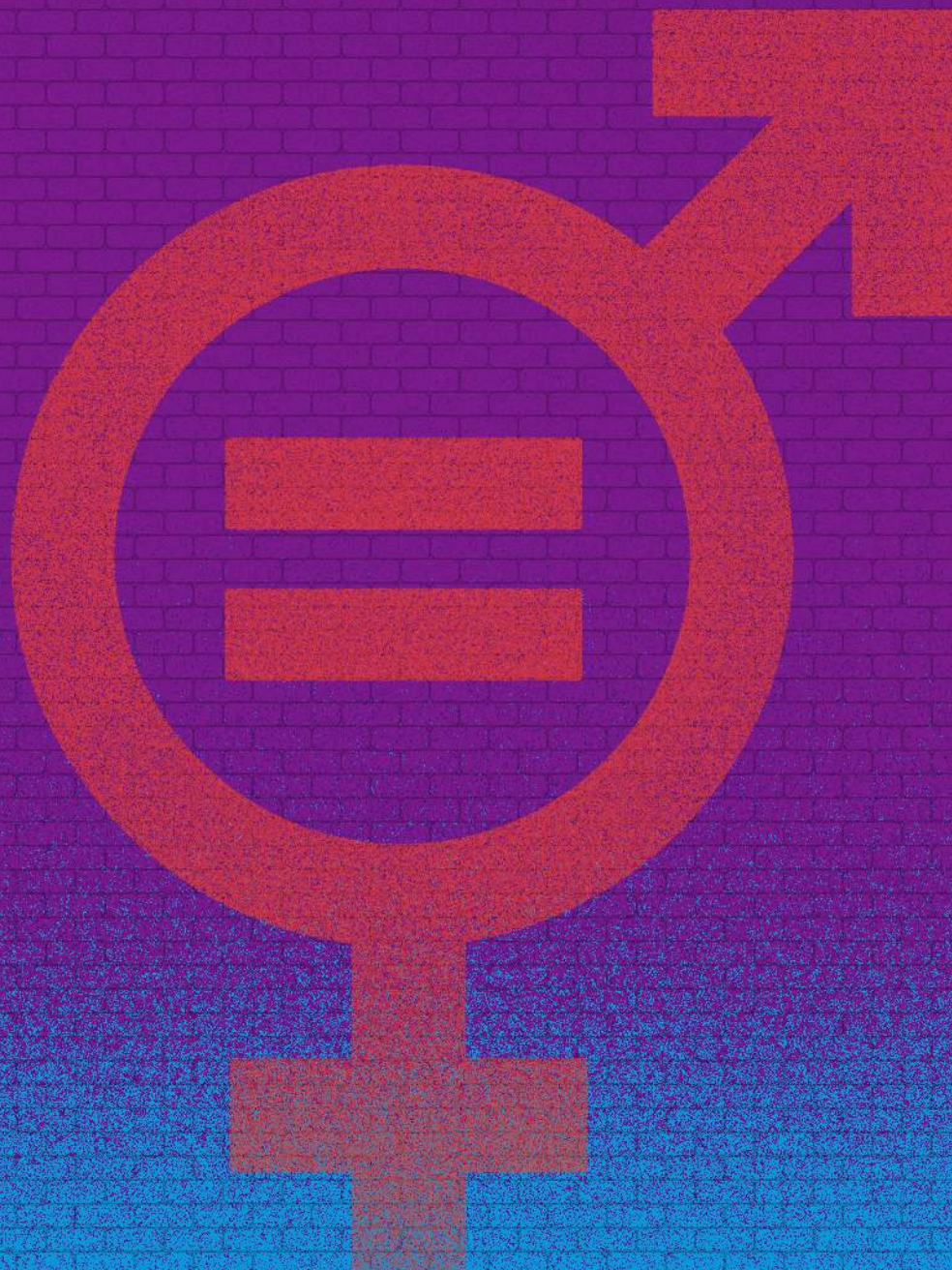


# STRENGTHENING PUBLIC FINANCIAL MANAGEMENT TO ACHIEVE GENDER EQUALITY AND WOMEN'S EMPOWERMENT

*Progress and challenges in Latin America*



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## Progress and challenges in Latin America



