



HOW TO

NOTES

How to Prepare a Gender Budget Statement

Magdalena Tomczynska-Smith, Gemma Preston, Virginia Alonso Albarran,
Laura Gores, Teresa Curristine, and Chloe Cho

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Magdalena Tomczynska-Smith, Gemma Preston, Virginia Alonso Albarran, Laura Gores,
Teresa Curristine, and Chloe Cho
HTN/2026/02

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Abstract:

Gender budgeting integrates a gender perspective into the budget process by promoting gender equality through both fiscal policies and public financial management tools. A key public financial management tool specific to gender budgeting is the Gender Budget Statement. A government prepares the Gender Budget Statement as a transparency and accountability document to communicate how the budget aims to improve gender equality. Gender Budget Statements must be accessible to a wide audience and present information that is succinct and easily understood. Typically, these statements are summary documents that bring together a government's commitments, goals, priorities, plans, and strategies for addressing identified gaps in gender equality. They are prepared as part of the budget process, highlighting the programs and policies that have been designed to improve gender equality, along with the resources allocated. They are presented to the legislature with the budget documentation to support parliamentary scrutiny and debate. This Note provides guidance on how to prepare a Gender Budget Statement. It covers the content that a typical statement should include, suggests steps for developing a statement, highlights the benefit of a staged approach to implementation, and provides illustrative country examples.

Recommended Citation:

Magdalena Tomczynska-Smith, Gemma Preston, Virginia Alonso Albarran, Laura Gores, Teresa Curristine, and Chloe Cho. 2026. "How to Prepare a Gender Budget Statement." IMF How-To Note 2026/02, International Monetary Fund, Washington, DC.

JEL Classification Numbers:

E60; H11; H5; H61; H83; J16; J38

ISBNs:

979-8-229-04018-1 (paper)

979-8-229-04094-5 (ePub)

979-8-229-04052-5 (web PDF)

Publication orders may be placed online or through the mail:

International Monetary Fund, Publication Services

PO Box 92780

Washington, DC 20090, USA

Tel: 202-623-7430 | Fax: 202-623-7201

publications@IMF.org | eLibrary.IMF.org

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What Is a Gender Budget Statement?

The budget is one of the government's most important policy documents. It communicates to citizens and the legislature the government's fiscal strategy, its key policy priorities, and the resources allocated to achieving them. Gender budgeting recognizes that government budgets affects men and women differently and calls on governments to present and explain the implications of their policy choices—and therefore budgets—on gender equality.

A Gender Budget Statement is primarily a transparency and accountability document that a government prepares to communicate how the budget aims to improve gender equality. It highlights relevant policies and the resources allocated to address gender equality gaps (see Box 1). Widely accepted standards of fiscal transparency¹ require that the budget documentation provides a comprehensive, timely, and credible view of the government's plans for raising and spending public resources, including a clear statement of the fiscal objectives and policy intentions together with their intended results (IMF 2019). The Gender Budget Statement is well aligned with these same standards of fiscal transparency.

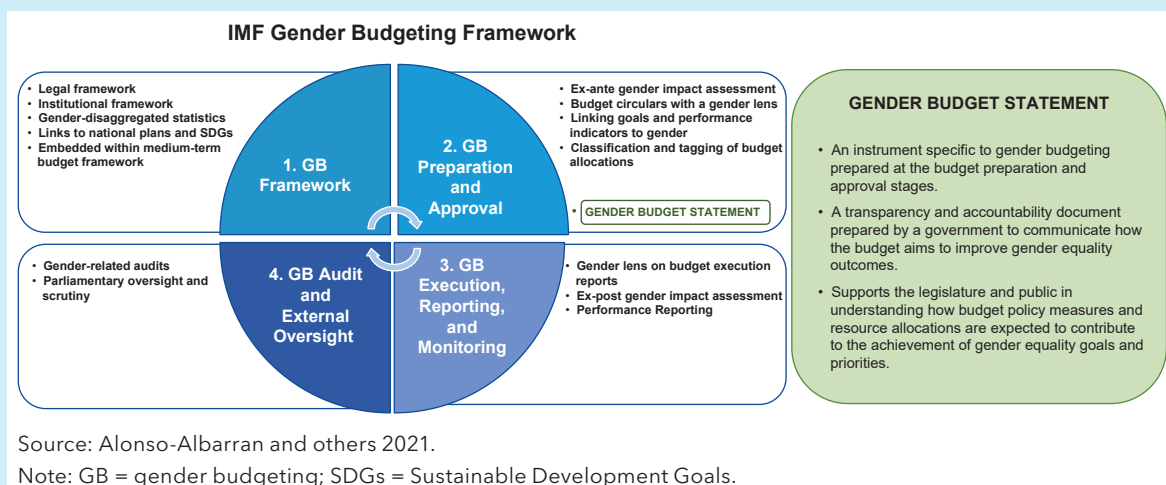
To effectively serve as an accountability instrument, a Gender Budget Statement is publicly available and tabled in the legislature, alongside the annual budget. Communicating the government's efforts to promote gender equality through the budget allows the legislature and the public to engage in an informed dialogue on the status of gender equality, the supporting economic and fiscal initiatives underway, their estimated cost, and the progress made over time. A transparent and comprehensive Gender Budget Statement can also help the government to ensure a consensus understanding of gender equality gaps, and in doing so improve the cohesion of efforts to address them across the public sector.

A Gender Budget Statement is important for:

- Improving the transparency of the budget's expected impact on gender equality.
- Raising the awareness of the status of gender equality.
- Strengthening accountability for the delivery of policies and programs designed to bridge gender equality gaps.
- Encouraging systems for measuring and monitoring the results of policies targeted at improving gender equality.

¹ Further guidance on fiscal transparency standards can be obtained from the Fiscal Transparency Code in IMF (2019), International Budget Partnership (2021a), Organisation for Economic Co-operation and Development (2017), and the Public Expenditure and Financial Accountability Secretariat (2016).

Box 1. Definition and Key Features of a Gender Budget Statement



Definition: A Gender Budget Statement¹ is an essential gender-specific public financial management tool.² It aims to provide an overview of the major initiatives that inform a whole-of-government³ approach to improving gender equality.⁴ As a transparency and accountability document, it is prepared as part of the budget documentation, in the form of an annex to the budget or supplementary budget paper, and it is tabled in the legislature together with the draft budget for information.

Features: In terms of the key features, the Gender Budget Statement should be:

- comprehensive by providing an overview of the major policy measures expected to affect gender equality and their allocated financial resources planned in the budget.
- published and accessible to the wider public, providing clear and relevant information and explanations and by supporting parliamentary oversight and scrutiny.
- timely to be able to support decision making at the budget approval stage.

¹ The term “Gender Budget Statement” is sometimes used in countries to describe various types of gender-specific documents produced during the budget process. Some of these documents remain internal to the government and are mainly prepared to inform the processes of strategic planning and budget prioritization. For the purposes of this Note, such intermediate and internal documents are not classified as Gender Budget Statements. However, they can be important instruments for aligning the budgets with medium-term strategic goals and as an interim step leading to the preparation and publication of the Gender Budget Statement. The following documents fall into this category:

- Gender pre budget statement—It reflects decisions made in the strategic planning phase of the budget process on the alignment of policy goals with resources available under the budget fiscal constraints. It sets out gender equality policy context and direction for spending plans by articulating the government’s broad policy priorities and by establishing the parameters of the budget before detailed funding decisions are made.
- Gender budget declarations/statements—These are prepared by individual line ministries as part of their budget submissions and designed to provide information on gender analysis and assessment of the proposed budget initiatives. For example, Rwanda’s budget call circular required all ministries to prepare and submit a gender statement (which demonstrated how the budget proposal intended to respond to the specific gender needs) to accompany their budget submissions—these statements formed part of the criteria on which budget submission were evaluated; in Australia, new policy proposals were required to include a “statement” (description) of the effect on gender to inform decision making.

² See Alonso-Albarran and others 2021, for a discussion of the IMF gender budgeting framework, which encourages the holistic integration of a gender perspective across each phase of the budget cycle through gender-responsive fiscal policies and gender-specific public financial management practices.

³ All ministries and agencies within the general government.

⁴ Consistent with OECD (2023), which highlights best practices and core features common to the successful implementation of gender budgeting in OECD countries.

Country Experience with Gender Budget Statements

Over time, Gender Budget Statements have gained traction and visibility across the world. As of 2024, according to a sample of over 100 countries surveyed by the IMF (Figure 1), the Gender Budget Statement is one of the public financial management (PFM) tools mostly used for gender budgeting. Roughly one-third of the sampled countries declared that they produce some form of a Gender Budget Statement and more than three-quarters of these are also published. Of those countries that reported publishing one, Asian and African countries are more represented: 32 percent were in the Asia Pacific region (for example, Australia, Bangladesh, India, Republic of Korea) and 28 percent were in Africa (for example, Togo and Zimbabwe). North and South America represented 20 percent, Europe 16 represented percent, and Middle East and Central Asia constituted 4 percent.

