



Financing for Gender Equality in Latin America and the Caribbean¹

- Adoption of the Beijing Platform for Action in 1995 committed governments and the international community to increase resource allocation to support gender equality.
- Governments have used public financial management (PFM) institutions and processes to align national budget allocations with their gender equality priorities. PFM refers to principles and institutions that governments use to plan, budget, execute, oversee, and evaluate the use of public resources.
- While there is no one-size-fits-all gendered PFM approach, integrating a gender lens in budgeting builds on two key elements: clearly articulated gender gaps and the government's policies to close these gender gaps.
- The selection of PFM tools depends on the government's gender equality policy goals and the effectiveness of its budgeting system. A phased approach to integrating gender considerations in budgeting typically helps countries manage change and develop the PFM tools to link budgets with gender equality objectives.
- Many Latin American and Caribbean (LAC) countries have started institutionalizing gender equality in PFM. Mexico stands out with one of the most developed gender budgeting frameworks, with PFM tools to promote gender equality in all phases of the budget process.
- The WBG supports efforts in the region to achieve more effective and coordinated gender-responsive PFM practices.
- This note provides an overview of the gender-informed PFM instruments used in LAC countries.

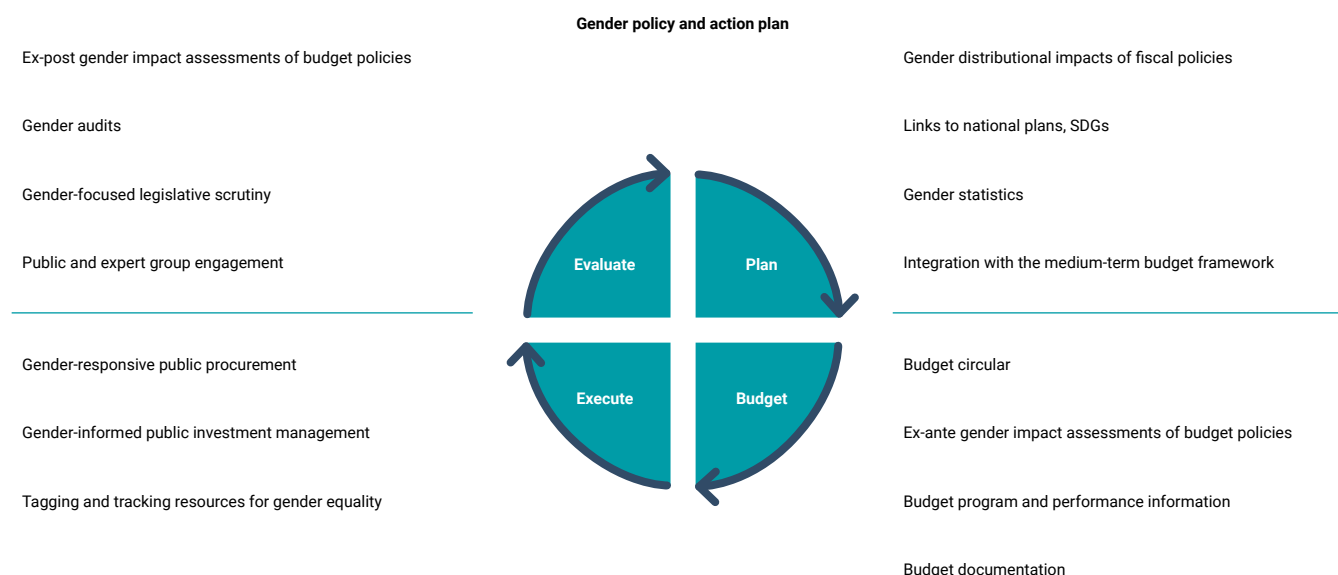
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1. THE CONTEXT

Adoption of the Beijing Platform for Action in 1995² committed governments and the international community to increase resource allocation to advance gender equality. Since then, countries have implemented activities to align and increase resources—both external and through national budgets—to ensure that women and men, girls and boys, have equitable opportunities in education, health, decision-making, environmental protection, and other critical areas of concern. Countries have also expanded the focus on gender equality to include intersectionality aspects such as income level, race, ethnicity, religion, age, and mental and physical disability.

