SIGRA

Strengthening Investments in Gender-Responsive Climate Adaptation

KNOWLEDGE BRIEF

Comparative Analysis of Gender, Climate and Climate–Gender Tagging Across SIGRA Partner MMDAs

Cowater Ghana

In partnership with Canada

| 2026

This brief analyses how the five SIGRA partner district assemblies across the Volta and Northern regions of Ghana have applied the ACTIVATE budget tagging framework to classify their 2026 budget allocations as climate-responsive, gender-responsive, or both. Across the five districts, climate integration is the most consistently applied dimension, concentrated overwhelmingly in infrastructure and water systems, while gender budgeting remains largely confined to social welfare in four of the five districts.

Anloga stands out as the clearest example of what more ambitious integration looks like, extending its gender tag into economic development and embedding climate and gender jointly across agriculture, sanitation, and local economic development. The analysis finds that the quality of tagging reflects decisions made at the programme design stage rather than at the point of budget entry, meaning the gap between strong and weak performance is primarily a planning challenge, although budget formulation, tagging capacity and expenditure management also remain important. Strengthening the link between planning tools such as the NDPC Gender Toolkit and budget tagging framework is the most direct route to improving the depth and ambition of climate and gender-responsive budgeting at the district level.

1 Public Financial Management Systems and Climate Finance Tracking in Ghana.

The Government of Ghana has, since 2020, sought to build dedicated tools for tracking climate-related public finance. The first such tool, CLIMAFINTRACK, was developed by the Ministry of Finance to track allocations and expenditures against climate change policies, programmes, and activities across Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs). As a stand-alone system requiring manual data extraction, CLIMAFINTRACK was never fully rolled out and its use has since been discontinued. As part of the review of the 2022–2026 Public Financial Management (PFM) Strategy, the Government has proposed integrating climate finance tracking directly into Hyperion going forward.

This integration forms part of a broader modernisation of Hyperion, the budget preparation module within Ghana's Integrated Financial Management Information System (GIFMIS), under the PFM for Service Delivery Program (2022–2026), supported by the World Bank. The ongoing upgrade aims to integrate climate and gender considerations into fiscal planning and reporting. Hyperion is currently being updated at the national level for use by MDAs. Its rollout to MMDAs is planned for the 2027 budget preparation. In the interim, the SIGRA project provided direct support to the Ministry of Finance in 2025 to upgrade ACTIVATE the Microsoft Access-based budget preparation tool used by MMDAs with the capacity to tag, track, and report on climate-related and gender-related budget allocations. While direct support was provided to the five SIGRA partner MMDAs, the resulting ACTIVATE upgrade has been made available to all MMDAs nationally.

Understanding Ghana's Public Financial Management Systems

GIFMIS is the Government's overarching public financial management platform, covering budget execution, accounting, payments, and financial reporting.

Hyperion is the budget preparation module within GIFMIS. Currently used by MDAs at the national level; rollout to MMDAs is planned for the 2027 Budget Process.

ACTIVATE is the interim budget preparation tool used by MMDAs. It operates independently of GIFMIS and relies on manual data entry. Upgraded in 2025 by SIGRA to enable climate, gender, and climate-gender tagging.

2 Scope of the Analysis

This report is comparative in scope. Detailed budget tagging analyses were undertaken for each of the five SIGRA partner MMDAs namely, Anloga, Akatsi North, Mion, Kumbungu, and Nanumba South, examining their gender, climate, and climate-gender budget allocations, programme distribution, and tagging patterns in detail. Building on these district-level assessments, this report synthesizes findings to identify common trends, divergences, and structural lessons regarding the application of the ACTIVATE tagging framework across the five districts.

The ACTIVATE gender and climate tagging functionality became operational in advance of the 2026 budget cycle and was rolled out nationwide by the Fiscal Decentralization Unit and the Budget Technical Assistance and Support team of the Ministry of Finance (MoF). The five SIGRA partner MMDAs received targeted technical assistance to support the correct application of tagging codes and the generation of budget notes.

