

Gender Budgeting Efforts: Latin America and Canada

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In Latin America, gender inequality in education, health, and employment opportunities, among other areas, is long-standing, not because of isolation, as in other regions, but due especially to poorly designed economic policies and discrimination based on social class, age, ethnicity, sexual preference, and religious belief.

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).

In Canada, by contrast, even though no official policy of gender budgeting exists, gender equality is advancing and gender budgeting work is crucial for pressing for government expenditure contributing to the removal of inequalities.

Latin America has made progress on gender equality in recent decades, however, as is evident by improvements in the Gender Development Index (GDI) (Figure 5.1).¹ In every country in the region, the GDI was 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 as increasing representation of women in parliament and even women in the presidency in some countries. Other factors include women's increasing economic clout, such as labor market and entrepreneurial activities, and access to cash benefits within public policies.

Despite this progress, many challenges remain for women, including that women continue to shoulder the main responsibility for unpaid care work and a persistent gender income gap. Gaps between formal and substantive equality and political participation also remain. In addition, women in many countries have

¹The GDI was initially developed by the United Nations Development Program. Stotsky and others (2016) construct the United Nations Development Program's current GDI backward consistently in time to 1980, and denote this the "time-consistent" calculation. The index captures gender gaps in three critical components of equality: health, knowledge, and living standards.

Figure 5.1. GDI, Time-Consistent Version¹

Source: Stotsky and others 2016.

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

inadequate access to, and limited rights in, sexual and reproductive health. For some women, especially those from lower-income backgrounds or rural and minority origins, progress is slower and gender gaps remain wider.

Broadly speaking, gender budgeting initiatives in Latin America fall into four categories, though some initiatives fall into more than one. These include efforts that:

- focus on the design of a classification system;
- seek to design, monitor, and assess policies, programs, actions, and resources to address inequalities between women and men;
- aim to change laws to establish a legislative basis for gender-related policies, programs, and budgets; and
- are directed at encouraging better citizenship.

This chapter surveys and assesses gender budgeting and related initiatives in Latin America. Canada is included as well for its rich civil society experience, even though the government has not adopted gender budgeting.² The chapter identifies a great diversity of initiatives in Latin America, all of them interesting examples of how budget policies and programs can address gender inequality. Most of

²The United States is not included because its experience with gender budgeting is limited to subnational entities, and Latin America is included because most initiatives in the Western Hemisphere were undertaken there. Christie and Thakur (2016) cover anglophone and Dutch-speaking Caribbean nations.

the initiatives focused on the expenditure side of the budget. This 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.

The analysis focuses on a set of key initiatives, highlighting their strengths and weaknesses, while also briefly surveying initiatives in other countries in the region.³

Mexican initiatives, for example, represent an interesting example of how the executive (with women's "machineries" included) and legislative branches of government can work productively with civil society organizations to incorporate gender-oriented goals into policy. In Ecuador, the Ministry of Finance has been implementing an initiative focused 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 government actions through the budget to address gender-oriented goals. The experience in El Salvador, meanwhile, has led to stronger government programs to address women's sexual and reproductive health needs and the scourge of violence against women, and to encourage women's empowerment.

Given the breadth of experience in the region, the chapter discusses key gender budgeting initiatives in depth, while others are summarized. The criteria for the in-depth cases included that the initiative involved the participation of the Ministry of Finance, that it lasted and was institutionalized through several government administrations, and that it entailed methodological contributions that had more general applicability.⁴

As such, the chapter highlights initiatives in Bolivia, Ecuador, El Salvador, and Mexico. It also looks at one in the Federal District of Mexico City that involves a significant subnational entity larger in size than several countries and that meets the general selection criteria.

Efforts in Brazil, Canada, Colombia, Costa Rica, Dominican Republic, Guatemala, Honduras, Nicaragua, Panama, Paraguay, Peru, Uruguay, and Venezuela are summarized.

Similarly, the chapter includes a snapshot of 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 "gender budgeting."

The links between gender and socioeconomic inequalities are evident in the region. Table 5.1 indicates that income inequality remains high, despite improvements in the income distribution in some countries over the past decade. On

³The chapter focuses on these experiences because they are the longest-lasting, the most significant examples of the different types of gender budgeting in the region, have achieved observable outcomes, have been institutionalized to some degree, and can illuminate other experiences. That said, the chapter also summarizes enriching experiences elsewhere in the region.

⁴The focus is only on gender budgeting even though many or all the countries had other gender-related initiatives.

TABLE 5.1.

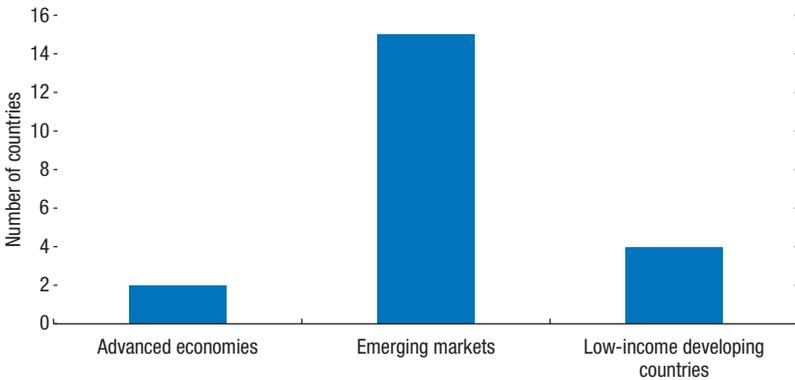
Western Hemisphere Selected Indicators of Gender and Income Inequality										
Country	GDI, Time-consistent ¹ (2013)	Gini Coefficient ² (scale 0–100)	Gross Secondary Enrollment		Labor Force Participation Rate (ages 15–64)		Mean Monthly Earnings of Employees	Maternal Mortality (per 100,000)	Legislation Exists on Domestic Violence	Married Men and Women Have Equal Ownership Rights to Property
			Female-to- male ratio	Female (percent)	Female-to- male ratio	Female (percent)				
Argentina	0.993	42.3	1.11	96.6	0.67	55.1	0.77	52	Yes	Yes
Bolivia	0.935	48.1	1.00	77.4	0.80	66.2	n.a.	206	Yes	Yes
Brazil	n.a.	52.9	n.a.	n.a.	0.76	65.0	0.72	44	Yes	Yes
Canada	0.983	33.7	0.98	102.3	0.91	74.5	0.76	7	No	Yes
Chile	0.963	50.5	1.04	90.6	0.69	55.3	n.a.	22	Yes	No
Colombia	0.985	53.5	1.09	96.8	0.72	59.7	0.85	64	Yes	Yes
Costa Rica	0.966	49.2	1.05	106.4	0.61	51.0	0.87	25	Yes	Yes
Dominican Republic	0.990	47.1	1.12	80.2	0.67	55.7	n.a.	92	Yes	Yes
Ecuador	0.978	47.3	1.02	87.6	0.68	57.8	0.94	64	Yes	No
El Salvador	0.960	43.5	1.00	69.3	0.62	51.1	0.85	54	Yes	Yes
Guatemala	0.940	52.4	0.91	62.2	0.57	51.3	0.82	88	Yes	Yes
Haiti	n.a.	60.8	n.a.	n.a.	0.88	62.9	n.a.	359	No	No
Honduras	0.967	53.7	1.22	80.4	0.53	44.7	1.02	129	Yes	Yes
Mexico	0.943	48.1	1.08	89.0	0.58	48.2	0.83	38	Yes	Yes
Nicaragua	0.962	45.7	1.10	72.2	0.60	49.8	n.a.	150	Yes	Yes
Panama	0.985	51.7	1.05	86.3	0.62	53.2	0.89	94	Yes	Yes
Paraguay	0.948	48.3	1.05	71.4	0.67	58.6	0.75	132	Yes	Yes
Peru	0.950	44.7	0.96	88.1	0.80	69.3	0.72	68	Yes	Yes
United States	0.995	41.1	1.00	93.9	0.86	66.1	n.a.	14	Yes	Yes
Uruguay	1.010	41.9	1.14	96.3	0.79	67.4	0.75	15	Yes	Yes
Venezuela, RB	1.015	46.9	1.09	89.3	0.66	54.8	0.94	95	Yes	Yes
Regional average	0.972	47.8	1.05	86.1	0.70	58.0	0.83	86		