Governments have used public financial management (PFM) institutions and processes to align national budget allocations with their gender equality priorities. PFM refers to principles and institutions that governments use to plan, budget, execute, oversee, and evaluate the use of public resources. Countries that incorporate gender equality considerations in national and sectoral policies and plans can use PFM tools to ensure their policy priorities toward gender equality are implemented with adequate funding. Figure 1 presents countries' most typical PFM tools to promote gender equality goals.

Figure 1. PFM tools for linking gender equality objectives with resource allocation



Source: Adapted from PEFA. 2020. Supplementary Framework for Assessing Gender Responsive Public Financial Management. PEFA, World Bank: Washington, DC.

While there is no one-size-fits-all PFM approach that countries should use for promoting gender equality, the integration of a gender lens in budgeting builds on two prerequisites. First, *clearly articulated gender gaps*, whether these are between men and women or between groups of men or groups of women (e.g., rural/urban, poor/non-poor, ethnic minorities) in each sector. Second, the *government's policies to close these gender gaps* presented in national, subnational, and sectoral strategies.

The selection of PFM tools depends on the government's gender equality policy goals and the effectiveness of its budgeting system. A phased approach to integrating gender considerations in budgeting, typically helps countries manage change and develop the PFM tools needed to link budgets with gender equality objectives. Other success factors include high-level buy-in of the administration, broad political commitment, and effective coordination among the different players, particularly the central finance agency, the entities responsible for gender affairs, and line agencies.

2 See more at: <https://www.un.org/womenwatch/daw/beijing/platform/>.

2. GOOD PRACTICES IN THE LAC REGION

Many Latin American and Caribbean (LAC) countries have started institutionalizing gender equality in PFM. Mexico has one of the most developed gender budgeting frameworks globally and uses PFM tools to promote gender equality in all phases of the budget process. Countries with active initiatives to promote gender equality include Argentina and Guatemala, others are starting the process of integrating gender considerations into their budgets. This note provides an overview of the gender-informed PFM instruments used in LAC countries.

a. Gender-informed budget performance information

Many LAC countries link sex-disaggregated data with performance information in the budget. Countries use sex-disaggregated data to measure the achievement of budget program outputs and outcomes in health, education, and participation in the formal labor market.

Mexico uses the Matrix of Indicators for Results (MIR) to inform the design, execution, monitoring, evaluation, and improvement of programs. MIR organizes the objectives, indicators, and goals in the programmatic structure, links them to the budgetary program, and incorporates transversal dimensions such as gender. *Colombia* requires all budget entities to define budget program objectives with a gender dimension, analyze gender gaps, and break down beneficiaries by gender.

b. Gender-informed budget documentation

Budget documentation is the set of documents prepared by the executive and approved by the legislature outlining the governmental fiscal situation, planned revenues, expenditures, and financing for the next fiscal year and, in some cases, for the medium term. Some LAC countries present their gender equality commitments and planned expenditures in their budget documentation.

Mexico publishes the information collected through gender tagging³ in a budget statement that identifies and estimates the gender-related expenditures for the next budget year. Its gender-related cross-cutting annex of the annual budget decree lists the budget allocations dedicated to gender equality objectives by implementing line ministries. It also presents information on budget allocations by specific gender objectives.

c. Budget circular

The budget circular is a set of instructions from the central finance agency to line agencies on how to prepare budget submissions in accordance with approved budget ceilings and specific policy objectives. In countries that pursue gender budgeting, the circular explains the government's gender equality priorities and how those need to be reflected in budget submissions. Most countries that present gender information in the budget documentation, gender tag spending, and/or present gender-relevant performance information use budget circulars to guide and organize the collection of this information from line ministries.

