Western Hemisphere: A Survey of Gender Budgeting Efforts

by Lucía Pérez Fragoso and Corina Rodríguez Enríquez
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Abstract

Gender budgeting is an approach to fiscal policy and administration that integrates considerations of women’s equality and advancement into the budget. Latin American countries have undertaken diverse gender budgeting initiatives, most of them addressing public expenditures. This paper surveys and assesses some key initiatives, including those in Mexico, Mexico City, Ecuador, Bolivia, and El Salvador, and briefly summarizes others. The five key initiatives offer different perspectives on how countries approach gender budgeting. We find that these initiatives are contributing to the reduction of gender inequality and the advancement of women in Latin America, though there is scope to strengthen them.

JEL Classification Numbers: H00, I3, J16

Keywords: Gender budgeting, fiscal policy and administration, Latin America, gender inequality

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## Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>I. Introduction</td>
<td>3</td>
</tr>
<tr>
<td>II. Gender Inequality in the Region</td>
<td>5</td>
</tr>
<tr>
<td>III. Fiscal and Regional Context for Gender Budgeting</td>
<td>7</td>
</tr>
<tr>
<td>IV. Key Gender Budgeting Initiatives in Latin America</td>
<td>9</td>
</tr>
<tr>
<td>V. Lessons from the Key Gender Budgeting Initiatives</td>
<td>21</td>
</tr>
<tr>
<td>VI. Other Gender Budgeting and Related Initiatives</td>
<td>22</td>
</tr>
<tr>
<td>VII. Gender Budgeting and Taxation</td>
<td>37</td>
</tr>
<tr>
<td>VIII. Conclusions and Observations</td>
<td>39</td>
</tr>
<tr>
<td>References</td>
<td>41</td>
</tr>
</tbody>
</table>

### Tables

1. Western Hemisphere Selected Indicators of Gender and Income Inequality | 6    |
2. Western Hemisphere Fiscal Indicators                                | 8    |

### Figures

1. GDI, Time-Consistent Version                                       | 6    |
2. Countries by Development Category                                  | 7    |

### Appendix

A. Gender Budgeting in the Western Hemisphere Data Template           | 49   |
I. Introduction

A government’s budget embodies a set of fiscal policies. As a statement of the government’s fiscal policies, it reflects the government’s preferences, priorities, and strategies. A budget has redistributive and efficiency effects and implications for macroeconomic stability. Gender budgeting is a means to integrate a government’s concern for gender equality and women’s advancement into its budget. It allows a government to set goals for gender equality, analyze whether government revenue and expenditure policies are contributing to the removal of existing inequalities, and ultimately change policies to address these inequalities. Gender budgeting thus questions the neutrality of government budgets; highlights inequalities between women and men and women’s needs for advancement; helps governments allocate public resources to strengthen the means to address these goals; and redistributes resources for the same purpose.

Broadly speaking, we can identify four categories of gender budgeting initiatives in Latin America, though some initiatives fall into more than one category:

- Those whose efforts focus on the design of a classification system;
- Those seeking to design, monitor, and assess policies, programs, actions, and resources to address inequalities between women and men;
- Those aimed at changing the laws to establish a legislative basis for gender-related policies, programs, and budgets; and
- Those directed at encouraging better citizenship.

This review is part of a larger research project on gender budgeting, which surveys and assesses experiences across the world.1 This paper surveys and assesses gender budgeting and related initiatives in Latin America and Canada.2 The main insights of the chapter are the following: There is a great diversity of initiatives in Latin America; all of them represent interesting examples of how budget policies and programs can address gender inequality. Most of the initiatives focused on the expenditure side of the budget. Gender budgeting has led governments to allocate more public resources for programs to address gender equality and to improve the efficiency, transparency, and accountability of government spending. We focus our analysis on a set of key initiatives, highlighting their strengths and weaknesses, while also briefly surveying initiatives in other countries in the region.3 The Mexican initiatives represent an interesting example of how the executive and legislative branches of government can work productively with women’s machineries and civil society organizations

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1 See an overview in Stotsky (2016).
2 The U.S. is not included because its experience with gender budgeting is limited to subnational entities. The focus is on Latin America because most initiatives in the Western Hemisphere were undertaken there. Christie and Thakur (2016) cover Anglophone and Dutch-speaking Caribbean nations.
3 We focus on these experiences because they are the longest lasting, are the most significant examples of the different types of gender budgeting in the region, have already achieved some observable outcomes, have been institutionalized to some degree, and can illuminate other experiences. By considering these key experiences, we are not ignoring other enriching experiences in the region, which we also summarize.
to incorporate gender-oriented goals into policy. In Ecuador, the Ministry of Finance has been implementing the initiative with a focus on developing a classification system to institutionalize gender budgeting in the administration of public finances. In Bolivia, similarly, one focus was to develop a methodology for budget classification that allows the government to direct its political will toward gender equality and helps civil society organizations monitor the government’s actions through the budget to address gender-oriented goals. The experience in El Salvador has led to stronger government programs to address women’s sexual and reproductive health needs and the scourge of violence against women, and to women’s empowerment.

**Methodology used in this review**

Given the breadth of experiences in the region, we have selected some key gender budgeting initiatives to develop in more depth and others to be summarized. The criteria used to select the cases analyzed in more depth were that the initiative: involved the participation of the Finance Ministry, and/or was lasting and was institutionalized through several government administrations, and/or entailed methodological contributions that had more general applicability. Consequently, we highlight the initiatives in Mexico, Ecuador, Bolivia and El Salvador, and also the initiative in the Federal District of Mexico City because it involves a significant subnational entity, larger in size than several countries and meets the general selection criteria. The countries presented in summary form include Brazil, Colombia, Costa Rica, Dominican Republic, Guatemala, Honduras, Nicaragua, Panama, Paraguay, Peru, Uruguay, and Venezuela. We also included Canada, the only non Latin American country, because it presents a rich civil society experience, even though the government did not adopt gender budgeting.

Similarly, we include a snapshot on Argentina and Chile, because they undertook significant fiscal policy initiatives for gender equality and women’s advancement even while they did not label their initiatives as “gender budgeting.”

In what follows, section II lays out the context for gender inequality in the region. Section III lays out the context of the region’s fiscal setting. Section IV surveys the most effective gender budgeting initiatives in the region. Section V summarizes the lessons learned within these initiatives. Section VI surveys other related country experiences more briefly. Section VII examines advances in integrating gender dimensions into taxation in the region. Section VIII provides some concluding observations.

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4 We focus only on gender budgeting even though many or all of the countries had other gender-related initiatives.
II. Gender Inequality in the Region

Gender inequalities in education, health, and employment opportunities, among other areas, are longstanding in the region. They do not occur in isolation but are related to other forms of discrimination, including on the basis of social class, age, ethnicity, sexual preference, and religious belief. In Latin America, “inequality has permeated five centuries of racial, ethnic and gender-based discrimination in the region, in societies where people are divided into first- and second-class citizens. It has permeated a modernization process built on the back of the worst income distribution in the world” (ECLAC, 2010).

However, the region has seen progress in addressing gender inequality in recent decades, as is evident by improvements in the Gender Development Index (GDI) (Figure 1). In every country, the GDI is higher in 2013 than in the early 1990s, reflecting several changes that include the adoption of legislation on equality between women and men and evolution in the institutions of government to reflect this legislation, as well increasing representation of women in parliament and even women in the presidency in some countries. Other factors include women’s increasing economic clout, including in the labor market and entrepreneurial activities, and through access to cash benefits within public policies. Despite this progress, many challenges remain for women that include that women continue shouldering the main responsibility for unpaid care work and gender income gap is persistent. There is also a remaining gap between formal and substantive equality and political participation that is still far from equal. In many countries, women have inadequate access to sexual and reproductive health and limited rights in this regard. For some women, especially those from lower income backgrounds or rural and minority origins, there has been less progress and the gender gaps remain wider.

The linkages between gender and socioeconomic inequalities are evident in the region. Table 1 indicates that income inequality remains high, despite improvements in the income distribution in some countries over the last decade. On average, the Gini coefficient is 47.8, although there is a big gap between the countries with the most and least equal income distributions. In this context, public policies can contribute to help dismantle the intertwined economic, political, and social dynamics that produce patterns of inequality. Similarly, gender budgeting, by addressing gender inequality and women’s advancement, can contribute to this progress.

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5The GDI was initially developed by the United Nations Development Program (UNDP). Stotsky et al. (2016) construct the UNDP’s current GDI backward consistently in time to 1980, and denote this as the “time consistent” calculation. The index captures gender gaps in three critical components of equality: health, knowledge, and living standards.
Figure 1: GDI, Time-Consistent Version

Source: Stotsky et al. (2016).

The GDI generally ranges from 0 to 1, where a higher number implies more equality.

Table 1: Western Hemisphere Selected Indicators of Gender and Income Inequality

<table>
<thead>
<tr>
<th>Country</th>
<th>GDI, time-consistent (2013)</th>
<th>Gini coefficient (scale 0-100)</th>
<th>Gross secondary enrollment</th>
<th>Labor force participation rate (ages 15-64)</th>
<th>Mean monthly earnings of employees</th>
<th>Maternal mortality (per 100,000)</th>
<th>Legislation exists on domestic violence</th>
<th>Married men and women have equal ownership rights to property</th>
</tr>
</thead>
<tbody>
<tr>
<td>Argentina</td>
<td>0.993</td>
<td>42.3</td>
<td>female to male ratio</td>
<td>Female (percent)</td>
<td>0.67</td>
<td>0.77</td>
<td>52</td>
<td>Yes</td>
</tr>
<tr>
<td>Bolivia</td>
<td>0.935</td>
<td>48.1</td>
<td></td>
<td></td>
<td>0.80</td>
<td>0.66</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>Brazil</td>
<td>n.a.</td>
<td>52.9</td>
<td>n.a.</td>
<td>n.a.</td>
<td>0.76</td>
<td>0.52</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>Canada</td>
<td>0.983</td>
<td>33.7</td>
<td>0.98</td>
<td>102.3</td>
<td>0.91</td>
<td>0.76</td>
<td></td>
<td>No</td>
</tr>
<tr>
<td>Chile</td>
<td>0.963</td>
<td>50.5</td>
<td>1.04</td>
<td>90.6</td>
<td>0.69</td>
<td>0.53</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>Colombia</td>
<td>0.985</td>
<td>53.5</td>
<td>1.09</td>
<td>96.8</td>
<td>0.72</td>
<td>0.85</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>Costa Rica</td>
<td>0.966</td>
<td>49.2</td>
<td>1.05</td>
<td>106.4</td>
<td>0.61</td>
<td>0.87</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>Dominican Republic</td>
<td>0.990</td>
<td>47.1</td>
<td>1.12</td>
<td>802.3</td>
<td>0.67</td>
<td>0.64</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>Ecuador</td>
<td>0.978</td>
<td>47.3</td>
<td>1.02</td>
<td>87.6</td>
<td>0.68</td>
<td>0.94</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>El Salvador</td>
<td>0.960</td>
<td>43.5</td>
<td>1.00</td>
<td>69.3</td>
<td>0.62</td>
<td>0.85</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>Guatemala</td>
<td>0.940</td>
<td>52.4</td>
<td>0.91</td>
<td>62.2</td>
<td>0.57</td>
<td>0.82</td>
<td></td>
<td>Yes</td>
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<tr>
<td>Haiti</td>
<td>n.a.</td>
<td>60.8</td>
<td>n.a.</td>
<td>n.a.</td>
<td>0.88</td>
<td>0.37</td>
<td></td>
<td>No</td>
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<tr>
<td>Honduras</td>
<td>0.967</td>
<td>53.7</td>
<td>1.22</td>
<td>80.4</td>
<td>0.53</td>
<td>1.02</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>Mexico</td>
<td>0.943</td>
<td>48.1</td>
<td>1.08</td>
<td>89.0</td>
<td>0.58</td>
<td>0.83</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>Nicaragua</td>
<td>0.962</td>
<td>45.7</td>
<td>1.10</td>
<td>72.2</td>
<td>0.60</td>
<td>0.98</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>Panama</td>
<td>0.985</td>
<td>51.7</td>
<td>1.05</td>
<td>86.3</td>
<td>0.62</td>
<td>0.89</td>
<td></td>
<td>Yes</td>
</tr>
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<td>Paraguay</td>
<td>0.948</td>
<td>48.3</td>
<td>1.05</td>
<td>71.4</td>
<td>0.67</td>
<td>0.75</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>Peru</td>
<td>0.950</td>
<td>44.7</td>
<td>0.96</td>
<td>88.1</td>
<td>0.80</td>
<td>0.72</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>United States</td>
<td>0.995</td>
<td>41.1</td>
<td>1.00</td>
<td>93.9</td>
<td>0.86</td>
<td>0.66</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>Uruguay</td>
<td>1.010</td>
<td>41.9</td>
<td>1.14</td>
<td>96.3</td>
<td>0.79</td>
<td>0.75</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>Venezuela, RB</td>
<td>1.015</td>
<td>46.9</td>
<td>1.09</td>
<td>89.3</td>
<td>0.66</td>
<td>0.94</td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>Regional average</td>
<td>0.972</td>
<td>47.8</td>
<td>1.05</td>
<td>86.1</td>
<td>0.70</td>
<td>0.83</td>
<td></td>
<td>Yes</td>
</tr>
</tbody>
</table>

Sources: World Bank, World Development Indicators database; World Bank, Women, Business and the Law (2015); Stotsky et al. (2016); and IMF staff estimates.