3 MMDA Budget Composition

Ghana's MMDAs prepare their Composite Budgets using a Programme-Based Budgeting framework, with allocations organized by programmes and sub-programmes tied to specific objectives. This framework is applied uniformly across all 261 MMDAs as prescribed by the MOF. Every district organizes its planned expenditure into five core programmes, each further divided into sub-programmes, operations, and projects as per **Table 1**.

Programme	Description
Management and Administration	Institutional and governance functions of the Assembly, including general administration, human resource management, and statutory coordination.
Social Services Delivery	Education, health, social welfare, sanitation, and community development services delivered to residents.
Infrastructure Delivery and Management	Physical infrastructure, including roads, water systems, public works, land use planning, and rural housing.
Economic Development	Trade, agriculture, tourism, and initiatives supporting local economic growth and employment.
Environmental Management	Natural resource conservation, environmental sanitation, and disaster risk management.

Table 1: *Composite Budget Structure*

Table 2 shows, for each of the five districts, which programmes their tagged allocations concentrate in.

District	Climate	Gender	Climate-Gender
Anloga	P3, P5	P2, P4	P2, P3, P4
Akatsi North	P3, P4, P5	P2	P2, P3, P4
Kumbungu	P3, P4, P5	P2	P2, P3, P4
Mion	P3, P4	P2	P2, P3
Nanumba South	P2, P3, P5	P2	P2

NB:

__P1__ = Management and Administration;
__P2__ = Social Services Delivery;
__P3__ = Infrastructure Delivery and Management;
__P4__ = Economic Development;
__P5__ = Environmental Management.

Table 2: *Where tagged allocations concentrate within MMDA programmes (2026)*

4 Comparative Overview of Integration Patterns

The comparative analysis across Anloga, Akatsi North, Kumbungu, Mion, and Nanumba South reveals distinct patterns in how gender, climate, and climate-gender considerations are integrated within district-level budgeting. While all districts have applied the ACTIVATE tagging function, the balance across the three dimensions differs significantly, reflecting varying institutional priorities and interpretations of inclusion and resilience.

Comparative Integration of Climate, Gender and Climate-Gender (2026)

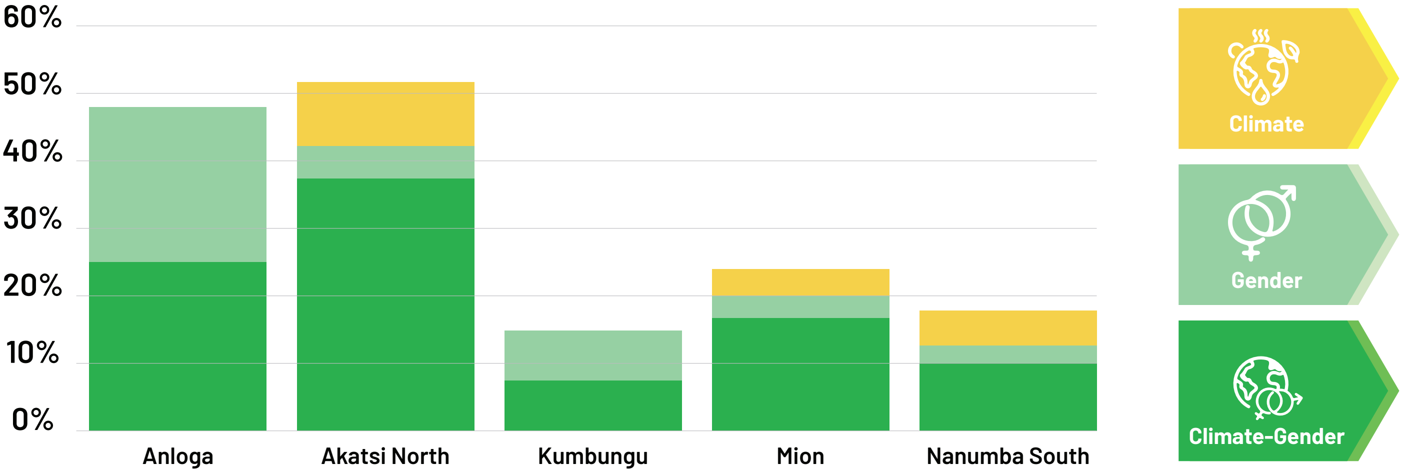


Figure 1: *Comparative budget composition by tagging category, selected MMDAs (2026)*