Argentina has used the budget circular to guideline agencies since 2018 by identifying budget lines relevant to gender policies and estimating the amount of public spending supporting gender-related policy objectives. *Honduras'* General Budgetary Policy Guidelines require line ministries to: include gender objectives to reduce gender gaps in their strategic plans, define activities with budget allocations in the operational plans, and provide a disaggregation of performance indicators by gender. *Bolivia, Colombia, Ecuador, El Salvador, Grenada, Mexico, and Peru* use budget circulars to collect information for the annual budget and some also for the multi-annual budget spending projections.

d. Tagging spending on gender equality

Tagging is used to identify, measure, and report on expenditures related to cross-cutting policy objectives – such as gender equality, poverty reduction, climate change adaptation and mitigation – that cannot be captured from the standard economic, functional, program, administrative, and source of financing classifications. Tagging budget resources contributing to gender equality allows governments to estimate how much they are spending in support of this policy objective and assess whether resource allocations are in line with government equality priorities. Tagging promotes transparency and accountability, particularly where both planned and actual expenditures are tagged, allowing stakeholders to track if reported expenditures align with expenditure allocations at the start of the fiscal year. Latin American countries have a strong tradition of tagging gender-related expenditures with more sophisticated methodologies than other regions. Countries have developed two distinct approaches to tagging: use of gender budget classifiers and use of gender markers.

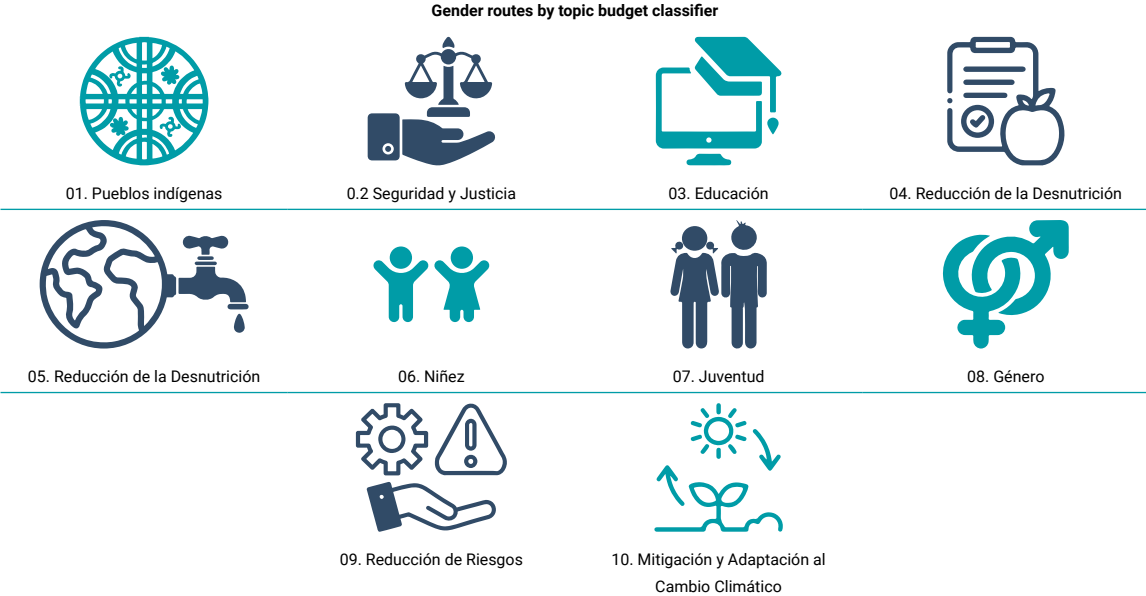
³ Gender budget tagging is a government-led process of identification, measurement, and monitoring of public expenditures supporting gender equality priorities. There are three essential design elements to gender budget tagging methodologies: definition of expenditure contributing to gender equality; definition of appropriate coverage (ideally tagging would cover both recurrent and capital expenditure to capture spending on services used by men and women); and estimation of gender equality-relevant spending. Although direct or explicit gender equality spending tends to represent a small part of the overall budget, many government activities can be seen as indirectly contributing to gender equality (for more information on budget tagging, see World Bank. 2021. Climate Change Budget Tagging: A Review of International Experience. World Bank, Washington, DC. <http://hdl.handle.net/10986/35174>).