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

Note: Values are for 2013 or the latest year available. n.a. = not available.

¹A higher Gini coefficient implies more inequality.

²Data are not available.

Figure 5.2. Countries by Development Category

Sources: IMF, *World Economic Outlook*; and IMF staff calculations.

Note: Advanced economies include: Canada and the United States. Emerging markets include: Argentina, Brazil, Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Guatemala, Mexico, Panama, Paraguay, Peru, Uruguay, and Venezuela, RB. Low-income developing countries include: Bolivia, Haiti, Honduras, and Nicaragua.

average, the Gini coefficient of income inequality 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 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.

FISCAL AND REGIONAL CONTEXT FOR GENDER BUDGETING

Of Latin America's 19 countries, 15 are considered emerging markets and four as low-income developing countries, by the IMF's recent classification (Figure 5.2).⁵ Despite this relatively homogeneous categorization, the region is well known for its heterogeneity, both between and within countries.

Two discernible trends emerge in the past couple decades when 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.

⁵Emerging market economies include Argentina, Brazil, Chile, Colombia, Costa Rica, 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 Canada and the United States and the countries of the anglophone and Dutch-speaking Caribbean.

These economies also benefited from a favorable external context, with high prices for commodities, mostly based on natural resource exploitation. In these countries, social indicators gained somewhat during this period.

In Mexico and most of the Central American countries, by contrast, public expenditure growth was more constrained and economic deregulation more extensive.⁶ Economic growth tended to be low for long periods for both regions, with poverty remaining high and gains in social indicators very modest.

Governments, on average, increased revenues and expenditures as a proportion of GDP in recent years. The relatively faster expansion of expenditures (explained mostly by the economies in the south) resulted in rising fiscal deficits. The global financial crisis that began in 2008 and the more recent drop in commodity prices shifted fiscal policies on to a more austere path recently. This outlook does not mean the same to all countries in the region, which have varying degrees of fiscal strength.

Table 5.2 illustrates that, on average, taxes are about 25 percent of GDP. However, in some countries (such as in the Dominican Republic and El Salvador), the share is as low as 15 percent, and in others as high as 35 percent (Bolivia and Brazil). Similarly, public expenditures vary from 14 percent of GDP in Guatemala to 38 percent in Brazil and 39 percent in Ecuador, with considerable variation in between. Also, the composition of expenditures varies, though in every country social expenditures account for the largest share.

KEY GENDER BUDGETING INITIATIVES IN LATIN AMERICA

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

The first gender budgeting initiatives in the region started in the early 2000s, when Mexico and several other countries determined key goals for gender equality and women's advancement and whether they had policies and programs in place to address these goals. Some of these efforts focused on integrating gender budgeting into systems of classification of expenditures. Gender budgeting in the region 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 policymakers 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.⁷ Some of the gender budgeting initiatives, meanwhile, have directed efforts at creating

⁶El Salvador is an exception.

⁷UN Women is the organization supporting most of these initiatives.

TABLE 5.2.

Western Hemisphere Fiscal Indicators							
Country	Fiscal Aggregates ¹ (average 2012–2015; unless otherwise indicated) ² (percent of GDP)						Public Financial Management
	Total revenue	Total expenditure	Overall ³ balance	Gross ⁴ debt	Education ⁵ expenditure	Health ⁶ expenditure	Public Expenditure and Financial Accountability (PEFA), overall score ⁷
Argentina	33.2	37.5	−4.3	45.2	5.0	3.0	n.a.
Bolivia	38.0	39.9	−1.9	34.6	7.0	4.1	2.4
Brazil	33.5	39.0	−5.5	64.9	5.8	3.7	3.5
Canada	38.5	40.2	−1.6	87.1	5.3	7.6	n.a.
Chile	23.2	24.1	−0.9	14.2	4.3	3.6	n.a.
Colombia	27.7	29.1	−1.3	41.4	4.6	5.2	2.9
Costa Rica	13.7	19.2	−5.5	38.0	4.9 ⁸	7.0	3.3
Dominican Republic	15.3	18.6	−3.3	33.4	2.1 ⁸	2.7	2.5
Ecuador	37.8	41.9	−4.0	28.3	4.2	3.5	n.a.
El Salvador	18.2	21.7	−3.5	56.6	3.5	4.4	2.8
Guatemala	11.4	13.4	−2.0	24.4	2.9	2.2	2.5
Haiti	20.8	26.0	−5.2	23.7	n.a.	1.4	1.4
Honduras	24.1	28.5	−4.4	43.7	5.9	4.3	2.8
Mexico	23.8	27.8	−4.0	48.3	5.2	3.2	n.a.
Nicaragua	24.2	25.0	−0.8	29.7	4.5	4.5	n.a.
Panama	21.4	23.8	−2.4	36.6	3.3	5.4	n.a.
Paraguay	22.6	24.2	−1.6	19.3	4.6	4.4	2.6
Peru	21.8	21.8	0.1	21.3	2.9	3.0	3.2
United States	31.1	36.1	−5.0	104.5	5.3	8.1	n.a.
Uruguay	28.6	31.6	−3.0	60.3	4.4	5.9	n.a.
Venezuela, RB	24.0	40.1	−16.2	48.5	6.9 ⁸	1.8	n.a.
Regional average	25.4	29.0	−3.6	43.0	4.6	4.2	2.7

Sources: IMF, *World Economic Outlook*; World Bank Development Indicators; and IMF staff calculations.

Note: n.a. = not available.

¹All 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 Development Indicators and correspond to the general government concept.

²The figures are based on the average over the number of years in this period for which data were available.

³Corresponds to the concept of total revenue minus total expenditure.

⁴Gross debt does not net out holdings of debt by other entities of the government.

⁵The figures for education expenditure are based on 2010–13 averages or the number of years for which data are available in this period. The 2013 data are the latest available.

⁶The figures for health expenditure are based on 2011–14 averages or the number of years for which data are available in this period. The 2014 data are the latest available.

⁷PEFA 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 the highest score is 3.6. Please see <https://www.pefa.org/> for further details.

⁸The figures reflect the value of latest year available since data were not available for the 2010–13 period: Costa Rica (2004), Dominican Republic (2007), Venezuela, RB (2009).

female-only policies and programs (affirmative action), while others have been integrated across most or all areas of the budget.

