

Commitments into action: Women, Peace, and Security in defence budgeting

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Acknowledgments

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About SIPRI

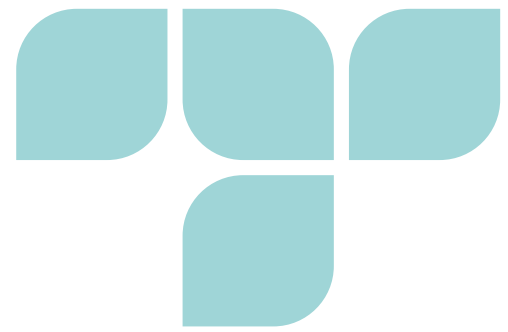
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List of abbreviations

DCAF	Geneva Centre for Security Sector Governance
GDI	Government Defence Integrity index
GENAD	Gender advisor
NCGM	Nordic Centre for Gender in Military Operations
NGO	Non-governmental organization
OECD DAC	Organisation for Economic Co-operation and Development, Development Assistance Committee
SIPRI	Stockholm International Peace Research Institute
WPS	Women, Peace, and Security
WPS NAP	Women, Peace, and Security National Action Plan

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Executive summary

Global military spending has nearly doubled over the last decade, while funding for conflict prevention, peacebuilding, and gender equality has sharply declined. Yet many defence institutions remain committed to implementing their Women, Peace, and Security (WPS) policies and achieving gender parity goals. As of June 2025, only 29 of 113 countries with WPS National Action Plans included budgets at adoption. This policy brief addresses a critical gap: how defence institutions can integrate their WPS commitments concretely within their budgeting mechanisms, embedding gender-responsiveness and WPS principles across the entire defence budgeting cycle.

The brief proposes a framework for understanding WPS spending in defence across three categories: gender equality and women's participation within the institution; meeting defence-adopted WPS commitments (including prevention, protection, and relief/recovery); and meeting global WPS goals such as conflict prevention and civilian protection. Rather than treating WPS as a standalone budget line, the brief maps how gender analysis and WPS principles can be integrated into all five phases of the defence budgeting cycle: policy design, planning and preparation, approval, execution and implementation, and evaluation and monitoring. This approach leverages existing accountability mechanisms, such as audits, parliamentary oversight, and civil society monitoring.

Relatively simple process changes can make WPS budgeting in defence a reality. Integrating gender analysis into budgeting processes through gender advisors in planning meetings, gender impact assessments in budget approval, gender-disaggregated data collection in execution, and gender-responsive audits in monitoring – all link WPS to broader governance norms and accountability structures that defence actors already recognize and operate within. This avoids both the trap of enclosure (WPS siloed into a separate budget line disconnected from core spending decisions) and the risk of securitization (defence becoming the primary interpreter and implementer of WPS). If securitization continues, the agenda risks further siloing from prevention and peacebuilding work in civilian sectors. Engagement with defence actors must therefore be strategic and conditional, grounded in principles that preserve WPS autonomy and integrity.

This brief offers recommendations for a range of stakeholders, including defence institutions, oversight bodies, and researchers. These are concrete, actionable entry points for integrating gender and WPS commitments into defence budgeting. It does so without losing sight of a broader critical question: whether defence spending should grow at all in a world of shrinking development assistance and mounting humanitarian need. The choice before WPS advocates is neither disengagement from defence nor capitulation to securitization, but strategic, conditional engagement grounded in the transparent, accountable budgeting systems that already exist in defence institutions.



Introduction



Financial oversight is critical for holding defence and security providers accountable for their use of public funds, especially amid the current trend of rapidly increasing military expenditure.”

Globally, military spending is increasing significantly, while across national and international budgets funding for development, conflict prevention, peacebuilding, and gender equality decreases. Rhetorical and material support for international frameworks such as the Women, Peace, and Security (WPS) agenda is waning at global and state levels amid a growing backlash against gender and human rights. Defence, however, is one area where support for the agenda’s implementation may be growing. Defence ministries seem increasingly to be adopting WPS policies, strategies, or action plans, and moving forward with initiatives to be gender-responsive. Alongside, there is a growing (albeit slow) openness in the security sector to address its culture of homogeneity. Some countries are already in the process of adopting gender-responsive budgeting practices within defence.

Feminist civil society has long expressed concerns about the WPS agenda’s ‘securitization’, referring to its being disproportionately applied to militarized approaches to security and dispute resolution, as well as efforts to ‘make war safe for women’ instead of pursuing conflict prevention. Militarism and militarization, which need not necessarily go hand in hand with military spending but often do, have been shown empirically to have a negative impact on gender equality. This is typically because unrestrained military expenditure crowds out social and development spending, while militarization can entrench patriarchal, unequal social dynamics and norms.¹ Even so, the recent Beijing+30 review found that only 3 per cent of countries reported taking any steps to reduce military expenditure.²

Lack of resources and unearmarked budgets are a persistent problem for WPS implementation. Policy frameworks such as WPS National Action Plans (WPS NAPs) have enjoyed widespread adoption, but they are rarely attached to any national budgeting processes. As of June 2025, only 29 of the 113 countries with a WPS NAP included a budget at adoption. Given the struggle to resource WPS properly, and the current geopolitical environment, some WPS advocates, including UN Women, are calling for existing and future military expenditure to be leveraged to advance WPS objectives/principles within



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defence. Although strategically delicate for WPS advocates, with both military expenditure and defence sector uptake of WPS seemingly on the rise, it stands to reason that a closer look at military budgeting processes is needed. While a great deal of information exists on integrating gender into budgeting processes (a process known as gender-responsive budgeting) writ large, very little has been written about how to do so in military budgeting specifically.

Work on WPS budgeting and gender-responsive budgeting in defence institutions has the potential to build bridges between the WPS and military expenditure expert and advocacy communities. Financial oversight is critical for holding defence and security providers accountable for their use of public funds, especially amid the current trend of rapidly increasing military expenditure. Defence institutions' integrity systems are a critical entry point for integration and accountability related to normative commitments like the WPS agenda, gender-responsiveness, and gender equality more broadly. Gender-responsiveness, which overlaps with the implementation of the WPS agenda, links to those broader integrity systems in all phases of defence budgeting processes.

This policy brief explores how, through defence budgeting processes, defence institutions can implement the WPS agenda (Box 1). The brief builds on literature and policy reviews, an October 2025 expert meeting convened by DCAF and UN Women in New York, a series of expert interviews on WPS and defence budgeting, and extensive reviewer input. It begins by giving an overview of global trends around military expenditure and defence implementation of WPS. It then proposes a framework typology for WPS spending in defence institutions, with sample indicators. It goes on to set out how, through the five key phases of the defence budgeting cycle, gender responsiveness and WPS implementation could be integrated. The policy brief concludes with recommendations for oversight actors, defence institutions, and researchers.

Box 1: The basics of the WPS agenda

The Women, Peace, and Security agenda is an international normative framework comprising ten United Nations Security Council resolutions and pertaining to the inclusion of women in international peace and security matters. The agenda grew out of decades of advocacy on the part of civil society organizations and grassroots feminist movements arguing that peace is inextricably linked to gender equality and understanding the unique experience of women in conflict was essential to peace and security matters. Four core ‘pillars’ of the WPS agenda emerged to organize its main principles and guide its implementation. The pillars do not have one core definition: some actors define them very narrowly, while others give them a broad scope.



PARTICIPATION

Women must be meaningfully included in all decision-making and forums in peace and security.