Gender budget **classifiers** are codes that are used in the budget classification alongside the standard economic, functional, program, administrative, and source of financing classifications. The gender budget classifier is applied to all relevant expenditures at either the program or activity level. The gender budget classifier is included in the financial management information system thereby facilitating the consolidation and reporting of information on gender-relevant expenditures.

Guatemala pioneered this approach in 2003 and, after some modifications, institutionalized a Gender-Based Budget Classifier

in 2013. The budget classification includes a catalog of “routes” representing different thematic issues including indigenous populations, education, or gender. The gender route is broken down into policy areas such as economic, legal, or administrative equality and programs and activities are then categorized according to their gender impact distinguishing programs: for women or men only; with an emphasis on women or men; with important benefits for women or men; or with no clear beneficiary by gender.

Figure 2. Guatemala budget classifiers for tracking gender-related expenditure



Source: Ministry of Public Finance, Guatemala.

Ecuador integrates a gender dimension into a more comprehensive system of classifiers, including environmental and equality policies. Gender policies are broken down into categories and subcategories. Categories include promoting

and guaranteeing health, education, or a life free of violence. The category on violence includes subcategories for changing socio-cultural patterns, comprehensive protection of victims, or the promotion of violence-free borders.

Figure 3. Ecuador’s gender budget classifier system (extract)

Expenditure orientation	Expense	Category	Sub category	Description of the classifier
01	00	00	00	Equality policies
01	01	00	00	Gender
01	01	01	00	Promotion of women’s autonomy and empowerment in the framework of the social and solidarity economy
01	01	01	01	Ensuring access to financial resources to create a level playing field and opportunities
01	01	01	02	Ensuring access to non-financial resources to create a level playing field and opportunities
01	01	01	03	Guarantee the right to ownership of land, housing and productive resources to generate equitable conditions and opportunities

Source: Ministry of Economy and Finance, Ecuador

Gender budget **markers** are used to identify and label programs and activities that promote gender equality. In contrast to the gender budget classifiers, gender markers are used to tag programs and activities that are classified using the standard economic, functional, program, administrative, and source of financing classifications. Gender budget markers are applied after the budget has been prepared. This can reduce the granularity of the information on gender relevance. It can also complicate the consolidation of data and reporting on gender relevant expenditures because gender markers are not applied in the financial management information system. Gender markers are typically applied when the authorities have not yet committed to report regularly on gender-relevant expenditures as part of the budget process.

Argentina, Chile, Colombia, Mexico, and Uruguay use gender budget markers to identify gender-related spending. *Argentina*, for example, marks programs according to dimensions derived from gender gaps, such as violence, health, or the labor market. Similarly, *Colombia* marks according to five categories with one subcategory on institutional development and cultural transformation.

e. Budget execution reporting

Budget execution reports present information on the application of funds during the fiscal year as programs and activities are

implemented. Budget execution reports allow stakeholders to assess whether the application of funds on gender-relevant programs and activities is in line with plan and whether activities are likely to achieve the intended results. This information can help decision-makers identify where corrective action is needed.

Argentina publishes quarterly budget execution reports that monitor expenditures linked to gender policies along with performance information used to measure progress against predefined performance indicators. *Mexico* has a comprehensive gender reporting system with in-year quarterly budget execution reports and annual reports covering financial and non-financial performance information. The quarterly reports monitor the implementation of gender-related spending by comparing appropriations, budget revisions, actual expenditures, and the ratio of the actual spending to appropriations. Financial information is accompanied by program performance information, a progress report, including number of beneficiaries, the achievement of output targets, and planned actions to comply with the annual targets. The annual reports cover similar information. The report on the program for subsidies for small farmers, for example, highlighted implementation barriers such as the low technical and entrepreneurial capacity of women, difficulties in access to health facilities, and the volatility of their revenues.