In addition, gender budgeting initiatives in Latin America have occurred at the national, state, and municipal levels. Indeed, given decentralized fiscal structures in many countries in the region 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.

Gender budgeting has also brought focus to the role of the legislature in enacting it into law, and apportioning, monitoring, and assessing initiatives. The national parliament's role in the Mexican federal initiative is noteworthy, for example.

And in many Latin American countries, national mechanisms or machineries (in some cases also subnational and/or local mechanisms) have been created to advocate for actions to address gender inequality. These machineries are responsible for promoting, preparing, implementing, and assessing the policies. Indeed, in some cases, women's machineries were instrumental in catalyzing gender budgeting, such as Instituto Salvadoreño para el Desarrollo de la Mujer (ISDEMU) in El Salvador.

Suffice to say, and as noted, Latin America's gender budgeting initiatives are diverse, although they can be categorized into groups:

- One group of countries has focused initiatives on the construction of expenditure classification systems, to allow government to specify and track the resources allocated to gender equality within each institution of the government and to apply pressure to institutions failing to address gender equality.
- A second group of countries has adopted gender budgeting initiatives dedicated to devising fiscal policies and programs to address gender inequality and to ensure that these programs receive budgetary allocations.
- A third group has focused more on developing parliamentary mechanisms to monitor budget allocations for gender equality and design appropriate legislation.
- And 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.

The following reviews key gender budgeting budget initiatives in Latin America in these categories (see Annex 5.1 for a summary).

Mexico

Gender budgeting at the national level

Mexico has had two parallel national gender budgeting initiatives. 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. The initiative made the budget more transparent about whether programs were new or continuing and how resources allocated to them were changing.

Since 2003 the national parliament, led by female parliamentarians and Instituto Nacional de las Mujeres (INMUJERES), 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.⁸ The earmarked programs are mainly dedicated to women's health and economic empowerment programs and to nurseries, and include resources for justice and 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 in 2004 to 0.67 percent in 2015 (García 2014).

The Inter-Institutional Working Committee, now charged with monitoring resources assigned to earmarked programs for gender-oriented programs, 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. The committee has the authority to ask for accountability from all institutions that have resources assigned to programs to address gender inequality.

A second, parallel gender budgeting initiative in Mexico, started with a focus on health. In 2003, Gender Equity, Citizenship, Work, and Family, a civil society organization, among other organizations, began working with the Secretariat of Health to integrate gender into budget policies and programs in the health sector (Pérez and Rangel 2004).

The methodology has three stages, which follow the government's budgetary process. The first stage consists of government entities determining gender-oriented needs; the second analyzes whether existing programs meet those needs and how government could address those needs; and the third determines what resources are needed to achieve the intended outcomes and the design of 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 and Rangel 2004). Its first exercise was conducted for the National Center for the Prevention and Control of HIV/AIDS in Michoacán, a Mexican state. It found that the epidemiological approach was advanced in Michoacán with 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

⁸While some might argue that earmarking is not a good strategy because it reduces budget efficiency, the track record in Mexico for spending money allocated to address women's problems is weak, and earmarking makes it more likely that expenditures reach their intended destinations.

incidence of HIV/AIDS among different ethnic groups. The assessment also suggested that it would be useful to have information on the means of sexual transmission of the infection by gender. 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 they 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 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 other government institutions go through the following stages in gender budgeting at the national level. With INMUJERES, these institutions prepare gender-related proposals, 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 the annex, which, when parliament adopts the budget, outlines how funds are allocated to each government institution. Finally, the Secretariat of Finance and INMUJERES monitor compliance quarterly.⁹

Legislative framework and institutional basis

As these initiatives were evolving within the government, parliament also adopted important legislation. In 2006 the federal Budget and Financial Responsibility Law was enacted, stipulating that the administration of public resources be based on a criterion of gender equality, among other things. 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 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 the law on Equality between Women and Men was enacted, stipulating in Article 12 that the national budget allocate resources for compliance with the National Policy on Equality, which is part of the National Program for Equal Opportunities and No Discrimination against Women. In 2007 two articles were also incorporated into the Budget Decree on Expenditure of the Federation. These articles referred 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. They helped institutionalize gender budgeting in the budget law and regulatory framework (ECLAC 2013).

⁹Based on INMUJERES' answer to the IMF questionnaire, unpublished, 2015.

Furthermore, the Law on Planning entered into force in June 2011. It 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 differing impact on women and men of public planning. It notes that the National Development Plan and the annual, sectoral, and special programs must be formulated with a gender perspective; similarly, the assessments and indicators must be presented broken down by sex (Articles 110 and 111).

At present, with support from INMUJERES, work is under way to achieve similar legislative and programmatic results in Mexico's 31 states and the Federal District (INMUJERES–UN Women 2015).

Mexico City (Federal District)

The capital launched an ongoing gender budgeting initiative in 2007. The strength of the initiative is the cooperation among the city's Secretariat of Finance, which is responsible for preparing the budgets; the Mexico City Institute for Women (INMUJERES Ciudad de Mexico); and Gender Equity, Citizenship, Work and Family.

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 Mexico City's government issued its Budget with Equity, with the first few pages dedicated to explaining gender budgeting, which provided programs focused on and resources allocated to gender equality. The Secretariat of Finance committed to integrating a gender perspective in planning, programming, and budgeting. This support was critical.¹⁰ 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 since then. The number of programs, participating agencies, and resources allocated has generally increased, 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 one program directed to addressing gender inequality. In the 2015 budget, the main programs were for (1) women's employment, self-employment, economic empowerment, and specifically for migrant and young women's employment; (2) strengthening legal and social services for women and discouraging the use of gender stereotypes in radio and television; and (3) social services for women in vulnerable situations, with application to indigenous women, women in prison, women with drug addictions, and female-headed households (INMUJERES DF 2016).

¹⁰The methodology can be found in INMUJERES DF (2010).

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. The aim was 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 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 fundamentally supported the idea that gender equality can be achieved through fiscal policies and programs. It 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. National gender budgeting has ensured the participation of the Ministry of Finance and other relevant institutions and sustained this effort across administrations and legislatures. The collaboration of the national parliament and civil society organizations, most notably the national- and state-level branches of INMUJERES, is a great success and has helped to ensure the continuity and importance of gender budgeting (INMUJERES DF 2010).

Yet, INMUJERES is of the view that gender budgeting has not lived up to its promise, because institutional capacity is insufficient to monitor and assess programs, not enough of the government's budget has incorporated a gender perspective, and national and state laws lack harmonization in objectives and approach (INMUJERES DF 2010).

Ecuador

Ecuador began national gender budgeting in 2005, with the Women's Machinery (then Comisión Nacional de las Mujeres) as a catalyst, and with the leadership of the Ministry of Finance and the National Secretariat for Planning and Development, 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 ensure institutionalization of the initiative (Coello 2015). 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 authorities ratified their commitment to gender budgeting by incorporating into the Organic Code on Planning and Public Finance the requirement to report on gaps in gender equality. That year, it then issued 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 (1) social and political participation and the exercise of citizenship, (2) a life free of violence, (3) sexual and reproductive rights, (4) mechanisms for care providers, (5) equality of opportunity in access to work, (6) equality of opportunity to access financial and nonfinancial resources, (7) access to resources to obtain sustainable development actions, and (8) ancestral knowledge. 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 (1) linking activities of institutional programs with strategic aims and goals, (2) recognizing the cross-cutting application of expenditure on equality to other groups in the population, and (3) facilitating monitoring of the budget execution (Almeida 2012).