PROTECTION

Women’s and girls’ rights and safety must be protected. This pillar is most frequently interpreted as referring to protection from sexual violence, but that narrow reading limits the pillar’s potential.



PREVENTION

All forms of conflict should be prevented, with a particular focus on all forms of violence against women and girls, especially by addressing root causes of such violence.



RELIEF & RECOVERY

(formerly peacebuilding and recovery): Women, girls, men, and boys have distinct, gendered needs after conflict or crisis. Relief and recovery efforts that consider these needs will ‘build back better’ towards more equal, inclusive, and resilient societies.

Since the original resolution’s adoption in 2000, many have advocated for an expansive understanding of the agenda as mainstreaming gender perspectives holistically, including experiences of men, boys, and LGBTQI+ people. While the original message on which the agenda was built – in short, ‘where are the women?’ – should not be lost, this makes the agenda more inclusive and compassionate. It also helps to address root causes of conflict and violence by, for example, opening the WPS agenda to discussions about violent masculinities.





The global context

Trends around defence and peace spending

Prospects for improving the WPS agenda's implementation in defence budgeting are inextricably linked to global trends in peace and security spending. 2025 marked the eleventh consecutive year of rising military expenditure globally; it has nearly doubled in the last decade, increasing by 41 per cent in real terms.³ This ongoing rise is coupled with a sharp decline in international aid and investment in non-military conflict management, peacebuilding, and prevention, as well as the social services critical to curbing many root causes of conflict. For example, ODI Global estimates a 31 per cent decrease in official development assistance in the period from 2024 to 2029.⁴ Following foreign aid cuts in 2024 and 2025, a UN Women survey found that around half of 411 women-led and women's rights organizations expected to shut down within six months if cuts were not reversed.⁵ Research shows that sudden aid cuts to sectors not associated with traditional security, such as health, can reinforce state fragility and insecurity, increasing the risk of violent conflict and decreasing human security.⁶ A discursive shift away from peacebuilding has even manifested in the competition for the next UN Secretary-General, with candidates focusing their bids on short-term crisis response and mediation over long-term investments in addressing 'structural, political, economic, and social – including gender-related – drivers of violent conflict'.⁷

Simultaneously, democratic norms and civic space – both essential accountability tools for military spending – continue shrinking as part of a longer trend. Over the last two decades, more than 130 countries have placed restrictions on international and foreign-funded non-governmental organizations (NGOs), significantly weakening civil society's essential advocacy, activism, and accountability work across much of the world.⁸ These restrictions are compounded by spending trends towards hard security, even in institutions typically considered friendly to such norms. For example, the European Union's proposed 2028–2034 Multiannual Financial Framework earmarks significantly more funds for defence and security than for citizens' rights, democracy, equality, and other social objectives.⁹

The UN Secretary-General and others have called for 'rebalancing' global military expenditure, including by prioritizing non-military forms of conflict management to address underlying causes of increased spending.¹⁰ Feminist civil society (and, increasingly, the general public) continues to argue for reallocation of military spending to social services or development assistance. There are likewise calls for greater transparency and accountability around military expenditure.

Obstacles to transparency in defence budgeting are well documented; for example, disaggregated spending data is published by only around half the countries in the world, and many do not publicly report military expenditure at all.¹¹ While a certain level of secrecy is inherent to security institutions due to very real issues of

information security, 'defence exceptionalism' is a massive obstacle for the monitoring of defence budgets. Defence exceptionalism refers to the notion that the defence and security sector should be exempt from transparency norms.¹² National security concerns are cited as a core reason why these institutions need not adhere to the same processes for transparency that other government institutions might have to. This enables a norm of secrecy around defence institutions' budgets, which means it is very difficult – if not impossible – for anyone outside of defence to scrutinize where and how money is being spent. Oversight is complicated by this, and it is difficult to monitor and understand defence institutions' activities to pre-empt and resolve corruption risks and understand spending patterns and priorities.¹³ The sheer size of militaries and their corresponding bureaucratic complexity are also barriers to transparency. This opacity presents a significant challenge to public understanding of more niche aspects of budgeting, including tracking actual, material support to WPS integration and/or gender responsiveness and mainstreaming.

WPS and defence institutions

While funding and diplomatic backing for the WPS agenda have waned in civilian peacebuilding and human rights sectors, evidenced by budget cuts, diplomatic pushback, and watered-down policy language,¹⁴ components of the WPS agenda that align with defence and security priorities continue to receive attention and support. This is particularly evident in how WPS is related to areas such as operational effectiveness, force readiness, and women's representation within military institutions. Indeed, defence institutions' WPS commitments tend primarily to emphasize gender parity strategies in alignment with the WPS participation pillar. Often, women's participation by numbers is the easiest component of WPS for the defence sector to integrate and show data for.

The focus on female personnel may be coupled with efforts to enhance gender-specific expertise, siloed in gender advisor (GENAD) roles that are often supported by gender focal points. The former is intended to be a specialist function, while the latter is a networked, secondary duty assisting GENADs with implementation, monitoring, and reporting across an institution. In practice, GENADs are frequently double – or triple-hatted due to institutions' unwillingness or inability to fund multiple positions and thus their inability to commit full-time to this work.

Some militaries have begun to integrate gender perspectives more holistically, embedding gender analysis into operational doctrine, planning processes, and commanders' information requirements, such as by requiring sex – and age-disaggregated data on civilian presence and movement patterns as part of pre-operational intelligence preparation. Australia, Canada, Spain, and the United Kingdom have issued dedicated military doctrine or policy instruments connecting gender perspectives to military operations.¹⁵

The WPS agenda is also well integrated, at least conceptually, in United Nations peace operations. This is significant, because it diffuses gender expertise and WPS sensitization into troop-contributing countries. UN-wide encouragement of women's deployment to peace operations and an emphasis on gender-responsive leadership have created professional advancement networks and pushed defence institutions



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at the national level to invest in a more diverse force. Initiatives within the UN have actually catalysed reforms and gender equality policy adoption in national militaries, particularly in major troop-contributing countries.

In parallel, some defence institutions have gender-related policies or strategies that predate any WPS agenda uptake. Whole-of-government gender budgeting policies, for example, have existed in many countries since the 1980s and 1990s, though they are not always consistently applied. Gender equality initiatives are also a fairly common legislative complement to more recent WPS frameworks. They are increasingly common in defence institutions alongside arguments that women have the right to deploy, and that a more diverse force improves situational awareness and operational effectiveness.

Yet it is difficult to overstate the challenges to WPS integration in defence institutions. Armed forces tend to be male-dominated (in both quantitative and qualitative terms), patriarchal, and highly bureaucratic the world over, making changes in any practices, including introducing gender-responsive budgeting, quite difficult. Capacity-building, socializing, and mainstreaming WPS and gender-responsiveness to overcome this are a challenge.





Conceptualizing WPS spending in defence institutions

To operationalize the rhetorical commitments to WPS within defence institutions, the first step is to define what defence initiatives could be characterized as advancing, implementing, and/or operationalizing the agenda (acknowledging that for some stakeholders and communities, the answer may be ‘none’). Civil society and researchers might seize an opportunity to work together with defence actors to define what exactly a (re)allocation of WPS implementation within defence spending could look like, including moving meaningfully beyond women’s participation into the more complex application of the agenda’s other three pillars.

Though all WPS implementation will be context-specific to some degree, this brief proposes the following taxonomy of military expenditure for WPS implementation, broken down into three categories.

01

Spending on gender equality and women’s meaningful participation within the institution.