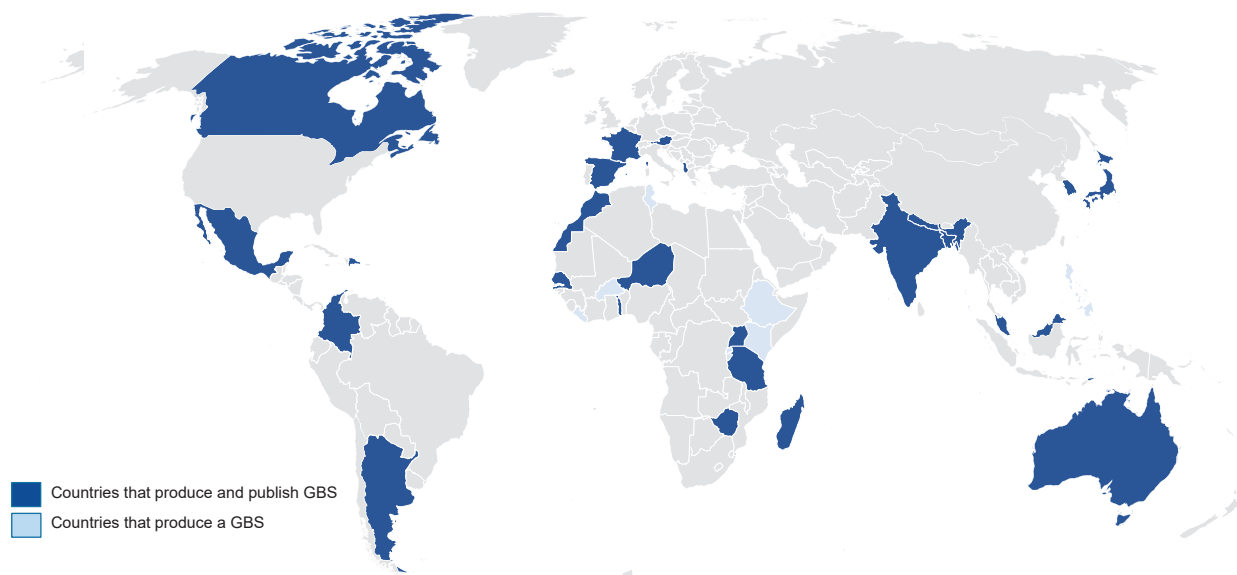
Gender Budget Statements vary considerably across countries in many aspects such as the processes by which they are produced, their scope and depth, and the quality and detail of the contents presented. Countries also use different terminology to name the document such as “Women’s Budget Statement” (Australia), “Report on Gender Budgeting and Children Rights, Annex to Budget Bill” (Burkina Faso), “Cross-Cutting Policy Document on Gender Equality” (France), and “Gender Impact Report” (Spain).

The first Gender Budget Statements were pioneered by the Australian Government in the mid-1980s² (although temporarily stopped during the period 2014–21), and since then, many other countries have embarked on similar initiatives. Many countries commenced their publication on a pilot basis. For example, Gender Budget Statements were first piloted with selected ministries in Indonesia (2010), Republic of Korea (2006–10), and Togo (2021) before moving to full implementation.

Like other gender budgeting PFM tools (see Box 1), the preparation of a Gender Budget Statement does not necessitate a radical reform of existing budgetary procedures. Rather, it involves integrating a gender perspective into the existing budget process to demonstrate how budget resources are being used to support the policies designed to tackle gender equality gaps.

² For example, see the Women’s Budget Statement 1987–88, Budget Related Paper No. 6, Parliament of the Commonwealth of Australia, National Library of Australia.

Figure 1. Countries That Prepare a Gender Budget Statement



Source: IMF Gender Budget Survey Database has coverage of over 100 countries based on a self-assessment and is updated periodically (as of June 2024).

Note: GBS = Gender Budget Statement. The boundaries, colors, denominations, and any other information shown on the maps do not imply, on the part of the International Monetary Fund, any judgment on the legal status of any territory or any endorsement or acceptance of such boundaries.

What Should a Gender Budget Statement Include?

Broadly, a Gender Budget Statement should do the following:

- Set out the government’s commitments and goals for improving gender equality.
- Contextualize and communicate the identified gender equality gaps.
- Identify strategies and plans for achieving gender equality goals.
- Showcase the fiscal policies and programs designed to address gender gaps, along with the public resources devoted to do so.

In a few country cases, the information in the Gender Budget Statement goes even further than these steps, to include an assessment as to the expected impact of proposed policies (ex ante) or an assessment as to whether policies in place have been effective in improving gender equality (ex post). In some countries, ex ante and ex post assessments are also published. In practice, not all these features are required, especially not initially, to commence the production of an informative Gender Budget Statement.

The approach to the development of a Gender Budget Statement is country specific and reflects numerous factors such as political commitment, strength of the existing budget system and procedures, maturity of gender budgeting implementation, the availability of gender-specific data, and the available time and resources dedicated to the compilation of the document.

Format

Countries follow different formats for preparing Gender Budget Statements. Regardless of the format, they should be accessible to a wide range of stakeholders, should be succinct, and should convey key messages. Typically, Gender Budget Statements are either a budget annex or a standalone budget document. The advantage of a separate budget document is that an in-depth presentation of gender issues can be included in a way that is easier to understand for the wider public, who might not be familiar with interpretation of technical budget schedules (Southern African Development Community 2014). UN Women (2015) recommends considering the following useful principles with respect to the size and scope of the Gender Budget Statement:

- Balance the burden placed on government officials who produce the statement and the benefits to those who read them.
- Provide concise narratives to avoid unnecessarily long descriptions.
- Use standardized formats to make the preparation easier and enable comparative assessment of the contents across agencies and years.

Components

Looking at the characteristics of different country approaches, Gender Budget Statements should be designed to help governments articulate the following:

- Country's socio economic situation from a gender perspective, including presentation of key gap in gender equality.
- Government's gender equality commitments, goals, strategies, and priorities.
- Fiscal policies and programs (including new budget measures) targeted to address identified gender gaps, together with their financial implications.
- The estimated impact of the proposed policies on gender equality outcomes and performance indicators to measure progress over time (more advanced characteristics). A summary of gender impact assessments, if carried out.

Box 2 presents components or building blocks for inclusion in a Gender Budget Statement. There is no single model to present this information, and not all features are required, or sometimes even possible, when starting out. An outline for a well-structured thematic statement is proposed in Annex 1.

Box 2. Building Blocks for a Gender Budget Statement

Introduction

- A statement of political commitment to achieving gender equality (ideally co-signed by the Minister for Finance and the Minister for Women).¹
- Motivation for presenting the Gender Budget Statement, including references to the legal and constitutional basis for gender budgeting and gender equality, if any.
- Outline of high-level approach and methodology to tackling gender inequality—including identifying key issues or themes—for example, women’s economic participation, women’s safety, or women’s leadership potential.
- Future plans and ambitions for gender budgeting reforms to support gender equality.

Component 1: Analysis of the Status of Gender Equality and Gender Gaps

- Status of gender equality and recent trends.
- Identification of key gender gaps.

Component 2: Gender Equality Goals, Commitments, and Strategies to Promote Gender Equality

- Identification of the government’s key priority areas or themes in addressing gender equality
- High-level gender equality commitments, including those made internationally
- Reference or connection to the government’s gender equality goals and strategies for different priorities
- Approaches to enhance gender equality and eliminate gender gaps

Component 3: Major Budget Measures Aimed at Promoting Gender Equality in Priority Areas

- Description of each measure
- Rationale
- Objectives
- Associated budget allocation

Component 4: The Impact of Major Budget Measures on Gender Equality

- Presentation of planned outputs, outcomes, and performance targets for each major budget measure (linked to performance-based budgeting)
- Assessment of the expected impact on gender equality (link to gender impact assessment), intended and unintended.

Source: Authors.

Notes: These four components may be repeated on a thematic basis: for example, a country would likely choose to group together all the analysis of the status of gender equality, goals, and policies (Components 1-4) relating to women’s economic empowerment or women’s leadership potential. They need not be presented in separate sections in the Gender Budget Statement. Some countries additionally disclose and analyze sex-disaggregated data on employment in public sector, for example, Spain, Togo, and Zimbabwe. Tables and graphs can be included to support the analysis and discussion in each area.

¹ The Ministry of Women in this Note refers to the ministry or agency in government in charge of gender equality.