Note: Values are for 2013 or the latest year available.

1/ A higher Gini coefficient implies more inequality.
2/ Data are not available.
III. Fiscal and Regional Context for Gender Budgeting

Latin America is a region consisting of 19 countries, 14 of which are considered emerging markets and 4 of which are considered low-income developing countries, by the IMF’s recent classification (Figure 2). Despite this relatively homogeneous categorization, Latin America is well known for its heterogeneity, both between countries as well as within countries.

Figure 2: Countries by Development Category

During the last couple of decades, we can distinguish two discernible trends comparing South America to Mexico and Central America. The former was generally characterized by governments that fostered state intervention in the economy as well as an expansive approach to public expenditure, especially social expenditure. These economies also benefited from a favorable external context, with high prices for commodities, mostly based on natural resource exploitation. For these countries, there was some gain in social indicators during this period. In Mexico and most of the Central American countries, governments pursued more restrained growth of public expenditures and more extensive deregulation of the economy. Economic growth tended to be extremely low for a long period of time for these countries, where poverty remains high and gains in social indicators are very modest.

Governments, on average, increased revenues and expenditures in recent years, as a proportion of GDP. The relatively faster expansion of expenditures (explained mostly by the

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6Emerging market economies include Argentina, Brazil, Chile, Colombia, Costa Rica, the Dominican Republic, Ecuador, El Salvador, Guatemala, Mexico, Panama, Paraguay, Peru, Uruguay, and Venezuela. Low-income developing countries include Bolivia, Haiti, Honduras, and Nicaragua. The Western Hemisphere also includes the United States and Canada and the Anglophone, and Dutch-speaking Caribbean.

7El Salvador is an exception.
economies in the south) resulted in rising fiscal deficits. The global economic crisis in 2008 and the more recent drop in commodities’ prices shifted fiscal policies onto a more austere path recently. This outlook does not mean the same to countries in the region, which have varying degrees of fiscal strength. Table 2 illustrates that, on average, taxes are about 25 percent of GDP. However, in some countries, the share is as low as 15 percent (e.g., El Salvador, Dominican Republic) and in others as high as 35 percent (e.g., Bolivia, Brazil). In the same manner, the level of public expenditures varies between 14 percent of GDP in Guatemala to 39 percent in Ecuador and 38 percent in Brazil, with considerable variation in between. Also the composition of expenditures varies, though in every country, social expenditures account for the largest share.

Table 2: Western Hemisphere Fiscal Indicators

<table>
<thead>
<tr>
<th>Country</th>
<th>Total revenue</th>
<th>Total expenditure</th>
<th>Overall balance</th>
<th>Gross debt</th>
<th>Education expenditure</th>
<th>Health expenditure</th>
<th>Public Expenditure and Financial Accountability (PEFA), overall score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Argentina</td>
<td>33.2</td>
<td>37.5</td>
<td>-4.3</td>
<td>45.2</td>
<td>5.0</td>
<td>3.0</td>
<td>n.a.</td>
</tr>
<tr>
<td>Bolivia</td>
<td>38.0</td>
<td>39.9</td>
<td>-1.9</td>
<td>34.6</td>
<td>7.0</td>
<td>4.1</td>
<td>2.4</td>
</tr>
<tr>
<td>Brazil</td>
<td>33.5</td>
<td>39.0</td>
<td>-5.5</td>
<td>64.9</td>
<td>5.8</td>
<td>3.7</td>
<td>3.5</td>
</tr>
<tr>
<td>Canada</td>
<td>38.5</td>
<td>40.2</td>
<td>-1.6</td>
<td>87.1</td>
<td>5.3</td>
<td>7.6</td>
<td>n.a.</td>
</tr>
<tr>
<td>Chile</td>
<td>23.2</td>
<td>24.1</td>
<td>-0.9</td>
<td>14.2</td>
<td>4.3</td>
<td>3.6</td>
<td>n.a.</td>
</tr>
<tr>
<td>Colombia</td>
<td>27.7</td>
<td>29.1</td>
<td>-1.3</td>
<td>41.4</td>
<td>4.6</td>
<td>5.2</td>
<td>2.9</td>
</tr>
<tr>
<td>Costa Rica</td>
<td>13.7</td>
<td>19.2</td>
<td>-5.5</td>
<td>38.0</td>
<td>4.9</td>
<td>7.0</td>
<td>3.3</td>
</tr>
<tr>
<td>Dominican Republic</td>
<td>15.3</td>
<td>18.6</td>
<td>-3.3</td>
<td>33.4</td>
<td>2.1</td>
<td>2.7</td>
<td>2.5</td>
</tr>
<tr>
<td>Ecuador</td>
<td>37.8</td>
<td>41.9</td>
<td>-4.0</td>
<td>28.3</td>
<td>4.2</td>
<td>3.5</td>
<td>n.a.</td>
</tr>
<tr>
<td>El Salvador</td>
<td>18.2</td>
<td>21.7</td>
<td>-3.5</td>
<td>56.6</td>
<td>3.5</td>
<td>4.4</td>
<td>2.8</td>
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<td>Guatemala</td>
<td>11.4</td>
<td>13.4</td>
<td>-2.0</td>
<td>24.4</td>
<td>2.9</td>
<td>2.2</td>
<td>2.5</td>
</tr>
<tr>
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<td>20.8</td>
<td>26.0</td>
<td>-5.2</td>
<td>23.7</td>
<td>n.a.</td>
<td>1.4</td>
<td>1.4</td>
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<td>Honduras</td>
<td>24.1</td>
<td>28.5</td>
<td>-4.4</td>
<td>43.7</td>
<td>5.9</td>
<td>4.3</td>
<td>2.8</td>
</tr>
<tr>
<td>Mexico</td>
<td>23.8</td>
<td>27.8</td>
<td>-4.0</td>
<td>48.3</td>
<td>5.2</td>
<td>3.2</td>
<td>n.a.</td>
</tr>
<tr>
<td>Nicaragua</td>
<td>24.2</td>
<td>25.0</td>
<td>-0.8</td>
<td>29.7</td>
<td>4.5</td>
<td>4.5</td>
<td>n.a.</td>
</tr>
<tr>
<td>Panama</td>
<td>21.4</td>
<td>23.8</td>
<td>-2.4</td>
<td>36.6</td>
<td>3.3</td>
<td>5.4</td>
<td>n.a.</td>
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<td>Paraguay</td>
<td>22.6</td>
<td>24.2</td>
<td>-1.6</td>
<td>19.3</td>
<td>4.6</td>
<td>4.4</td>
<td>2.6</td>
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<td>Peru</td>
<td>21.8</td>
<td>21.8</td>
<td>0.1</td>
<td>21.3</td>
<td>2.9</td>
<td>3.0</td>
<td>3.2</td>
</tr>
<tr>
<td>United States</td>
<td>31.1</td>
<td>36.1</td>
<td>-5.0</td>
<td>104.5</td>
<td>5.3</td>
<td>8.1</td>
<td>n.a.</td>
</tr>
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<td>28.6</td>
<td>31.6</td>
<td>-3.0</td>
<td>60.3</td>
<td>4.4</td>
<td>5.9</td>
<td>n.a.</td>
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<tr>
<td>Venezuela, RB</td>
<td>24.0</td>
<td>40.1</td>
<td>-16.2</td>
<td>48.5</td>
<td>6.9</td>
<td>1.8</td>
<td>n.a.</td>
</tr>
<tr>
<td><strong>Regional average</strong></td>
<td><strong>25.4</strong></td>
<td><strong>29.0</strong></td>
<td><strong>-3.6</strong></td>
<td><strong>43.0</strong></td>
<td><strong>4.6</strong></td>
<td><strong>4.2</strong></td>
<td><strong>2.7</strong></td>
</tr>
</tbody>
</table>

Sources: World Economic Outlook (WEO), World Bank Development Indicators (WDI), and IMF staff calculations.
1/ All figures except for health and education expenditure are drawn from the latest WEO publication, and the concept of government corresponds to that in the WEO. Please see the WEO for further details. Health and education expenditure are drawn from the World Bank Development Indicators (WDI) and correspond to the general government concept.
2/ The figures are based on the average of the number of years for which data were available.
3/ Corresponds to the concept of total revenue minus total expenditure.
4/ Gross debt does not net out holdings of debt by other entities of the government.
5/ The figures for education expenditure are based on 2010-2013 averages or the number of years for which data are available in this period. The 2013 data are the latest available.
6/ The figures for health expenditure are based on 2011-2014 averages or the number of years for which data are available in this period. The 2014 data are the latest available.
7/ PEFA is a performance monitoring framework used to assess the public financial management systems in developing countries. It is an initiative jointly supported by the World Bank, IMF, European Commission, and other development and government institutions. The framework consists of 28 indicators with each indicator scored on a scale from A (highest) to D (lowest). PEFA scores reported above are an average of the 28 indicators and convert the four ordinal PEFA scores (A,B,C,D) to numerical scores (4,3,2,1) with “+” score given 0.5 point. A higher PEFA score implies stronger administration of public finance. On a global basis, the lowest score is 1.1 and highest score is 3.6. Please see https://www.pefa.org/ for further details.
8/ The figures reflect the value of latest year available since data were not available for the 2010-2013 period: Costa Rica (2004), Dominican Republic (2007), Venezuela, RB (2009).
9/ Data are not available.
IV. Key Gender Budgeting Initiatives in Latin America

In this fiscal context, gender budgeting initiatives in Latin America have attempted to address gender inequality through fiscal policies and through public expenditure management reform. Given the diversity of Latin America, these initiatives have taken varied forms.

The first gender budgeting initiatives in the region started around 2000. In those initiatives, a number of countries determined key goals with regard to gender equality and women’s advancement and whether they had policies and programs in place to address these goals. Some of the initiatives focused on integrating gender budgeting into systems of classification of expenditures. In Latin America, gender budgeting has often been conceived as a tool for planning and as a methodology for budgeting (for example, zero-based or results-based budgeting). Although, ultimately fiscal policy makers must integrate gender-related considerations into policy and administrative processes to make gender budgeting meaningful, support to the executive branch in the region has come from diverse sources including parliaments, civil society, and academia, as well as UN agencies. Some gender budgeting initiatives have directed their efforts to creating women-only (affirmative action) policies and programs, while others have been integrated into the budget in a cross-cutting manner across most or all areas of the budget.

There are gender budgeting initiatives at the national, state, and municipal levels in Latin America. Given the decentralized fiscal structure of many Latin American countries and the important expenditure responsibilities of lower level governments for basic public services, it was seen as important for gender budgeting to encompass all levels of government.

Gender budgeting has also brought focus to the role of the legislature in enacting into law, apportioning, monitoring, and assessing gender-oriented initiatives. The national parliament’s role in the Mexican federal initiative is noteworthy. In many Latin American countries, national mechanisms or machineries (in some cases also subnational and/or local mechanisms) have been created to advocate actions to address gender inequality. These machineries are responsible for promoting, preparing, implementing, and assessing policies in this regard. In some cases, women’s machineries were instrumental in catalyzing gender budgeting. A notable example is ISDEMU in El Salvador.