This includes costs of facilities, equipment, and initiatives specific to better recruitment, retention, and promotion of women; gender parity initiatives; and initiatives around gender-inclusive institutional culture. It primarily covers the WPS participation pillar.

02

Spending on meeting specific WPS commitments adopted by the institution.

This includes commitments laid out within a WPS NAP or defence-specific WPS strategy, action plan, or equivalent. This category expands out from gender equality to gender capacity, including training and gender advisory functions as well as mechanisms to deal with ‘gender issues’ in operations, such as conflict-related sexual violence and sexual exploitation and abuse. This is also where the protection pillar can be especially highlighted, as well as the relief and recovery pillar for defence institutions engaging on security sector reform after conflict or armed forces conducting disaster response operations.

03

Spending towards meeting global WPS goals.

In addition to gender equality, these goals include conflict prevention, human security (particularly protection of civilians), and disarmament. This is primarily where responsibilities under the prevention pillar of the WPS agenda largely fall.

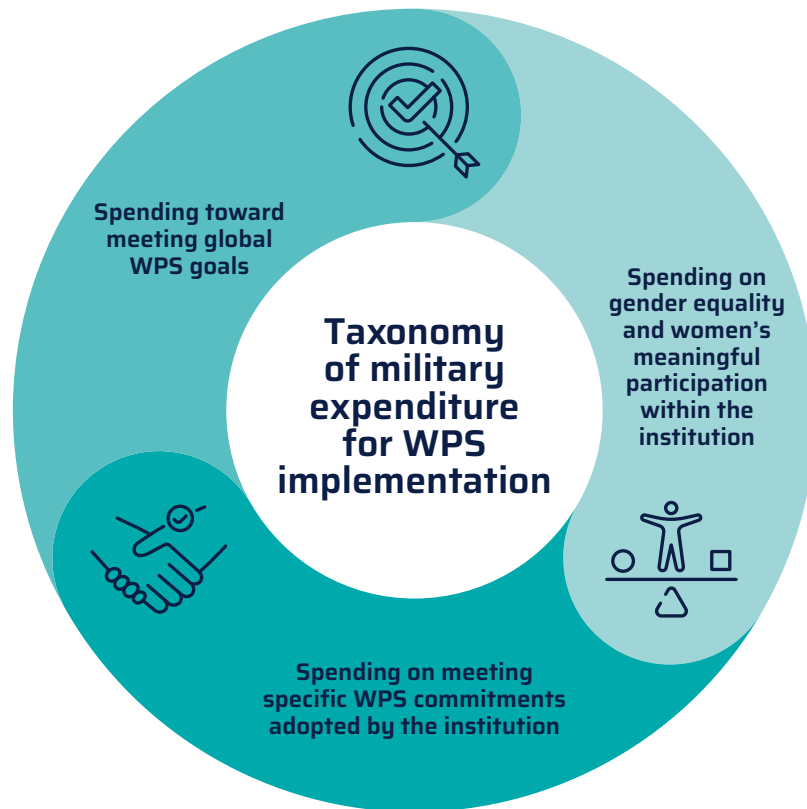


Figure 1: Taxonomy of military expenditure for WPS implementation

What should be the indicators for measuring WPS implementation across a defence budgeting cycle? There are to date no standardized frameworks, although some markers and indicators external to defence institutions – such as the OECD-DAC Gender Equality Policy Markers or Transparency International’s forthcoming Government Defence Integrity (GDI) index’s gender analysis – and from gender-responsive budgeting tools could be adapted to this end or act as proxy indicators.¹⁶

Consultation and dialogue between WPS and civil society experts, defence researchers and think tanks, defence institutions, and the many parties engaged in oversight of national military expenditure would be an important next step in refining targets and indicators against which a defence institution could be held accountable for budgeting and spending for WPS implementation. Notably, concerns from some of these stakeholders about securitizing the agenda can make such engagement with defence institutions quite delicate; nevertheless, this can be an important additional step in the push for defence transparency. For example, one early finding from Transparency International’s inaugural data collection on gender indicators as part of its GDI analysis is that countries that score well on the main GDI, meaning those that have broad institutional transparency and integrity, also tend to score better on its pilot gender indicators. This may support a theoretical proposition that gender equality and anti-corruption are mutually reinforcing policy goals within defence institutions.¹⁷

To address this gap in monitoring tools, Table 1 proposes a (non-exhaustive) list of possible process and outcome indicators for ‘WPS spending’, derived from the good practices and challenges that will be discussed in the following section.



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Table 1: Example indicators of WPS implementation in military expenditure



Phase 1: Policy design

- Clear roles, responsibilities, and (where relevant) legal obligations for defence ministries and armed forces laid out in policies related to gender equality, WPS implementation, or upstream conflict prevention.
- Percentage of gender parity targets operationalized in defence strategic plans.
- Percentage of military operations integrating gender analysis into planning, especially in situational awareness and protection of civilians.



Phase 2: Budget planning and preparation

- Assignment of specific, resourced gender equality, WPS, or conflict prevention tasks.
- Collaboration and exchange of opinions between civil society, parliamentarians with oversight responsibilities, and defence officials focusing on budget allocation for gender equality and/or WPS.
- Percentage of defence training budgets allocated to WPS implementation and gender-responsiveness.



Phase 3: Budget approval

- Whether or not gender analysis affected budget approval or allocation (for example by catalysing changes to line items before approval, addition of amendments, or reallocation of funds by committees to fill gaps in proposed budgets).



Phase 4: Budget execution and implementation

- Presence of gender-responsive integrity mechanisms budgeted for within the institution, (whistleblower protections, complaint mechanisms, codes of conduct, and other components of the internal mechanism ecosystem) and producing data that is disaggregated by gender, at the very least.
- Prevalence of gender expertise in the defence sector and appropriate budget allocation, for example ensuring the hiring and installation of GENADs, and also their qualitative contribution (e.g. presence in decision-making spaces).
- Whether earmarked budgets for WPS implementation or gender-responsiveness more broadly were actually spent.
- Resolution rates for complaints, including those for sexual exploitation and abuse, harassment, hazing, and other gender-related forms of discriminatory or abusive behaviour both internal and external to defence institutions.



Phase 5: Budget evaluation and monitoring

- Annual gender equality indicator report published and made publicly available by audit institutions and/or civil society, including quantified data on representation, retention, and wage gap trends.
- WPS implementation progress reports and audit findings provided for parliamentary committees, for example on complaint mechanism effectiveness.
- Annual public report on civilian harm and institutional gender-responsiveness.

Source: Developed from: Transparency International Defence and Security, 'GDI' 2020 Global Report: Disruption, democratic governance, and corruption risk in defence institutions', Transparency International Defence and Security, December 2021; OECD, '[Handbook on the OECD DAC Gender Equality Policy Marker](#)', DCD/DAC/GEN(2025)2, 2 October 2025; Nordic Centre for Gender in Military Operations (NCGM), '[Military gender analysis tool](#)', NCGM, 2022.

Integrating WPS into the five phases of the defence budgeting cycle

A number of practical guides exist for integrating gender and/or WPS into public sector budgets.¹⁸ However, few of them explicitly include military budgets, perhaps because these are often classified and/or difficult to give input on.

This section builds on emerging good practices to identify challenges to and best practices for integrating gender-responsiveness and WPS implementation into the five key phases of the defence budgeting cycle: policy design, planning and preparation, approval, execution and implementation, and evaluation and monitoring. Table 2 sets out more detailed information about these five phases: how each can be defined, their key actors, and their respective duties.