Figure 2. Country Examples of Key Components of Gender Budget Statements

	Zimbabwe	Argentina	Australia	Togo	Canada	Spain
Assessment of state of gender equality and gender gaps presented	✓	✓	✓	✓	✓	✓
Articulation of gender equality commitments, goals, and strategy	✓	✓	✓	✓	✓	✓
Budget measures designed to target gender equality identified and described (often thematic)	✓	✓	✓	✓	✓	✓
Budget resources allocated to address gender gaps are identified	✓	✓	✓	✓	✓	✓
Performance information presented		✓		✓		✓
Gender impact assessment of budget measures highlighted					✓	✓

Source: Authors.

Recently published Gender Budget Statements, by selected countries,³ illustrate a range of key features (Figure 2). Annex 2 also gives a description of the individual country approaches and documents.

Introduction

The introduction is a high-level ministerial statement used to underscore the importance of advancing gender equality, political commitment, and the motivations and aspirations for doing so. For example, the opening statement to the Argentina’s 2021 Budget—the first national budget with a gender and diversity perspective—emphasized that the gender focus of the budget “was the result of the commitment of the national government to meet social demands and to direct resources to reduce inequality between genders.” It also highlighted the government’s plans for gender budgeting reforms. The Government of Australia reintroduced gender-responsive budgeting in the 2022 Budget and acknowledged in the [Women’s Budget Statement 2023-24](#) that “... the Government would extend gender-responsive budgeting across the budget. This delivers on the election commitment and is central to putting gender equality and impact on women at the center of budget decision making.”

³ For a summary overview of gender information presented as part of the budget across the OECD countries, see OECD (2018).

Component 1: Analysis of the Status of Gender Equality and Gender Gaps

This component of the Gender Budget Statement should present the current socioeconomic situation from a gender equality perspective and existing gender gaps.⁴ It often presents gender gaps on a thematic basis and highlights key statistics supported by the analysis of underlying causes. In 2024–25, the Australian Gender Budget Statement (also known as Women’s Budget Statement) presented gender analysis grouped across key themes, including women’s economic equality and security, gender-based violence, unpaid and paid care, health, leadership, representation, and decision making. These themes are then used as an umbrella to present related statistics and analysis on the existence of gender gaps; the government’s commitments, goals, strategies, and plans in each of these themes; and the related fiscal policies and programs. These themes also follow those identified in Australia’s Gender Equality Strategy called Working for Women. This is discussed further under Component 2.

While preparing this section, countries can complement their own domestic data and statistics. This can include, for example, micro-level data such as household survey data or time use statistics on gender disparities with the latest global gender statistics available, for example, from the World Bank’s [Gender Data Portal](#), the World Economic Forum’s [Global Gender Gap Report](#), the Organisation for Economic Co-operation and Development’s (OECD) [Gender Data Portal](#). These sources include country profiles and international comparisons, accessible through narratives and data visualizations to improve the understanding of gender inequalities and show where actions are most needed. Development partners, such as UN Women and United Nations Development Programme, publish country- or region-specific reports on gender gaps which can be a useful source of information. See Box 3 for suggestions and examples on the type of data and statistics that can be presented in this section. Some countries are extending the analysis to cover other gaps across diverse groups such as youth, disability, race, and minorities such as indigenous communities (in, for example, Australia, Burkina Faso, and Canada).

⁴ Tackling Gender Inequality: Definitions, Trends, and Policy Designs (imf.org).

Box 3. Examples of Data and Statistics That Can Demonstrate the State of Gender Equality

Economic Equality	Leadership	Domestic Violence and Health	International Rankings
<ul style="list-style-type: none"> • Labor force participation rate by gender • Part-time employment rate by gender • Gender pay gap • Average daily unpaid hours worked by gender • Underemployment ratio by gender • Secondary and tertiary education rates by gender • Retirement savings by gender • Access to bank accounts by gender • Access to affordable childcare 	<ul style="list-style-type: none"> • Gender composition of the parliament • Gender composition of the cabinet • Gender composition of government board positions • Gender composition of corporate board positions • Gender composition of management in the workforce 	<ul style="list-style-type: none"> • Incidence of intimate partner violence • Mortality rates of intimate partner violence • Rates of workplace violence and harassment • Maternal mortality rates • Access to immunization by gender • Access to health care services by gender • Life expectancy by gender • Leading causes of death by gender • Disability prevalence by gender 	<ul style="list-style-type: none"> • World Economic Forum Global Gender Gap Index • World Bank, Women, Business, and the Law Index • World Bank Gender Data Portal • The OECD Gender Data Portal

Source: Authors.

Note: OECD = Organisation for Economic Co-operation and Development.

Component 2: Presentation of Commitments, Goals, Strategies, and Plans to Promote Gender Equality

This component of the Gender Budget Statement should help articulate the government's high-level goals in advancing gender equality. This can include things such as the government's commitments made in national strategies, development plans, and international conventions. It will also identify priority areas for addressing gender gaps in line with these goals. For example, the preparation of the Canadian budget is guided by the Gender Results Framework and the process for factoring gender considerations into decision making based on gender-based analysis (see [Budget 2021 Gender, Diversity, and Quality of Life Statement](#)). The Gender Results Framework was introduced in the 2018 budget as an articulation of gender equality priorities and goals with matching indicators to track developments toward these goals. Gender equality goals for Canada include themes like equal opportunities and diversified paths in education and skills development; equal and full participation in the economy; and gender equality in leadership roles.⁵

The international approach to gender equality policies established by UN Gender Equality Observatory for Latin America and the Caribbean can be helpful in defining policy goals. It is based on identifying gender gaps in different social spheres to help design government policies to promote autonomy in economic matters (income, recognition of care work), autonomy in decision making (politics, access to decision-making positions), eradication of abuse and violence, and cultural change (training, dissemination of values, awareness).

⁵ The full list of gender equality goals for Canada include equal opportunities and diversified paths in education and skills development; equal and full participation in the economy; gender equality in leadership roles and at all levels of decision-making; eliminating gender-based violence and harassment; promoting personal security and access to justice; reducing poverty and improving health outcomes; promoting gender equality to build a more peaceful, inclusive, rules-based, and prosperous world.

Component 3: Major Budget Measures Aimed at Advancing Gender Equality

This component involves an explanation of specific government expenditure and revenue policies and programs designed to address gender gaps identified in Component 1 and improve gender equality within each priority area. It should highlight the major initiatives the government is undertaking by providing their description, rationale, objectives, and allocated budget. Some countries only present new initiatives announced in each budget, whereas others take a broader approach, identifying the major policies in place to support gender equality in each of the thematic or priority areas.

- Following on from the earlier example, in Canada, the Gender Budget Statement highlights some of the key actions the government is taking in the budget to improve fairness and inclusion within each priority area and provides information on the gender and diversity impact of all new and renewed measures in the budget.
- An example of the presentation that lists initiatives taken to advance gender equality at the sub-national level can be found in the budget of the State of Victoria, Australia (see [Gender Equality Budget Statement 2022-23](#)).
- The Gender Report in Morocco (see [Gender Responsive Results-Based Budgeting Report 2022](#)) systematically presents programmatic and financial efforts to reduce gender inequalities by each ministry and department as funded in the budget.
- In Spain, the Gender Impact Report (see [Gender Impact Report 2022](#)) classifies the budget programs according to their gender relevance. It provides an assessment of how the different budget programs, through their planned actions and their financial allocations, influence the improvement of equality between women and men.

The information contained in this component can also be informed by the data collected using gender budget tagging, which helps identify revenue and expenditure policies designed specifically for advancing gender equality.

Component 4: The Impact of Major Budget Measures on Gender Equality

The estimated impact of budget measures on gender equality should be explained. To this end, each main budget measure should be accompanied by performance information, including the expected outcomes, beneficiaries, and performance targets and indicators. Identifying gender equality outcomes that the budget aims to achieve, along with indicators to measure progress, is essential for advancing accountability. Some countries also use the Gender Budget Statement to report annually on the implementation and effect of existing policies, whereas others include this as part of their annual reporting requirements:

- The French budget (see the [2023 Gender Equality Policy Document](#)) offers an example of a document that sets out the priority objectives of gender equality policies along with a list and description of budgetary programs contributing to their achievement, performance indicators, and associated appropriations.
- The Canadian budget (see [Budget 2022 Impacts Report](#)) includes a summary of the expected gender and diversity impacts for each new measure in the budget, including information on the expected beneficiary group, income distributional effects, and age cohort and other characteristics of beneficiaries such as race, ability, region, and indigeneity.

How to Start Preparing a Gender Budget Statement

Phased Approach

International experience suggests that the breadth and depth of Gender Budget Statements can evolve with the progress in gender budgeting practices (see Annex 4 for a summary overview of Togo's experience in preparing their first gender-sensitive budget document and Annex 5 for a description of evolution in the Gender Budget Statements in the Republic of Korea). The Gender Budget Statement can be developed gradually and does not need to immediately have the full set of features described earlier. For example, it can start as a table that identifies the budget items (revenue or expenditure) that are designed to improve gender equality (for example, in India) or a report consolidating gender declarations supplied by the line ministries according to a standardized template (for example, in Republic of Korea). However, it should evolve over time to link policy measures to gender equality goals and to address identified gaps in gender equality.