There is great diversity among the gender budgeting initiatives in Latin America. One group of countries has focused initiatives on the construction of an expenditure classification system, to allow the government to specify and track the resources allocated to gender equality within each institution of the government and to apply pressure to institutions that are failing to address gender equality. A second group of countries has adopted gender budgeting initiatives that are dedicated to devising fiscal policies and programs to address gender inequality and to ensure that these programs receive budgetary allocations. A third

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8 UN Women is the organization that has supported most of the initiatives.
group of countries has focused its initiatives more on developing parliamentary mechanisms to monitor budget allocations for gender equality. A final group of initiatives has been largely outside government, where civil society has taken the lead role and strengthened its own capacity to influence budget policies and processes to address gender equality and women’s advancement and to improve budget transparency and enforceability.

In what follows, we review some key gender budgeting budget initiatives in Latin America that fall into these different categories.

**Mexico**

**Gender budgeting at the national level**

Mexico has had two parallel gender budgeting initiatives at the national level. The first one emerged from civil society organizations in 2000 and was subsequently adopted by the national parliament. Under this initiative, civil society and parliamentarians put in place monitoring of the Federation Budget’s expenditures for women’s and gender equity programs. This initiative provided more transparency in the budget regarding whether programs were new or continuing, and how resources allocated to them were changing. Since 2003, the national parliament, under the leadership of female parliamentarians, and INMUJERES, the Mexican women’s machinery, have worked to ensure that greater resources were devoted to policies and programs that address women’s needs (ECLAC, 2013). Starting in 2008, the federal government earmarked and registered these resources in an annex of the Budget of the Federation. The earmarked programs are mainly dedicated to women’s health and economic empowerment programs and to nurseries, and also include resources for justice, law, and order programs addressing women’s needs. This earmarking is a considerable achievement in ensuring that resources are expended where they are assigned, even while the share of the budget earmarked for achieving equality between women and men remains small, rising from 0.13 percent to 0.67 percent between 2004 and 2015 (Garcia, 2014).

There is now an Inter-Institutional Working Committee charged with monitoring the resources assigned to earmarked programs for gender-oriented programs. The committee is composed of a parliamentary group: The Commission for Equality between Women and Men of the Chamber of Deputies, INMUJERES, civil society organizations, and academia. This committee has the authority to ask for accountability from all institutions that have resources assigned to programs to address gender inequality.

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9 While some might argue that earmarking is not a good strategy because it reduces budget efficiency, in Mexico, the track record on expenditures being spent on their intended purpose is weak and therefore earmarking makes it more likely that expenditures will be spent as intended.
The second, parallel gender budgeting initiative in Mexico, started with a focus on health. In 2003, the Gender Equity, Citizenship, Work, and Family A.C., among other organizations, joined the Secretariat of Health staff to work together to integrate gender into budget policies and programs in the health sector (Pérez, 2004). The methodology that was developed has three stages, which follow the government’s budgetary process. The first stage consists of government entities determining gender-oriented needs; the second stage involves an analysis of whether existing programs meet those needs and how government could address those needs; and the third stage consists of determining what resources are needed to achieve the intended outcomes and designing indicators to monitor the results. In 2004, a guide was developed for the formulation of public budgets in the health sector using a gender perspective (Pérez, 2004). The first exercise using this guide was conducted with regard to the National Center for the Prevention and Control of HIV/AIDS (CENSIDA) in Michoacán, a Mexican state. It found that CENSIDA Michoacán’s epidemiological approach was advanced in the inclusion of a gender equality perspective. Nevertheless, the assessment determined that the approach could be enriched with information about the age at which patients become sexually active and the incidence of HIV/AIDS among different ethnic groups. It also suggested that it would be useful to have information on the means of sexual transmission of the infection by sex. The diagnosis clearly showed that women are highly vulnerable to the disease. The group determined that the risk of exposure is greater for housewives, especially partners or wives of migrant workers, because they consider their sexual relations safe and secure, even though that may not be. The analysis resulted in the government developing prevention campaigns for high-risk groups, accompanied by specific pamphlets, posters and talks for each of the groups at risk, and indicators to monitor progress. This approach or methodology was adopted more generally to apply across a wider range of the national government’s spending areas and also to municipal budgets. INMUJERES promotes the use of the methodology described above, or something similar, to integrate gender into budget policies and programs.

INMUJERES indicates that today gender budgeting at the national level has the following stages which government institutions follow. They prepare, with INMUJERES, gender-related proposals; they then harmonize proposals with sectoral programs, in accordance with the National Program for Equal Opportunities and No Discrimination against Women; this then feeds into the budget proposal, including its Annex, which, when the budget is adopted by parliament, results in the allocation of funds to each government institution; and then finally, the Secretariat of Finance and INMUJERES undertake quarterly monitoring for compliance.11

Legislative framework and institutional basis

As these initiatives were evolving within the government, the Parliament also adopted important legislation. In 2006, the federal Budget and Financial Responsibility Law was

11 INMUJERES’ answer to the IMF questionnaire, unpublished, 2015.
enacted, which stipulates that the administration of public resources be based on a criterion of gender equality, among others. This law provides guidelines for how gender-oriented considerations should be incorporated into all aspects of the budget and lays down the concept of cross-cutting annexes, including one on gender equality. Article 17 states that it is necessary to ensure that budget planning incorporates a gender perspective and supports a cross cutting perspective, and that the budget complies with programs, projects, and actions promoting equality between women and men. Article 59 stipulates that resources assigned to budget programs and investments earmarked for addressing equality between women and men cannot be removed or diminished.

In 2006, a law on Equality between Women and Men was enacted, which stipulates, in Article 12, that the national government budget allocate resources for compliance with the National Policy on Equality, part of the National Program for Equal Opportunities and No Discrimination against Women. In 2007, two articles, referring to the promotion of gender equality by the federal government and to the role of INMUJERES as an authority tasked with delivering quarterly reports on the actions promoting women, were also incorporated into the Budget Decree on Expenditure of the Federation. These laws helped institutionalize gender budgeting in the budget law and regulatory framework (ECLAC, 2013).

Furthermore, the Law on Planning entered into force in June 2011 and guarantees, in Article 2, equality of opportunity between women and men, and provides for the advancement of women through equitable access to goods, resources, and benefits of development. In addition, Article 8 requests information on the differentiated impact on women and men of public planning. It notes that the National Development Plan and also the annual, sectoral, and special programs must be formulated with a gender perspective; and similarly, the assessments and indicators must be presented broken down by sex (Articles 110 and 111).

At present, with the support from INMUJERES, there is work underway to achieve changes in the 32 states of the Federation and the Federal District in order to achieve similar legislative and programmatic results (INMUJERES–UN WOMEN, 2015).

**Mexico DF (Mexico City)**

In 2007, Mexico City launched an ongoing gender budgeting initiative. The strength of the initiative is the cooperation among the Secretariat of Finance from the city, responsible for preparing the budgets, and the Mexico City Institute for Women (INMUJERES Ciudad de Mexico), and Gender Equity, Citizenship, Work and Family AC, a civil society organization.

In December 2007, the Decree for the Budget of Expenditure of Mexico City for fiscal year 2008 was published, which for the first time stipulated that the decentralized government departments, delegations, and agencies introduce a gender perspective in executing their programs and actions (Micher, 2014). In 2008, the Mexico City’s government issued a “Budget with Equity.” Its first few pages were dedicated to explaining gender budgeting and
provided programs focused on and resources allocated to gender equality. The Secretariat of Finance committed to integrating a gender perspective in the process of planning, programming, and budgeting. The support of the Secretariat of Finance was critical. Each of the departments in the government was asked to include in its budget some policy, program, or action leading to gender equality.

Gender budgeting in Mexico City has continued to evolve. The number of programs, participating agencies, and resources allocated has generally increased over time, even while the spending share of these programs has continued to represent only a small part of the Mexico City’s budget (INMUJERES DF, 2016). In this way, most government departments have at least a program directed to addressing gender inequality. In the 2015 budget, the main programs were for: i) women’s employment, self-employment, economic empowerment, and specifically for migrant and young women’s employment; ii) strengthening legal and social services for women and discouraging the use of gender stereotypes in radio and television; and iii) social services for women in vulnerable situations, with application to indigenous women, women in prison, women with drug addictions, and women-headed households (INMUJERES DF, 2016).

Among the most important results of Mexico City’s gender budgeting is that public transport buses limited to women only were set up in conjunction with the Viajemos Seguras (Let’s Travel Safely) Program, to ensure that women could travel safely around the city, which is essential for their well being and their integration into work life. By the same token, security was increased on the public Metro system (subway) and on the other transport systems in the city. In addition, programs were put in place to address violence against women and to provide legal advice, shelters, and psychological programs to aid victims.

Lessons from Mexico’s gender budgeting initiatives

Mexico, at both the federal and local levels, has given fundamental support to the idea that gender equality can be achieved through fiscal policies and programs. Mexico has led Latin America in incorporating gender budgeting into legislation and processes of government, and has spearheaded the development of tools for analysis and preparation of budget policies and programs with a gender perspective. Gender budgeting at the national level has been successful in ensuring the participation of the Ministry of Finance and other relevant institutions and sustaining this effort across various administrations and legislatures. The collaboration of the national parliament and civil society organizations, most notably the national and state level branches of INMUJERES, are a great success and has helped to ensure the continuity and importance of gender budgeting.

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12 The methodology can be found in INMUJERES DF (2010).
13 Ibid.
At the same time, INMUJERES’s assessment is that gender budgeting has not yet lived up to its promise because there is insufficient institutional capacity to monitor and assess programs, not enough of the government’s budget has incorporated a gender perspective, and the national and state laws lack harmonization in terms of objectives and approach.\(^{14}\)

**Ecuador**\(^{15}\)

Gender budgeting at the national level was initiated in Ecuador in 2005, with the Women’s Machinery (then Comisión Nacional de las Mujeres or CONAMU) as a catalyst, and with the leadership of the Ministry of Finance and the National Secretariat for Planning and Development (SENPLADES), supported by the United Nations organization for women, UNIFEM (now UN Women). In this context, the creation of the National Directorate of Fiscal Equity within the Finance Ministry’s Undersecretariat of Fiscal Policy to direct, formulate, propose, and assess fiscal policies to close gaps in gender equity, helped to ensure institutionalization of the initiative.\(^{16}\) Since then, the initiative has focused on integrating gender analysis into budget processes and creating a special budget codification for better monitoring and evaluation.

In 2010, the authorities ratified their commitment to gender budgeting by incorporating into the Organic Code on Planning and Public Finance the compulsory requirement to report on gaps in gender equality. The next steps that year were to issue budget guidelines, with specific instructions on how to incorporate a gender focus in the central government budget circular and to revise the budget classification system to include gender equity in the functional classification alongside other government functional spending areas (Almeida, 2012). This classification system enables expenditure for the promotion of gender equality to be registered similarly to sectoral spending. The gender equity classification (referred to as Function K) includes spending to promote and support: i) social and political participation and the exercise of citizenship, ii) a life free of violence, iii) sexual and reproductive rights, iv) mechanisms for care providers, v) equality of opportunity in access to work, vi) equality of opportunity to access financial and nonfinancial resources, vii) access to resources to obtain sustainable development actions, and viii) ancestral knowledge. Arévalo Serrano (2013) indicates that the number of entities that registered gender expenditure in Function K and the amounts of funds allocated grew substantially from 2010 to 2012.

The next major step was to transform, in 2012, the functional classification into a Catalog for Orientation of Expenditure on Gender Equality Policies (COGPIG). This enabled the following: i) linking activities of institutional programs with strategic aims and goals, ii) recognizing the cross-cutting application of expenditure on equality to other groups in the population, and iii) facilitating monitoring of the budget execution (Almeida, 2012).

\(^{14}\) Ibid.
\(^{15}\) We acknowledge the contribution of Lorena Barba to this section.
\(^{16}\) [http://www.finanzas.gob.ec/](http://www.finanzas.gob.ec/).
To encourage the use of the COGPIG, budget guidelines establish that institutions are obliged to define at least one activity that relates to gender equality policies and to register these resources in COGPIG. For monitoring and accountability, the guidelines also stipulate that the institutions must present reports on the use of the gender resources registered and the results obtained. “In this way, the COGPIG has enabled monitoring and reporting on investment in gender equality, which links the legal mandates relating to the enjoyment of rights and the reduction of gaps laid down in the Constitution and subsequently set forth in law through the Public Finance and Planning Code” (Barba, 2014, p.12).