Table 2: The defence budgeting cycle

Defence budgeting phase	Definition	Key actors	Key actors' duties
Gender/WPS policy design*	Strategies or policies are drafted and adopted by state institutions, ideally with the input of civil society actors. Some of these build from international frameworks, such as the WPS agenda. Policy types include gender equality or parity policies, NAPs for the implementation of the WPS agenda, and action plans for specific agencies or institutions.	Ideally whole-of-government, especially in the case of WPS NAPs. Ownership of strategic frameworks or equality policies tends to rest with Ministries of Women, Gender, or Social Equality and Ministries of Foreign Affairs. Buy-in is achieved through engagement with all other affected/responsible ministries and agencies.	▪ Setting responsibilities for each affected agency/ministry. ▪ Linking national goals to international and regional strategic frameworks and legal commitments. ▪ Creating indicators (or adapting them from existing indicator sets) for monitoring and oversight.
Budget planning/preparation	The state budget is debated and drafted by the executive authorities. The budget's security and defence components are developed by the core security and justice providers and their oversight and management bodies.	Core security and justice providers and the ministries that have financial oversight functions. Mainly Ministries of Defence, Finance, Interior, Planning, and Justice. Armed forces financial staff also play a significant role in planning and preparation.	▪ Reviewing spending of the preceding fiscal year. ▪ Setting spending policies and objectives for the following year. ▪ Planning on mid-term and long-term budgeting periods. ▪ Reconciling the budget with the government's larger fiscal priorities and capacities. ▪ Drafting the budget document and distributing and explaining it to parliament.

Defence budgeting phase	Definition	Key actors	Key actors' duties
Budget approval	The government's draft budget is submitted to parliament. According to best practice, this is done at least three months prior to the start of the fiscal year. This leaves enough time for parliament and its specialized committees to scrutinize the budget document, amend it where applicable, and enact it.	Parliamentary budget and finance committee, specialized committees (e.g. the security, defence, and intelligence committees), and the parliament plenary.	▪ Reviewing the budget document proposal. ▪ Amending the budget document as a result of negotiations with the executive. ▪ Enacting the budget document into law.
Budget execution/ implementation	The executive authorities and the spending agencies (e.g. core security and justice providers and their executive management and oversight bodies) spend the funds allocated to their operations.	Core security and justice providers and their management and oversight bodies, such as the Ministry of Finance.	▪ Implementing the budget law. ▪ Managing resources. ▪ Producing outputs and services.
Budget monitoring/ evaluation	Internal and external actors and agencies can perform audits, evaluations, and monitoring of security and defence institutions. This is informed by legal obligations, codes of conduct, and indicators laid out in the policy design phase, for example.	Ministries of Finance and other line ministries, parliaments and other legislative bodies, inspectors-general, specialized military ombuds institutions, independent oversight bodies (e.g. human rights ombuds institutions and national audit agencies), think tanks, media, and civil society organizations.	▪ Providing expert examination to check whether the executed budget has complied with legal, financial, and performance principles. ▪ Auditing of security sector institutions and their programmes. ▪ Reporting to parliament, the executive, and citizens.

Sources: The information in this table comes primarily from N. Masson, L. Andersson, and M. Salah Aldin, 'Guidebook: Strengthening financial oversight in the security sector', DCAF, 2011, pp. 12–13. Further insights from ISSAT-DCAF, 'Linking SSR and Public Finance Management in Post-Conflict Settings', DCAF ISSAT Briefing Note, December 2017; Transparency International Defence and Security, 'GDI 2020 Global Report: Disruption, democratic governance, and corruption risk in defence institutions', December 2021; and the experts interviewed for this policy brief. The policy design phase is not part of the original DCAF typology from which the rest of this table originates; however, interviewees highlighted the importance of a strong policy foundation to guide any budgeting cycle.

Phase 1: Policy design for WPS implementation



Umbrella policies, frameworks, and legislation are the anchor for the whole defence budgeting cycle, and must realistically be in place before changes to technical budgetary processes can happen. These include WPS NAPs, feminist foreign policies, finance laws, national security policies, gender equality strategies and legislation, and laws against gender-based violence and violence against women. These frameworks create enabling environments for WPS implementation at the sectoral level; some are compulsory and demand accountability, while others are non-binding but still create procedural incentives for action. WPS policies should link to existing policies dictating human rights obligations, accountability, anti-corruption measures, and integrity for defence institutions as well as their non-governmental partners.

Though there is limited research available on gender-responsiveness or WPS integration in national defence and security policies and budgets, it does appear that they are rare.¹⁹ Even when WPS principles or general gender-responsiveness are included in defence and security policies, budgets rarely follow. For most countries, a WPS NAP is their overarching policy framework for WPS implementation. WPS NAPs often include explicit responsibilities for defence actors and, as such, are a key reference for defence budgeting for WPS (see Box 2). As previously noted, however, WPS NAP implementation tends not to be specifically budgeted for.

Designing WPS implementation into defence policy frameworks requires building convincing narratives that speak to defence actors. This is one area where civil society and research communities can be helpful. Practitioners typically report that narratives emphasizing the operational effectiveness of gender-responsiveness and WPS integration gain most traction with defence and security actors.

A legislative requirement for gender-responsive budgeting – usually prescribed within finance laws – can be a powerful mechanism to embed aspects of WPS in defence budget processes. While the relationship between WPS and gender-responsive budgeting is not always linear, it is certainly complementary. Gender-responsive budgeting is an approach that seeks to ensure the entire budgeting process, from start to finish, is gender-responsive, through a systematic strategy that integrates gender analysis into budgetary processes to ensure equitable distribution of resources and that spending supports gender equality. Implementation typically begins with gender-disaggregated data collection and analysis to identify spending patterns and their differential impacts on diverse men and women, boys and girls across sectors. Governments or ministries then apply gender lenses to budget allocation decisions, procurement processes, and programme design – for example, scrutinizing whether infrastructure spending inadvertently reinforces gender inequities or can be recalibrated to support gender outcomes. Monitoring and accountability mechanisms – such as gender-tagged expenditure tracking and outcome reporting – close the loop by measuring whether budgeted commitments translate into real gender equality results, allowing for adjustment in subsequent budget cycles. Gender-responsive budgeting is typically instituted as a whole-of-government obligation, although buy-in may vary from

ministry to ministry. With such budgeting, governments can target available resources to address gender inequalities and support sustainable, inclusive development for all. Gender-responsive budgeting fosters a sense of justice, strengthens government accountability, and supports better alignment of national budgets with the Sustainable Development Goals.²⁰

A number of countries, including Austria, Canada, Ghana, and the Philippines, are already applying or exploring gender-responsive budgeting within their Ministry of Defence. In Canada, gender budgeting tools and practices have been in place since the mid-1990s, and in Jordan the National Commission for Women included ‘mainstreaming women’s issues and priorities in budgets’ as early as 1996.²¹ Some countries have used WPS NAPs to introduce gender-responsive budgeting into their institutions.

While gender-responsive budgeting alone does not inherently address the full scope of WPS objectives – most obviously around global WPS goals of conflict prevention, human security, and disarmament – where implemented, it may be easier to actually budget for the activities laid out in a WPS NAP. Gender-responsive budgeting policies are thus a lever to close that resourcing gap, translating WPS and other gender commitments into line items, allocations, and expenditure tracking.