To encourage the use of 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 registered gender resources 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, 12).

In an evaluation of COGPIG, Barba (2014) observes that more than half of resources devoted to gender equality in the catalog 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. 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. Barba also found that 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 the event of natural disasters, and women's participation in natural resources management.

Barba concluded that although the COGPIG is useful to measure and monitor expenditure, the government is not making the best use of the catalog, 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 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 2001–04 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 for the instruments to evolve and "political will, effort, conviction, and predisposition to confront the challenges" (Almeida 2012).

In contrast to Mexico, where the initiative was largely homegrown, 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 the need for training and education of public officials to make use of the tools and for the 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 but less at the national level. The program 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 in, monitor, and supervise government budgets (UN Women 2013). This first exercise, carried out for the municipality of La Paz, the capital, was made possible because the city had a well-developed budget system. Following the work of Rhonda Sharp,¹¹ 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 (de Toranzo 2010).

A series of local experiments followed, one in the Cercado province of the Department of Cochabamba in 2005.¹² There, in coordination with the National Working Committee on Gender Sensitive Budgets, the government looked at identifying sources of income for Bolivian municipalities to use for promoting gender equality and 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 National Working Committee on Gender Sensitive Budgets agreed to adopt a specific article in the municipal law obliging municipalities to invest in programs and projects for gender equality and in services addressing violence against women. Afterwards, that committee 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, "Sources of Municipal Investment and Possibilities for Municipal Investment in Gender Equity."¹³ The study quantified municipal resources allocated to gender equality and women rights and provided information for women's organizations to demand that local governments include in their budgets a specific allocation for this type of investment.

¹¹Sharp Budlender, and Kerri (1998) proposed dividing expenditures 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.

¹²Departments are major subnational divisions in Bolivia.

¹³*Colectivo Cabildeo* has been working on gender-related budget initiatives for many years. It is also responsible for a study of the gender dimensions of taxation.

As a consequence, the methodology of gender budgeting nationally and locally 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 national use as well.¹⁴

The first category is investment in 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. For example, this includes laws that remedy inequality or discrimination specifically affecting women (such as the law against the political harassment of women or laws on quotas). It includes projects or programs for strengthening education, training women for leadership development, and projects to support the strengthening of women's organizations. In addition, it includes 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. Likewise, it includes projects that promote the employment of women, 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.

The second category is investment for care and the sustainability of life. This includes public investment that promotes the joint responsibility of government, society, community, and all family members in work involving childrearing, care, and sustainability of life, and a better distribution of domestic and care-related work. 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; and infant education centers for boys and girls who have never had access to compulsory schooling. It also includes initiatives in school transport services, implementation of infrastructure and collective services for care (communal meals, public laundries, solid waste recycling), and training and 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 forms of verbal expressions.

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 rights. Initiatives include efforts to

¹⁴Because of national advocacy, two articles were included in the Ley Marco de Autonomías making it compulsory for local governments to use budget guidelines developed by the central government that includes gender categories (UN Women 2013a, 107, referring to articles 114 and 130 of the Ley Marco de Autonomías).

provide clean drinking water, public security, and decent housing; drinking water with different socially and geographically adapted variations (domestic, community, and public basins, for example); public security services; and programs for access to housing and its improvement.

The indicator for gender equality investment is its spending share of 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 under which a municipality was ranked excellent if at least 20 percent of its investment was undertaken for gender equality, with lower rankings for smaller proportions. This methodology was used in 2010 to assess municipalities in the Department of Cochabamba; only three had a rating of good and none was excellent, suggesting need for municipalities to strengthen efforts in this regard.¹⁵

Legislative framework

Nationally, legislative changes favored 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 sexual and reproductive rights; to incorporate gender equality values and the equality of roles, nonviolence, and full validity of human rights; and to establish 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, including the Vice Ministry of Equality of Opportunity and the Vice Ministry of Decolonization. The latter includes the Unit for Overcoming Patriarchal Systems.

Bolivia is now focusing its efforts in gender budgeting on incorporating into legislation means to implement the 2009 constitution. Priority goes to 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).

¹⁵The ranking categories are: 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, three were ranked good, nine acceptable, and the rest (the vast majority) deficient or critical (UN Women 2013b).

Lessons from the gender budgeting initiatives

The experience in Bolivia started locally 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 municipal successes lie in the collective creation of methodologies and instruments for the analysis of budgets from a gender equality perspective.

Progress nationally has been weaker, with the greatest focus of action geared toward achieving inclusion of specific components in new laws. UN Women (2013a) highlights Bolivia's success in 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 reduce inequality,¹⁶ 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 national and local levels of government and with the participation of civil society and parliamentarians. The national women's machinery, ISDEMU, has actively participated in gender budgeting initiatives.

In the early years, the initiative did not make much headway. In the 2010–14 Five-Year Development Plan, however, 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, El Salvador 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 and addressing this violence, and since then, the national budget has earmarked resources for this purpose.¹⁷

A project headed by ISDEMU and the parliamentary women's group sought to include a gender perspective in the budget. This initiative, referred to as PpRpG,¹⁸ ran from 2011–13 and 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, El Salvador 2011b). UN Women provided technical advice for budget formulation to the institutions.

¹⁶UN Women (2013) indicates that this was a tangible achievement in at least 35 municipalities in eight departments.

¹⁷For further information, see http://www.mh.gob.sv/portal/page/portal/PCC/LAIP-Unidad_Acceso_Informacion_Publica_Resoluciones/RES-178.1.pdf

¹⁸*Presupuesto por resultados con perspectiva de género* ("Budgeting by results with gender perspective").

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 the 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 to strengthen the process by (1) creating a single budget unit to promote gender equality and the advancement of women in public expenditure across all areas of the budget, (2) setting aside a specific section of the budget for gender-oriented priorities, (3) 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 (4) 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 2014–19, which promote better access to credit and the banking system for women and employment opportunities, and strengthened women's property rights (El Salvador Secretaría Técnica y de Planificación 2014).

El Salvador has also had a gender budgeting initiative at the municipal level, since 2012, which it developed with UN Women, ISDEMU, women's machineries from the municipalities, parliamentary women's groups, and others.¹⁹ In 2012, another program, coming directly from the presidency, named Women's Cities, was initiated 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 six municipalities: Colon, Moraza, San Martin, San Miguel, San Salvador, and Santa Ana. The program, funded by the Inter-American Development Bank, clusters state institutions together to provide special services to women and childcare centers to allow women to leave their children while they receive health treatment.

¹⁹Municipalities 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.

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 for 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.

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 the institutional machinery furthering women's and civil society organizations and assistance from international organizations, chiefly UN Women. The women's machineries and external 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. Importantly, parliament also provided a strong and appropriate legal framework and was a catalyst to the executive branch. The most successful programs relied on all these entities working together.

It probably would have been the case that, with a few exceptions, most Ministries of Finance would not have incorporated gender budgeting if it were not for the pressure of the women's machineries, parliamentarians, or civil society organizations. 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 women's education and health and addressing violence against women and women's safety. However, budget processes are complex, and 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 strengthened the transparency and monitoring of the budget.