## **STRENGTHENING PUBLIC FINANCIAL MANAGEMENT TO ACHIEVE GENDER EQUALITY AND WOMEN'S EMPOWERMENT. PROGRESS AND CHALLENGES IN LATIN AMERICA. REGIONAL REPORT**

**A study conducted by UN Women's Regional Office for the Americas and the Caribbean**

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## 1. INTRODUCTION

Public planning and budgeting processes are not gender-neutral, considering the different social, economic, environmental, political, and cultural inequality conditions, among others, that primarily affect or discriminate women in a differentiated manner and directly impact their quality of life. For this reason, there is an imminent need to incorporate differential and gender considerations into the projects and policies adopted by the different States in the Latin America and the Caribbean (LAC) region to support all persons or population groups based on their particular needs and experiences.

This need is even more evident in a context marked by the COVID-19 pandemic crisis, which has exacerbated social and gender inequalities, generating devastating social and economic consequences for women and girls.

As UN Women<sup>1</sup> points out, at a much higher rate globally, more than 380 million women and girls live in extreme poverty with less than USD 1.90 per day, a situation that has been exacerbated as a direct consequence of the socio-economic crisis due to the pandemic and price increases in food and energy around the world. In Latin America and the Caribbean (LAC), ECLAC<sup>2</sup> estimates place 32.1% of the population in poverty in 2022, equivalent to more than 200 million people in the region. The incidence of poverty is not the same in each population group, with the poverty rate of women between 20 and 59 years of age being higher than that of men in all countries. Similarly, poverty is considerably higher among the indigenous or Afro-descendant population.

In the region, 48 out of every 100 working age women are not participating in the labor market<sup>3</sup>. The gap between men and women in the unemployment rate persisted and deepened by 0.3 points between 2019 and 2021<sup>4</sup>. This is due, in part, to the fact that women, who are mainly responsible for domestic and care work, are disproportionately forced to leave their jobs, especially in times of crisis, to face this responsibility. Thus, it is estimated that the amount of unpaid work time among women is almost three times that of men<sup>5</sup>. Additionally, the multiple health, climate, and humanitarian crises

further increased the risks of violence, especially among the most vulnerable women and girls.<sup>6</sup>

**This situation poses a challenge that States must address** by becoming protagonists in overcoming social and gender inequalities, generating instruments and financing the policies necessary to reactivate the economy sustainably, expand social protection networks, recognize and redistribute care work, and develop comprehensive measures and programs to prevent and respond to gender-based violence. They can also implement mechanisms identifying budgetary resources for these purposes and promote accountability processes that make visible the changes made to budgets aimed at closing gender gaps and generating conditions of equality.

In this context, the **gender responsive budgeting (GRB)** initiatives allow States to **guide, identify and highlight how budget allocations can address the different needs, interests, and realities of men and women** in their societies and take those needs into account upon designing budgetary programmes to ensure equal access to public goods and services.<sup>7</sup> The public budget is not neutral and can generate or deepen gender inequalities, and it is necessary to incorporate and identify measures and actions aimed at combating and eliminating them in budgetary programmes.

In addition, the GRB allows each government to report on the achievement of its commitments assumed in the national and international agenda, particularly in terms of the progress made in the 2030 Agenda for Sustainable Development (SDGs) that has emerged as a proposal to fight the world's unequal economic growth, social inequalities, and environmental degradation. Its objective is to transform the predominant paradigm of development into a more inclusive one by placing **equality and the dignity of individuals at the center and promoting a development lifestyle with respect for the environment and a long-term transformative vision**<sup>8</sup>.

A significant achievement has been incorporating the gender perspective in its 17 objectives, specifically, **SDG 5 "Achieve gender equality and empower all women**

and girls.” To measure progress towards this goal, **SDG 5 indicator 5.c.1** measures the “**proportion of countries that have systems in place to monitor gender equality and women’s empowerment and the allocation of public funds for this purpose.**” This indicator aims to motivate national governments to establish systems to monitor budget allocations for gender equality.

Halfway through the implementation of this agenda, UN Women<sup>9</sup> shows that progress towards achieving SDG 5 is lagging, with regression or stagnation in crucial areas such as the economy of care, health, violence prevention, sexual and reproductive rights, and GRB. It is important to increase efforts to advance gender equality and ensure no sector is left behind in this critical agenda for sustainable and equitable development.