A more comprehensive statement will provide both quantitative and qualitative information on how budget measures are expected to affect gender equality (for example, in Canada and Spain). Annex 1 proposes a thematic approach to developing a Gender Budget Statement that suggests a useful way to structure and organize the four components gathered earlier. The sequencing proposed in Figure 3 outlines the following phases and their key steps.

Phase 1: Piloting a Gender Budget Statement

A first Gender Budget Statement can have a simple format. For example, it may begin as a table provided as an annex to the budget that sets out the identified policy measures, programs, and resources for advancing gender equality. The scope of the first statement can also be narrow with the inclusion of only some ministries as pilots. The number of ministries can increase over time as processes are refined. The statement can also explain to the readership that this is an initial attempt while also outlining future plans to learn from experience and evolve to deepen the content of the Gender Budget Statement.

International experience suggests that the preparation of the Gender Budget Statement can begin with a small group of pilot ministries (for example, in Morocco and Togo). In the first instance, budget items, measures, or programs with gender equality as their main objective can be identified (that is, where there is an explicit intent to address gender equality). This can be done using, for example, the [OECD-DAC gender markers method](#)⁶ adapted to a country context. The idea is to systematically screen budget items to indicate whether they target gender equality as a policy objective according to a simple point scale system. Such an approach allows information to be compiled and analyzed and lends itself to being an input for a Gender Budget Statement.

A pilot exercise can also initially identify the policies or programs of the last approved budget for selected pilot entities. Many countries have found value in using the last budget as a starting point to trial an approach to developing a Gender Budget Statement, which does not immediately have the associated time pressures on the budget process. This allows for experimentation, gives sufficient time and resources to conduct some quality review to ensure the consistency of approach, and provides a baseline moving forward.

⁶ The OECD-DAC markers are to systematically screen budget items against scoring criteria to indicate for each budget item whether it targets gender equality as a policy objective according to a point scale system: not targeted (score 0), significant (score 1), and principal (score 2).

Phase 2: Preparing a Basic Gender Budget Statement

Reflecting on the lessons learned from the pilot experience, including any adjustment needed to the methodology, the gender-tagging approach described earlier can be gradually rolled out to include more ministries. To support and institutionalize this process, a request to identify the gender-relevant budget items in the annual budget submissions can be integrated into the regular budget preparation instructions (that is, budget circular), which will help the Ministry of Finance in decision making and later also in preparing the Gender Budget Statement. Thus, the budget circular will include guidelines and formats specific to gender budgeting, thus becoming a gender-responsive budget circular.

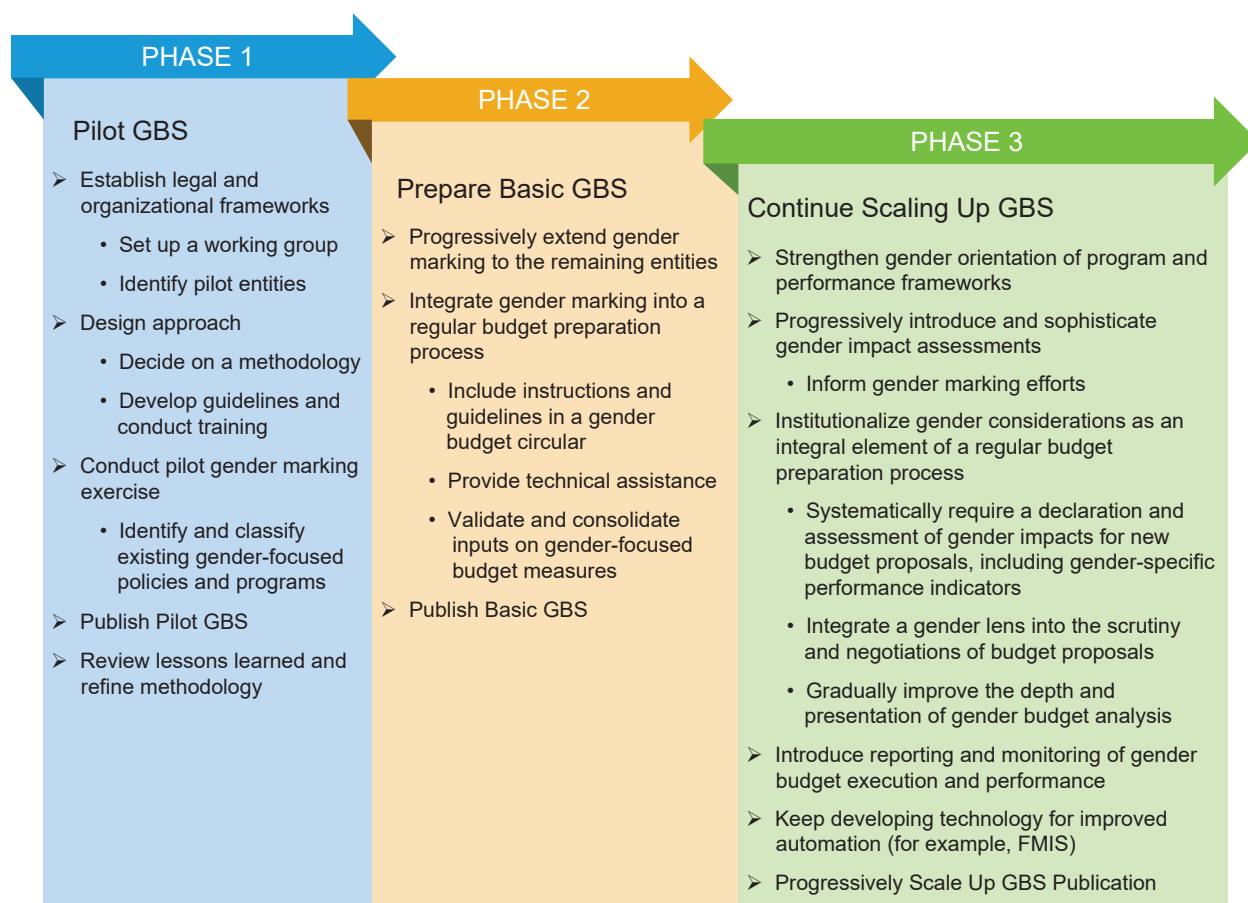
The basic Gender Budget Statement at this stage will communicate (1) the key challenges to achieving gender equality, (2) the government's gender equality commitments, and (3) policy measures and resources planned in the budget to address the challenges and achieve progress toward closing gender gaps. In practice, there may be countries who have sufficient capacity to combine Phases 1 and 2. Other countries who already have performance reporting as part of their PFM system can also be well placed to incorporate this information into the Gender Budget Statement advancing to the third phase. Countries can make a judgment on the depth at which they go at different phases, which again can evolve over time.

Phase 3: Scaling Up the Gender Budget Statement

The Gender Budget Statement should become progressively more sophisticated as more advanced gender budgeting practices are developed. This can be achieved by the following:

- Including performance indicators and targets that seek to measure the effect of selected policies. This will help determine the budget impact on gender equality, informed by evidence-based information on outcomes.
- Including the expected impact of policies on gender equality. This is supported by developing a methodology for gender impact assessments to analyze the expected or actual effect of policies or programs on gender equality, intended or unintended, and to improve program design before budget decisions are made.
- Systematic reporting and evaluation of budget programs from a gender equality perspective can further contribute to enhancing the inputs for the statement; for example, using conclusions from the gender budget execution reporting, spending reviews with a gender perspective, or ex post gender impact assessments (for example, in Iceland).

In summary, a more advanced Gender Budget Statement (1) can be a standalone budget document with the main elements proposed in Box 2; (2) would be underpinned by gender impact assessments (for example, in Canada), while advancing on instructions and tagging; and (3) would go beyond financial inputs by presenting information on results and performance indicators (for example, in Argentina).

Figure 3. Proposed Phases in Developing a Gender Budget Statement

Source: Authors.

Note: FMIS = Financial Management Information System; GBS = Gender Budget Statement.

In addition to a standard publication, several countries are making their Gender Budget Statements increasingly accessible to the public through interactive and open data web versions. To strengthen the transparency and openness of gender budget information, a business intelligence platform allows access to research and analyze the main budget data (for example, in [Argentina](#) and [Spain](#)). Figure 3 describes the proposed phases in developing a Gender Budget Statement, and Figure 4 provides a summary of the evolution of a Gender Budget Statement as the process matures.