Other Gender Budgeting and Related Initiatives

Brazil

Brazil has undertaken a diversity of initiatives for budgets with a gender perspective. Significant innovations included 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.²⁰ The city of Recife has been doing participatory budgeting with a gender perspective since 2001,²¹ when the city established the Coordinating Committee for Women to advance gender equality and encourage higher female participation in democracy (UNIFEM 2008). In 2010 Recife created the Women's Secretariat as a substitute for the Coordinating Committee and substantially expanded its budget in 2011 to address women's issues. In the following years, initiatives include a local 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).

Nationally, the Women's Budget, a project conducted from 2002 to 2012 by the Feminist Center for Research and Advice, a civil society organization, led to an annual analysis of the budget. It systematically organized information for about 60 federal government programs to examine how public expenditures were addressing gender inequality (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). The group was charged with integrating gender and race perspectives into the National Program for Citizen's Security (Programa Nacional de Seguridad Ciudadana), as well as monitoring resources assigned for women's security. However, the Feminist Center for Research and Advice was too small to cope with this work, and the national budget planning approach, the main problem, was changed, making 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.²² 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, government machinery for women's equality exists and civil society has been actively involved in analysis of the government budget with gender-oriented goals in mind.

²⁰The Municipality of Santo Andre in 1997–2000 began to develop a budget using racial and gender analysis (UNIFEM 2008).

²¹Coello (2015) and UN Women in their answer to the IMF survey, unpublished (2015).

²²Feminist Center for Research and Advice explains the change in Portuguese at <http://www12.senado.gov.br/orcamento/documentos/programas-sociais/tematicomulher/2014/elaboracao/metodologia-orcamento-mulher/view>.

The federal Ministry of Status of Women, established in 1971, has worked with Status of Women Canada, a federal government agency set up in 2004. The latter is responsible for promoting gender equity and the participation of women in economic, social, and democratic life (Status of Women Canada 1995). Status of Women Canada's priority areas are gender violence, leadership by women, and economic security.

In 2009 the General Audit Office carried out a study that concluded the Canadian government lacked gender analysis in its policies. The government therefore set up the Departmental Action Plan on Gender-Based Analysis to promote the development of tools and training for gender analysis of public policies. However, little evidence exists that government agencies carry out systematic analyses from this perspective. Nevertheless, the Canadian statistics agency, together with Status of Women Canada, produces disaggregated information and reports 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 stability in the proportion of single mothers in Canada (at 13 percent) and that 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 than immigrant men.²³

The support for gender-oriented fiscal policies in Canada has resided mainly in civil society organizations, as indicated in two 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. On budgetary priorities that could have a clear and direct impact on women, the report looked at federal support for affordable housing initiatives, childcare and early childhood learning, and care initiatives that support women's caring roles as mothers and enable them to secure paid employment. It also looked at benefits provided through Canada's Employment Insurance program for those who find themselves in between paying jobs and for women requiring paid maternity leave. Importantly, it examined federal transfers to enable provincial supports for public health care, education, and social assistance to the country's most vulnerable and at-risk populations (Yalnizyan 2005). The report concluded that in times of deficit (1995–97) and surplus (1998–2004), the government's priorities did not adequately focus on the needs of women and the structural barriers to gender equality.

The second initiative, the Alternative Federal Budget, is broader.²⁴ The initiative, coordinated by the Canadian Centre for Policy Alternatives, has been in

²³The full report can be found at <http://www.swc-cfc.gc.ca/rc-ct/stat/wic-fac-2015/index-eng.html>.

²⁴For more information, see <https://www.policyalternatives.ca/projects/alternative-federal-budget>.

operation since 1994, with the participation of a broad spectrum of civil society organizations and individuals. It 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.”

The alternative budget, published every year, tends to propose significant deviations from the federal budget and has a specific chapter on gender equality. In 2015, it covered an extensive array of spending and tax actions, along with reforms of government regulations or laws. Components of the proposals included:

- 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;
- 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;
- Funding for investment in social infrastructure, including a federal childcare program;
- Increased women’s access to jobs in growth sectors through training, education, and access to childcare;
- Provision of adequate and accessible income support and improvements in the earnings and working conditions of those in the low-wage workforce;
- Proactive measures to ensure equal pay for work of equal value by repeal of 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
- Elimination of income splitting, certain retirement compensation arrangements, and tax-free savings accounts.²⁵

Colombia

Colombia’s first gender budgeting initiative was in 2003, in municipalities in 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, the highest authority for the direction and implementation of policies for gender equality, promoted the initiative. It aimed to include a gender perspective during preparation of local budgets and sought to increase expenditure allocations to address the problems of gender inequality through municipal programs and policies.

²⁵See the 2015 version at https://www.policyalternatives.ca/sites/default/files/uploads/publications/National%20Office/2015/03/AFB2015_MainDocument.pdf.

In the capital city of Bogotá, a gender budgeting exercise in 2008–10 aimed explicitly to address 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).

Nationally, an initiative in 2004, also led by the Office of the Presidential Council for Equity of Women, aimed to analyze and influence the budget from a gender perspective.

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. The project arose as an initiative of the National Institute for Women (INAMU) to comply with the commitments of the government on human rights. In this way, INAMU seeks to establish the legislative and operational bases for the use of gender budgeting tools in the country. The program operates through a subcommittee composed of INAMU and the Ministries of Finance, National Planning, and Economic Policy.

Achievements that INAMU highlights include (1) the annual issuance of directives for the incorporation of a gender perspective in all official documents has been institutionalized, (2) monitoring information on national planning disaggregated by sex, (3) public officials now trained to apply gender-oriented concepts, and (4) establishment of a Women’s Network for Fiscal Supervision.²⁶

For INAMU, program difficulties center on the lack of resources for monitoring and expanding of scope of coverage, resistance of some sectors to inclusion in the project, and insufficient political commitment. As a result, specific budget allocations for the achievement of gender equality have been limited.

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, which covers 2012 to 2030. In the brief period since the issuance of the strategy, the government 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 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 incorporation of a gender perspective in the sectoral public budgets of the Ministries of Education, Health, Labor, and Industry and Commerce; the Social

²⁶The authorities’ response to the IMF questionnaire, unpublished, 2015, page 3.

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 National Development Strategy and the Support Program for Civil Society and Local Authorities. It has assisted with the preparation of budget reform, the main result of which will be, as of 2017, multiyear, 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 National Development Strategy.

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 people's basic rights. In this context and in accordance with 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 incorporating a gender focus into the national budget.

The executive branch defines a public budget with a gender focus as one that 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—the Gender-Related Classification System. 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."²⁷

Besides gender, other classifiers focus on government sectors, 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, infants, 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, constructed using the building blocks of long-term public policies of

²⁷Presidential Secretariat for Women, response to questionnaire, unpublished, 2015.

Guatemala: the National Policy for the Promotion and Comprehensive Development of Women and the Plan for Equity of Opportunity 2008–23.

In 2012 the Specific Cabinet for Women, created in the government, is a high-level committee to articulate and promote inter-institutional actions for women and is coordinated by SEPREM.²⁸ In 2013 Congress issued decrees reforming the highest-ranking laws, including the Organic Budget Law, which introduced Article 17 requiring government agencies to apply the Gender-Related Classification System 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 the Gender-Related Classification System, with fines for noncompliance.