4.1 Climate Tagging

Climate tagging is the most consistently applied dimension across districts. Akatsi North demonstrates the strongest integration, with 38.2 percent of its tagged budget reflecting climate-responsive investments. Mion follows with 17.3 percent, while Nanumba South (9.5 percent) and Kumbungu (6.3 percent) show moderate levels of climate integration. Across all five districts, climate allocations are concentrated in Programme 3 (Infrastructure Delivery and Management) and, to a lesser extent, Programme 5 (Environmental Management), reflecting a shared logic that climate responsiveness is primarily an infrastructure challenge: capital investments in water systems, boreholes, sanitation infrastructure, and public works. As currently budgeted, climate responsiveness is largely asset-driven and addresses physical vulnerability rather than the behavioural, institutional, or livelihood dimensions of climate risk.

4.2 Gender Tagging

Gender allocations, by contrast, are far more narrowly concentrated, and most districts are confined almost entirely to Programme 2 (Social Services Delivery), specifically the Social Welfare and Community Development sub-programme. Across Kumbungu, Mion, and Nanumba South, gender-tagged spending covers social intervention programmes, disability inclusion, and child rights protection: important areas, but ones that reflect a welfare rather than a structural approach to gender equity. The notable exception is Anloga, where the gender tag extends into Programme 4 (Economic Development), capturing spending on employment creation, SME promotion, trade development, and asset acquisition for small enterprises. This broadening of scope, from welfare provision to economic transformation, accounts for Anloga's distinctively higher gender share and points to what more ambitious gender-responsive budgeting can look like in practice.

4.3 Climate-Gender Tagging

Climate-gender allocations are the most cross-cutting of the three tags, appearing across Programmes 2, 3, and 4 in most districts. The sub-programmes that most frequently carry this dual tag are environmental health and sanitation services (Programme 2), public works and water management (Programme 3), and agricultural services and management (Programme 4). This distribution reflects a practical reality: the most meaningful intersections of climate and gender, including women's unequal burden of water collection, the gender dimensions of food insecurity, and the differential impacts of flooding and land degradation, tend to show up in livelihoods and service delivery contexts rather than in stand-alone environmental programmes. Anloga's climate-gender allocations are particularly broad, spanning road infrastructure, liquid waste management, fisheries and aquaculture promotion, and agricultural resilience, suggesting a more deliberate effort to embed both lenses simultaneously within sectoral programmes.

4.4 Tagging Implications for MMDAs

Table 3 consolidates tagged amounts by programme across all five districts. Percentages show each tag's share of that tag's own total; in other words, how concentrated each dimension is within programmes. The structural pattern is clear: 75.9 percent of all climate-tagged spending sits in Programme 3; 76.9 percent of all gender-tagged spending sits in Programme 4 (largely driven by Anloga) or Programme 2 (all other districts); and the climate-gender tag is most present in Programme 2, reflecting its social services and service-delivery character.

Programme	Climate	Gender	Climate-Gender
P1 – Management & Administration	0%	0%	0%
P2 – Social Services Delivery	0.4%	23.1%	62.5%
P3 – Infrastructure Delivery & Mgmt	75.9%	0%	30.3%
P4 – Economic Development	22.6%	76.9%	7.2%
P5 – Environmental Management	1.1%	0%	0%
Total	**100%**	**100%**	**100%**

Table 3: *Share of Tagged Allocations by MMDA programme, Consolidated Across All Five Districts (2026)*

NB: *Percentages show each tag's share of that tag's own total across all five districts. Source: 2026 ACTIVATE gender, climate and climate-gender budget notes, five SIGRA partner MMDAs. Note: Programme 4's gender column is largely driven by Anloga District, which accounts for GH₵12.0 million of the GH₵ 12.03 million total.*

How are climate and gender tags applied?