Box 2: Opportunities and best practices in the policy design phase

When defence institutions are included in drafting of legislation and policy related to WPS, they are ‘bought into’ the process and outcomes. Early involvement ensures that responsibilities and monitoring mechanisms are tailored specifically for defence, including addressing potential barriers such as defence exceptionalism. As examples of early involvement, the Netherlands’ Ministry of Defence is a co-signatory to the WPS NAP, and in Japan the Ministry of Defense is explicitly identified as an implementing ministry under the WPS NAP and has established internal reporting and evaluation arrangements through its WPS Promotion Plan.

Canada’s whole-of-government approach to its WPS NAP III requires reporting on implementation activities carried out across all aspects of defence. Canada also uses Gender-based Analysis Plus, an analytical tool to support the development of responsive and inclusive policies, programmes, and initiatives across the entire Canadian government. Gender-based Analysis Plus is done on costing itself, directly within budgets. Further to this, a gender-responsive budgeting approach is currently being developed in the Canadian Department of National Defence at an even more granular level.

Challenges

- Military actors can lack shared language and narratives concerning WPS and gender-responsive policies and processes in defence. Clarifying even a concept as simple as ‘gender does not equal women’ begins with policies, but must be followed by training and socialization. This can take years of consistent effort and budget.
- The WPS agenda is too often still siloed: disconnected from other related frameworks and policies. In the case of military budgeting, linking WPS implementation with integrity and accountability systems can improve implementation on all fronts. These linkages can be made by the WPS community, whether through advocacy or research.
- Data gaps make it difficult to move from WPS and gender equality policies to implementation. There are rarely good baselines from which to reliably assess, for example, the gendered impacts of public spending and whether resource allocations reduce or widen gender gaps. Collecting gender-disaggregated data from the start and following up with budgetary evaluations based on that data requires quality data systems, which are rarely in place.²²
- Gender-responsive budgeting policies, as one mechanism that could attach resources to WPS commitments, remain far less common than WPS NAPs, and are rarely adopted with defence institutions specifically in mind. Even where gender-responsive budgeting exists at the national level, military budgets are often exempted or treated as a separate, less transparent track, so the policy tool that could close the funding gap does not reach the sector that needs it most.

Phase 2: Planning and preparation of a defence budget



Progress at the WPS policy level does not mean that long-term impact will be achieved without resources, clearly defined outcomes, and indicators to measure those outcomes. WPS priorities must be reflected in the planning documents that actually drive resource allocation.

Budget planning and preparation is the first opportunity to apply a WPS strategic framework built in at the policy design phase to defence institutions' technical budgeting tools and processes. It is also where gender-responsiveness is either built into or excluded from expenditure. Moreover, planning and preparation of the defence budget is the phase in which concerted efforts to (re)allocate military spending to WPS goals would most obviously apply.

Sectoral budget planning does not happen in isolation: it flows from a government's medium-term strategic framework, which cascades down into defence institutions' own strategic plans and thence into annual performance plans that set out concrete targets, indicators, and timelines for the year. Gender-responsiveness and WPS commitments should be built into that chain (medium-term framework, to defence strategic plan, to annual performance plan). This chain also creates a natural accountability mechanism: implementation can and should be checked against the annual performance plan, giving oversight actors a concrete document against which to hold defence institutions to account.

Procurement processes deserve careful attention in the planning stage, as they often represent one of the largest areas of military expenditure. Military spending increasingly flows through global supply chains, and decisions here can influence supplier selection, contract design, and oversight requirements. From a WPS perspective, procurement tends to be discussed in terms of acquiring equipment for diverse bodies – body armour that fits women’s chests, for example (see Box 3). Other approaches some defence institutions take include prioritizing diverse representation across their suppliers, with a goal of socioeconomic empowerment for underrepresented groups. Australia’s Department of Defence, for example, aims to maximize the number of contracts awarded to Indigenous businesses through its Indigenous Procurement Strategy. But a gender-responsive budgeting approach – and indeed an approach more broadly in line with WPS principles – requires examination of not only who receives resources within defence institutions, but broader critical consideration of who benefits economically from military spending and who is negatively impacted. Gender-responsive procurement processes can help identify potential impacts on diverse workers, communities, and vulnerable populations within the defence supply chain, including exclusion of women-owned companies and risks associated with labour exploitation or effects on the communities within which suppliers operate (e.g. environmental impacts). It is also an opportunity to link WPS priorities to spending’s downstream impacts, for example with regards to arms transfers and the proliferation of small arms and light weapons.²³

While it is not the only method for bringing a WPS and gender perspective into the planning of defence budgets, as highlighted above, gender-responsive budgeting mechanisms can ensure practical adherence to gender equality plans and financial translation of those plans into budgets (Box 3).

Challenges

- ➔ Budget preparation tends to be centralized, with limited to no engagement with oversight actors such as parliaments or civil society. There may also be internal budget governance issues; for example, GENADs being excluded from planning or denied significant decision-making power, or lack of diverse representation in all stages of the budgetary process.
- ➔ Even where high-level policy commitments exist, they frequently fail to cascade down into the planning documents that actually drive budgeting: medium-term strategic frameworks, defence strategic plans, and annual performance plans. Each handoff between these levels is a point where gender-responsive and WPS commitments can be quietly dropped, and there is rarely anyone whose job it is to make sure they carry through

Box 3: Opportunities and best practices in planning and preparation phase

Ghana Armed Forces has identified key gender gaps as part of its Gender Policy and Plan of Actions. Its Gender Policy proposes to incorporate gender perspectives into budgeting through strategic planning, as requested now by a national gender-responsive budgeting process led by the National Development and Planning Commission. To translate its policy commitments into the budgeting process, Ghana Armed Forces plans to train key staff to identify avenues to work within the rigid constraints of existing policy (including the fact that their budgetary component is classified information). The Gender Policy proposes using the existing strategic planning framework to introduce gender mainstreaming, incorporating gender perspectives into budgeting through strategic planning. This is an important early step towards more fully incorporating WPS and gender-responsiveness into Ghana's defence budgeting processes.

Several best practices related to the WPS agenda's participation pillar are well established in the Ghana Armed Forces, such as equitable pay structures and personnel budgets with provision for enabling environments, including parental leave allowances, anti-harassment mechanisms, and separate facilities on bases. Funding for GENADs and training on WPS obligations are also regularly included in budgeting. DCAF's Measuring Opportunities for Women in Peace Operations Barrier Assessment Methodology, applied to twenty-five different security institutions to date, is a best practice to identify gender gaps, though it is not yet directly linked to improved budgeting processes.

One practical opportunity for gender-responsive procurement practices linked to women's participation is investment in gender-inclusive equipment. This includes uniforms that are properly fitted across female body types. For example, since Russia's full-scale invasion in 2022, Ukraine has introduced specialized women's uniforms (rather than simply unisex) as a collaborative effort between the armed forces, NGOs, and Ukrainian manufacturers.

Sources: Ghana Armed Forces, 'Gender Policy for the Ghana Armed Forces', GAF, March 2024; Ukrainska Pravda, 'Women's uniform is handed out in Ukraine's Armed Forces for the first time', February 2024.