Figure 4. Evolution of Features Contained in a Gender Budget Statement

	PILOT	BASIC	ADVANCED
Assessment of state of gender equality and gaps presented	✓	✓	✓
Articulation of gender equality commitments, strategy and goals	✓	✓	✓
Identifying budget measures designed to support gender equality	✓	✓	✓
Budget resources allocated to address gender gaps are identified		✓	✓
Performance information presented			✓
Ex-ante gender impact assessments			✓
Budget execution and performance reporting			✓
Ex-post gender impact assessments			✓

Source: Authors.

Gender Budgeting PFM Tools Supporting the Development of a Gender Budget Statement

IMF research points to a positive correlation between the Gender Budget Statement and other gender-specific PFM instruments. In general, more robust budget institutions such as the adherence to budget circulars and calendars, the existence of program and performance budgeting, developed institutional coordination arrangements, and financial information systems will support the preparation of the Gender Budget Statement.

Legal and institutional frameworks for gender budgeting act as enabling factors, although tools such as gender budget circulars, identification of budget items according to their relevance to gender equality (gender tagging), and gender impact assessments—while not necessarily preconditions—can help facilitate implementation of a Gender Budget Statement (Alonso-Albarran and others 2021). A staged approach to the development of a Gender Budget Statement, as discussed earlier, can help ensure it evolves in line with the progressive improvement in the institutional and operational capabilities needed to apply gender budgeting practices.

A legal framework that sets a binding requirement for the budget bill to be accompanied by the Gender Budget Statement (for example, in Morocco and Spain) can help sustain these efforts and mitigates the risk that the publication of the Gender Budget Statement would be discontinued at some stage. At the same time, a legislative requirement should not be seen as a precondition, as the Gender Budget Statement

can be produced without it in many jurisdictions.⁷ Foundations for the Gender Budget Statement can be provided by a budget circular, which supports the integration of a gender lens into the budget documents, whether as an annex or as a standalone document.

A robust program budgeting structure can provide an entry point for the Gender Budget Statement and can facilitate the identification of programs, subprograms, and activities specifically designed to promote gender equality. Gender tagging will identify specific budget items that target not only gender outcomes but also other budget items that are not explicitly targeted at addressing gender equality outcomes but have a significant and unintended impact on gender equality. Therefore, the identification, categorization, and related assessment of such expenditure involve some analytical and diagnostic work, which can develop over time, including by using impact assessments.⁸

Some adjustments in the budget preparation process are required to generate inputs to the Gender Budget Statement (see Annex 7 for a diagrammatical approach to various intervention points across the budget cycle). These include the following:

- **Budget Circular:** This will need to be amended to instruct line ministries on the procedures to identify gender-relevant budget items in their budget proposals and to explain the expected impact. Explicit instructions and guidance on gender budgeting preparation, available through budget circulars and manuals,⁹ can facilitate better integration of gender considerations in the budget decision making and their adequate presentation in the Gender Budget Statement. For example, in Rwanda, the budget circular provides a template form that requires the agencies to identify and explain gender problems that require interventions, specify activities to address these issues, identify outputs, and define gender-specific indicators to measure the achievements.
- **Budget Submissions:** In the process of developing their budget proposal submissions, line ministries will need to undertake an assessment of the estimated impact on gender equality (the detail of which can vary with capacity and resourcing).¹⁰ Sufficient time to carry out these activities, including coordination with the Ministry for Women¹¹ and quality assurance by the Ministry of Finance, should be factored into the budget calendar and work plans of policy and finance officers involved in the budget preparation. In this sense, gender impact assessments can institutionalize the analysis of how programs are advancing, or at least not undermining, gender equality objectives. This information will become an input for the Gender Budget Statement.

⁷ In some jurisdictions, subject to the legal tradition and delegation to the Executive, the gender budget statement can be produced without basis laid down in primary legislation.

⁸ It is generally easier to identify gender-focused expenditure in the program budgets; however, the same principles can be applied in line-item budgets.

⁹ Examples of instructions and guidance on gender budgeting preparation found in or attached to budget circulars: Canada: Budget/Off-Cycle Proposal Template Guidance and Gender-Based Analysis Plus; Rwanda: 2022–23 Budget Circular Annex 11—Gender Budget Statement Guidelines; Zimbabwe: Guidelines for the Preparation of Gender Responsive Budgets, May 2021.

¹⁰ Tools and methods for gender-sensitive analysis of budgets, including classifying budget programs or budget lines according to their gender relevance, gender-aware policy appraisal, gender-disaggregated beneficiary assessments, gender-disaggregated public revenue/expenditure incidence analysis, and gender impact assessments, can help identify gender dimensions of activities, outputs, and impacts to better incorporate these aspects into planning and presentation of the budget (Council of Europe 2005).

¹¹ Or equivalent entity in charge of gender equality.

Organizational Arrangements to Support the Development of a Gender Budget Statement

Successfully developing a Gender Budget Statement depends on organizational arrangements and inter-ministerial collaboration. This ensures that budget submissions are consistent with the government's gender equality objectives, coordination is ensured throughout the budget preparation process, and engagement of external stakeholders like civil society is encouraged.

Gender Budget Statements are typically prepared by the Ministry of Finance with the support of the Ministry for Women (Gender or equivalent). Inputs to the statement, that is, specific policies and programs proposed or in place, are usually provided by line ministries, as requested in the budget circular. The Ministry of Finance and the Ministry for Women typically work together to ensure that key messages are presented and that resource allocations are correctly reflected. Within the Ministry of Finance, coordination is also important with the social policy units and the units whose line ministries have major programs that improve gender equality—including the tax department.

- In Spain, the General Directorate of Budget, in close collaboration with the Ministry of Equality and the Equality Unit of each ministry, prepares a summary of the ex ante gender impact assessments conducted by the line ministries on their budget measures, which feeds into the Gender Budget Statement.
- In the Republic of Korea, the Welfare Budget Unit in the Budget Office collects gender budget declarations prepared by the ministries and adds them to the draft annual budget bill. The Korean Women's Development Institute, a government research organization, supports this process by consulting with the line ministries.
- In Australia, the structure of the Women's Budget Statement is agreed by the Department of the Treasury, in consultation with the Office for Women.

It is critical for the Ministry of Finance to take the lead in decisions on gender budgeting since it refers to the budget process and fiscal policies, such as its technical approach, procedures, and quality control. However, closely coordinating with other relevant institutions and establishing supporting structures are important:

1. The Ministry for Women (or equivalent): needs to be involved in the initiatives supporting the Gender Budget Statement (and gender budgeting in general), such as mainstreaming of a gender perspective in the government's policies and programs. They have policy responsibility for progressing gender equality and usually help the government set its gender equality goals and priorities and identify gender gaps. They can also contribute specialized knowledge to the development and implementation of gender budgeting methodologies and assist in necessary capacity building across government entities. For example, in Australia, the Office for Women partnered with concerned line ministries to undertake gender impact assessments across a selected number of pilot budget proposals in the 2022-23 Budget, which also featured in the 2022-23 Women's Budget Statement. As part of the gender impact assessment pilot, an analysis was conducted by the Office for Women on selected issues including the care economy, housing, and jobs and skills. This analysis was conducted in partnership with lead policy agencies to understand the impact of policy proposals on women. In this pilot phase, the Office for Women has been the key driver of this analysis, though as this practice is embedded, the expectation is that gender impact analysis will be delivered by line ministries from across the Australian Public Service.¹²

¹² Australian Government Women's Budget Statement, October Budget 2022-23.

2. The Ministry of Planning (or equivalent): In some countries, where the planning function sits separately, it is important to coordinate the presentation of national goals, plans, and strategies for gender equality in the Gender Budget Statement. Some planning ministries might also have the responsibility for developing performance indicators and reporting against the achievement of goals.
3. Forming a working group as a core support team to the Ministry of Finance can contribute to the development of methodology, provide practical advice, support gender-oriented training, and engage in the quality assurance and oversight of the inputs to the Gender Budget Statement:
 - ◆ For example, in Togo, a network of gender budgeting experts in the Ministry of Finance and line ministries contributes to the preparation of the Gender Budget Statement. The network includes representatives from the Ministry of Finance, Ministry of Women, and all the line ministries covered by the Gender Budget Statement.
 - ◆ Morocco established a dedicated structure within the Ministry of Finance, called the Center of Excellence for Gender Responsive Budgeting, to support the mainstreaming of gender budgeting in close collaboration with the department in charge of monitoring budget performance.
4. Gender units (or gender focal points) are the main implementation counterparts as typically they are located in the individual line ministries to support gender-related policy and gender budgeting and in general promote the reduction of inequalities in the corresponding sector:
 - ◆ For example, in Iceland, each ministry has a steering group responsible for implementing gender budgeting.
 - ◆ Gender focal points represented by the finance officers and program managers are located in sectoral ministries in Morocco.