Barba (2014) evaluated the use of the COGPIG and has the following observations: i) More than half of the resources devoted to gender equality in the catalogue were categorized under the institutional framework for the advancement of women. This includes incorporating a gender perspective in public sector management and in the design, monitoring, and assessment of policies and programs. ii) The second largest category is education, to which 14 percent of resources were allocated in 2012 and 16 percent in 2013. This includes programs for women’s literacy and accessing basic education, changes to the curriculum to include gender and human rights, and training for women. iii) The remaining categories have smaller shares under 5 percent. The category for the promotion of access to resources to bring about sustainable development accounted for very little spending in both years. This category includes expenditures to compensate for extractive industries’ damage to women’s livelihoods, assistance to women in on the event of natural disasters, and women’s participation in natural resources management.

Barba (2014) concluded that although the COGPIG is a useful tool to measure and monitor expenditure, the government is not making the best use of the COGPIG, because many of the resources allocated to gender equality are in fact not useful for that purpose. When she analyzed the specific institutions that received the most resources of those registered in the COGPIG, she found that the relevant institutions were the National Police and the Ministry of Sport. Furthermore, when she analyzed the actual items and type of services or activities involved, she concluded that those representing direct investment in gender equality amounted to less than 1 percent in the case of the National Police and were between 12 and 13 percent in the case of the Ministry of Sport.

**Local levels**

Gender budgeting in Ecuador also developed at the local level, in cooperation with the Andean Region UNIFEM. The Municipality of Cuenca incorporated a gender perspective in its 2001-2004 Equality of Opportunity Program, and from 2004 onward institutionalized it in the Department of Planning and Management for Gender and Social Equality, part of the General Secretariat of Planning for the municipality. The initiative set up a database on planned and accomplished works to analyze their impact on women’s lives; incorporated women’s demands on policy design through women’s participation in the budgeting process;
and set up a women’s agenda (UNIFEM, 2007b). The Municipality of Esmeraldas, also with the support of the Andean Region UNIFEM, in 2003, analyzed gender dimensions of official budget indicators, the budget allocation, management capacity, and sources of funding (UNIFEM, 2006).

**Lessons from the gender budgeting experience**

The Ecuadoran experience is particularly valuable, as it again demonstrates that a government with the intention to address gender-oriented problems through the budget can achieve some success, even if there has been only a modest reorientation of fiscal policies and programs. Ecuador’s gender budgeting program also indicates that success requires time and evolution of the instruments and “political will, effort, conviction, and predisposition to confront the challenges” (Almeida, 2012). In contrast to Mexico, where the initiative was largely home grown, Ecuador benefited greatly from the support of international institutions, especially UN women. A productive dialogue prevailed between the international institutions and the Ministry of Finance. The Ecuadoran experience suggests that there is a need for training and education of public officials to make use of the tools and for government to collect sex-disaggregated information to enable better assessment of the effect of public policies on the lives of women.

**Bolivia**

Gender budgeting in Bolivia started in 2001 and had a strong influence at the local level and less of an influence at the national level. The program in Bolivia has succeeded to date in spurring local governments to allocate resources to address specific gender-oriented goals.

The first Bolivian gender budgeting initiative, with Andean Region UNIFEM assistance, promoted the institutionalization of gender-awareness in public budgets and policies and was intended to develop the capacity of women and women’s organizations to participate, monitor, and supervise government budgets (UN Women, 2013). This first exercise, carried out for the municipality of La Paz, the Bolivian capital, was made possible because the city had a well-developed budget system. Following the work of Rhonda Sharp,\(^\text{17}\) the initiative identified a level of earmarked spending for gender equality, equivalent to 0.4 percent of total spending, with the remainder devoted to general spending (Gutiérrez de Toranzo, 2010).

A series of local experiments followed. One took place in the Cercado province of the department of Cochabamba in 2005.\(^\text{18}\) There, in coordination with the National Working Committee on Gender Sensitive Budgets (MNT-PSG), the government looked at identifying sources of income for Bolivian municipalities to use for promoting gender equality, and

\(^\text{17}\) Sharp proposed dividing expenditure into: (1) government spending aimed at meeting the specific needs of women and men of the community; (2) public spending to promote equality of opportunity in employment for employees of government agencies; and (3) general budget expenditure of government agencies.

\(^\text{18}\) Departments are major subnational divisions in Bolivia.
identifying gender indicators to monitor whether municipality spending was going to this purpose (UNIFEM, 2007b). Another exercise was carried out in the rural municipalities of the Norte Potosí and Chaco regions, where the authorities began to lay out a methodology for incorporating Sharp’s categories in Bolivia’s rural municipalities, and then expanded elsewhere in Bolivia (UNIFEM, 2007c). These experiences opened the path to improving budget processes to allocate and distribute public resources at the local level for gender equality and women’s advancement (UN Women, 2013a).

As part of these early efforts, in August, 2005, the national government and MNT-PSG agreed to the adoption of a specific article in the municipal law obligeing municipalities to invest in programs and projects for gender equality and in services addressing violence against women. Afterwards, the MNT-PSG continued its work preparing proposals for gender indicators to be used for monitoring the results of spending, resulting in the introduction of the term “Categories of Investment in Gender,” to replace the concept of expenditure, highlighting the developmental aspects of allocating resources to the promotion of women’s rights and gender equality. At this time, Colectivo Cabildeo, the main Bolivian civil society organization working in this area, completed the first study on “Sources of Municipal Investment and Possibilities for Municipal Investment in Gender Equity.” This study quantified the amount of municipal resources allocated to gender equality and women rights, and provided information for women’s organization to demand that local governments include in their budgets a specific allocation for this type of investment.

As a consequence of this process, the methodology of gender budgeting at both national and local levels now includes five categories of investment (UN Women, 2013a). This methodology has been used for analysis of local budget allocations and advocacy to incorporate specific social programs, and is recommended for use at the national level as well.20

The first category is investment on women. This includes public investment in programs, projects, and services directed exclusively at women in the various stages of life, aiming to close gender gaps and further women’s autonomy. Examples of initiatives include laws that remedy situations of inequality or discrimination specifically affecting women (such as the law against the political harassment of women or laws on quotas); projects or programs for the strengthening, education, and training of women for leadership development; projects to support the strengthening of women’s organizations; projects or programs that contribute to the exercise of citizenship of women, such as the provision of birth certificates, identity cards, electoral registration, and others; projects that promote the employment of women;

19 Colectivo Cabildeo (http://www.fcolectivocabildeo.org) has been working on gender-related budget initiatives for many years. They are also responsible for the existing study on gender dimensions of taxation.

20 As a result of the advocacy at the national level, two articles were included in the “Ley Marco de Autonomías” that makes it compulsory for local governments to use the budget guidelines developed by the central government that includes gender categories (UN Women 2013a, p. 107, referring to articles 114 and 130 of the Ley Marco de Autonomías).
projects to ensure the ownership of and access to land and the means of production by women; and programs that facilitate or promote access of women to health, etc.

The second category is investment for care and sustainability of life. This includes public investment that promotes joint responsibility of the government, society, community, and all family members in work involving social reproduction, care, and sustainability of life, and a better distribution of domestic and care-related work. Examples of initiatives include policies targeting maternity and paternity leave covered by the government; measurement of and research into the use of time, and inclusion in national and local statistics; infant education centers for boys and girls who have never had access to compulsory schooling; school transport services; implementation of infrastructure and collective services for care (communal meals, public laundries, solid waste recycling); and training and/or awareness-raising exclusively targeting men in tasks related to care of the family.

The third category of investment is for a culture of equality. This includes public investment that promotes structural changes in the patriarchal system, in public management, and in power relationships between men and women. It covers actions aimed at generating changes in public management, society, and institutions to achieve social, ethnic, and gender equality. Initiatives include laws and regulations that guarantee sexual and reproductive rights; address domestic and gender violence; and promote gender equal expression.

The fourth category is redistribution for social and gender equality. This includes public investment aimed at redistribution of public resources to improve the living conditions and the enjoyment of human rights of the low-income population, which indirectly contribute to improving the living conditions of women and expand their opportunities to exercise their rights. Initiatives include efforts to provide clean drinking water, public security, and decent housing; drinking water with different culturally and geographically adapted variations (domestic, community, public basins, etc.); public security services; and programs for access to and/or improvement of housing.

The indicator for gender equality investment is its spending share in total investment. The gender equality investment efficiency indicator compares the total amount executed in gender equality over the amount programmed. The indicators for composition simply estimate the share of each type of investment category.

Under this approach, municipalities are ranked according to the investment made for gender equality. Accordingly, UN Women proposed a scale where if at least 20 percent of investment was undertaken for gender equality, a municipality was ranked excellent, with lower rankings for smaller proportions. This methodology was used in 2010 to assess municipalities in the Department of Cochabamba and only three had a rating of good and
none was excellent, thus suggesting the need for municipalities to strengthen their efforts in this regard.\textsuperscript{21}

\textit{Legislative framework}

At the national level, there were legislative changes in favor of gender equality that supported gender budgeting. The Political Constitution of the State in 2009 established the equivalence of conditions between men and women, expressed in the articles stipulating the responsibility of the government to offer access to health, education and safe maternity; to provide for sexual and reproductive rights; to incorporate gender equality values and the equality of roles, nonviolence, and full validity of human rights; and to establish an equal opportunity to participate in politics.

This constitutional framework is accompanied by laws and instruments in favor of some of the fundamental rights of women, such as Law 243 against harassment and political violence toward women, and Law 348 guaranteeing women a life free of violence. Additionally, institutions have been strengthened to promote policies of equality, to wit, the Vice Ministry of Equality of Opportunity and the Vice Ministry of Decolonization, which includes the Unit for Overcoming Patriarchal Systems (the Unidad de Despatriarcalización).

Bolivia is now focusing its efforts in gender budgeting on incorporating into legislation means to implement the 2009 Constitution. Priority is being given to the following actions: incorporating a gender budgeting perspective into the national level Finance Act, budget formulation guidelines, a social and economic development plan, and financing of equal opportunities and sectoral development plans (UN Women, 2013b).

\textit{Lessons from the gender budgeting initiatives}

The experience in Bolivia started first in the local areas and then moved to the national level, where its continuation was supported by a political transformation that attempted to bring in those traditionally excluded from governance. The greatest successes at the municipal level lie in the collective creation of methodologies and instruments for the analysis of budgets from the point of view of gender equality. The national level has made less progress, with the greatest focus of action at present geared toward achieving inclusion of specific components in the new laws. UN Women (2013a) highlights the successes in Bolivia of developing a conceptual and analytical framework to identify the problems and their scale; empowering women's organizations and public officials to use budgets as tools to transform women's lives effectively; improving budget allocations for programs to improve the lives of women and to

\textsuperscript{21} The ranking categories are the following: excellent = more than 20 percent, good = between 10 percent and 20 percent, acceptable = 5 percent to 10 percent, deficient = 2 percent to 5 percent, critical= less than 2 percent. No municipality was ranked excellent, 3 were ranked good, 9 were ranked acceptable and the rest (the vast majority) were ranked deficient or critical (UN Women (2013b)).
reduce inequality; strengthening institutions; and incorporating specific aspects of gender equality in the classification system.

El Salvador

El Salvador initiated work on gender budgeting in 2002, encompassing both the national and local levels of government and with participation of civil society and parliamentarians. The national women’s machinery, ISDEMU, has been an active participation in the gender budgeting initiatives.

In the early years, the initiative did not make much headway. However, in the 2010-2014 Five-Year Development Plan, the Ministry of Finance introduced a gender perspective in the national budget through programs focused on training public officers and raising awareness of gender inequalities (Ministry of Finance, 2011a). The government’s main priority under this initiative was working with the judicial system to address violence against women, in collaboration with ISDEMU and the Women’s Parliamentary Group. These efforts led, in 2012, to the law, Looking for a Life Free from Violence for Women, addressing this violence, and since then, the national budget has earmarked resources for this purpose.

A project headed by ISDEMU and the parliamentary women’s group have sought to include a gender perspective in the budget. This initiative is referred to as PpRpG. The pilot, running from 2011-2013, included the Ministry of Health, Ministry of Agriculture and Livestock, Ministry of Education, Ministry of the Environment and Natural Resources, and the General Directorate of Statistics and Census (Ministry of Finance, 2011b). UN Women provided technical advice for budget formulation to the institutions. Each Ministry or Directorate was asked to propose a project to address gender-oriented goals. All pilot institutions identified gender gaps, and agreed to allocate resources to the identified projects and to harmonize statistical tools for disaggregating government data by sex and age. ISDEMU attributed the limited success of the pilot operations to a lack of Ministry of Finance leadership to ensure compliance, fiscal austerity that diverted attention from gender-oriented goals, the absence of a unit dedicated to gender inside each of the various institutions of the government, and limited technical capacity of these institutions to formulate budgets with a gender focus (ISDEMU, 2015). At the same time, the government had an initiative to adopt program-budgeting, into which the PpRpG was embedded.