However, as UN Women<sup>10</sup> also points countries face diverse of challenges amid multiple crises and insufficient fiscal space regarding investments in the SDGs. National budgets are severely strained, which makes it difficult for countries to support critical investments to build stronger, more equal, and resilient societies. In this context, safeguarding spending on gender equality is vital to reverse course. GRB is a strategic political and technical exercise to support this objective.

In 2018 and 2021, UN Women, together with the United Nations Development Programme (UNDP) and the Organization for Economic Cooperation and Development (OECD), as co-custodians of the 5.c.1 indicator, invited national governments to report data on its progress. Based on the data provided by voluntary reports from 105 countries<sup>11</sup> UN Women developed the global report **Strengthening public finance management systems for gender equality and women’s empowerment: Promising practices and remaining gaps**<sup>12</sup>.

In this context the UN Women Regional Office for the Americas and the Caribbean has developed this regional report by taking as a source the questionnaires submitted voluntarily in 2021 by ten countries in the region: **Bolivia, Brazil, Chile, Colombia, Dominican Republic, Ecuador, El Salvador, Guatemala, Panama, Paraguay and Paraguay.**

Thus, it aims to provide a more detailed overview of progress towards indicator 5.c.1 in the region, planning to promote actions and policies to advance gender equality and women’s empowerment. It is worth noting that the involvement and cooperation of countries in the submission of data is fundamental to strengthening this type of report and generating a positive impact on promoting equality in the region.

## 2. THE INTERNATIONAL GENDER EQUALITY AGENDA AND RESOURCES

As a result of the **Global Conferences on Population and Development** (Cairo, 1994) and **Women** (Beijing, 1995) called by the UN, as well as subsequent meetings, in the quest to reduce social and gender gaps, national governments made a commitment to ensure all their policies and programmes incorporate the gender perspective, which has represented a milestone in the adoption and implementation of GRB as a tool to achieve that objective. The commitment to allocate public funds and have systems to monitor gender equality and women’s empowerment has also been established in the **2030 Agenda for Sustainable Development**, and the **Addis Ababa Action Agenda of**

**the Third International Conference on Financing for Development.**<sup>13</sup>

In the context of the **Fourth High-Level Forum on Aid Effectiveness**<sup>14</sup>, the **Global Partnership for Effective Development Cooperation (GPEDC)** was created as a multilateral platform to improve the effectiveness of all development initiatives by monitoring ten commitments and indicators for the operationalization of the four principles of effective development cooperation: ownership of development priorities by countries, inclusive partnerships, focus on results, and transparency and mutual accountability. This monitoring exercise

complements and contributes to the process of following up on SDGs and allows countries to determine to what extent the joint work by multiple stakeholders contributes to development results and the priorities set by each country.<sup>15</sup>

In addition, the **Commission on the Status of Women**, in its **64th session (CSW64)**, held in March 2020, made a commitment and called upon governments to strengthen the effectiveness and accountability of institutions at all levels, as well as allocate financial resources to the commitments aimed at promoting gender equality, the empowerment of women and girls, and incorporating a gender perspective into the economic, social and environmental dimensions of sustainable development, as well as the full, effective

and accelerated implementation of the **Beijing Declaration and Platform for Action**.<sup>16</sup>

Likewise, in November 2022, ECLAC's member countries participating in the **XV Regional Conference on Women in Latin America and the Caribbean**, as part of the Buenos Aires Commitment, agreed to design, implement, and evaluate progressive fiscal policies, allocate budgets with a gender perspective and implement specific financing mechanisms to ensure sufficient, non-transferable and sustainable resources that cover all levels and areas of public policy aimed at reversing gender inequalities and guaranteeing the rights of women, adolescents and girls, including the right to care.<sup>17</sup>

### 3. SYSTEMS TO MONITOR RESOURCE ALLOCATION FOR GENDER EQUALITY. INDICATOR 5.C.1.

SDG 5, "Gender equality and empowerment of women and girls," includes nine targets with their corresponding indicators. Target 5.c., "**Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels,**" through its indicator 5.c.1, "**Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment,**" which measures government efforts to track public allocations for gender equality throughout the public finance management cycle and to make these transparent. This indicator aims to encourage national governments to develop appropriate budget tracking and monitoring systems and commit to making information about allocations for gender equality readily available to the public and civil society<sup>18</sup>.