Phase 3: Approval of a defence budget



Parliamentary budget scrutiny before approval can mitigate omissions or exclusion of WPS allocations early on in the budgeting cycle, which theoretically would improve monitoring later on. Yet the budget approval stage seems to be less developed than others with regards to gender integration and WPS. It demands technical expertise within parliaments (and among parliamentary staff) to assess the gender-responsiveness and WPS focus of a budget, based on strategic or legal requirements and international obligations. It also needs transparency in defence budgets to allow such expertise to be applied. Budget approval processes can be responsive to some of the challenges posed by defence exceptionalism: just as defence institutions require higher levels of classification for security reasons, so do they sometimes require special scrutiny. In Germany, for example, all military expenditures over €25 million require the approval of the Bundestag's budget committee.²⁴

According to Transparency International's analysis, a consistent finding is a lack of in-depth or serious debates over budgets between planners and approvers. The composition, knowledge, and mandate of parliamentary committees are also important for effective scrutiny. This is where an intersectional approach to committee selection comes into play, as a diverse range of experiences and identities is important for these groups to consider the full scope of potential harms or violations, as well as possible exclusion of legal obligations, in a budget review process. This can be a point in the process where parliamentarians can advocate for WPS and for balancing growth of military spending in warfighting capabilities with maintenance of human rights obligations, for example.

Parliaments have several concrete levers here, though what they can use depends heavily on the budget powers granted to them by national law (see Box 4). In committee, defence and finance/budget committees typically handle line-by-line scrutiny, and their capacity to catch gender and WPS gaps improves substantially when their review happens jointly with, or takes formal input from, a gender, women's, or WPS caucus, rather than being left to a single-sector committee to assess alone. Committees can require gender impact statements to accompany budget submissions, summon ministry officials to account for gender-related allocations, and hold public hearings that bring in civil society and technical WPS experts. Parliaments that can amend line items may attach riders or reallocate funds to close gaps flagged in committee, while those restricted to an up-or-down vote on the whole budget lose most of that leverage. This is one reason why defence exceptionalism so often survives approval untouched.

As mentioned earlier, defence budgets complicate all of this in a way not seen in other sectors. Portions of the budget are often classified, placing them outside the reach of ordinary finance or defence committees entirely. Whether a parliament can meaningfully scrutinize the gender and WPS dimensions of a defence budget therefore depends not only on its formal powers but also on the 'triple A' test: whether it has the legal authority to access classified material, the technical ability to interpret it, and the political will to hold the sector accountable.²⁵ Where specialized bodies – such as thematic parliamentary committees – exist, they rarely have a gender equality or WPS mandate explicitly specified in their remit, which leaves a structural gap even in otherwise well-resourced oversight systems.

Challenges

- ➔ Defence exceptionalism, extra-budgetary processes, competing priorities, restricted parliamentary power, and/or plain resistance to gender-responsiveness and WPS can all be significant challenges in the approval stage. This can manifest in exceptional budgetary procedures as part of accelerated spending, which multiplies risks and undermines democratic control.
- ➔ Technical expertise for parliaments and other approval bodies to assess budgets for gender-responsiveness and/or WPS implementation is often limited, making it difficult to analyse whether budget proposals are adequate to reach commitments, as well as to identify and flag loopholes and advocate for improvements.

Box 4: Opportunities and best practices in the budget approval phase

A number of parliaments have responded to the opacity of defence budgets by establishing dedicated, security-cleared oversight bodies. For example, Norway's parliament-appointed Committee for Intelligence Oversight and the UK's Intelligence and Security Committee are built specifically to review classified material and report a redacted version to the wider parliament and public.

Parliaments and specialized committees (with financial, military, or gender expertise therein) may have the right to amend budget documents prior to their approval. They can also organize public hearings to scrutinize military expenditure and investigate whether obligations under national legislation and international obligations alike are being met, including adherence to WPS commitments. For example, the Philippines mandates a minimum 5 per cent gender and development allocation in every agency budget, including defence, under the Magna Carta of Women (RA 9710). Compliance is reviewed through the annual appropriations process, monitored by the Philippine Commission on Women, and audited by the Commission on Audit.

Supreme audit institutions, though formally positioned in the evaluation phase, feed directly into approval-stage scrutiny too: prior-year audit findings, and any gender-responsive audit methodology a supreme audit institution has adopted, give budget committees a documented basis for questioning whether new allocations address previously identified shortfalls, closing the loop between one cycle's evaluation and the next one's approval. In 2023, the New Zealand Office of the Auditor-General noted resourcing shortfalls of a defence forces programme to address harmful sexual behaviour, bullying, harassment, and discrimination. It then advised the Foreign Affairs and Defence select committee to specifically question defence leaders about the funding commitments to this programme, which they did.

Sources: N. Masson, L. Andersson, and M. Salah Aldin, 'Guidebook: Strengthening financial oversight in the security sector', DCAF, 2011, p. 18; Office of the Auditor-General, 'New Zealand Defence Force and Ministry of Defence In-depth Review 2024/25', 2 December 2025, p. 23.

Phase 4: Execution and implementation of a defence budget



Even where formal commitments are present in the policy design phase, and even if budget lines are designated for implementation, action does not always follow. Where gender or WPS budgets are prepared, translating them into concrete action may be difficult due to a lack of consistent understanding of gender concepts as well as a dearth of relevant expertise. For example, if there is limited understanding and socialization of the WPS agenda, many defence actors may think that simply having women on a task force, for example, constitutes the full scope of their responsibility. Gender expertise within operational functions is often missing. Even when budgets do include funding for specialized roles like GENADs or WPS activities, securing personnel with the requisite training or expertise to implement activities can constrain spending. Moreover, some informants suggested

that gender budgets, when they do exist, are often cut first. The budget execution and implementation phase is concerned with how approved budgets are distributed (and to whom), but also with what sorts of activities and procurement are funded, and whether those promote WPS.

Operationally, WPS implementation in defence budgeting is most often discussed from a standpoint of gender equality and women's participation within the institution itself (see Box 5 for a strong example of this approach). As explained, the external operations and activities of a defence institution should also integrate WPS principles in budgeting, both in how they meet specific WPS commitments and how they contribute to global WPS goals. This is how the protection and prevention pillars of the WPS agenda can be implemented, provided resources are allocated to them in earlier phases.

Box 5: Opportunities and best practices in execution and implementation of defence budgets

Austria's gender-responsive budgeting system operationalizes equality commitments through three interconnected control levels embedded in defence budget execution. Equal treatment of women and men is constitutionally mandated in budget planning, control, and evaluation. Within the Federal Ministry of Defence, Outcome Target 3 in the annual budget is explicitly framed as an equality target: positioning the Ministry of Defence and Austrian Armed Forces as attractive employers for both women and men. Gender-disaggregated indicators assess achievement.

Cost and performance accounting, embedded in departmental controlling, provide the operational link between resources deployed and performance delivered. This level answers the execution question: what resources were used to achieve equality-related performance outcomes? Examples include recruitment cost per target achieved, retention rates disaggregated by gender, training expenditure linked to gender-sensitive competency delivery, and infrastructure spending tied to inclusion requirements. By connecting resource consumption to measurable performance outcomes, this approach reveals gaps where gender-sensitive performance indicators do not yet exist – a critical diagnostic for identifying where strategic intent has not yet penetrated operational practice.

Ex-post budget analysis, piloted in 2026, provides expenditure visibility by tracking actual spending that clearly and directly benefits women or supports women-related measures. For example, it tracks recruitment campaigns targeting women, childcare provision, gender-sensitive training, and sexual harassment prevention measures. The analysis uses existing accounting structures, minimizing the administrative burden while complementing outcome orientation and cost accounting with transparency on actual fund deployment.

Layered across these three levels, gender-responsive budgeting in execution creates cross-validation: outcome targets establish intent, cost and performance data illuminates operational efficiency, and ex-post expenditure analysis reveals actual deployment. Misalignment between levels becomes visible and actionable. Austria's framework demonstrates that defence gender-responsive budgeting requires not merely formal targets and transparent figures, but demonstrable linkage between strategic equality commitments, resource allocation decisions, performance delivery, and actual spending on identified measures.