Figure 4. Mexico: In-year gender budgeting report

Nombre	Programa Presupuestario	Avance en el ejercicio del presupuesto		Porcentaje de avance			
		Aprobado anual	Anticipo anual	Anticipo al periodo	Anticipo al periodo		
TOTAL		27,484,443,735	25,323,974,928	18,454,240,465	17,186,234,829	66.9	62.3
01 Poder Legislativo		29,300,000	29,300,000	29,790,000	3,438,000	12.2	11.6
Actividad: Atención al ciudadano		29,300,000	29,300,000	29,790,000	3,438,000	12.2	11.6
El Camino de Diablos		23,000,000	23,000,000	17,200,000	2,339,200	11.8	11.7
El Camino de Sordidos		4,300,000	4,300,000	4,590,000	1,098,800	11.9	11.9
04 Gobernación		232,188,274	213,963,428	197,466,598	164,861,823	84.4	70.2
Programa la atención y promoción de la violencia contra las mujeres		173,876,178	173,771,008	124,813,127	89,991,642	12.4	16.9
Promoción demográfica del país		7,432,000	7,432,000	0	0	0.0	0.0
Implementación de políticas, programas y acciones tendientes a garantizar la seguridad pública de la mujer y sus familiares		3,905,146	3,905,146	3,773,500	277,300	8.1	108.9
Programa de Derechos Humanos		18,074,240	18,074,240	0	0	0.0	0.0
Promoción de la cultura de la participación cívica en la promoción del café		3,125,000	3,125,000	782,534	233,204	32.0	108.9
Promoción la atención de los Derechos Humanos y Promoción la Gobernación		80,500,000	80,500,000	3,025,245	3,025,245	26.8	108.9
05 Relaciones Exteriores		37,000,000	37,000,000	36,883,897	14,426,580	73.4	77.8
Atención a personas con discapacidad y asistencia consular		12,000,000	12,000,000	12,000,000	12,121,240	91.3	91.3
Atributos de apoyo administrativo		4,900,000	4,900,000	3,223,272	3,729,70	9.4	11.7
Promoción y atención de los Derechos Humanos y Atención al ciudadano		1,100,000	1,100,000	789,870	431,257	42.8	52.8
06 Hacienda y Crédito Público		4,000,000	3,993,197	923,224	808,575	23.0	19.9
Atributos de apoyo administrativo		4,000,000	3,993,197	923,224	808,575	23.0	19.9
07 Defensa Nacional		108,000,000	108,000,000	10,842,706	10,842,706	63.3	100.0
Programa de igualdad entre mujeres y hombres SDN		108,000,000	108,000,000	10,842,706	10,842,706	63.3	100.0
Otros proyectos de desarrollo social		0	0	0	0	0.0	0.0
08 Agricultura, Ganadería, Desarrollo Rural, Pesca y Alimentación		3,404,471,365	3,432,891,970	2,813,634,138	3,083,101,680	83.9	74.3
Identificación y Adquisición de la Tierra Agraria		4,478,712	4,510,412	5,113,148	5,113,148	47.4	57.4
Programa de Apoyo al Pequeño Productor		2,405,012,177	2,418,311,138	2,398,136,958	3,068,228,228	63.9	115.1

http://finanzaspublicas.hacienda.gob.mx/work/models/Finanzas_Publicas/docs/congreso/infotrim/2017/inf/04fp/infp17_201703.pdf

INFORMES SOBRE LA SITUACION ECONOMICA, LAS FINANZAS PUBLICAS Y LA DEUDA PUBLICA.
ANEXO
Avance en los Programas Presupuestarios con asignación por actividad entre febrero y 31 de febrero, Anexo 13, 07/2017

Nombre	01. Educación Pública	Programa presupuestario	0243	Programa Nacional de Salud	Monto Aprobado (en miles de pesos)	27/02/17
01 Poder Legislativo						
01 Poder Legislativo						
04 Gobernación						
05 Relaciones Exteriores						
06 Hacienda y Crédito Público						
07 Defensa Nacional						
08 Agricultura, Ganadería, Desarrollo Rural, Pesca y Alimentación						

http://finanzaspublicas.hacienda.gob.mx/work/models/Finanzas_Publicas/docs/congreso/infotrim/2017/inf/04fp/infp17_201703.pdf