Ghana's ACTIVATE system embeds climate and gender tagging directly into district budget preparation. When a district records an operation or project, it assigns a chart of accounts code that classifies the spending by its development focus. Three tags are relevant to this analysis, applied based on an operation or project's primary intent at the point of budget formulation.

Climate tag:
Applied where an intervention contributes to climate adaptation, mitigation, environmental sustainability, disaster risk reduction, or resilience-building.

Gender tag:
Applied where an intervention is designed to reduce gender inequality, expand women's participation, strengthen inclusion, or target gender-specific outcomes

Climate-gender tag:
Applied where an intervention simultaneously pursues climate resilience and gender-responsive objectives.

Tag	Sub-programme (ACTIVATE)	District	Budget (GH₵ '000)
Climate	Acquisition of water supply infrastructure	Mion	19,100
	Maintenance and rehabilitation of existing water assets	Nanumba South	3,360
	Acquisition of water supply and sanitation assets	Kumbungu	10,700
	Production and acquisition of improved agricultural inputs	Mion	601
	Disaster management operations	Nanumba South	583
	Green economy activities (forest and wildlife conservation)	Anloga	66
Gender	Green economy activities (forest and wildlife conservation)	Anloga	66
	Promotion of small, medium and large-scale enterprises and trade development	Anloga	34,400
	Social intervention programmes for persons with disabilities	Akatsi North	3,470
	Gender empowerment and mainstreaming	Nanumba South	53
	Child rights promotion and protection	Mion	142
	Gender-related activities	Kumbungu	96
Climate-Gender	Liquid waste management	Anloga	14,400
	Solid waste management	Akatsi North	3,410
	Environmental sanitation management	Kumbungu	3,540
	Agricultural extension services	Akatsi North	121
	Promotion and development of fisheries and aquaculture	Anloga	249
	Road infrastructure acquisition and maintenance	Anloga	5,120

Table 4: *Illustrative ACTIVATE-tagged operations and projects (2026)*

NB: *All figures are drawn from the 2026 gender, climate, and climate-gender budget notes for the five SIGRA partner districts.*

5 Typologies of District Budgeting Approaches

Three distinct patterns of integration emerge across the districts. The first is a climate-led integration model, observed in Akatsi North and Mion: climate considerations are strongly embedded within infrastructure and environmental systems, but gender integration remains limited. The second is an intersectional integration model, most clearly demonstrated by Anloga: climate resilience is operationalized primarily through climate-gender programming across agriculture, sanitation, infrastructure, and local economic development. The third is a partial integration model, seen in Kumbungu and Nanumba South: moderate climate integration and emerging climate-gender tagging, but gender remains narrowly concentrated on welfare rather than integrated into productive sectors. Across all three models, the climate-gender category consistently emerges as a bridging mechanism where resilience and inclusion naturally intersect.

Model	Districts	Defining feature
Climate-led	Akatsi North, Mion	Strong infrastructure-based climate investment; limited gender integration.
Intersectional	Anloga	Climate and gender jointly embedded across agriculture, sanitation, and local economic development.
Partial integration	Kumbungu, Nanumba South	Moderate climate integration; gender narrowly concentrated in welfare.

Table 5: *Summary of district typologies*

6 Key Insights and Strategic Implications

Photo : From Training to Community Action - Restoring Safe Water Access in Bachardo Community

Climate and gender integration is most effective at the planning stage:

The comparative analysis yields a finding that cuts across all three tagging dimensions: what shows up in a budget reflects what was decided during programme design. Districts that have articulated clear climate and gender objectives at the planning stage produce more substantive tagging outcomes. Improving the quality of climate and gender-responsive budgeting at MMDA level is fundamentally a planning challenge, although budget formulation, tagging capacity and expenditure management also remain important.

Climate integration is more extensive than gender integration in the 2026 Budget.