One example of activities that span both participation and protection pillars of WPS is functional complaint mechanisms for both internal and external use, ensuring funding covers not only the mechanisms themselves but also staffing for follow-up and reparative assistance. Complaints mechanisms are key to protecting the rights and well-being of defence personnel, as well as civilians and communities impacted by their operations.²⁶ Even the simple collection of sex-disaggregated data to assess complaints within a defence institution is an early step that institutions otherwise unequipped to make major changes at the operational level can take. Defence budgets should encompass, for example, vetting processes to screen individuals for previous disciplinary action related to sexual exploitation and abuse or sexual and gender-based violence, and training for personnel on prevention and response.

This operational lens also has to reckon with the fact that defence institutions are not merely implementers of decisions made elsewhere. They are, rather, decision-makers with some degree of discretion over how force is used. Procurement choices and force posture are operational-level decisions, based on approved budgets, with a direct bearing on the WPS agenda's prevention pillar. Yet such core, overarching strategic and operational decisions rarely appear in discussions of WPS 'implementation' in defence. Instead, gender budgeting tends to stop at internal administration/human resources, and sometimes financing sexual exploitation and abuse investigations. This leaves the phase's most consequential decisions largely outside where WPS implementation is currently expected to operate. A defence institution genuinely implementing WPS at the operational level would need to ask not only how to reduce harm from military action, but whether and how it exercises its own capabilities to de-escalate, restrain, or avoid a military response in the first place.

Challenges

- ➔ Weaknesses in planning and forecasting can lead to underspending on gender budget lines, including because of a lack of gender expertise or understanding at the implementation stage or low motivation on the part of budget executors. This is harder to prevent without systems linking gender equality and WPS policies to budget tracking or analysis, and limited monitoring and evaluation indicators.
- ➔ There remain several underexplored areas in this phase that relate to the protection, prevention, and relief and recovery pillars of the WPS agenda. These include gendered and child protection, and health protection and security. Defence institutions are increasingly engaged in non-traditional security challenges as well as areas such as humanitarian aid and disaster response. This is controversial for some, but these activities are part of budget execution and operations for many countries, and ensuring they are gender-responsive, properly resourced, and advancing WPS principles is part of holistic security.
- ➔ On the operational level, capacity-building, socializing, and mainstreaming the WPS agenda or any broader gender-responsive practices is a significant challenge in defence institutions, since all gender-related concepts – be it gender-responsive budgeting, the WPS agenda, or gender equality or mainstreaming – tend to be conflated. This makes it easy to claim that gender-responsive activities are being implemented, when in fact only a very narrow definition of what constitutes such activities is being used.

Phase 5: Evaluation and monitoring of the implementation of a defence budget



Building WPS-specific evaluation into budgeting and oversight mechanisms seeks to hold defence and security institutions accountable to obligations often seen as falling outside traditional military expenditure patterns. It ensures that what was laid out in the planning phase was actually carried out, in line with codes of conduct, legal obligations, and professional standards. Evaluation and monitoring of budget use and impact is the area with perhaps the most potential for ensuring implementation of the WPS agenda and other gender-related strategic policies and frameworks, provided that institutions identify measurable outcomes and have a strong legislative foundation. Indicators can be included in national-level strategic frameworks such as WPS NAPs but should be specified at the ministerial or agency levels, for example through ministry/agency-specific action plans. This phase is also an opportunity to note where budgetary gaps exist.

Given the WPS agenda's roots in feminist civil society and its international nature, civil society actors are critical accountability actors for military spending, though in many cases they face practical challenges to access key information or are barred entirely. Civil society should not be cast as strictly adversarial, but rather allowed to share its input on military expenditure in a structured and constructive way.

Independent auditing institutions (including supreme audit institutions), ombuds institutions, and national human rights institutions can play a role in monitoring defence institutions' implementation of WPS objectives, including their budgets and spending (where they have a mandate enabling them to oversee defence and armed forces). These institutions can also provide another avenue for civil society access and feedback. National human rights and ombuds institutions generally have special powers to access information, and the ability to receive and investigate complaints, make special investigations, consult civil society groups, and issue reports and recommendations.²⁷ In some cases, they even have an advisory role to play for legislators when it comes to military expenditure, such as in the New Zealand example in Box 4.

Monitoring capacity within defence institutions themselves and elsewhere in the executive branch remains comparatively underdeveloped, even though these actors are best placed to track budget implementation in real time. Defence should have its own internal WPS monitoring body with material and human resources, ideally connected to dedicated WPS/gender focal points with formal reporting mandates, as well as political will backing its actions. Other internal mechanisms such as inspector-general offices and internal audit units can likewise flag WPS implementation or spending gaps well before an external auditor or civil society organization would have access to the relevant data. Finance ministries also have a monitoring role that is distinct from, and often precedes, external scrutiny: budget execution reviews conducted before funds are disbursed or reallocated offer an early checkpoint on whether gender-responsive and WPS budget lines are being spent as intended.

Where these internal systems exist, their oversight processes are rarely linked explicitly to WPS indicators, meaning that even functioning internal audit processes may simply not be looking for the data points that would demonstrate WPS implementation. Strengthening this internal architecture and tying it to WPS and gender indicator frameworks would both enhance internal monitoring and evaluation and give external oversight actors an implementation framework to evaluate against.

Challenges

- Amid a trend of attack against watchdog agencies writ large, as well as the earlier-mentioned shrinking civic space globally, independent monitoring mechanisms for defence are unlikely to be immune.²⁸ Even if funding is restored or rebalanced in the future, knowledge gaps in monitoring already opaque military budgets will be difficult to fill retrospectively.
- Inspector-general functions, internal audit units, and finance ministry budget execution review processes concerning military expenditure tend to be comparatively underdeveloped and rarely connected to WPS-specific indicators. This leaves external actors like civil society and the media to fill a gap that internal systems are, in principle, best positioned to fill. However, civil society, media, or other external oversight actors are hampered by the opacity of defence budgets and lack of access to key information.

Box 6: Opportunities and best practices in the budget evaluation and monitoring phase

External monitoring actors need not necessarily go directly to budget requests and numbers in order to have influence on military expenditure. Understanding defence institutions' obligations under the law and national policy can empower civil society, including in partnership with independent research institutions. When strategic and operational policies are co-created and include practical guidance for reporting and evaluation, this evaluation and monitoring phase of the budgeting cycle can be made more gender-responsive and inclusive from the onset.

Japan's Ministry of Defense (MOD) uses its WPS Promotion Plan, adopted in April 2024 and aligned with Japan's third WPS NAP, as its principal internal framework for implementing and monitoring WPS. Under the plan, relevant MOD bodies report annually to the WPS Promotion Secretariat, which consolidates the reports and submits them, together with its assessment, to the MOD Headquarters for WPS Promotion. The MOD Headquarters evaluates implementation, communicates its findings to the relevant bodies, and requires the results to be reflected in subsequent activities. This internal reporting and feedback cycle is one of the more developed examples of within-institution monitoring identified in this research.

Separately, Japan's whole-of-government WPS NAP provides for annual implementation reporting and review by an external Evaluation Committee. The committee may seek information from ministries through the Ministry of Foreign Affairs, comment on the draft annual implementation report, and recommend directions for future revisions of the NAP, but its role is advisory rather than binding. The MOD's internal evaluation currently uses the corresponding indicators in the NAP; additional defence-specific indicators are under development.