Together with the latest reform, technical adjustments were made to the Gender-Related Classification System to include a principal component and a subcomponent. The principal component includes economic, socio-cultural, political, legal, administration, services and others, and multiple areas and various activities. Each of the six areas groups strategies and actions of the Promotion and Comprehensive Development of Women and Plan for Equity of Opportunity 2008–23 public policies.

The subcomponent sets three categories of benefits for women to determine priorities within budgets:

- Category 1—expenditure earmarked for women
- Category 2—allocations giving priority to women even when there are explicit benefits for both sexes
- Category 3—female beneficiaries represent at least 50 percent of the total of male beneficiaries

The Gender-Related Classification System is used in filling out Template 1 of the Thematic Classification System—Gender Focus (Ministry of Finance, Guatemala 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 three 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.²⁹

SEPREM is charged with verifying that the data presented in the reports are true and correspond to the attainment of the goals of the Promotion and

²⁸The Specific Cabinet for Women is composed of 18 government institutions and 86 municipalities, of which 47 are high priority, and includes nine ministries that manage their own budget resources dedicated to women.

²⁹Presidential Secretariat for Women, response to IMF questionnaire, unpublished, 2015.

Comprehensive Development of Women and Plan for Equity of Opportunity 2008–23 programs and public policies.³⁰ 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, authorities say the initiative is still in its initial stages.

Concurrently, the National Institute for Women 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.³¹ 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 under way 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

³⁰Ministry of Public Finance, response to IMF questionnaire, unpublished, 2015.

³¹This index relates the budget allocation to programs that can improve women's lives in relation to the total budget.

annual general budget law and in national economic policies.³² For this, the government aims to use the methodology and gender indicators from the National System of Data and Indicators 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 the system's gender indicators will be of particular relevance, showing disaggregated information on the various macroeconomic indicators to strengthen the work of the legislature in formulating the Annual Law, as well as in formulating, monitoring, and assessing national economic policies with a gender perspective. Results are not yet clear.

Locally, the government of Nicaragua and the United Nations jointly developed a program, *From Rhetoric to Reality: Toward Gender Equity and Empowerment of Women through Gender Practices and Participation in Public Budgets*, for 2008–12. The 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 budgets.

Similarly, the project promoted gender practices in the national policies and budget, particularly of the Ministries of Health and Labor (MDG Fund 2012). Among the concrete gains in the pilot municipalities, women's access to employment, credit, training, and food security programs were expanded. Access to sexual and reproductive health services also expanded, as did access to interventions to address violence against women, and political participation increased (MDG Fund 2012).

Panama

In 1999 the Public Policy for Equality of Opportunity for Women was launched to promote allocation of budget funds for projects to underserved and high-risk groups and to improve women's quality of life.³³ In 2008 the National Institute for Women began to incorporate gender equality and women's opportunity into the national development policy and 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 Public Policy for Equality of Opportunity for Women was developed with a specific section on gender budgeting. It aims "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," among other things (INAMU 2012, 18).

³²Resolution J.D. 07–2013 Approval of the Gender Policy of the Legislative Branch, Managua, Nicaragua.

³³National Assembly, Republic of Panama, Legislative Assembly, Law 4, Article 6.11.

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 the National Institute for Women. Goals include formulating a methodology to design gender-responsive public budgets and reviewing the manuals for budget formulation and execution to include a gender perspective, thus enabling the government to construct a historical series to measure progress in public investment in equality of opportunity. Other goals include setting up mechanisms to analyze, understand, and assess the impact of the projects with gender focus. Thus far, there is little indication that much use has been made of this framework.

Paraguay

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.

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. As one very significant innovation, family planning was included for the first time in the general budget, under the Program for Sexual and Reproductive Health of the Ministry of Public Health and Social Welfare. Supplies for family planning had previously been provided entirely by international cooperation agencies.

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, items earmarked for purchase of family planning supplies were increased, 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.

Nationally, in 2009 gender budgeting in Paraguay was summarized in “Building Institutional Capacities in Budgeting with a Gender Perspective,” 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, when 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 putting gender-related provisions into the budget law. The next step was to extend this responsibility to teams that prepare the sectoral budgets of each

ministry, and the final step, to assess the impact on public policies. The current status is unclear. From the standpoint of UN Women, the government's support has been insufficient.³⁴

Peru

Peru's initiative has taken shape. In 1996, the country established a Ministry for Women and Social Development (known as the Ministry for Women and Vulnerable Populations since 2012). The ministry is subdivided into 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; and to apply a gender focus across public policies.³⁵ In 2008 the ministry, 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 2012–17.

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 gender-oriented analysis in goals and indicators of national and sectoral policy. A gender focus has been incorporated into annual budget programming, monitoring, and assessment, including measurement of indicators.³⁶ A manual provides the conceptual framework for gender budgeting, concrete examples of guiding questions for the incorporation of the gender perspective in budgeting, and indicators and formats.³⁷ Despite these efforts, the government has indicated that work on methodological design has still been insufficient.

A series of local initiatives occurred with the support of Andean Region UNIFEM and subsequently UN Women. The first, in Villa El Salvador in 2002, analyzed the budgets and the distribution of municipal resources from a gender perspective. In 2003 actions were set in motion to incorporate gender into the public budget, the Development Plan, and public management. In 2006 public budgets for 2003–05 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 2007–08 the Flora Tristán Center for Peruvian Women carried out a participative diagnosis with the women's organizations of Villa El

³⁴UN Women's response to IMF questionnaire, unpublished, 2015.

³⁵Decreto Legislativo 1098 que aprueba la Ley de organización y funciones del Ministerio de la Mujer y Poblaciones vulnerables. Título II Competencias y funciones (2012).

³⁶Decreto Legislativo 1098 que aprueba la Ley de organización y funciones del Ministerio de la Mujer y Poblaciones vulnerables. Título II Competencias y funciones (2012).

³⁷The manual is available in Spanish at <http://www.presupuestoygenero.net/Herramientas/H033MimdesPE.pdf>.

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. 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

Of all the countries in the region, equality between women and men appears strongest in Uruguay. It was the first regional country to start building a National Care System that takes into account the sharing of care responsibilities between the government, private markets, and households, approved by the National Senate in August 2015 (ECLAC 2015).

The first experience in Uruguay with gender budgeting was under the municipal government of Montevideo in 2003 and focused on the analysis of the municipality's public expenditure. It aimed mainly 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). Its efforts made progress because of the existence of an equality policy, political will in favor of the availability of information, and international cooperation, in addition to financial resources.

Nationally, the Bicameral Women's Caucus started awareness raising and debate on budgeting with a gender perspective with the support of UNIFEM and the United Nations Development Program in 2006. Between 2011 and 2013 the Uruguayan national machinery for women, INMUJERES, and the Ministry of Social Development promoted an exercise with central administrative agencies to identify opportunities for progress in combining gender policy with the national budget. It also designed 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.³⁸

Venezuela

The Venezuelan gender budgeting initiative began in 2005 through a presidential proposal, with instruction to incorporate a gender focus in the 2006 national budget (Llavaneras 2010). 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 the "Diagnostic Study and Preliminary Proposal: Implementation of the Gender Perspective in the Budgeting System of the Bolivarian Republic of

³⁸INMUJERES response to IMF questionnaire, unpublished, 2015, pages 5 and 6.