Climate-tagged allocations are substantial across all five districts, concentrated in water infrastructure, public works, and environmental management. Gender-tagged allocations, by contrast, are almost entirely confined to social welfare and community development in four of the five districts. Gender is being treated as a social sector issue rather than a cross-cutting development priority. Without deliberate repositioning, climate investments risk being gender blind: infrastructure that does not account for differentiated use, access, and burden will not reduce inequality

The climate–gender intersection is the most practical and scalable pathway for inclusive resilience.

Anloga demonstrates what more integrated programming can look like: climate–gender allocations spanning waste management, fisheries, agricultural extension, and road infrastructure. Akatsi North and Kumbungu show meaningful progress in the same direction. Sectors such as water, sanitation, agriculture, and local economic development are natural entry points for simultaneous integration, and designing programmes to capture this intersection produces more coherent outcomes than pursuing the two agendas in parallel.

Strengthening the planning-budgeting link is the highest-priority systemic intervention:

The NDPC Gender Toolkit provides a structured, nationally validated framework for embedding gender considerations during programme formulation, before budget lines are entered and before ACTIVATE codes are assigned. Applied systematically at the district planning stage, the toolkit would ensure that gender objectives are built into how operations and projects are conceived, rather than layered onto them afterwards. This requires deliberate collaboration: a joint initiative between NDPC, the MoF, and SIGRA to deliver targeted training for MMDAs on integrating the Gender Toolkit into district planning and programme design processes. The ACTIVATE tagging framework is only as good as the planning decisions that precede it; strengthening those decisions is the most direct route to improving both the quality and the ambition of what districts report.

Actor	Recommended Action
NDPC	Integrate gender and climate screening into planning guidance for MMDAs
MoF	Strengthen ACTIVATE and Hyperion tagging protocols and budget note reporting requirements
RCCs	Provide technical quality assurance support to MMDAs on planning and tagging processes
MMDAs	Apply gender and climate analysis during programme formulation; track results beyond budget allocation
DPs	Provide targeted technical assistance to MMDAs and relevant MDAs; support expenditure-stage tracking
CSOs	Contribute to planning and budget formulation processes; monitor implementation and expenditure

Table 6: *The table below specifies the relevant actors and their corresponding roles*

From Budget Commitments to Actual Expenditure:

One further analytical priority deserves attention. Budget tagging records what districts intend to spend; it does not show what they spend. Execution rates at MMDA level are variable year to year, and capital spending in particular is subject to significant shortfalls. A follow-up assessment, conducted after the close of the 2026 budget cycle to examine how climate and gender tagged allocations translated into actual expenditures, would be revealing. It would identify where commitments are sustained at the execution stage, where they are not, and what structural factors explain the gap. This expenditure-stage analysis would sharpen the evidence base for subsequent ACTIVATE/Hyperion support cycles and provide a more complete picture of how climate and gender priorities are actually prioritized in practice. It also highlights the need to automate financial reports in GIFMIS that link allocations, gender and climate tagging, and expenditures.

One strategic implication from these findings emerge:

The five districts have demonstrated that the institutional foundations for climate and gender-responsive budgeting are in place. The ACTIVATE system is functional, the tagging framework is applied, and district officers have received training. What is needed now is investment in the upstream planning processes that determine the quality of what flows into that system, ensuring that climate resilience, gender equality, and their intersection are embedded in how districts design their programmes, then into their budgets. In addition, the final step will require an increased focus on how these allocations generate gender and climate spending and ultimately results for Ghanian communities.

[1] National Development Planning Commission (NDPC) Gender Toolkit (https://ndpc.gov.gh/resource_and_publications/manuals)

