on gender equality through EU-supported GRB actions, country PFM reforms, and partnerships. There is a need to implement an explicit capacity-building strategy in this area to strengthen GRB skills among staff. Capacity-building can be part of a regular PFM training programme and/or a gender training programme, or ideally both. Such capacity-building on GRB can also improve information sharing on GRB efforts within and between EUDs.
- External technical support teams/consultants provide the bulk of efforts on PFM and GRB, but are often lacking in diversity. It is important to apply a gender lens when assessing and engaging PFM/GRB expertise, and to ensure that diversity and equality are promoted in implementation teams –also as an EU contribution to GRB and gender equality overall.

2. External coordination and leadership of EU in GRB efforts

- Harnessing the wealth of EU investments on GRB, more structured GRB coordination should be established between the EU, EU Member States and external partners in the form of a high-level platform for coordination and/or knowledge sharing. This would enable more participatory and strategic joint initiatives and help capture all GRB efforts, map material, and strengthen peer-to-peer learning.

- GRB efforts supported by the EU would be further strengthened by stepping up cooperation with other GRB partners and initiatives in the countries, which can strengthen the outcomes of the different projects and consolidate efforts on GRB. Particularly in countries where significant GRB efforts have already been made, this marks an opportunity to consolidate efforts further, but also to continue efforts that are at times disjointed when development partners take up GRB support.
- To lead and support all GRB efforts, it is essential for EU staff, in particular those working on PFM and gender, to have a basic (and, ideally, advanced) knowledge of GRB. Only 15% of EUD PFM and Gender Focal Points staff reported having attended a GRB training course. This means that a majority of staff (85%) who responded to the survey do not have significant capacities to lead or support GRB efforts. This raises an important point about the importance of enhancing and consolidating EU expertise. An explicit capacity-building strategy on GRB is recommended and would strengthen the skills of internal staff. In addition, including the GRB module in regular PFM training, gender training, or ideally both, would ensure ongoing learning and enhance overall EU efforts on GRB.

3. Strengthening the sustainability of GRB support through different methods

- Gender equality considerations can be included in all PFM reforms, as this ensures that PFM systems and decisions are more responsive to the needs of all citizens. This is particularly important in the context of ensuring that gender considerations are not included as a 'follow-up' or 'add-on' to regular PFM reform efforts, but as an integral part of the reform processes.
- In addition to including gender considerations in PFM projects and support, the EU should consider supporting more stand-alone GRB projects, but ensure at the same time that these are directly anchored in or complement PFM reforms.
- When supporting GRB through sector-specific projects, special efforts will be made to ensure that the results of 'pilot' or sectoral initiatives are shared and requirements for gender analysis placed on an institutional footing within the regular budget process.
- The new forms of EU aid (EFSD+) under the External Investment Plan, particularly those related to public investment management, public procurement, and debt management, will be expected to systematically use gender-responsive planning and budgeting tools to accelerate EU gender equality goals.
- Continued integration of gender considerations in PFM diagnostic tools is important. Public Investment Management Assessment (PIMA) [31] is a framework designed to assess infrastructure governance practices for countries at all levels of economic development. PIMA is developed within the EU-IMF Public Financial Management partnership programme and the inclusion of gender can lead to improved public investment management taking into account the impact of public investments on gender equality.

[31] Public Investment Management Assessment (PIMA) is a comprehensive framework to assess infrastructure governance practices for countries at all levels of economic development.

4. Engaging with a wider range of partners

- Partnerships with both UN Women and the IMF have been critical in achieving results. The distinct characters of these two bodies have contributed to the implementation of at times different but complementary GRB approaches, which often involve different partner institutions (government, NGOs, universities), with both bodies contributing to transformative and sustainable results.
- It was noted that collaboration with CSOs on GRB has been somewhat limited. It is important to expand GRB efforts with CSOs, including in PFM projects that contribute to more inclusive participatory budgeting processes and enhanced social accountability on gender equality, which is potentially important for achieving Sustainable Development Goal 5.

5. Further analysis and raising the profile of EU efforts on GRB

- Finally, it would be beneficial to undertake a more comprehensive analysis of the impact of GRB support to date. In particular, the depth of GRB implementation should be assessed. This would be conducted in addition to applying gender-responsive PFM diagnostic tools (PEFA, MAPs) and could help decide the best means of further support to GRB from the EU, including in synergy with other partners.
- A deeper analysis of the results of GRB supported by EU external action will also focus on GRB's contribution to countries' gender equality objectives, examining further the role of GRB in achieving gender equality.
- The EU's work on GRB could take on a higher profile and the EUDs could play a more active leadership role in GRB, bringing the EU MS together to speak with one voice and engaging with a multitude of partners (and CSOs). This requires strategic commitment across all EUDs. A higher profile for EU efforts on GRB, both internally and externally, will help promote the GRB concept and outcomes as part of GAP III and also as part of the EU's commitment to strengthening PFM reforms with a gender lens globally.

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