During a continuation of this initiative, in 2014 and 2015, ISDEMU proposed a way to strengthen the process by: i) creating a single budget unit to promote gender equality and the advancement of women in public expenditure across all areas of the budget; ii) setting aside a

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22 UN Women (2013) indicates that this was a tangible achievement in at least 35 municipalities in 8 departments.
23 Instituto Salvadoreño de Desarrollo de la Mujer.
specific section of the budget for gender-oriented priorities; iii) preparing a relational annex of gender-related programs and projects (documentary summary of the actions of the public institutions and their respective resource allocations); and iv) allocating a budget to the National Policy for Women’s Action Plan. ISDEMU also advocated expanding the process to include the National Commission for Small and Micro Enterprises, the Ministry of the Economy, the Ministry of Justice and Public Security, and the Supreme Court of Justice. The culmination of the public administration reform process using the PpRpG approach is planned for 2017. It will be reinforced by measures in the Development Plan 2014–2019, which promote better access to credit and the banking system for women and employment opportunities, and strengthened women’s property rights.25

In addition to gender budgeting at the national level, El Salvador has had a gender budgeting initiative at the municipal level, starting in 2012, which it developed with UN Women, ISDEMU, women’s machineries from the municipalities, parliamentary women’s groups and others.26 In 2012, another program, coming directly from the presidency, named “Women’s Cities,” was initiated in order to give attention to women’s sexual and reproductive health, the eradication of violence against women, and women’s economic empowerment. This project is in place in the six municipalities of San Salvador, Colon, Santa Ana, San Martin, San Miguel, and Moraza. The program seeks to cluster state institutions together in one space to provide special services to women and childcare centers in order to allow women to leave their children while they are receiving health treatment. The Inter-American Development Bank helps fund this program.

Lessons from the gender budgeting initiatives

El Salvador’s progress in gender budgeting is attributable to factors such as the commitment and perseverance of the government and ISDEMU to gender equality and the Women’s Cities’ initiative. The support of the Ministry of Finance to the PpRpG was a factor in that it was then adopted by other parts of the government, and the results-based management approach, which was being implemented at the same time, meshed well with the goals of gender budgeting.

V. Lessons from the Key Gender Budgeting Initiatives

These gender budgeting efforts allow us to draw several broad conclusions. They were strongest when the Ministry of Finance supported them, but their success also relied on collaboration with women’s machineries and civil society organizations and assistance from international organizations, chiefly UN Women. The women’s machineries and external

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26 Municipalities included Santa Tecla, Puerto de la Libertad, and Zaragoza; and municipal women's units of the municipalities of San Salvador, Santa Tecla, Zaragoza, Puerto la Libertad, Ciudad Arce, Colón, Ciudad Delgado, Cuscatancingo, and San Miguel.
entities were critical in not only encouraging the government but also monitoring the outcomes. These initiatives also benefited from the identification of clear goals for gender equality and women’s advancement, and research to suggest the most appropriate structure and necessary funding of public programs. The role of the parliament was also important by providing a strong and appropriate legal framework and as a catalyst to the executive branch. The most successful programs relied on all these entities working together.

It would have probably been the case that, with a few exceptions, most Ministries of Finance would not have incorporated gender budgeting if it were not because of the pressure of the women’s machineries, parliamentarians, or civil society organizations. For this, it is important that the women’s machineries hold a high level institutional position, which increases their ability to advocate for gender budgeting.

Overall, it is possible to identify some specific programs that emerged from the gender budgeting initiatives, especially in the areas of women’s education and health and addressing violence against women and women’s safety. However, budget processes are complex and, in our view, the main achievement of gender budgeting is that it has led to more systematic incorporation of gender-oriented concerns throughout the budget process and across sectors, and it has strengthened the transparency and monitoring of the budget.

VI. Other Gender Budgeting and Related Initiatives

Brazil

Brazil has undertaken a diversity of initiatives for budgets with a gender perspective. A significant innovation in Brazil was the integration of gender budgeting with citizenship training through the development of “Participatory Budgets,” and the integration of gender analysis with racial analysis. The main thematic priorities in these initiatives were addressing poverty and violence against women.

The oldest gender budgeting initiatives in the region were carried out in Brazil.27 The city of Recife has been doing participatory budgeting with a gender perspective from 2001 until the present.28 The city established the Coordinating Committee for Women in 2001 to advance gender equality and encourage higher female participation in democracy (UNIFEM, 2008). In 2010, the Women’s Secretariat was created as a substitute for the Coordinating Committee, and in 2011, its budget was substantially expanded to address women’s issues. During the following years, there were a number of initiatives including a local level plan for women’s policies (Plan Municipal de Políticas para las Mujeres), which entails assigning priority to increasing resources, developing gender equality indicators, and organizing a forum (Foro de Gestores y Gestoras de Género) to monitor compliance (UN Women, 2012).

At the national level, a project by the civil organization CFEMEA (Feminist Center for Research and Advice) led to an annual analysis of the budget, which was conducted from 2002 to 2012. It systematically organized information on about 60 programs of the federal government to examine how public expenditures were addressing gender inequality, and was called the Women’s Budget (Coello, 2015). Information generated in the Women’s Budget was used for civil society, feminist groups, different committees, and the Public Security Advisory Group (Consejo Nacional de Seguridad Pública), which was charged with integrating gender and race perspectives into the National Program for Citizen’s Security (Programa Nacional de Seguridad Ciudadana) and to monitoring resources assigned for women’s security. There were two problems with this initiative: CFEMEA was too small to cope with this work. The second and main problem was that national level budget planning approach were changed and made it difficult for citizens to monitor budgets for compliance with the initiative’s goals. Further progress on gender budgeting would likely require that the Ministry of Finance create a classification system designed to track the resources allocated to equality between women and men by each of the government institutions and then to link these resources to programs. The main success of these initiatives in Brazil was that they strengthened civil society and brought together women to participate in citizens’ activities.

Canada

There is no specific government initiative for gender budgeting in Canada. Nonetheless, it has a government machinery for women’s equality and there has been active civil society involvement in analysis of the government budget with gender-oriented goals in mind.

The Federal Ministry responsible for the Status of Women was established in 1971. This Ministry has worked with the Status of Women Canada (SWC), a federal government agency set up in 2004, which is responsible for promoting gender equity and the participation of women in economic, social and democratic life (SWC, 1995). SWC’s priority areas are gender violence, leadership by women, and economic security. In 2009, the General Audit Office carried out a study that concluded that the Canadian government lacked gender analysis in its policies. As a result, the “Departmental Action Plan on Gender-Based Analysis” was set up, to promote the development of tools and training for gender analysis of public policies. However, there is little evidence that the government agencies carry out systematic analyses from this perspective. Nevertheless, the Canadian statistics agency, together with SWC, produces disaggregated information and prepares a report every five years on the status of women, which could be used as the basis for this type of analysis (Day and McMullen, 2005). For example, the last report in 2015, indicates that there is stability in

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29 Web: SIGA-Brasil.
The proportion of lone mothers in Canada (at 13 percent), motherhood is shifting to older ages, there is a growing population of immigrant women (21 percent of the total female population), educational attainment is higher among immigrant women than Canadian-born women, the labor force participation rate is lower among immigrant women, and immigrant women take longer to integrate into the labor force compared to immigrant men.\(^\text{31}\)

The support for gender-oriented fiscal policies in Canada has resided mainly in civil society organizations. We point to two particular initiatives. The first is the report “A Gender Analysis of the Last Ten Federal Budgets (1995-2004),” conducted by a consultancy firm for the Canadian Feminist Alliance for International Action. With regard to budgetary priorities that could have a clear and direct impact on women, the report looked at federal support for affordable housing initiatives; child care and early childhood learning and care initiatives that support women’s caring roles as mothers and enable them to secure paid employment; benefits provided through Canada’s Employment Insurance program for those who find themselves in between paying jobs and for women requiring paid maternity leave; and, importantly, federal transfers to enable provincial supports for public health care, education, and social assistance to the country’s most vulnerable and at risk population (Yalnizyan, 2005). The general conclusion of the report was that both in times of deficit (1995-1997) and in times of surplus (1998-2004), the government’s priorities did not adequately focus on the needs of women and the structural barriers to gender equality.

The other initiative is a broader exercise, known as the Alternative Federal Budget.\(^\text{32}\) This initiative, coordinated by the Canadian Centre for Policy Alternatives, has been in operation since 1994, with the participation of a broad spectrum of civil society organizations and individuals, and produces an annual report examining how taxes and expenditures reflect the “values of human dignity and freedom, fairness, equality, environmental sustainability and the public good.” Each year this alternative budget, which tends to propose significant deviations from the federal budget, is published. The Alternative Federal Budget each year has a specific chapter on gender equality. For instance, the 2015 one included sections covering an extensive array of spending and tax actions, as well as reforms to regulations or laws of government. Components of the proposals included i) funding for annual, detailed national surveys on violence against women; support for an office to provide federal coordination; increased funding for prevention programs; increased funding for victims’ services, including long-term housing; and funding to support uniform access to specialized social, legal, and health services, including domestic violence courts, sexual assault nurse examiners, and crisis centers; ii) increased funding for the Status of Women Canada and the restoration of its mandate to fund women’s groups to conduct independent policy research and advocacy; iii) funding for investment in social infrastructure, including a federal child care program; iv) increased women’s access to jobs in growth sectors through training, education, and access to child care; v) provision of adequate and accessible income support

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and improvements in the earnings and working conditions of those in the low-wage workforce; vi) proactive measures to ensure equal pay for work of equal value by repealing the Public Service Equitable Compensation Act, establishment of proactive pay equity legislation, and implementation of the recommendations of the 2004 Pay Equity Task Force; and vii) elimination of income splitting, certain retirement compensation arrangements, and tax-free savings accounts.33

Colombia

Colombia’s first gender budgeting initiative was in 2003, in municipalities of the Departments of Caquetá, Putumayo, Nariño, Cauca, Tolima, Huila, Bolívar, Antioquia, and Norte de Santander. The Office of the Presidential Council for Equity of Women, Colombia's highest authority for the direction and implementation of policies for gender equality, promoted the initiative. Its objective was to include a gender perspective during the preparation stage of local budgets. It sought to increase expenditure allocations to address the problems of gender inequality through municipal programs and policies. In the capital city of Bogotá, a gender budgeting exercise in 2008-2010 was aimed explicitly at addressing gender equity through projects to equalize opportunities for women, and provide them with refuge from domestic violence, even though minimal resources were given to it (Mena, 2011). At the national level, an initiative in 2004 aimed to analyze and influence the budget from a gender perspective. The initiative was also led by the Office of the Presidential Council for Equity of Women.

Costa Rica

Costa Rica began work on a gender budgeting initiative in 2005 through the Equitativos program, “One country working for equality,” which is still in force. This project arose as an initiative of the National Institute for Women (INAMU) to comply with the commitments of the government with regard to human rights. In this way, INAMU seeks to establish the legislative and operational bases for the use of gender budgeting tools in Costa Rica. The Equitativos program operates through a subcommittee composed of INAMU and the Ministries of Finance, National Planning, and Economic Policy. The achievements that INAMU highlights are that i) the annual issuance of directives for the incorporation of a gender perspective in all official documents has been institutionalized; ii) monitoring information on national planning is disaggregated by sex; iii) public officials are now being trained to apply gender-oriented concepts; and iv) a Women's Network for Fiscal Supervision was established.34 For INAMU, the difficulties that this program has faced center on the lack of resources to monitor the project and expand the scope of coverage; resistance of some sectors to inclusion in the project; and insufficient political commitment. In line with these

34 The authorities’ response to the IMF questionnaire, unpublished, 2015, page 3.
limitations, there have been only some specific budget allocations for the achievement of gender equality.