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.³⁹ Additionally, since 2005 a section on gender has been included in the explanatory statement of the draft budget presented to the National Assembly.

Related Initiatives

Some countries have undertaken fiscal policies to address gender inequality and women’s advancement, without actually calling them “gender budgeting.” These approaches, discussed next, could well be integrated into gender budgeting initiatives.

Argentina

In the past few years, Argentina has adopted far-reaching policies with gender impacts. However, the country has not undertaken a significant gender-budgeting initiative. In fact, an existing isolated national exercise did not result in practical implications for policy.⁴⁰

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 past decade. A consultant looked at two issues: developing a system of socioeconomic 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 expenditures in two broad categories. The first included expenditures aimed directly at achieving gender equality and included exclusive expenditures for women.⁴¹ The second included expenditures with indirect effect on gender equality, such as improving living conditions and human rights and contributing to the expansion of women’s rights.⁴²

³⁹Although this policy allowed earmarked spending to increase to 6 percent of total ordinary budgeted expenditure, only 43 percent of the projects presented by the centralized agencies as projects with a gender focus were recognized as such.

⁴⁰A pilot experiment in gender budgeting at the local level in Rosario, in Santa Fe province, during 2005–09, consisted of a Participatory Budget and Active Citizenship for Women program. It aimed to include 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 incorporated, see <http://www.rosario.gov.ar/sitio/verArchivo?id=4514&tipo=objetoMultimedia>.

⁴¹For example, this includes programs and/or activities that have among their 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.

⁴²This category comprised expenditure relating to programs and/or activities to address specific types of inequalities (economic, age-related, ethnic, and disability-related), which systematically

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 2003–14, 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 no analyses or information are available to confirm the extent these expectations have been met.

The Argentine government has also undertaken initiatives in equality and inclusion, health, education, economic autonomy and work, and violence and access to justice. Among these, those most relevant to budgeting and with potential for impact on the lives of women are described below.

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 benefit is equivalent to the child benefit paid to formal sector employees (currently \$60 per child) and is funded by the Administration of Social Security. Both programs have a sizable 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 for improving women's autonomy (Rodríguez Enríquez 2010).

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 2 million women who did not have sufficient contributions registered for a social security benefit, thereby significantly expanding the rate of coverage.

A new social contribution came into force in 2015 that included more than 500,000 new male and female members. This coverage is supplemented by other resources, including the Universal Child Benefit and Pregnancy Benefit mentioned above and the PROGRESAR Program, which provides a stipend to young people for secondary education, of which 60 percent of beneficiaries are women. It also includes the Work and Social Income Program, Argentina Trabaja. In this program, 54 percent are women and, within the same program, *Ellas Hacen* (Women in Action), with over 100,000 women, provides money for women to organize into cooperatives to provide services (mostly local social services) or to

sustain and reinforce gender gaps.

manufacture small products (baked goods, and candles, for example). In addition, the National Foundation for Microcredit has more than 60 percent female participants.

Even though these programs are not formally gender budgeting initiatives, the Argentine government has put forward significant policies with clear gender impacts. These, even with their ambiguities, have had positive implications, in particular for the support of income for women historically excluded from social welfare. However, the exclusion of civil society participation, both in production and 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 to monitor expenditure allocation. The lack of transparency also limits the potential for generating demand for such expenditures to be allocated to specific programs and areas.

Chile

Chile has no recognized experience in gender budgeting. However, 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, opening a space for discussion among the ministries on gender equality, in which different commitments are made for allocations in the budget.

An initial instance of incorporation of the gender perspective in the national budget was through the 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 be held up or suspended). The fund is thus the amount of the budget available for budgetary innovation. To access it, budget proposals must incorporate a gender perspective in the definition of the proposal, components, and indicators for subsequent monitoring. This encourages public institutions to include a gender perspective in the framing of new programs. In addition, some analyses indicate that this is the way to overcome the limited budget allocated to the National Service for Women, as well as the limited scope to influence other public institutions (Marcel 2002).

Elsewhere, a gender perspective was incorporated in the Programs for Improvement of Management. This initiative was also designed to promote a cross-cutting application of a gender focus, and is a fine example of a possible equivalent to gender budgeting. The program, dating to 1998, pays bonuses to civil servants, both male and female, up to 4 percent of salaries, if their institution achieves agreed goals.⁴³ During its first few years, the program awarded bonuses for achievement of management objectives, generally related to routine activities,

⁴³*Programas de Mejoramiento de la Gestión: PMG: Evolución 2011–2014 y Desafíos Futuros* (Programs for Improvement of Management: *Evolution 2011–2014 and Future Challenges*), Directorate

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 program 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 the National Service for Women.

Caviedes (2005) indicated that adding gender to the bonus program 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.⁴⁴ The Programs for Improvement of Management has also led to the review of institutional standards and procedures. An example includes the revision of how authorizations are made for health services to adolescents, at the National Foundation for Health. In addition, it has contributed to changes in government routines. One example involved the participatory processes for studying infrastructure projects in the Directorate of Highways at the Ministry of Public Works, where gender dimensions were incorporated to assess such things as how traffic solutions impact women and men differently. This change has led to positive action such as 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 public policies that have contributed to improving women's lives and gender equality.

Among these is the experience of implementing early childcare services for the vulnerable population within the program Chile Crece Contigo. The program targets children under 12 living in households in vulnerable social conditions. Among its components, one of the most important is the access to early childcare services, not only for improving children's human capital, but also for contributing to their mothers' work-life balance.⁴⁵ These programs have allowed women 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

of the Budget, Chile 2014, as well as the information on the PMG presented on the webpage of the Directorate of the Budget at <http://www.dipres.gob.cl/594/w3-article-37413.html>.

⁴⁴Examples include a study of the impact of a program of provision of electricity in rural areas by the National Commission for Energy, a study on preferred working areas for women in fisheries by the Undersecretariat for Fisheries, and a study on labor norms related to occupational diseases by the Undersecretariat for Social Welfare.

⁴⁵"Cuatro años creciendo juntos. Memorias de la Instalación del Sistema de Protección Integral a la Infancia Chile Crece Contigo" (Four Years Growing Together. Memories of the Installation of the Comprehensive Protection System for Children Chile Grows with You" MIDEPLAN-MINSAL (2010).

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: (1) job placement assistance programs, mainly job training and wage subsidies; (2) self-employment programs and support for microenterprises, based on a combination of technical assistance and funding for inputs and start-up capital; and (3) employability programs, ranging from adult education to soft-skills training (Scarlato, D'Agostino, and Capparucci 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. The consensus view of analysts is that the program's success has been limited to removing structural barriers to women's participation linked with care responsibilities within the household and child care access (Henriquez and Reza 2005; Scarlato, D'Agostino, and Capparucci 2016).

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. Taxation in Latin America is low 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 region of very unequal 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 (such as Ecuador, Honduras, Paraguay, and Venezuela) and only Mexico reaching 10 percent. While the nominal tax rates are high, the effective tax rates are very low, due to problems of evasion, but also because of extensive use of exemptions and deductions.

In this context, little has been done on gender analysis of taxation, with most coming from academia or UN agencies. The most in-depth analysis was part of an international research project, conducted in 2008, that included Argentina and Mexico as Latin American cases (Grown 2010). It included a review of possible gender biases in personal income taxes, 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.

