



United Nations Entity for Gender Equality
and the Empowerment of Women

Gender Budgeting and the Sustainable Development Goals

SDG Indicator 5.c.1

- **Target 5.c** calls on Member States to ‘Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels’
- The indicator to measure progress against this target is **SDG Indicator 5.c.1** “Proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment”
- The only indicator in the SDG monitoring framework that **links budgeting with implementation of legislation and policies** for gender equality and women’s empowerment

- To assess if a country has a “system to track and make public allocations for gender equality and women’s empowerment,” questionnaire measures three criteria:
 - **Criterion 1:** On policy framework and sufficiency of resource allocations for gender equality and women’s empowerment.
 - **Criterion 2:** On system to track allocations for gender equality and women’s empowerment.
 - **Criterion 3:** On making allocations for gender equality publicly available/transparency.

Criterion 1: Policies & Resources

	Which of the following aspects of public expenditure are reflected in your government programs and its resource allocations? (In the last completed fiscal year)
1.1	Are there policies and/or programs of the government designed to address well-identified gender equality goals, including those where gender equality is not the primary objective (such as public services, social protection and infrastructure) but incorporate action to close gender gaps?
1.2	Do these policies and/or programs have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals?
1.3	Are there procedures in place to ensure that these resources are executed according to the budget?