**Dominican Republic**

The Dominican Republic embarked on a gender budgeting effort in 2012, based on a law requiring a cross-cutting focus on gender and the National Development Strategy (END), which covers 2012 to 2030. In the brief period since the issuance of the END, the government has established cooperation between the Ministry of Economy, Planning, and Development, the Ministry for Women, and the General Directorate for the Budget. It has also received financial and technical assistance from abroad from international organizations and other countries in the region. The initiative led to budget allocations for the Ministry for Women, its municipal and provincial representative offices, and accredited civil society organizations that work for women's rights.

The Ministry for Women plans to set in motion a pilot program to monitor the process of incorporation of a gender perspective in the sectoral public budgets of the Ministries of Education, Health, Labor, Industry and Commerce, the Social Cabinet, and the General Directorate of Government Contracting and Purchasing of the Ministry of Finance. Consequently, in 2014, UN Women began assisting the government with the execution of the END and the Support Program for Civil Society and Local Authorities, as well as with the preparation of budget reform, the main result of which will be, as of 2017, multi-year, results-based budgeting. However, this initiative has encountered problems. For the Ministry for Women and UN Women, these problems are mainly a lack of financing and political will of the civil service to ensure compliance with the END.35

**Guatemala**

The process toward peace and democratic transition in Guatemala that started in the 1990s was based on the country's commitments to guarantee human rights for all its citizens. To fulfill the legal and political commitments enshrined in the 1996 Agreement on a Firm and Lasting Peace, fiscal support was needed to counteract alarming rates of poverty, inequality, and deprivation of basic rights of the population. In this context and in accordance with Guatemala’s commitments under international conventions and treaties, in particular the Convention on the Elimination of All Forms of Discrimination against Women, the Presidential Secretariat for Women (SEPREM) began the process of incorporating a gender focus in the national budget.

The executive branch defines a public budget with a gender focus as: “that which is …. constituted to meet the needs of the population by classifying what is aimed at addressing the needs of women and men…. [and] for a part of public income to be directed to eliminating

marginalization and exclusion through the identification of differentiated needs” (SEPREM, 2011).

In 2003, for the first time, SEPREM presented to the Ministry of Public Finance an approach to gender budgeting that resulted in the Ministry adding a gender focus to its accounting system, labeled the Gender-Related Classification System (or CPEG). The gender classifier is a “measure aiming to increase the visibility of the allocation of government financial resources invested for the direct benefit of women, adolescents, and girls.”

Besides the gender classifier, there are other classifiers that focus on several sectors of government including: security and justice, education, water and sanitation resources, risk taking, and programs to reduce hunger and address problems of other specific segments of the population—indigenous people, infancy and youth (Ministry of Public Finance, 2014). The classifiers break down the beneficiary population by age, sex, and ethnicity. SEPREM produced and disseminated the first version of the Manual for the Gender Focus Budget Classification System in 2004. No significant results were obtained initially. In 2010, SEPREM issued the second version of the Manual, which was constructed using the building blocks of long-term public policies of Guatemala: the National Policy for the Promotion and Comprehensive Development of Women (PNPDIM) and the Plan for Equity of Opportunity 2008-2023 (PEO 2008-2023).

In 2012, the Specific Cabinet for Women (GEM) was created in the Government (Ministry of Finance, 2012). It is a high-level committee to articulate and promote inter-institutional actions for women and is coordinated by SEPREM.

In 2013, Congress issued a set of decrees that reformed the highest-ranking laws including the Organic Budget Law (LOP). The reform of the LOP introduced Article 17, which requires government agencies to apply CPEG as an instrument for preparing preliminary budget plans and monitoring expenditures. The reform also introduced a regulation obliging each agency to deliver quarterly reports on the execution of expenditure in accordance with CPEG, with fines for noncompliance.

Together with the latest reform, technical adjustments were made to the CPEG so that it includes a principal component and a sub-component. The principal component is one of the following areas: economic, socio-cultural, political, legal, administration, services and others, and multiple areas and various activities. Each of these six areas group together strategies and actions of the PNPDIM and PEO 2008-2023 public policies. The subcomponent sets forth three categories of benefits for women with the aim of determining the level of prioritization that they have in the budgets. Category 1 refers to earmarked expenditure for women; Category 2 is used for allocations that will give priority to women even when there are explicit benefits for both sexes; and finally, Category 3 is used in cases where female

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37 GEM is composed of 18 government institutions and 86 municipalities, of which 47 are high priority, and includes 9 ministries that manage their own budget resources dedicated to women.
beneficiaries represent at least 50 percent of the total of male beneficiaries. The CPEG is used in filling out Template 1 of the Thematic Classification System-Gender Focus (Ministry of Finance, 2008) where the budget allocations, the status of its execution, and the beneficiary population, broken down by age, sex, and ethnicity, are stated. This table acts as the basis for the institutional report.

At the end of the first four-month period of 2015, the relevant agencies presented their reports to the Ministry of Finance using Template 1 of the Thematic Classification System - Gender Focus for the first time. Of the reports submitted, 10 out of 19 municipalities and 3 out of 16 government agencies presented them correctly with regard to the status of budget execution at program level, aims, goals, beneficiary population broken down by sex, ethnicity, age, and geographical location, obstacles, and achievements. 38

SEPREM is charged with verifying that the data presented in the reports are true and correspond to the attainment of the goals of the PNPDIM and PEO 2008-2023 programs and public policies. 39 The Ministry of Finance corroborates that the financial information corresponds to the achievement of actual goals.

The Guatemalan experience suggests certain useful factors for success in gender budgeting. The soundest element is the requirement in budget laws for submission of reports on how ministries and other government agencies are meeting gender equality objectives and budgetary sanctions for noncompliance. It is also very significant that the initiative is guided by the highest-ranking government agencies, namely the Presidential Secretariat for Women and the Ministry of Public Finance, and it has its own resources to finance it. There has been less success, however, in seeing the results of programs given priority under this approach.

Honduras

The most important milestone in Honduras’ gender budgeting initiative was the incorporation in the 2014 budget of a focus on gender. Article 10 of the budget law stipulates that the government shall promote gender equality in the design, preparation, application, monitoring, and assessment of the results of fiscal programs. To this end, the departments and agencies must take into account a matrix of indicators of equality between women and men to assess the results of the programs for which they are responsible and break down beneficiaries by sex and other characteristics. The institutions that execute specific expenditure for women must present a half-yearly execution report to the National Congress, through the Commission for Gender Equity. Despite this promising start, the authorities indicate that this initiative is still in its initial stages.

Concurrently, the National Institute for Women (INAM) has presented proposals on gender budgeting to the relevant authorities. Its ideas include constructing an Index of Investment in Gender Equity and incorporating the Function of Gender Equity in the Functional Catalog of the budget. This proposal would oblige the government to apply this functional catalog in the programming, formulation, execution, and assessment of budgets.

Finally, a gender budgeting initiative has been underway in the Municipality of Santa Rosa de Copan since 2006, on the basis of which a gender equality and citizens’ participation policy was approved. The main results were the elaboration of municipal statistical data by sex, linked to the municipal system of indicators, an increase in the budget allocated to address violence against women, and the professionalization of the Women’s Office.

**Nicaragua**

The legislative branch of the national government has a gender policy, adopted in 2013, which has among its objectives incorporating a gender perspective in the annual general budget law and in national economic policies. For this, the government aims to use the methodology and gender indicators from the National System of Data and Indicators (SIISI) to analyze whether tax and financial policies and the allocation of public expenditure are equitable for men and women or, at least, do not have any negative effects on either. Results are submitted to the executive branch for consideration. The periodic updating of SIISI’s gender indicators will be of particular relevance, showing disaggregated information on the various macroeconomic indicators to strengthen the work of the legislature in the process of formulating the Annual Law, as well as in formulating, monitoring, and assessing national economic policies with a gender perspective. There are as yet no clear results.

At the local level, there is a program “From Rhetoric to Reality: Toward Gender Equity and Empowerment of Women through Gender Practices and Participation in Public Budgets,” developed jointly by the Government of Nicaragua and the United Nations for the period 2008-2012. This project developed activities to strengthen the ability of women in 15 municipalities to incorporate gender-oriented goals in the formulation and implementation of municipal development plans and results-based budgeting in the municipalities. Similarly, this project promoted gender practices in the national policies and budget, in particular in the policies and budgets of the Ministries of Health and Labor (MDG Fund, 2012). Some of the concrete gains of this project include the following: in the pilot municipalities, women obtained expanded access to employment, credit, training and food security programs; to sexual and reproductive health services; and to interventions to address violence against women; and they increased political participation (MDG Fund, 2012).

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40 This is an index that relates the budget allocation to programs that can improve women’s lives, in relation to the total budget.

41 Resolution J.D. 07-2013 Approval of the Gender Policy of the Legislative Branch.
Panama

In 1999, the Public Policy for Equality of Opportunity for Women (PPIOM) was launched to promote the allocation of budget funds for projects to underserved and high risk groups and to improve the quality of life of women. In 2008, the National Institute for Women (INAMU) began its work to incorporate gender equality and women’s opportunity in the national development policy and in the government’s budget, and to participate in the mechanisms of monitoring and assessing the effectiveness in coordination with the Ministry of Economy and Finance and other public agencies.

In 2012, a new PPIOM was developed that has among its responsibilities “to promote the creation of institutional mechanisms and structures to implement public policies with a gender perspective that guarantee the coordination, execution, and assessment of programs and actions aimed at the exercise of the human rights of women” (INAMU, p. 18, 2012). It has a specific section on gender budgeting.

In 2014, the Ministry of Economy and Finance signed the National Agreement for the Promotion of Productive Development through the Economic Autonomy of Women, with the requirement to set up a joint working committee with INAMU. Goals include formulating a methodology to design gender responsive public budgets, and reviewing the manuals for budget formulation and execution with the purpose of including a gender perspective, thereby enabling the government to construct a historical series to measure progress in public investment in the area of equality of opportunity. Other goals include setting up mechanisms to analyze, understand, and assess the impact of the projects with gender focus so as to reduce the gap in opportunity. Thus far, there is little indication that much use has been made of this framework.

Paraguay

The incorporation of budgets with a gender focus in Paraguay has been a progressive effort. Even as early as the 1970s, the government undertook programs to promote economic autonomy for women. Later, specific economic projects for women were launched in the poorest rural areas of Paraguay. The gender budgeting process started formally in 2001 with the creation of the Commission for Equity, Gender, and Social Development of the Chamber of Senators, which received technical and financial assistance from the United Nations Population Fund on topics connected with equity and gender in the general budget. This exercise resulted in the inclusion of family planning for the first time in the general budget of Paraguay, under the Program for Sexual and Reproductive Health of the Ministry of Public Health and Social Welfare. This innovation was very significant, as supplies for family planning had previously been provided entirely by international cooperation agencies.

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42 National Assembly, Republica of Panama, Legislative Assembly, Law 4, Article 6.11.
The national budget analysis initiative was replicated in the municipality of Asunción in 2003. The Standing Advisory Commission for Gender Equity drawn from the Municipal Board of Asunción embarked on a gender-based review of the preliminary municipal budget for fiscal year 2004 (UNFPA, 2006). Based on this analysis, patient charges for sexual and reproductive health services at the municipal general hospital were removed; there was an increase in items earmarked for purchase of family planning supplies; and data on municipal service beneficiaries were broken down by sex. In addition, the analysis covered job segregation and the wage gap between male and female public servants.