Concluding Remarks

The Gender Budget Statement is an accountability and transparency document prepared and published by governments to communicate how their budget is advancing gender equality. International experience shows that approaches to the scope, format, and development of a Gender Budget Statement vary considerably across countries. Although there is no single model, this How-To-Note recommends that the Gender Budget Statement will be most effective if it is produced by the Ministry of Finance in coordination with the Ministry for Women (or equivalent) and line ministries, so that it would explain the following:

1. Current country's socio economic situation from a gender perspective, including identification of key gender equality gaps.
2. Government's gender equality goals, strategies, and priorities.
3. Proposed budget measures (fiscal policies and programs) targeted toward addressing the identified gender gaps, together with their financial implications.
4. The estimated impact of the proposed policy on gender equality outcomes and performance indicators to measure progress over time.

As this How-to Note demonstrates, the Gender Budget Statement does not need to address all of the aforementioned aspects comprehensively or simultaneously. Numerous country examples show that it can be introduced in a relatively limited format and scope, drawing attention to gender inequalities, while gradually becoming more sophisticated. As the process develops, it is important that the Gender Budget Statement explains the proposed impact of the budget proposal on gender equality and in closing equality gaps. Progress will depend on the combination of several factors, including political leadership, the establishment of appropriate organizational and coordination mechanisms, the integration with the regular budget preparation process, and the advancements in gender-specific PFM practices that enable the identification and assessment of budget measures from a gender equality perspective.

Annex 1. Suggested Outline for a Gender Budget Statement Following a Thematic Approach

Introduction (1–2 pages signed by Minister)

Overview (3 pages)

- Outline the commitment to gender equality.
- Clarify priorities/areas of focus (*for example, women’s economic equality; ending violence against women; gender equality, health, and well-being*).
- High-level overview/summary of each priority area.

Thematic presentation by priority: (3–5 pages for each theme—use judgment dependent on messages)—
For example:

Theme 1: Advancing Women’s Leadership Representation

Theme 2: Achieving Economic Equality for Women

Theme 3: Ending Violence against Women and Children

Theme 4: Gender Equality, Health, and Well-Being

Content on each priority theme can include the following kind of information:

Annex Box 1.1. THEME 2: Achieving Economic Equality for Women

1. **Key statistics** that represent the current status of women’s economic equality
2. **Discussion and analysis of key gaps in economic equality (identified in the statistics) and the drivers.**
 - a. Workforce participation
 - b. Gender pay gap
 - c. Educational attainment and retirement savings
3. **Government actions to address economic equality.**
Discussion of policies and programs in place (or new policies announced) along with financial allocations designed to address identified gaps in economic equality—for example, childcare access and subsidies, parental leave entitlements, initiatives to address pay inequality, initiatives to improving job security and reducing industry and occupational segregation.

Women’s Economic Equality: Key Statistics

Labor force participation rate Women: 62.3% Men: 71.0%	Gender pay gap 14.1% or \$263.90 per week
Average daily unpaid hours worked Women: 4 hours 31 minutes Men: 3 hours 12 minutes	Underemployment ratio Women: 7.4% Men: 5.2%
Attainment of a bachelor’s degree or above (population aged 15 to 74) Women: 34.2% Men: 28.3%	Median super balances at retirement (population aged 65 years) Women: \$167,000 Men: \$189,000

Note: Example of presentation of key statistics in the Australian Women’s Budget Statement.

Annex 2. Overview of Practices in Selected Countries

Argentina The budget speech highlights the budget initiatives classified as the gender equality category (PPG). The PPG category includes those programs and activities aimed at assistance, prevention, and eradication of violence against women and LGBTQBIQ+ people, and at reducing the gaps between genders in general. The section of the budget speech that discussed the PPG category provides an overview listing implementing ministries, programs, their physical goals for the budget year, and the allocated budget.

Source: 2023 Budget Message.

<https://www.economia.gob.ar/onp/documentos/presutexto/proy2023/mensaje/mensaje2023.pdf>

Australia The 2024–25 Women’s Budget Statement outlines key actions and investments made by the government, and how they are driving progress toward the long-term ambitions necessary to achieve gender equality. The Women’s Budget Statement also forms part of the reporting framework for Working for Women: A Strategy for Gender Equality, providing a line of sight to the government’s activities across the strategy’s five priority areas. All areas of government are responsible for ensuring that government policy and decision making consider gender impacts, such as in relation to women’s safety and economic security. From the 2023–24 mid-year budget update, all Cabinet Submissions and New Policy Proposals required gender analysis. The Women’s Budget Statement 2024–25 includes case studies of gender analysis in practice to show how it informed policy and investment to support Working for Women.

Source: Women’s Budget Statement 2024–25.

<https://budget.gov.au/content/womens-statement/index.htm>

Canada The preparation of the Gender Budget Statement is guided by two gender budgeting tools: (1) Gender Results Framework, which helps to identify policy gaps, priorities, and goals with matching indicators to track developments toward these goals; and (2) gender-based analysis (Gender-Based Analysis Plus methodology), which helps to factor gender and diversity considerations into decision making. The statement consists of two annexes in the budget documents. It highlights some of the key actions the government is taking in the budget to improve fairness and inclusion within each priority area, and provides a summary of the aggregate gender and diversity impacts of all new and renewed measures in the budget.

Sources: Budget 2021–Annex 4: Gender, Diversity, and Quality of Life Statement; and Annex 5: Budget 2021 Impacts Report.

<https://www.budget.canada.ca/2021/report-rapport/toc-tdm-en.html>

France The Gender Equality Policy Cross-Cutting Policy Document is prepared as an appendix to a finance bill. The document includes the following elements: (1) a strategic presentation of the cross-cutting policy, which sets out the priorities, objectives, measures for implementation, and performance indicators with their associated target values; (2) a detailed presentation of the financial effort devoted to gender equality policy for the coming year, the current year, and the previous year; and (3) a presentation of how each budget program contributes to the cross-cutting policy.

Source: Budget 2022 Cross-Cutting Policy Document: Gender Equality Policy.

https://www-budget-gouv-fr.translate.goog/documentation/documents-budgetaires/exercice-2023/le-projet-de-loi-de-finances-et-les-documents-annexes-pour-2023/documents-de-politique-transversale-2023?_x_tr_sl=auto&_x_tr_tl=en&_x_tr_hl=en&_x_tr_to=wapp

Spain	<p>The Gender Impact Report is prepared as a legally required document, which is submitted together with the budget bill. It presents the results of the so-called “3 Rs” approach: (1) Reality (diagnosis of the situation in terms of gender equality), (2) Representation (gender perspective on employment in the public administration and public sector), and (3) Resources-Results (analysis of the spending programs and the budget with respect to their gender relevance and contribution to gender equality). The Report provides a summary overview of the overall gender responsiveness of the budget. It presents a list of gender-relevant programs, main objectives and actions, and indication of availability of indicators disaggregated by gender.</p> <p>Source: 2022 Budget Gender Impact Report.</p> <p>https://www.sepg.pap.hacienda.gob.es/sitios/sepg/es-ES/Presupuestos/InformesImpacto/IIG2022/AccesoInformes/Documents/Informe_perspectiva_genero_2022_Accesible.pdf</p>
Togo	<p>The 2022 budget was the first to systematically review budget sensitivity to gender equality and equity across programs of six pilot ministries. The gender-responsive expenditures in the 2022 budget covered roughly one-third of the budget and were identified based on a modified classification methodology of the Organisation for Economic Co-operation and Development. The Gender Budget Statement included an overview of the national legislative and regulatory framework, policies for gender equality, and methodology for gender budgeting in Togo. It presented the assessment of gender-sensitive programs, activities, and projects listed together with their gender-specific objectives and expected results, performance indicators and targets, proposed budget allocations, and multiyear cost estimates.</p> <p>Source: Gender Sensitive Budget Document 2023.</p> <p>Government of Togo. 2023. “Document Budgétaire Sensible Au Genre (DBSG 2023).”</p> <p>https://finances.gouv.tg/wp-content/uploads/2022/11/DOCUMENT-BUDGETAIRE-SENSIBLE-AU-GENRE-DBSG-2023.pdf</p>
Zimbabwe	<p>The Gender Budget Statement provides a brief overview of gender equality indices and sets forward high-level policy objectives for investments in projects and programs that seek to contribute to gender equality. It presents gender-sensitive budget allocations by programs classified into the following three categories: (1) equal opportunity expenditures; (2) gender-specific expenditures; and (3) mainstream expenditures with 70 percent of the content that benefits women, girls, and other disadvantaged groups. The statement also highlights gender-sensitive fiscal policy measures that the government institutes through the budget.</p> <p>Source: Gender Budget Statement 2022.</p> <p>http://www.zimtreasury.gov.zw/wp-content/uploads/2022/09/2022-Gender-Budget-Statement.pdf</p>

Annex 3. Initiating the Gender-Sensitive Budget Annex to the Budget Bill in Togo

The Government of Togo published its first Gender Budget Statement together with the 2022 budget proposal. For the first time, the sensitivity of the budget in terms of gender equality and equity was systematically examined and presented for programs in six pilot ministries. The government adopted a step-by-step approach to implementation, and until the fiscal year 2024, it continuously expanded the number of entities involved in gender budgeting. To do so, technical tools were developed for the preparation, execution, and reporting on the gender budget, and the key actors are being systematically trained on the use of these tools.¹³

Objectives

The initiation of the Gender Budget Statement, called *Document Budgétaire Sensible Au Genre* (DBSG), was one of the several initiatives intended to promote gender equality, strengthen inclusiveness, and improve women's empowerment. It reflected a strong high-level political engagement and commitment of the President of the Republic to "give gender a prominent place in the entire process of the State budget" (DBSG 2023). This approach was expected to facilitate the implementation of the National Policy for Gender Equity and Equality, which is important for the reduction of inequalities as advocated by the government in the National Development Plan.