Source: Ministry of Finance and Public Credit, Mexico

f. Gender audits

Gender audits evaluate government legislation, policies, strategies, revenues, and expenditures ex-post from a gender perspective. Gender audits are conducted by the state audit institutions (SAIs), independent governmental bodies established and assigned with the external audit role. SAIs use gender audits to assess the impact of budget programs on women or men, the effectiveness of gender policies and their implications on gender relations. Audits are independent assessments conducted according to international standards. Standards for gender audits are still in development. The International Organization of Supreme Audit Institutions⁴ (INTOSAI) has proposed various approaches to auditing SDG implementation. These include the gender dimension for SDG 5, which aims to “achieve gender equality around the world and to empower women and girl.”

Ecuador, Guatemala, Honduras, and Uruguay have undertaken audits to evaluate the implementation of SDG 5, including the analysis of gender budget management. *Mexico* conducted a gender audit of the gender equality policy (Public Policy on Gender Equality), reviewing ten years of implementation and progress in the integration of gender in the design of government programs and resource allocation. *Guatemala*'s Comptroller General of Accounts has audited the gender budget classifier system. The SAI's recommendations were an essential input to the further development of budgetary programs for gender equality, tagging systems, and reporting formats.

The Federal Court of Accounts of *Brazil* (TCU) led a coordinated audit on the preparedness of Latin American governments to implement the SDGs. The audit concluded that there is room for improvement in the coordination and integration of governmental actions and that fragmented activities should be transformed into a culture of integrated SDG action.

HOW ARE WORLD BANK GROUP PROJECTS SUPPORTING FINANCING FOR EQUALITY?

The WBG supports efforts in the region to achieve more effective and coordinated gender-responsive public financial management practices.

Capitalizing on well-established budget planning tools to promote gender equality in the Caribbean (P172267)

Grenada and Saint Vincent and the Grenadines have a long tradition of program budgeting. Their budgets present information on each programs' expected outputs and outcomes. Each ministry has multiple programs. Education, for example, has programs for primary, secondary, and adult education. Expanded presentation of expected program achievements provides a strong basis for integrating gender and gender equality considerations in budgeting.

In Grenada and Saint Vincent and the Grenadines the World Bank supports the development of the framework of financing for gender equality using countries' PFM systems. The framework uses a phased approach. Phase 1 focuses on three key PFM tools which are already well established and can be complemented by a gender dimension: budget circular; budget program and performance information; and budget documentation. Phase

2 will introduce additional tools, including: a comprehensive gender budget statement and report; and ex-ante and ex-post gender impact assessments of budget policies.

The budget circular is the primary guidance from the finance ministry to budgetary units on how to prepare budget submissions. Grenada and Saint Vincent and the Grenadines incorporate a gender lens in budget preparation and extend the guidance with a requirement for key service-delivery line agencies, such as ministries of infrastructure, health, and education, to provide a gender breakdown of beneficiaries for new spending proposals, include a breakdown by sex for person-related planned outputs and outcomes. This helps to assess how the budget proposals will impact men and women and how budget activities are linked to the government's national gender equality goals.

Building on the strong program information in budgeting, gender integration now requires linking program objectives with gender equality priorities. Line ministries analyze key gender issues for each particular program, define specific activities to address these gender issues, and break down the performance indicators by sex to present the gender impact. Figure 5 illustrates how performance information is expanded from a gender perspective (see gender information presented in blue).