At the national level, in 2009, gender budgeting in Paraguay is summarized in Building Institutional Capacities in Budgeting with a Gender Perspective, which was a cooperative action between the Ministry of Women, the Ministry of Finance, and the Technical Secretariat for Planning. The initiative was in force until 2013, during which technical and financial assistance was received from UNIFEM (now UN Women). The general objective of the program was to contribute to the gradual incorporation of a gender perspective in all stages of the public budget, starting with including gender-related provisions in the budget law. The next step was to extend this responsibility to teams that prepare the sectoral budgets of each ministry; and then the final step was to assess the impact on public policies. It is unclear its status today. From the standpoint of UN Women, the government’s support has been insufficient.43

Peru

Peru’s initiative has taken shape over time. In 1996, Peru established a Ministry for Women and Social Development, (now known as the Ministry for Women and Vulnerable Populations or MIMP). This ministry is subdivided into two vice ministries: the Vice Ministry for Vulnerable Populations and the Vice Ministry for Women, which works to enable women to exercise their rights to achieve gender equality under the laws; to reduce domestic, sexual, and gender violence;44 and to apply a gender focus across public policies.45 In 2008, the MIMP, in conjunction with UNIFEM, initiated a gender budgeting initiative. Accordingly, the Ministry provides training for male and female officials, prepares methodologies, and strengthens alliances with the Ministry of Economy and Finance within the framework of implementation of the National Plans for Equality of Opportunity between Women and Men and the National Plan for Gender Equality 2012-2017.46

With the advent of results-based budgeting, the amendment to the General Law of the National Budgeting System, as well as the Law on the Public Sector Budget of 2011, measures have been taken in the area of gender-oriented analysis in relation to goals and indicators of national and sectoral policy, and a gender focus has been incorporated into

43 UN Women’s response to IMF questionnaire, unpublished, 2015.
annual budget programming, monitoring, and assessment, including measurement of indicators. A manual provides the conceptual framework for gender budgeting, concrete examples of guiding questions for the incorporation of the gender perspective in the budget process, and indicators and formats that can be used. 47 Despite these efforts, the government indicated that there was still insufficient work on methodological design, as there are no specific instructions to break down the information according to sex or use inclusive language. 48

There has been a series of initiatives at the local level, with the support of Andean Region UNIFEM and subsequently UN Women. The first took place in Villa El Salvador, where in 2002, the budgets and the distribution of municipal resources from a gender perspective were analyzed; in 2003 actions were set in motion to incorporate gender in the public budget, the Development Plan, and public management; in 2006 the public budgets for 2003-2005 were analyzed taking into account legal aspects, the participation of women in decision-making, and the allocation of resources to improve their situation. Finally, in 2007-2008, the Flora Tristán Center for Peruvian Women carried out a participative diagnosis with the women's organizations of Villa El Salvador that was used as the basis for preparing a Plan for Equal Opportunities, and actions were undertaken by the municipality to promote gender equity. In this regard, a significant advance was the issuance of a Municipal Order for the creation of the Managing Office for Promotion and Development of Women in the Municipality of Villa El Salvador (UNIFEM, 2007d). Another significant initiative involved three of the regional committees in San Martín, Moquegua, and Huanuco. These committees helped to institutionalize a gender focus in regional government administration, and prepared a practical guide to incorporate the gender focus in participatory planning (UNIFEM, 2007e).

Uruguay

Uruguay has the best indicators in Latin America in terms of equality between women and men. It is the first country in the region to start building a National Care System that takes into account the sharing of care responsibilities between the government, the market and households, approved by the National Senate on August 2015 (ECLAC, 2015). The first experience in Uruguay with gender budgeting was undertaken by the municipal government of Montevideo in 2003 and focused on the analysis of the municipality's public expenditure. The main goal was to find out how the policy decisions of the Plan for Equality of Opportunity and Right, dating to 2002, were being translated in budget terms (Government of Montevideo, 2004). The following factors enabled this first initiative to progress: existence of an equality policy, political will in favor of the availability of information, and international cooperation, which, in addition to financial resources. At the national level, the Bicameral Women's Caucus started a process of awareness-raising and debate on budgeting with a gender perspective with the support of UNIFEM and the United Nations Development

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47 The manual is available at: http://www.presupuestoygenero.net/Herramientas/H033MimdesPE.pdf.
Program (UNDP) in 2006. Between 2011 and 2013, the Uruguayan national machinery for women, INMUJERES, and the Ministry of Social Development promoted an exercise with the central administration agencies to identify opportunities to progress in combining gender policy with the national budget, and to designing a strategy to promote the incorporation of gender focus in the government’s strategic planning for 2013. However, little prestige was attached to this project and there was little success as such.49

**Venezuela**

The Venezuelan gender budgeting initiative began in 2005 through a Presidential Proposal, in which the instruction to incorporate a gender focus in the 2006 national budget was established.50 The government undertook diagnostic reviews of planning and budgeting, along with an analysis of the institutional framework and methodologies for the analysis of policies with a gender perspective to produce a “Diagnostic Study and Preliminary Proposal: Implementation of the Gender Perspective in the Budgeting System of the Bolivarian Republic of Venezuela.” From this, the government instituted reporting on government employment by sex and the integration of considerations of gender equality in government planning. All centralized agencies are required to have at least one policy with a gender focus in their annual plans.51 Additionally, it is worth noting that since 2005 a section on gender has been included in the explanatory statement of the draft budget presented to the National Assembly.

**Other related initiatives**

Some countries have undertaken fiscal policies to address gender inequality and women’s advancement but are not label “gender budgeting.” We provide examples to highlight these approaches because they could well be integrated into gender budgeting initiatives.

**Argentina**

In the last few years, Argentina has adopted far-reaching policies with gender impacts. However, it has not undertaken a significant gender budgeting initiative. In fact, an existing isolated exercise at the national level did not result in practical implications for policy.52

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49 INMUJERES’s response to questionnaire, unpublished, 2015, pages 5 and 6.
50 For the following, we draw mainly from Llavaneras Blanco (2010).
51 Although this policy enabled earmarked expenditure to be increased to 6 percent of total ordinary budgeted expenditure, it should be noted that only 43 percent of the projects presented by the centralized agencies as projects with a gender focus were recognized as such.
52 A pilot experiment in gender budgeting at the local level took place in the city of Rosario, in Santa Fe province, during 2005-2009, consisted of a “Participatory Budget and Active Citizenship for Women” program. It had the aim of including more women in the city's participatory budget process and enabled the incorporation of women's specific requests. For a detailed list of the women’s requests that were incorporated, see: http://www.rosario.gov.ar/sitio/verArchivo?id=4514&tipo=objetomultimedia.
This initiative took place in 2012, led by the Ministry of Economy and Public Finance of Argentina, with assistance from UN Women, to measure the impact of macroeconomic policy on the position of women in the last decade. A consultant looked at two issues: developing a system of socio-economic indicators for monitoring gender gaps; and developing a methodology for analyzing public expenditure from a gender perspective.

The analysis quantified the share of national public expenditure devoted to addressing gender equality and identifying expenditure in two broad categories. The first category included expenditure aimed directly at achieving gender equality, and included exclusive expenditure for women.\(^{53}\) The second category included expenditure considered to have an indirect effect on gender equality, such as improving living conditions and human rights and contributing to the expansion of women’s rights.\(^{54}\)

Although the Ministry of Economy and Public Finance through the Directorate of Analysis of Fiscal Policy and Income estimated the national social investment in gender equity for 2003-2014, the results were not made public and the initiative suffered in part because of a lack of training of the public officials. However, the government indicated that the results of this estimation would be useful in incorporating a gender perspective in public policies and providing the information for the comprehensive system of gender indicators. Thus far there are no analyses available or information that would confirm to what extent these expectations have come to fruition.

The Argentine government also has undertaken a number of initiatives in the areas of equality and inclusion, health, education, economic autonomy and work, and violence and access to justice. Among the initiatives, we describe those that are the most relevant in a budgetary context and because of their potential for impact on the lives of women, as follows.

The Universal Child Benefit, implemented at the end of 2009, and the Pregnancy Benefit, added in 2011, were intended to address problems of low-income people. These benefits were specifically aimed at the unemployed or those working in the informal economy and/or in unregistered domestic service, who have minor children and who must meet their children’s health requirements for school attendance. The Universal Child Benefit is paid to the mother, except when the father can demonstrate that he has custody of the child. The

\(^{53}\) For example, this includes programs and/or activities that have among their express objectives to promote gender equality, and aimed particularly at women; explicit expenditure to reduce gender gaps; and nonexplicit expenditure, associated with programs or activities in which, although not clearly stating the goal of eliminating gender gaps, there is evident and tangible direct support to that end.

\(^{54}\) This category comprised expenditure relating to programs and/or activities to address specific types of inequalities (economic, age-related, ethnic, disability-related, etc.), which systematically sustain and reinforce gender gaps.
benefit is equivalent to the child benefit paid to formal sector employees (currently US$60 per child) and is funded by the Administration of Social Security. Both programs have a sizeable beneficiary base, as of July 2015, according to the Administration. This policy has been perceived to have made a significant difference in supporting the income of low-income women and their households, but has had some ambiguous implications in terms of improving women’s autonomy.55

The Social Security Inclusion Plan and the 2007 Law on Early Retirement and Social Contribution Moratorium were intended to address poverty among older people. These measures provided access under the social security system to over two million women who did not have sufficient contributions registered for a social security benefit, thereby expanding significantly the rate of coverage. A new social contribution came into force in 2015, providing for the inclusion of more than 500,000 new male and female members. This coverage is supplemented by other resources; the Universal Child Benefit and Pregnancy Benefit mentioned above; the PROGRESAR Program that provides a stipend to young people for secondary education, of which 60 percent of beneficiaries are women; the Work and Social Income Program—Argentina Trabaja—where 54 percent are women and within the same program Ellas Hacen (Women in Action), with over 100,000 women, which provides money for women to organize in cooperatives to provide services (mostly social services at the local level) or to manufacture small products (like bakery, candles, etc.), and the National Foundation for Microcredit with over 60 percent female participants.

It is interesting that despite the lack of relevance of the formal initiatives in gender budgeting, the Argentine government has put forward significant policies that have clear gender impacts, and which, even with their ambiguities, have had positive implications, in particular for the support of income for women historically excluded from social welfare. However, it is notable that the exclusion of the participation of civil society, both in production of and in access to information on the estimation of the investment in gender quality, clouds the transparency of these processes and limits the possibility for civil society not only to monitor the allocation of expenditure, but also to generate demands for such expenditure to be allocated to specific programs and areas.

**Chile**

Chile has no recognized experience in gender budgeting. However, it is interesting that it has developed instruments that have gender-differentiated implications, and has adopted policies that have benefited women and gender equality.

In 2000, the Council of Ministers for Equality of Opportunity was established, thereby opening a space for discussion among the various ministries on the topic of gender equality, in which different commitments are made for allocations in the budget. An initial instance of

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55 See Rodríguez Enríquez (2010) for more information on this subject.
incorporation of the gender perspective in the national budget was through a fund (*fondo concursable*) for allocation of incremental resources of the budget. This fund arises as the difference between the maximum level of approved budgetary expenditure and expenditures considered non-negotiable or “inertial” (those established by law, and those involved with an investment project, which have already begun or relate to contractual obligations of the government, which cannot and must not be held up or suspended). The fund is thus the amount of the budget that is available for budgetary innovation. To access the fund, budget proposals must incorporate a gender perspective in the definition of the proposal, components, and indicators for subsequent monitoring. This is a way to get public institutions to include a gender perspective in the framing of new programs. In addition, some analyses indicate that this is a way to overcome the limited budget allocated to the National Service for Women (SER-NAM), as well as its limited scope to influence other public institutions (Marcel, 2002).

Elsewhere, a gender perspective was incorporated in the Programs for Improvement of Management (PMGs). This initiative was also designed to promote a cross-cutting application of a gender focus, and it is a fine example of a possible equivalent to gender budgeting. The PMG, dating back to 1998, pays bonuses to civil servants, both male and female, up to 4 percent of their salaries, if their institution achieves some agreed goals.\(^{56}\) During its first few years, PMGs awarded bonuses for achievement of management objectives, generally related to routine activities, measured by process indicators, without paying attention to the provision of services to citizens or the products that were received by users or beneficiaries. Subsequently, the PMG has added gender as an area where civil servants can identify improvements in management of public service provision. The responsibility for adding a gender focus to public management lies with SER-NAM.

Guerrero Caviedes (2005) indicated that adding gender to the PMG has been positive in two ways. First, it led to the development of a series of measures that have represented a step forward in gender equality. Among these, are the generation and dissemination of information broken down by sex and the production of specific studies with a gender focus.\(^{57}\) The PMG has also led to the review of institutional standards and procedures. An example includes the revision of the way to distribute authorization for health services to adolescents, at the National Foundation for Health. In addition, it has contributed to changes in routines of government. An example is the participatory processes for studying infrastructure projects, in the Directorate of Highways at the Ministry of Public Works, where gender dimensions where incorporated to assess, for example, how traffic solutions impact differently women

\(^{56}\) *Programas de Mejoramiento de la Gestión PMG: Evolución 2011-2014 y Desafíos Futuros* (Directorate of the Budget, Chile, 2014), as well as the information on the PMG presented on the web page of the Directorate of the Budget [http://www.dipres.gob.cl/594/w3-article-37413.html](http://www.dipres.gob.cl/594/w3-article-37413.html).