Indicator 5.c.1 is the only one in the SDG monitoring framework that explicitly links policy and legal requirements for gender equality and the resources required for their implementation<sup>19</sup>. It also establishes an international standard that allows countries to evaluate their progress toward developing a gender-responsive public finance management system.

The methodology to measure this indicator, developed by UN Women, UNDP and the OECD, includes **three criteria** to evaluate the main characteristics of a country's fiscal system.

- The first criterion measures the government's **intent** to promote gender equality and the empowerment of women via **gender-responsive policies/programmes**, resource allocations for their implementation, and budget execution mechanisms.
- The second criterion assesses if a government has the **mechanisms and associated tools** to track resource allocations for gender equality through the public finance management cycle.
- The third criterion measures whether **budget allocations for gender equality are publicly available**.<sup>20</sup>

According to the indicator's methodology, the data must refer to the last completed fiscal year. A country is considered to have met criterion 1 if it answered 'yes' to at least two of the three questions in this criterion.

A country is considered to have met criterion 2 if it answered 'yes' to four of the seven questions in this criterion. Finally, a country is considered to have met criterion 3 if it answered 'yes' to two of the three questions in this criterion. If a country meets all the criteria, it will be classified under the 'fully meets the requirements' category. If a country only meets one or two criteria, it will be classified under the 'approaches the requirements' category. Finally, if a country does not meet any of the criteria, it will be classified under the "does not meet requirements" category.

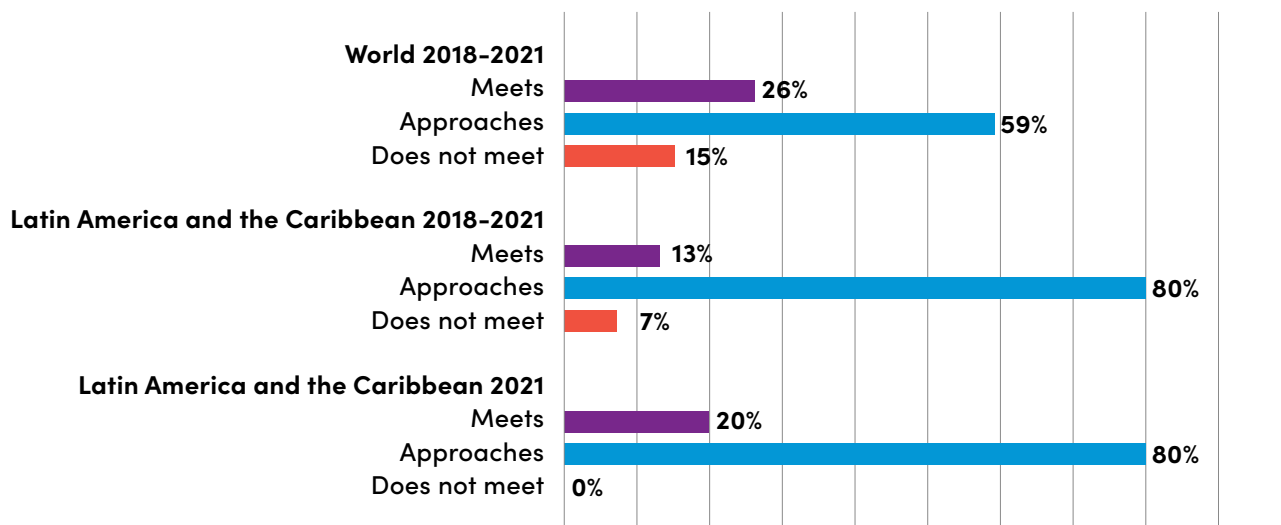
Analysis of the voluntary reports submitted in the second round in 2018 showed that, at the global level, only 19% of the member countries (13 out of 69) fully meet the requirements of SDG 5.c.1 by having comprehensive tracking systems. Also, gender responsive budget allocations with a gender perspective are publicly

available<sup>21</sup>. LAC's case data obtained from nine countries<sup>22</sup> showed that only 11% of them (1 out of 9) fully met the indicator requirements, 78% (7 out of 9) addressed the requirements, and 11% (1 out of 9) did not meet the requirements<sup>23</sup>.