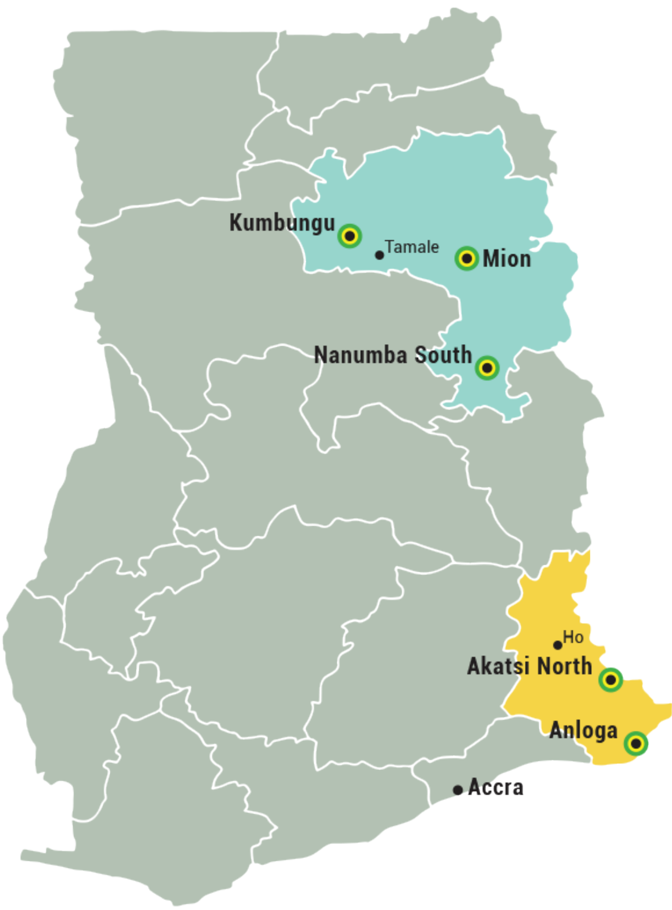
Annex A: MMDA Budget Analysis (Gender/Climate)

	Akatsi North	Anloga	Kumbungu	Mion	Nanumba South
Climate	• 38.2% of total budget. • Largely capital-intensive & asset-driven (Public Works, Rural Housing & Water Mgmt)	• 0.3% of total budget. • Given climate risks to district overall scale of climate-responsive expenditure is low.	• 6.3% of total budget. • Infrastructure (WATSAN – 85%) • Limited focus on livelihood (Agric)	• 17.3% of total budget. • Infrastructure (Water resource mgmt.)	• 9.5% of total budget. • Infrastructure (water systems, enviro mgmt.). • No focus on productive sectors (Agric) .
Gender/ Climate	• 10.3% of total budget. • Agric, WATSAN, and institutional strengthening	• 24.5% of total budget • Strong integration (Agric, Sanitation, infrastructure).	• 9.2% of total budget. • Sanitation & Social Intervention.	• 4.5% of total budget • Sanitation • No focus on Agric, livelihoods.	• 6.9% of total budgetSanitation & Public works.
Gender	• 2.7% of total budget. • Limited to welfare and social protection interventions.	• 23.45 % of total budget • Beyond social protection into productive sectors (trade, SME promotion, employment, & asset acquisition)	• 0.05% of total budget. • Narrow focus on disability and social protection.	• 1% of total budget • Narrow focus on disability, social protection, child welfare	• 1.8% of total budget. • Limited to social welfare and community development.
Way forward	• Deepen cross-sectoral gender mainstreaming. • Expand climate investments beyond infrastructure toward more climate-smart agriculture, ecosystem-based adaptation, and women-led economic transformation.	• Increase overall scale of climate-responsive expenditure (capital-intensive adaptation investments)	• Increase budget allocation for gender and climate (currently under 10%)	• Expand gender-responsive programming into productive sectors • Embed climate considerations within Agric and livelihood • Scale climate-gender investments beyond sanitation and infrastructure	• Strengthen linkage between climate & gender. • Integrate gender considerations into economic transformation pathways.

SIGRA is a Government of Canada funded project aimed at improving the resilience of Ghanaian citizens through increased investments in inclusive and gender-responsive climate adaptation initiatives.

SIGRA is working to increase access to climate finance and support inclusive governance in Ghana while applying GAC's Feminist International Assistance Policy. It seeks to promote transparency, accountability and inclusion, and foster collaboration between women-led Civil Society Organizations (CSO) and all levels of government on the planning, implementation, and reporting on climate adaptation investments.

Project Site Map



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