Annex Box 3.1. Outline of the Togolese Gender-Sensitive Budget Document 2024

A. National Component

1. Progress and achievements in the area of gender equity and equality
 - International and regional commitments
 - Domestic legal and regulatory framework
 - Institutional and organizational framework for gender budgeting
 - Gender equity and equality policies and strategies in Togo
2. Gender budgeting at the national level
 - Challenges for gender budgeting in Togo
 - Methodological approach and future perspectives for gender budgeting
 - Presentation of gender-tagging methodology
 - Overview of gender elements in the 2024 budget of ministries and institutions
 - Gender-disaggregated overview of the employment plan in ministries and institutions

B. Sectoral Component

3. Overview of the ministerial gender budget plans (for each public entity)
 - Stock take of gender budgeting: review of achievements and constraints
 - Gender-sensitive activities and projects in 2024
 - Gender-disaggregated analysis of employment in the ministry

¹³ IMF Technical Assistance supported the authorities' efforts.

Legislative Framework

The DBSG is formally required as a mandatory annex to the Finance Law by a Prime Minister's Decree. In addition, the Order of the Minister of Finance on the economic, financial, and budgetary documents requires that gender budget documents are published. A three-year Budgetary and Economic Programming Document, which includes a gender perspective, is adopted by the Council of Ministers each year and guides the parliamentary budget orientation debates. Each year, the Prime Minister's budget circular allocates the budget envelopes to the ministries and provides guidelines with gender-specific templates for the intra-ministerial allocation to be directed to gender issues. The gender budgeting processes are integrated into the Decree of the Ministry of Finance on the operational budget calendar.

Organizational Framework

The establishment of institutional coordination mechanisms in support of gender budgeting played a key role in the successful launch of the DBSG. Gender budgeting is led by the Ministry of Finance in collaboration with the Ministry of Women's Empowerment. Oversight of the process were ensured by the Prime Minister's Office and the Parliamentary commissions on government finance and social protection. The strategic ministries with a cross-cutting mission were involved at the beginning of the process to provide support on issues related to public policy and investments (Ministry of Planning) and government employment (Ministry of Civil Service).

From the beginning, a multidisciplinary team of experts specializing in gender and budgeting, representing strategic ministries and institutions, was created to advocate and support the DBSG. To ensure greater traction, the status of the gender units, which were established in the ministries in 2008, was elevated by linking them to the Ministry's division of financial administration and strengthening their staff and financial capabilities. A databank of gender-specific sectoral statistics and indicators is gradually being developed to enrich sectoral gender analysis. To address the lack of ex ante gender impact studies and ex post gender evaluations, external gender reviews are being carried out.

Process

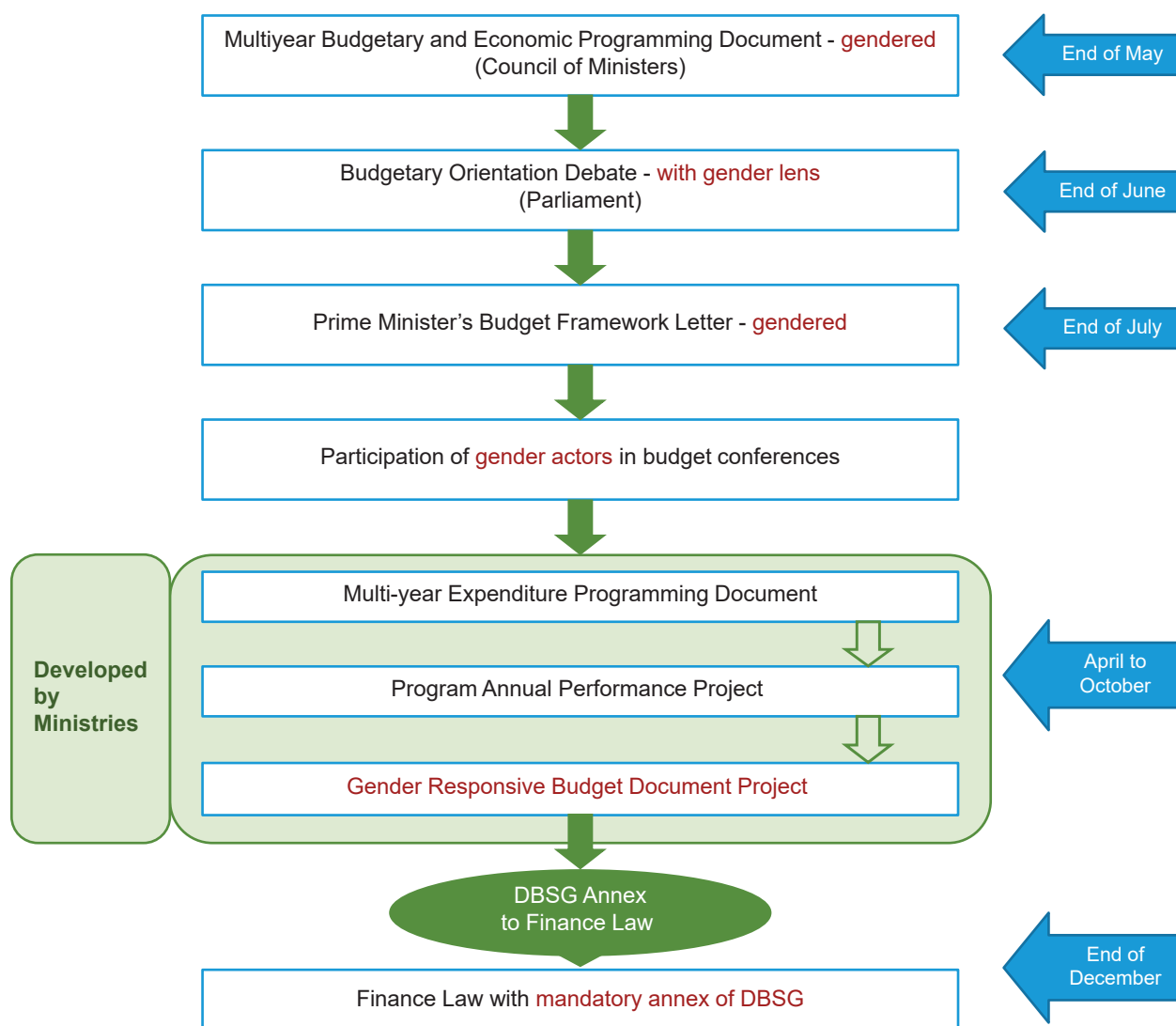
The DBSG started with six pilot ministries in 2021 and gradually extended to cover 14 ministries and the Court of Accounts in 2024. The government plans to gradually achieve full coverage of the public sector. The process was underpinned by a roadmap defining an action plan and a dedicated training program delivered by the gender experts for the pilot ministries.

The program budget architecture was leveraged to account for gender in terms of gender-sensitive objectives and performance indicators for programs, projects, and activities. Gender-focused budget expenditures were identified and tagged according to their gender relevance using the OECD-DAC methodology that was tailored to the Togolese context. A range of gender-oriented activities were proposed to the ministries to help design gender action plans to make public policies more gender sensitive, for example, analyze the gender and equity dimensions of the ministry policies and programs, conduct and monitor the gender-disaggregated analysis of personnel, prepare annual gender-sensitive performance reports, carry out a gender-oriented institutional and organizational audit of the ministry, and build the capacity of gender focal points in gender concepts. To this end, a budgetary allocation is included each year in the budget of each ministry for the realization of these activities carried out by the gender focal points.

The DBSG document was reviewed and adopted by the parliament. All members of parliament were provided training in gender budgeting and gender-focused review procedures. It was followed by outreach to the civil society organizations, media, and private sector. The DBSG is accessible to the public and can be downloaded from the website of the [Ministry of Finance](#).

Annex Figure 3.1 sets out the main steps in integrating the compilation of the DBSG into the national budget preparation procedures and timetable.