Until 2021, according to the global SDG progress report, released by UN Women every year, 26% of the countries had a comprehensive system to oversee gender budget allocations, 59% of the countries had some components, and 15% lacked the minimum components to oversee GRB. Comparing these data with those obtained in 2018 demonstrates progress in GRB, although gaps persist.

UN Women's global report on strengthening public finance management systems<sup>24</sup>, based on the voluntary response from 105 countries in the last two rounds of 2018-2021, includes some evidence in this regard.

Figure 1. Response indicator 5.c.1: World and Latin America and the Caribbean 2018 - 2021



Source: Prepared by the author based on data from the UN Women Global Report (2023).

In LAC's case between 2018 and 2021 (the indicator's second and third monitoring rounds), 14 countries voluntarily responded to the questionnaire.



**Table 1.** List of LAC countries that responded to SDG Indicator 5.c.1.

Country	Reports (years)	Country	Reports (years)
<b>Bolivia</b>	2021	<b>El Salvador</b>	2018; 2021
<b>Brazil</b>	2021	<b>Guatemala</b>	2018; 2021
<b>Chile</b>	2021	<b>Haiti</b>	2018
<b>Colombia</b>	2021	<b>Panama</b>	2021
<b>Costa Rica</b>	2018	<b>Paraguay</b>	2021
<b>Dominican Republic</b>	2018; 2021	<b>Peru</b>	2018
<b>Ecuador</b>	2021	<b>Saint Lucia</b>	2018

**Source:** Prepared by the author based on data from the UN Women Global Report (2023).

This report focuses on data systematized for the 2021 round of responses to the questionnaire measuring progress towards the achievement of SDG indicator

5.c.1, which ten countries<sup>25</sup> from the LAC region reported data. The following are the results of the responses from these countries.

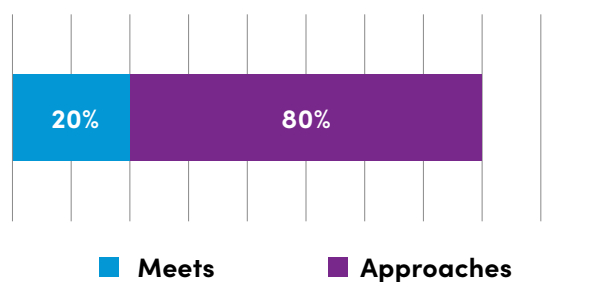
## 4. RESPONSES ON INDICATOR 5.C.1 FROM LATIN AMERICAN STATES

To highlight the contribution of the different States to the adoption and strengthening of sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels, in 2021, ten governments from Latin America and the Caribbean – **Bolivia, Brazil, Chile, Colombia, Ecuador, El Salvador, Guatemala, Panama, Paraguay and the Dominican Republic** – submitted their responses to the questionnaire that measures the progress towards meeting SDG indicator 5.c.1 – the proportion of countries with systems to track and make allocations for gender equality and women's empowerment publicly available, based on three criteria.

In general terms, based on the analysis of the data submitted by the 10 countries that responded to the 2021 questionnaire, we can see that 20% of the countries (2 out of 10) fully meet the indicator requirements and 80% (8 out of 10) approach the indicator requirements. The data shows that progress has been made in the formulation of GRB; therefore, countries are committed

to advancing gender equality in LAC with respect to the responses obtained in 2018.

**Figure 2. Progress 2021 of LAC countries on indicator 5.c.1. "Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment"**



**Source:** Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.

### 4.1 FIRST CRITERION: POLICIES, RESOURCES, AND EXECUTION FOR GENDER EQUALITY

The **first criterion measures a government's intent to promote gender equality and the empowerment of women** via gender-responsive policies/programmes, adequate resource allocations for implementation, and budget execution evaluation mechanisms.

This criterion includes three sub-criteria that are measured through three questions:

1. Are there policies and/or programs of the government designed to address well identified gender equality goals, including those where gender equality is not the primary objective (such as public services, social protection, and infrastructure) but incorporates action to close gender gaps?