4 Umbrella organization for the public sector external auditors.

Figure 5. Linking sex-disaggregated data with budget performance information in the Caribbean (example)

Program No. 371	Program Name ADULT AND CONTINUING EDUCATION			
Program Objectives				
To provide learning opportunities to persons 16 years and older who cannot access formal education, and to promote continued skill development and participation in further education and remunerative employment and address the gender gaps in adult education level, including the lack of men engaging in government programs.				
Key Program Strategies for 2024				
<ul style="list-style-type: none"> • Train 2,500 adult learners in various academic and skills programs by 2025 • Organize ten (10) training and development activities to improve operations and build staff capacity • Offer specific male-oriented programs 				
Key Performance Indicators				
Output Indicators				
	Actual (2023)	Planned (2023)	Estimates FY 2024	Estimates FY 2025
Number of adult education students enrolled in regional certification programs	400	450	120,000	145,000
• Male		• 225		
• Female		• 225		
Number of adult students enrolled in literacy courses	800	950	250,000	275,000
• Male		• 475		
• Female		• 475		
Number of male-oriented programs offered	0	7	80,000	85,000
Outcome Indicators				
	Actual (2023)	Planned (2023)		
Percentage of adult education students who passed regional certification programs	85%	100%	120,000	145,000
• Male		• 100%		
• Female		• 100%		
Percentage of adult education students completing adult literacy courses	50%	70%	250,000	275,000
• Male		• 70%		
• Female		• 70%		
Number of male adult learners reporting increased knowledge gains	0	50%	80,000	85,000

Grenada and Saint Vincent and the Grenadines intend to present more comprehensive and strategic information on gender equality goals across the budget. This will require more streamlined collection of sex-disaggregated data and in-depth analysis that can support evidence-based decisions. Gender performance information will be shared with the public. Grenada has already taken the initial step. The Government published its first gender budget statement in 2022 on the Ministry of Finance’s website.⁵ The statement outlines key national gender equality priorities across sectors: labor, education, culture, agriculture, violence, poverty reduction, leadership and decision-making, climate change, health, poverty reduction, and others.

The statement also presents the key budget measures to address the gender gaps identified in the national gender policy. These include collection of data on gender-based violence, strengthening response systems to sexual harassment, skills training, and parenting classes for young mothers, ICT skills programs for young girls. The Government of Grenada is committed to improving the process of integrating gender in the design and implementation of budget policies by presenting sex-disaggregated data in performance information indicators of ministries and expanding the number of ministries included in gender budgeting.

5 https://www.finance.gd/docs/2023/Gender_Budget_Statement_2023.pdf

RELEVANT RESOURCES

WORLD BANK

The [Gender Data portal](#) is the World Bank Group's comprehensive source for the latest sex-disaggregated data and gender statistics covering demography, education, health, access to economic opportunities, public life and decision making, and agency.

The World Bank Group works with public and private sector clients to [close the gaps between males and females globally](#) in order to tackle poverty and drive sustainable economic growth that benefits all. Major challenges affecting boys, girls, men, and women differently include climate change, forced migration, pandemics, and the global jobs crisis. Less recognized is the unique role that women and girls play as drivers of growth and progress and as powerful agents of change.

[Women, Business, and the Law](#) is a World Bank Group project that collects unique data on the laws and regulations that restrict women's economic opportunities. The data set identifies barriers to women's economic participation and encourages the reform of discriminatory laws.

The [World Development Indicators](#) are the primary World Bank collection of development indicators compiled from officially recognized international sources. The database contains the most current and accurate global development data available and includes national, regional, and global estimates. A subset of data focuses on women and development.

BILL & MELINDA GATES FOUNDATION

The [Gender Equality team at the Bill & Melinda Gates Foundation](#) works with program teams across the foundation and with external partners in the field to accelerate progress toward gender equality. They have interviewed experts and analyzed evidence and data from nearly 100 countries to explore the interplay between women's economic empowerment and gender equality and have highlighted the many barriers to economic empowerment faced by women and girls throughout the world.

EUROPEAN INSTITUTE FOR GENDER EQUALITY

The [European Institute for Gender Equality](#) is an autonomous body of the European Union (EU), established to contribute to and strengthen the promotion of gender equality, including gender mainstreaming in all EU and resulting national policies,

to fight against discrimination based on sex, and to raise EU citizens' awareness of gender equality.