\(^{57}\) Examples include a study of the impact of a program of provision of electricity in rural areas, done by the National Commission for Energy, a study on preferred working areas for women in fisheries, done by the Undersecretariat for Fisheries, and a study on labor norms related to occupational diseases, done by the Undersecretariat for Social Welfare.
and men. It has led to positive actions. Examples are the allocation of the Family Agriculture Production Allowance (Bono de Producción Agrícola Familiar), and training of officials in Foreign Relations and at the National Institute of Agricultural Development, among others.

Besides these attempts, and beyond specific gender budgeting initiatives, Chile has enacted some public policies that have contributed to improving women’s lives and gender equality. Among these, we mention two. The first one is the experience of implementing early child care services (“salas cunas”) for the vulnerable population within the program, Chile Crece Contigo. This is a program targeted to children under 12 living in households in vulnerable social conditions. It includes a variety of components, among which the access to early child care services is one of the most important, not only for improving children’s human capital, but also for contributing to their mothers’ work-life balance. These programs have had a beneficial impact on women’s ability to enter or stay in the labor market.

Chile Solidario is another example of a fiscal policy. Implemented in 2002, it involves support to the poorest, who are assisted through a package of interventions that combine a moderate cash transfer with health, education and employment services, as well as social and psychological counseling. The employment component of the program (implemented through the Programa Puente) provides three types of support to foster adult participation in the labor market: (i) job placement assistance programs, mainly job training and wage subsidies; (ii) self-employment programs and support for microenterprises, based on a combination of technical assistance and funding for inputs and start-up capital; and (iii) employability programs, ranging from adult education to soft-skills training (Scarlato et al., 2016). Overall, the impact of this program to foster adult economic participation has been positive. However, there is a gender bias in that women’s labor opportunities have been mostly in self employment and temporary jobs (Scarlato et al., 2016). There is consensus in viewing that the program’s success has still been limited to removing structural barriers to women’s participation linked with care responsibilities within the household and child care access (Henriquez and Reca, 2005; Scarlato et al., 2016).

VII. Gender Budgeting and Taxation

Most gender budgeting efforts in Latin America have focused on public expenditures. However, the taxation side of fiscal policy is also relevant. Latin America is characterized by a low level of taxation relative to GDP. At the same time, the tax structure is regressive, since indirect taxation (mostly on general consumption) provides, on average, more than 60 percent of total revenue. In a very unequal region, in terms of income distribution, it is striking the low relevance of the personal income tax. The average income tax rate for people from the 10th income decile is 5.4 percent, with some countries below 3 percent (i.e., Honduras, Ecuador, Venezuela and Paraguay) and only Mexico reaching 10 percent. While

58 “Cuatro años creciendo juntos. Memorias de la Instalación del Sistema de Protección Integral a la Infancia Chile Crece Contigo” MIDEPLAN-MINSAL (2010).
the nominal tax rates are high, the effective tax rates are very low, due to problems of evasion, but also because of very extensive use of exemptions and deductions.

In this context, there has been very little done on gender analysis of taxation, and what there is has mostly come from academia or UN agencies. The most in depth analysis was part of an international research project, conducted in 2008, that included Mexico and Argentina as Latin American cases.\(^{59}\) It included a review of the personal income tax gender biases, as well as an incidence analysis of indirect taxation. In both cases it was clear that there was no explicit gender bias, though there was implicit bias in that many more men than women benefited from personal income tax exemptions and deductions given that women had an average level of income that was too low to be taxed. In the case of Argentina, the different tax treatment of income from different sources discriminated against self-employed workers (vis a vis wage earners), among which women are over-represented. In terms of indirect taxation, the research on Mexico proved that, even when the value added tax (VAT) includes a zero rate for the basic food basket, people from the lowest income quintile are paying the highest average tax rate, measured with regard to income. When analyzed by type of households, it was found that female earner households face the highest indirect tax rate, in each income quintile. In the case of Argentina, the evidence also showed that the regressive tax system, with a VAT with no zero rate, very few items with a reduced rate, and a high rate (21 percent) for almost every good and service, also imposed a heavier burden on poorer and “female-type” households.

Another study conducted with the support of Fundación Carolina from Spain, analyzed three countries: Ecuador, Guatemala and Chile.\(^{60}\) This study focused on the personal income tax, and arrived at similar conclusions. When there are very few explicit biases, the main problem is the extensive use of exemptions and deductions, from which people with higher income benefit and poorer people do not. In a context of feminization of poverty, this feature also contributes to gender bias.

Finally, Coello Cremade and Fernández Cervantes (2014), from the Grupo sobre Política Fiscal y Desarrollo, with support of UN Women, studied the Bolivian tax system. They highlighted that the tax system in Bolivia relies on a small number of taxes, with a low share of income taxation and therefore, a heavy burden on consumption taxes as well as natural resource taxes. While explicit gender biases are not significant, there are implicit biases that arise from the regressive features of the system as well as from different treatment given to different income sources. Consumption taxation imposes a heavier burden on poorer people, among whom women are over-represented (for instance, women are 24 percent more likely than men to have no access to income). This reflects the absence of a reduced rate for basic goods consumption and care services. Similarly to other countries in the region, income

\(^{59}\) For the full results, see Grown and Valodia (2010).

\(^{60}\) The results can be found in Pazos Morán y Rodríguez (2010).
taxation treatment is heavier for self-employed workers than for wage earners, which implies a gender bias because women are over-represented among the self-employed in Bolivia.

In brief, the evidence suggests that tax reform is urgently needed in Latin America in order to enlarge public revenue; provide a more progressive profile to taxation; and eliminate implicit gender bias that results from regressive taxation and differential treatment of diverse income sources.

VIII. Conclusions and Observations

The gender budgeting initiatives summarized here reflect an accumulation of endeavors to achieve gender equality and the advancement of women. There is a great wealth and diversity of gender budget initiatives in the Latin American countries at both the national and local levels. Most of the initiatives presented in this survey are national in nature (which by no means denies or ignores the large and varied initiatives that exist at the local level) and relate above all to issues regarding progress in terms of budget planning and programming. The evidence on specific policies or programs that emerged as a result of gender budgeting endeavors or the reallocation of resources specifically because of the initiative is difficult to ascertain because of the complexity of budget decision-making.

This survey finds that many of the government’s gender budgeting initiatives have been catalyzed by women’s mechanisms or machineries. Others were promoted by civil society organizations and/or had the support of UN agencies (mostly UN Women). Some of these, in turn, were then incorporated into governmental spheres.

All of the gender budgeting initiatives shared certain aims. By questioning the gender neutrality of budget policies and programs, the initiatives emphasize the need to attend specifically to the problems of women. By increasing the visibility of inequalities between women and men, the initiatives enable such problems to become part of the public agenda. The initiatives are tools aimed at preparing budgets to eliminate gender inequality and advance women. The initiatives encompass analysis and monitoring of resources allocated to addressing gender inequality.

We can summarize the results as follows: Among the initiatives that focused on developing a budget classification system to take explicit account of gender equality, Ecuador represents the best example, although Guatemala and Honduras also are using the same approach. Mexico City and El Salvador have initiatives that focus more on changing the substance of fiscal policies, although there are also important classification elements to their initiatives. The same can be said for the Bolivian efforts at the local level. Outside of government, Canada’s civil society initiatives have also focused on changing the substance of fiscal policies, with the Alternative Federal Budget, which includes concrete proposals for change. The initiatives in Costa Rica and Paraguay also aim to change fiscal policies. With more
progress, Peru, Nicaragua, the Dominican Republic, Panama and Uruguay would also have initiatives focused on policy change. Mexico provides a good example of an initiative that while focused on policy and administration reform, also placed a high emphasis on bringing in parliamentarians, the women’s machinery, and civil society. Bolivia and Brazil’s initiatives also emphasized enhancing citizen participation in the budget, in addition to gender-oriented goals.

Putting in place effective gender budgeting is a long-term process that depends on a number of factors that include identifying objectives in terms of gender equality and women’s advancement; integrating the achievement of them into the standard budget process and fiscal policies; and then having a means to evaluate success and influence subsequent fiscal policy making. Accordingly, a fundamental lesson from the experiences is the need to institutionalize these processes, so that they survive changes in government. Our own investigations found that there is a distinct lack of continuity in gender budgeting efforts as government administrations change within a country. There is also a strong need to foster and improve the assessment of these efforts in terms of their impact on public resource allocation and distribution, and subsequently, how these shifts in resource allocation is translated into policies and then into gains in equality and other social and economic indicators.

We have focused mainly on the national level and only captured subnational experiences in a few places. The region would benefit from greater coordination of efforts across levels of government. There is considerable scope for more application of gender budgeting at the subnational level, especially in the larger countries of the region.

For all of the above, it is also important to highlight that even when it is not easy to identify concrete advances in new programs or policies to reduce gender equalities, and while the identifiable change in budget allocation to gender-oriented goals is modest, these initiatives still play an important role in empowering women and women’s organizations, as well as training public officials to assess the gender elements of public policies. This is a gain in itself, and a baseline from which to achieve concrete further progress in shaping public policies and programs to improve women’s lives.

This summary of gender budgeting initiatives also suggests a number of questions: Is there an optimal level of government at which gender budgeting initiatives can be promoted? Is there a way to increase and improve the use of gender budgeting tools? How should the success (or failure) of gender budgeting initiatives be measured? Should it be with a single yardstick or different ones depending on the aims and scope?
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## Appendix A: Gender Budgeting in the Western Hemisphere Data Template

<table>
<thead>
<tr>
<th>ORIGINS</th>
<th>Bolivia</th>
<th>Ecuador</th>
<th>El Salvador</th>
<th>Mexico</th>
</tr>
</thead>
<tbody>
<tr>
<td>Does the government have a gender budgeting initiative</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>If yes, start year</td>
<td>2001</td>
<td>2005</td>
<td>2002</td>
<td>2000</td>
</tr>
<tr>
<td>Supported by international organizations or bilateral aid agencies</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Tied to MDGs or national development plan or gender equality strategy</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
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</table>

### SELECTED COMPONENTS OF FISCAL POLICY

<table>
<thead>
<tr>
<th>Component</th>
<th>Bolivia</th>
<th>Ecuador</th>
<th>El Salvador</th>
<th>Mexico</th>
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</thead>
<tbody>
<tr>
<td>Focus on spending</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Spending focus on key human development (education and health)</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Spending focus on physical infrastructure (transport, water, electricity, and energy)</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Not known</td>
</tr>
<tr>
<td>Spending focus on justice and security (violence against women, judicial assistance)</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Spending focus on jobs, entrepreneurship, wages etc</td>
<td>Yes</td>
<td>Not known</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Structural reforms in spending (subsidies, transfers, incentive or distributional objectives)</td>
<td>Not known</td>
<td>Yes</td>
<td>Not known</td>
<td>Yes</td>
</tr>
<tr>
<td>Focus on revenue</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Personal income tax focus</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Other tax focus, including general or selective sales and trade</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
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### INDICATORS TO PLACE GENDER BUDGETING IN THE FISCAL PROCESS

<table>
<thead>
<tr>
<th>Indicator</th>
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<th>El Salvador</th>
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<tbody>
<tr>
<td>Broad statement of goals of Minister of Finance</td>
<td>Not known</td>
<td>Not known</td>
<td>Not known</td>
<td>Not Known</td>
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<tr>
<td>Gender budgeting statement in budget documentation</td>
<td>Not known</td>
<td>Yes</td>
<td>Not known</td>
<td>Yes</td>
</tr>
<tr>
<td>Gender budgeting circular or related to instruct the bureaucracy</td>
<td>Not known</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Gender budgeting in planning and programming</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Gender budgeting outcome report or audit</td>
<td>Not known</td>
<td>Not known</td>
<td>Not known</td>
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<tr>
<td>Explicit reporting on gender equality spending</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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### LEGAL BASIS

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<td>Gender budgeting has constitutional standing</td>
<td>Yes</td>
<td>Not known</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Gender budgeting is incorporated in organic budget or other finance laws</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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### ROLE OF GOVERNMENT

<table>
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<th>El Salvador</th>
<th>Mexico</th>
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<tbody>
<tr>
<td>Ministry of Finance lead entity</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Other ministries play consequential role and which</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes; Women’s Machinery</td>
</tr>
<tr>
<td>Subnational government</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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### ROLE OF CIVIL SOCIETY

<table>
<thead>
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<th>Ecuador</th>
<th>El Salvador</th>
<th>Mexico</th>
</tr>
</thead>
<tbody>
<tr>
<td>Significant encouragement or participation of civil society</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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</table>