Annex Figure 3.1. Steps in Developing the Gender-Sensitive Budget Document in Togo



Source: Adapted from a presentation "Gender-Sensitive Budgeting: The Experience of Togo," which was delivered by the IMF Resident PFM Advisor in Togo during the FAD-PFTAC Gender Budgeting Workshop in February 2023.

Annex 4. The Evolution of Gender Budget Statements in Korea

The planning and implementation of gender budgeting are led by the Ministry of Finance. The Welfare Budget Unit of the Budget Office guides ministries in preparing their inputs to the Gender Budget Statements, collates them, and integrates them into the draft annual budget bill. The main supporting activities, such as preparing a gender-responsive budget circular, and monitoring and assisting the line ministries in producing their gender budget declarations, are delegated to the Gender Budget Research Center (GBRC) in the government-funded Korean Women's Development Institute.

The GBRC played a leading role in developing and institutionalizing Gender Budget Statements at the national and local levels:

1998: The first initiative to analyze gender-related budget issues was undertaken by the Korean Women's Associations United, which prepared "The Alternative Budget" as part of the gender budgeting movement.

2007-8: The GBRC was opened by the Korean Women's Development Institute to take a leading role in supporting gender budgeting in Korea. A pilot project was conducted by the GBRC to prepare the first Gender Budget Statement. The GBRC established a consulting team to support preparation and provide practical advice, training, and manuals targeted for the government officials.

2009: The first Gender Budget Statement was prepared and submitted to the National Assembly. At that time, the gender budget declarations were drafted by 29 government agencies. A system for monitoring and feedback on the Gender Budget Statements was also developed.

2010-14: The methods for gender budget analysis further evolved and matured. The 2011 Gender Budget Statement was examined to analyze the budget allocations from a gender perspective and to reform performance indicators. As amendments to the Local Finance Act were made, local governments also became obliged to submit Gender Budget Statements to their local councils starting from the fiscal year 2013. The GBRC supported the conceptualization, methodology, and development of guidelines for Gender Budget Statements at the local level.

Source: Based on Gender Budgeting in Korea 2017, KWDI Gender Budget Research Center.

Annex 5. Glossary of Gender-Related Terminology

Gender-related fiscal policies: Gender-related fiscal policies refer to expenditure or revenue measures aiming at improving gender equality or at reducing gender inequality (Alonso-Albarran and others 2021).

Gender budgeting framework: A gender budgeting framework is a comprehensive approach for integrating a gender perspective into the entire budget process. The framework would thus comprise fiscal policy, budget preparation, budget execution, fiscal reporting, and auditing. A gender budgeting framework can be formalized. For example, it may be incorporated into the legal framework, a concept note, or a handbook.

Gender Budget Statement: A Gender Budget Statement is a gender-specific accountability document produced by a government to show how the budget aims to improve gender equality. A Gender Budget Statement is part of the annual budget documentation or an annex to the budget, which is tabled in the legislature.

Gender impact assessment: Evaluation, analysis, or assessment of a law, policy, or program that makes it possible to identify the likely or actual impact of this intervention on the state of equality between women and men. These assessments can be ex ante or ex post.

Ex ante gender impact assessment: Ex ante assessment of a proposed policy, program, or budgetary proposal, which identifies the potential impact of these measures on gender equality. The assessment can be quantitative or qualitative. It would analyze the current gender equality situation of the groups concerned with the public intervention and how the planned intervention could influence the existing situation. For example, a proposed reform to the state pension would analyze the current number of men and women receiving state pension at retirement and the level of benefits they receive and how the proposed reform could affect this for men and women.

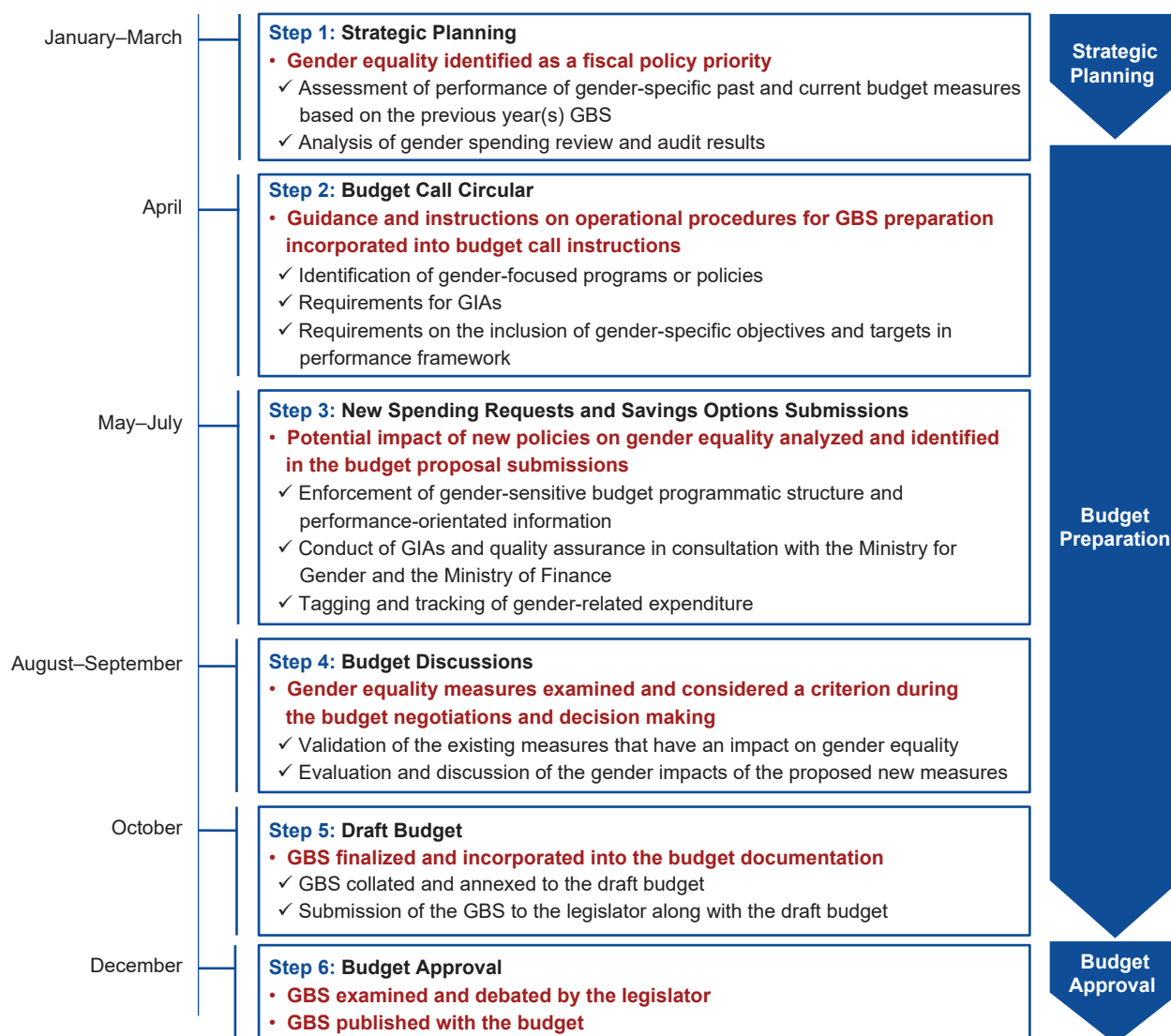
Ex post gender impact assessment: They assess the impact of policies after a program has been delivered to evaluate whether the policy was effective in achieving the desired policy outcomes, including examining how the policy affected both men and women. It could also usefully be compared with the ex ante gender impact assessments, to improve the quality of future ex ante policy assessments.

Gender budget tagging: A budget program or line item can be tagged according to its gender impact. This helps identify expenditure proposals according to their gender impact during budget preparation (such as markers of Organisation for Economic Co-operation and Development or United Nations Children's Fund) and also facilitates monitoring of budget execution. Gender tagging using Excel for instance or codes in the budget classification can be used to identify the allocations with gender impact.

Gender budget circulars: Guidelines circulated by the Ministry of Finance at the inception of the annual or multiannual budget process to help the spending ministries to incorporate a gender perspective into their budget proposal. This usually includes instructions on how to classify and track spending on gender, guidelines for gender impact assessments (usually ex ante), and templates to be used in the budget submissions.

Gender-disaggregated data: In key areas, statistics are collected disaggregated by gender. For example, the number of women and men that receive a given government service. These are used in gender analysis and gender-informed needs assessment, resource allocation, and impact assessments.

Annex 6. Steps Supporting the Preparation of a Gender Budget Statement during the Budget Process



Source: Authors.

Note: Illustrative budget calendar based on a fiscal year from January to December.

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How to Prepare a Gender Budget Statement

HTN/2026/02

ISBN: 979-8-22904-018-1



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