For Argentina, the different tax treatment of income from different sources discriminated against self-employed workers (relative to wage earners), among whom women are overrepresented. In indirect taxation, research on Mexico showed that, even when the value-added tax includes a zero rate for the basic food basket, people from the lowest income quintile are paying the highest average tax rate, measured with relative to income. Analyzed by type of households, it was found

that female-earner households face the highest indirect tax rate in each income quintile.

For Argentina, the evidence also showed that the regressive tax system—with a value-added tax having no zero rate, very few items with a reduced rate, and a high rate (21 percent) for almost all goods and services—also imposed a heavier burden on poorer and “female-type” households.

Another study conducted with the support of Fundación Carolina from Spain, analyzed Chile, Ecuador, and Guatemala, focusing on personal income tax, and arrived at similar conclusions (Pazos y Rodríguez 2010). When there are very few explicit biases, the main problem is the extensive use of exemptions and deductions, which benefit people with higher income but not poorer people. In the context of the feminization of poverty, this feature also contributes to gender bias.

Finally, Coello and Fernández (2014), from the Grupo sobre Política Fiscal y Desarrollo (Fiscal Policy and Development Group), with the support of UN Women, studied the Bolivian tax system. They highlighted that Bolivia’s tax system 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, implicit biases arise from the regressive features of the system and different treatment given to different income sources. Consumption taxation imposes a heavier burden on poorer people, among whom women are overrepresented (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. Similar to in other countries in the region, income taxation treatment is heavier for self-employed workers than for wage earners, which implies a gender bias, because women are overrepresented among the self-employed in Bolivia.

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

CONCLUSIONS

The gender budgeting initiatives summarized reflect an accumulation of endeavors to achieve gender equality and advance women. Latin American countries offer a wealth of national and local gender budget initiatives. Most of the initiatives presented here are national in scope (which by no means denies or ignores the large and varied local initiatives) and above all relate to issues regarding progress on budget planning and programming. Because of the complexity of budget decision-making, it is difficult to ascertain the evidence on specific policies or programs from gender budgeting endeavors or the reallocation of resources those initiatives entailed.

The chapter finds that women’s mechanisms or machineries have catalyzed many government gender budgeting initiatives. Others were promoted by civil

society organizations and UN agencies (mostly UN Women). Some of these, in turn, were then incorporated into governmental spheres.

All gender budgeting initiatives shared certain aims. By questioning the gender neutrality of budget policies and programs, the initiatives emphasized the need to attend specifically to the problems of women. By increasing the visibility of inequalities between women and men, the initiatives made such problems part of the public agenda, and were tools to prepare budgets for eliminating gender inequality and advancing women. Many of the initiatives also encompassed analysis and monitoring of resources allocated to addressing gender inequality.

Among the initiatives to develop a budget classification system to take explicit account of gender equality, Ecuador represents the best example, although Guatemala and Honduras 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 local Bolivian efforts. Outside of government, Canada's civil society initiatives have focused on changing the substance of fiscal policies, and the Alternative Federal Budget includes concrete proposals for change.

Initiatives in Costa Rica and Paraguay also aim to change fiscal policies, and the Dominican Republic, Nicaragua, Panama, Peru, and Uruguay would have initiatives focused on policy change. Mexico is a good example of an initiative that, while focused on policy and administration reform, also emphasized parliamentary participation, women's machinery, and civil society. Bolivia's and Brazil's initiatives also emphasized enhancing citizen participation in the budget, in addition to gender-oriented goals.

Implementing effective gender budgeting is a long-term process that depends on several factors, including identifying gender equality and women's advancement objectives. It also includes integrating achievement into standard budgeting and fiscal policies and then having a means to evaluate success and influence subsequent fiscal policymaking.

Accordingly, a fundamental lesson from the experiences is the need to institutionalize these processes so that they survive changes in government. The chapter makes clear a distinct lack of continuity in gender budgeting efforts as government administrations change. Need is also strong to foster and improve assessment of impact on public resource allocation and distribution. Subsequently, how these shifts in resource allocation are translated into policies and gains in equality and other social and economic indicators also need to be assessed.

The chapter focuses on national experiences, only capturing subnational experiences in a few places. The region would benefit from greater coordination of efforts across levels of government. Scope is considerable for more subnational application of gender budgeting, especially in the larger countries of the region.

In all of this, even when it is not easy to identify concrete advances in new programs or policies to reduce gender inequalities—and while the identifiable change in budget allocation to gender-oriented goals is modest—these initiatives are important for empowering women and women's organizations. They

also are important for training public officials to assess the gender elements of public policies. This is a gain in itself and a baseline from which to achieve further concrete progress in shaping public policies and programs to improve women's lives.

Questions remain that warrant continued study, among them: 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? And, should it be with a single yardstick or different ones depending on the aims and scope?

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ANNEX 5.1.

Gender Budgeting in the Western Hemisphere Data Template				
	Bolivia	Ecuador	El Salvador	Mexico
ORIGINS				
Does the government have a gender budgeting initiative?	Yes	Yes	Yes	Yes
If yes, start year	2001	2005	2002	2000
If any, end year				
Supported by international organizations or bilateral aid agencies	Yes	Yes	Yes	No
Tied to MDGs or national development plan or gender equality strategy	Yes	Yes	Yes	Yes
SELECTED COMPONENTS OF FISCAL POLICY				
Focus on spending	Yes	Yes	Yes	Yes
Spending focus on key human development (education, health)	Yes	Yes	Yes	Yes
Spending focus on physical infrastructure (transport, water, electricity, energy)	Yes	Yes	Yes	Not known
Spending focus on justice and security (violence against women, judicial assistance)	Yes	Yes	Yes	Yes
Spending focus on jobs, entrepreneurship, wages, etc.	Yes	Not known	Yes	Yes
Structural reforms in spending (subsidies, transfers, incentive or distributional objectives)	Not known	Yes	Not known	Yes
Focus on revenue	No	No	No	No
Personal income tax focus	No	No	No	No
Other tax focus, including general or selective sales and trade	No	No	No	No
INDICATORS TO PLACE GENDER BUDGETING IN THE FISCAL PROCESS				
Broad statement of goals of minister of finance	Not known	Not known	Not known	Not known
Gender budgeting statement in budget documentation	Not known	Yes	Not known	Yes
Gender budgeting circular or related to instruct the bureaucracy	Not known	Yes	Yes	Yes
Gender budgeting in planning and programming	Yes	Yes	Yes	Yes
Gender budgeting outcome report or audit	Not known	Not known	Not known	Not known
Explicit reporting on gender equality spending	Yes	Yes	Yes	Yes
LEGAL BASIS				
Gender budgeting has constitutional standing	Yes	Not known	No	No
Gender budgeting is incorporated in organic budget or other finance laws	Yes	Yes	Yes	Yes

(Continued)

	Bolivia	Ecuador	El Salvador	Mexico
ROLE OF GOVERNMENT				
Ministry of Finance lead entity	No	Yes	Yes	No
Other ministries play consequential role, and which	Yes	Yes	Yes	Yes; Women's machinery
Subnational government	Yes	Yes	Yes	Yes
ROLE OF CIVIL SOCIETY				
Significant encouragement or participation of civil society	Yes	Yes	Yes	Yes