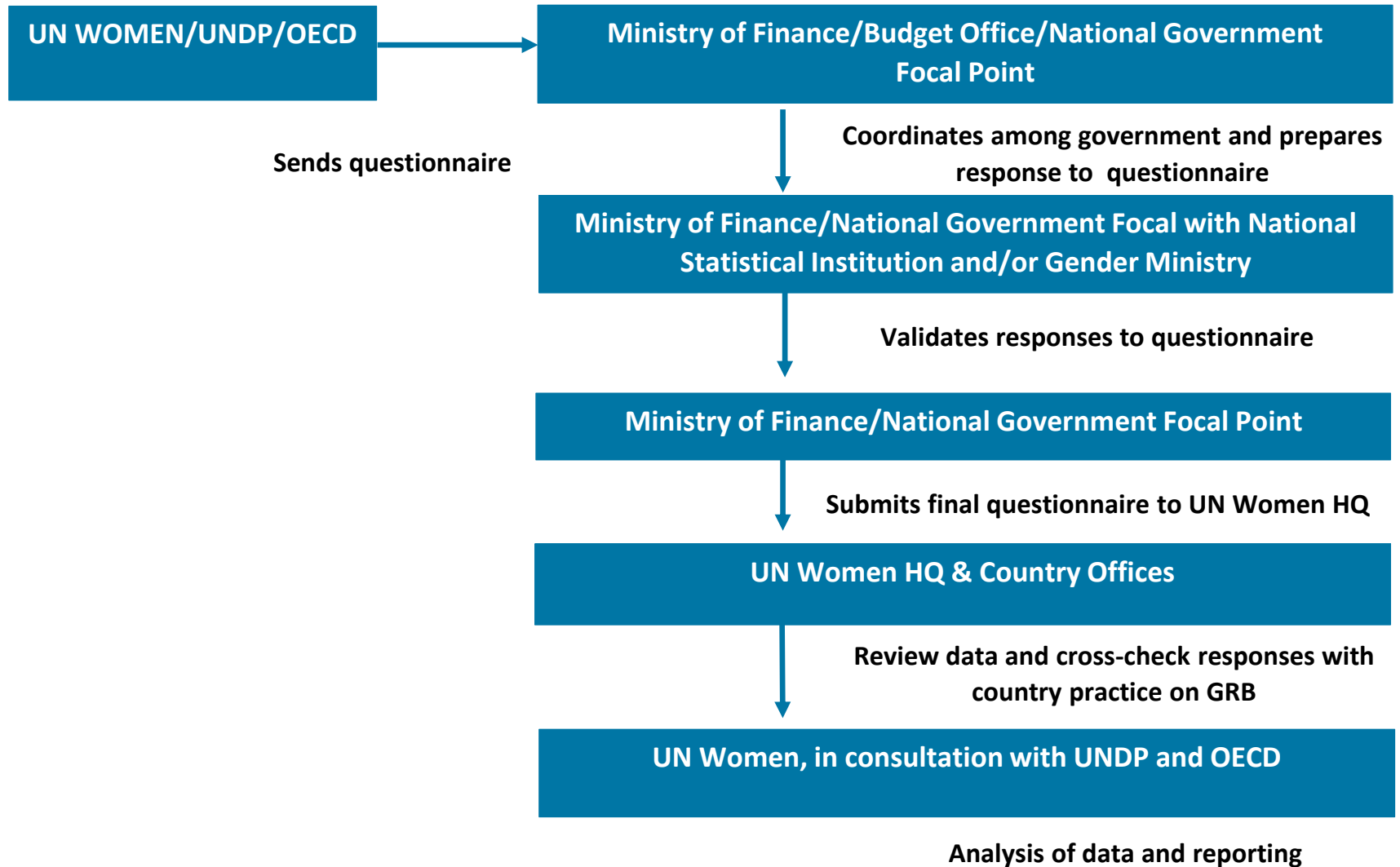
Criterion 2: PFM System

	To what extent does your PFM system promote gender-related or gender-responsive goals? (In the last completed fiscal year)
2.1	Does the Ministry of Finance/budget office issue call circulars, or other such directives, that provide specific guidance on gender-responsive budget allocations?
2.2	Are key policies and programs, proposed for inclusion in the budget, subject to an ex ante gender impact assessment?
2.3	Are sex-disaggregated statistics and data used across key policies and programs in a way which can inform budget-related policy decisions?
2.4	Does the government provide, in the context of the budget, a clear statement of gender-related objectives (e.g. gender budget statement or budget legislation)?
2.5	Are budgetary allocations subject to “tagging” including by functional classifiers, to identify their linkage to gender-equality objectives?
2.6	Are key programs and policies subject to ex post gender impact assessment?
2.7	Is the budget as a whole subject to independent audit to assess the extent to which it promotes gender-responsive policies?

	Are allocations for gender equality and women's empowerment made public? (In the last completed fiscal year)
3.1	Is the data on gender equality allocations published?
3.2	If published, has the information on gender equality allocations been made public in an accessible manner on the Ministry of Finance (or office responsible for budget) website and/or related official bulletins or public notices?
3.3	If published, has the information on gender equality allocations been made public in a timely manner?

	Optional Questions
Q1	Is there a requirement to apply a gender perspective in the context of setting budget-related performance objectives (e.g. program-based or performance-related budgeting)?
Q2	Do subnational levels of government have systems to track allocations for gender equality?
Q3	Do subnational levels of government make the allocations for gender equality public?
Q4	Is a budget execution report provided, during the year or at year-end, showing the extent to which allocations for gender equality have been applied in practice?
Q5	<p>What is the level of resources both in absolute terms (national currency) and as a percentage of total public expenditure, allocated to gender responsive policies and/or programs in the last financial year?</p> <p>A. In absolute terms (national currency)</p> <p>B. As percentage of total public expenditure</p>
Q6	Has the Ministry of Finance consulted with the Ministry of Gender Equality or relevant government body on the necessary allocations for gender equality and women's empowerment?
Q7	Do women's organizations and parliamentarians monitor local and national budget allocations for gender equality and women's empowerment?
Q8	Does tax policy include gender equality considerations in its design and implementation?

Monitoring and Validation



Countries classified per the following:

Fully meets requirements			
	Criterion 1	Criterion 2	Criterion 3
Case A	✓	✓	✓

Approaches requirements			
	Criterion 1	Criterion 2	Criterion 3
Case B	✓		
Case C		✓	
Case D			✓
Case E	✓	✓	
Case F	✓		✓
Case G		✓	✓

Does not approach requirements			
	Criterion 1	Criterion 2	Criterion 3
Case H			

Note: “Checked” boxes represent satisfied criteria;
“unchecked” boxes represent unsatisfied criteria.

- Based on the score from the questionnaire, countries are classified as:
 - Does not meet requirements
 - Approaches requirements
 - Fully meets requirements
- The method of computation of the indicator is as follows:

$$\frac{(\text{Number of countries that fully meet requirements}) \cdot 100}{\text{Total number of reporting countries}}$$

- Global data collection underway – initiated by co-custodians of indicator [UN Women, UNDP and the OECD]
- Official data collection and reporting by government
- Data validation essential part of process
- UN Women and UNDP support/facilitate and UNW providing on-demand TA

QUESTIONS & ANSWERS



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For more information please contact:

zohra.khan@unwomen.org

katherine.gifford@unwomen.org

indicator.helpdesk@unwomen.org