While some areas of defence budgeting might require very specific indicators, in many cases governments need not reinvent the wheel. Several tools exist as examples of monitoring frameworks either focused directly on military spending and defence institutions or adaptable to them. These include the OECD-DAC Gender Equality Policy Markers, Transparency International's GDI, and the Military Gender Analysis Tool from the NCGM. Adaptation would involve, for example, applying the logic of non-defence markers to programme-level defence budget lines and indicators.

Oversight actors can explicitly link negative trends in non-military spending with defence priorities, especially in collaboration with research institutions. For example, the UK International Development Committee in its House of Commons has called attention to the explicit trade-off between development aid and defence priorities in a recent report. The report calls on the Ministry of Defence to keep human security and the WPS agenda integrated into the work of the UK Armed Forces, showing a good level of technical awareness of the agenda and its application within parliament. The report includes perspectives from academics and civil society alike, demonstrating good collaboration between parliaments and non-governmental experts.

Source: International Development Committee, UK House of Commons, '[Peace under pressure: Protecting Women, Peace and Security](#)', Tenth report of session 2024–26, HC 782, 23 March 2026.





Conclusion and recommendations

Military expenditure is rising and likely will not fall soon, given that almost no states are taking steps to reduce their spending. Coupled with a still-growing focus on domestic security and decreases in international aid, non-military conflict management, and peacebuilding, charting a way forward for the WPS agenda can feel daunting. Yet as these trends continue, many defence and security institutions are nonetheless working to integrate WPS and gender-responsiveness into their work.

Engaging directly with defence institutions and building bridges between parliaments, ministries, civil society, and research institutions on defence budgeting can successfully link WPS implementation in defence with other, more established defence integrity frameworks. It can also strengthen defence engagement in whole-of-government gender equality approaches, like gender-responsive budgeting. WPS implementation can be an avenue for redirecting certain spending and amplifying prevention and deterrence mechanisms within operational planning, implementation, and evaluation. WPS implementation and gender-responsive budgeting practices are a key component of good governance over increasing military expenditure.

As this brief demonstrates, no component of a defence budget works in isolation. A military budget responsive to the WPS agenda requires a solid policy base, clearly defined outcomes and indicators, and concrete mechanisms through the cycle of planning, approval, execution, and verification to ensure policy is coherently and consistently implemented. Some measure of real transparency is needed across every budgeting phase, as well as parliamentary and audit capacity and commitment, and meaningful expert input from civil society and others.

If defence institutions are the main WPS implementers (and the only ones with funding), we risk an even narrower, and securitized, definition of WPS overtaking the agenda. Defence exceptionalism also runs the risk of WPS implementation within defence institutions being even further siloed from the agenda's implementation in other sectors. Continued progress on WPS and other related goals requires that these agendas and frameworks are not subsumed by defence and security actors but are addressed holistically.

Recommendations for all stakeholders

- **Develop and adopt gender indicators, especially qualitative ones, to monitor WPS implementation and gender-responsiveness in defence budgeting cycles.** Defence institutions should work with policy designers and oversight actors to develop or adapt gender indicators for their contexts. In turn, oversight bodies need to monitor explicitly WPS obligations, gender-responsiveness, and (in contexts where it has been introduced) the success of gender-responsive budgeting. Civil society and research institutions can be useful resources in the development of these indicators.
- **Improving data collection and sharing.** Defence institutions and external monitoring bodies must collect gender-disaggregated data to assess the effects of budgeting decisions on gender equality. This data should be used to analyse not only the internal needs and rights of defence personnel, but also the external impacts of military activities on civilian populations, including second – and third-order effects of procurement and other operational decision-making. It can start with gender disaggregating, for example, complaint mechanism data, personnel data, and training attendance data.
- **Build capacity internally on gender-responsiveness and the WPS agenda.** Investment in training, long-term behaviour and attitude change, and research is needed not only for improved accountability and budget monitoring, but for the even more foundational clarity and understanding of core terms, concepts, and activities related to WPS and gender-responsiveness. Media and research institutions, including academia, have a significant role to play not only in accountability and monitoring of budgeting, but also in data collection, framing narratives around WPS and defence, and contextualizing these processes without securitizing the agenda. In particular, they should be specific, accurate, and realistic, keeping a focus on the WPS agenda's core principles and goals and avoiding its further securitization.

Recommendations for defence institutions

- **Link WPS to relevant policy frameworks and integrity systems.** Defence institutions should join WPS NAP development processes (and other relevant, national-level policy processes related to gender equality), ensuring that they are included as parties responsible for implementation. WPS NAP texts should further ensure that defence implementation is holistic, and not solely focused on the WPS participation pillar. All policies related to WPS and military spending should be linked up with gender equality policies, gender-responsive budgeting frameworks (where existing), and existing defence integrity and transparency tools and best practices. They should also be connected to national established gender-responsive systems linking policies to budget tracking, analysis, and implementation.
- **Improve budget transparency.** To the extent they are able, defence institutions should publish gender budget statements, flag gender budget lines when they exist, and report WPS-relevant spending as a distinct, visible budget line. Integrity mechanisms should also be made gender-responsive, for example by using the proposed gender indicators mentioned above.

- **Fully resource gender expertise.** This includes creating and consistently staffing not only dedicated gender advisor posts, but ensuring broader gender expertise across the budget cycle. Gender analysis should be integrated into capability planning and procurement, and WPS-relevant spending reported as a distinct, visible budget line.

Recommendations for oversight actors

- **Pursue collaborative oversight and input processes.** Parliamentarians and civil society have mutually reinforcing roles that are more important than ever in an era of rising military expenditure. Civil society can help build knowledge and capacity for parliaments, while parliaments have a responsibility to protect civic space and amplify public and civil society voices around budgeting processes and the use of public funds. Both should regularly engage with defence officials (who must make such engagement possible) on WPS implementation.
- **Advocate for adoption of gender-responsive budgeting and apply it to military expenditure.** If gender-responsive budgeting is more widely adopted among governments, it may help with broader implementation of the WPS agenda, particularly in countries that already have WPS NAPs or sector-specific WPS action plans. Oversight actors can lobby policymakers to adopt gender-responsive budgeting, encouraging its comprehensive application in defence and security institutions.
- **Connect military and non-military spending in oversight.** Oversight bodies, particularly civil society and parliaments, must argue for responsible military expenditure – including allocation of budgets for clear, operationalized implementation of the WPS agenda – alongside restoration of funds to development assistance and social spending as well as non-military conflict management. Unchecked growth in military spending should not be taken as a given, nor should it be used to securitize social or development issues.

Recommendations for researchers

- **Building strategic research.** Further work is needed on this topic. This particularly includes collecting best practices at the national level and more concretely establishing linkages between WPS, gender-responsive budgeting, and integrity mechanisms (perhaps building on the well-established work on gender and anti-corruption). Further research can be done on defence roles and resourcing within each WPS pillar, including considering gendered second – and third-order effects of defence and security activities, as well as military engagement in non-traditional security activities such as disaster response. Additionally, gaps in this research include substantive best practices in all phases of the budget cycle, defining WPS spending in more detail, and delving into non-Western case studies.

In conclusion, WPS advocates continue to face a choice between disengagement and engagement with military actors on WPS. Disengagement cedes ground on hard-won progress, while engagement carries a real risk that WPS is further securitized. This policy brief offers concrete models and mechanisms whereby WPS implementation in defence institutions can be anchored in the integrity, transparency, and oversight architecture that already exists in defence budgeting.



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Notes

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