HARVARD KENNEDY SCHOOL

The Harvard Kennedy School Women and Public Policy Program's [Gender Action portal](#) (GAP) is a collection of summarized research evaluating the impact of specific policies, strategies, and organizational practices to close gender gaps in the areas of economic opportunity, politics, health, and education. GAP focuses on experimental approaches to evaluating policies—both in the field and in the laboratory—and draws from multiple disciplines, including economics, psychology, and organizational behavior. GAP serves as an online tool for decision makers across sectors to use evidence-based research in order to create better-informed policies and procedures.

INTERNATIONAL LABOUR ORGANIZATION

The International Labour Organization (ILO) promotes opportunities for women and men to obtain decent work in conditions of freedom, equity, security, and human dignity. Gender equality is a key element in reaching this goal and a cross-cutting policy driver for all ILO policy outcomes. The ILO supports a two-prong approach to gender mainstreaming: analyzing and addressing in all ILO initiatives the specific needs of both women and men and undertaking targeted interventions to enable women and men to participate in, and benefit equally from, development efforts.

INTERNATIONAL MONETARY FUND

Through its [Gender theme](#), the International Monetary Fund (IMF) recognizes that labor markets across the world remain divided along gender lines, despite the significant progress made in recent decades. Female labor force participation remains lower than male participation, gender wage gaps are high, and women are overrepresented in the informal sector and among the poor.

The IMF also has a two-part [toolkit](#) including gender budgeting and gender equality indexes. The gender budgeting data set contains information on 84 national gender budgeting initiatives around the world, of which 23 national initiatives are investigated in depth in six regional surveys.

ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT

The Organisation for Economic Co-operation and Development (OECD) "[Toolkit for Mainstreaming and Implementing Gender Equality](#)" focuses on strengthening governance and accountability for gender equality as a means to improving the gender-responsiveness of public policy. It also identifies measures to increase gender equality in state institutions. It highlights a range of possible actions to take and pitfalls to avoid in (a) institutionalizing gender equality and gender mainstreaming; (b) supporting gender balance in all state institutions (executive, legislative, and judiciary) and structures and at all levels; (c) developing and sustaining gender-mainstreaming capacity; and (d) establishing inclusive accountability structures.

The [OECD Gender Initiative](#) examines existing barriers to gender equality in education, employment, and entrepreneurship. This website monitors the progress made by governments to promote gender equality in both OECD and non-OECD countries and provides good practices based on analytical tools and reliable data.

The [OECD's Gender Budgeting](#) website provides information on the importance of planning the budget for promoting gender equality, which has the potential to help policy makers to address a range of inequalities that have become embedded in public policies and the allocation of resources.

PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY (PEFA)

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 systems address the government's goals with regard to acknowledging different needs of men and women, and different subgroups of these categories, and promoting gender equality. The framework can be applied at both national and subnational levels. It is available in four languages: English, French, Spanish and Portuguese.

UNITED NATIONS

[Sustainable Development Goal \(SDG\) Indicator 5.c.1](#), "Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment," measures progress toward SDG Target 5c, "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."

UN Women's work on [financing for gender equality](#) supports the implementation of government and donor policy commitments to gender equality and women's rights.

The [Beijing Platform for Action](#) is an agenda for women's empowerment. It aims to accelerate the advancement of women, to remove all obstacles to women's active participation in all spheres of public and private life, and to enable women to have a full and equal share in economic, social, cultural, and political decision making.

The United Nations Development Program (UNDP) [Gender Inequality Index \(GII\)](#) measures gender inequalities in three important aspects of human development: reproductive health, measured by maternal mortality ratio and adolescent birth rates; empowerment, measured by the proportion of parliamentary seats occupied by females and the proportion of adult females and males ages 25 years and older with at least some secondary education; and economic status, expressed as labor market participation and measured by the labor force participation rates of female and male populations ages 15 years and older.

The UNDP [Gender Development Index \(GDI\)](#) measures gender gaps in human development by accounting for disparities between women and men in three basic dimensions of human development—health, knowledge, and living standards—using the same component indicators as in the Human Development Index (HDI). The GDI is a ratio of the HDIs calculated separately for females and males using the same methodology as in the HDI. It is a direct measure of gender gap showing female HDI as a percentage of male HDI.