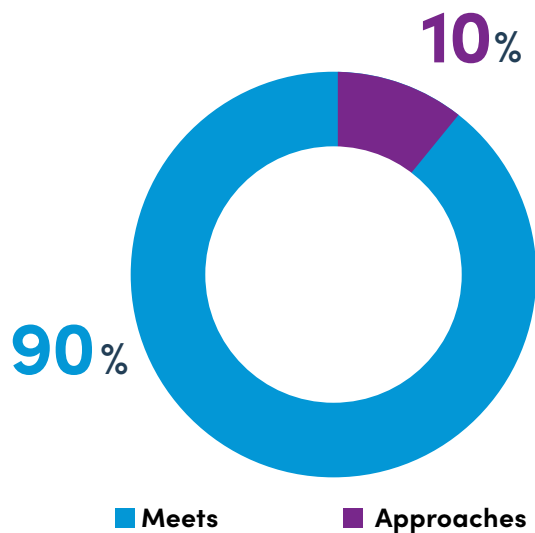
2. Do these policies and/or programs have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals?
3. Are there procedures in place to ensure that these resources are executed according to the budget?

All countries (10) that responded to the questionnaire measuring progress towards achieving SDG indicator 5.c.1 by 2021 reported having laws, policies, or programmes to address gender objectives, either by embedding them in their constitution and its laws, a specific plan, or through mainstreaming gender in their national development strategy. In most cases, they have

gender equality policies or plans. 80% reported they allocate sufficient resources to fulfill gender objectives, and 40% stated they do not have specific procedures to ensure resource allocations are executed according to the budget allocated. This lack of specific procedures limits the effective materialization of financial resources to promote gender equality. It is worth noting that some governments report using GRB tools to influence planning and budgeting cycles at different levels.

Status
50% answered 'yes' to the three sub-criteria (5 countries)
40% answered 'yes' to two of the three sub-criteria (4 countries)
10% answered 'yes' to one of the three sub-criteria (1 country)

Figure 3. Proportion of LAC countries meeting criterion 1 of indicator 5.c.1: Policies, resources and implementation by 2021



Source: Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.

One example found in UN Women's Global Report<sup>26</sup> is that of **Colombia**, which in 2013 introduced a gender policy with corresponding 3-year action plans to support its implementation and fully incorporated gender equality in its 2018-2022 National Development Plan, with a separate chapter aligned to the National Gender Policy. The government also instructed the Ministry of Finance and Public Credit and the Planning Department to develop a gender budget tracer to facilitate tracking of budget allocations. This policy requires the President's Office for Women to inform the Parliament about the execution of the gender-responsive budget. Two reports have been released since the implementation of the budget tracker.

### Colombia

Introduced its gender policy in 2013, with corresponding 3-year action plans to support implementation. The National Development Plan fully integrates gender equality, with a separate chapter aligned with the National Gender Policy. The Government has adopted legislation on rural women's rights, violence prevention, equal working conditions and wages, and support for the care economy. To track budget allocations through to expenditure, the National Planning Department evaluates the execution of resources directed to gender equality using a gender budget tracker (classifier) required by law. In addition, Parliament is informed of gender-sensitive budget execution. The tracker uses the National Planning and Budgeting System to analyze the resources allocated for gender equality in line with the gender categories reflected in the national policy objectives.

Source: UN Women (2023). Strengthening public finance management systems for gender equality and women's empowerment: Promising practices and remaining gaps. New York.

## SUB-CRITERION 1.I EXISTENCE OF GOVERNMENT POLICIES AND/OR PROGRAMMES DESIGNED TO ADDRESS GENDER EQUALITY GOALS

According to the information reported, all LAC countries report that they have laws, policies and/or government

programmes designed to address gender equality goals. Most of them reported the existence of equality

plans and specific programmes for productive support, preventing and fighting violence, and the incorporation of specific objectives in their national development

plans that highlight the need to mainstream the gender perspective based on the competencies of public entities. One example is **Guatemala**.

### Guatemala

The National Policy for the Promotion and Integral Development of Women (PNPDIM) 2008 - 2023 is the main public policy instrument to address the objectives of equality in the country, it states that the principle of equity between women and men and cultural identity must be guaranteed in institutional processes in the follow-up, monitoring and evaluation of budgetary policies. Based on the policy, each public institution at different levels establishes budgetary structures (programs, subprograms, projects, activities or works) to promote women's rights and close gender gaps.

Some of the budget structures that have been defined by public institutions are: prevention of maternal and neonatal mortality, prevention of child mortality and chronic malnutrition, high school scholarships for adolescent and young women, cash transfers for families with girls and adolescents from 10 to 14 years old, prenatal care services, care for sexual violence, among others.

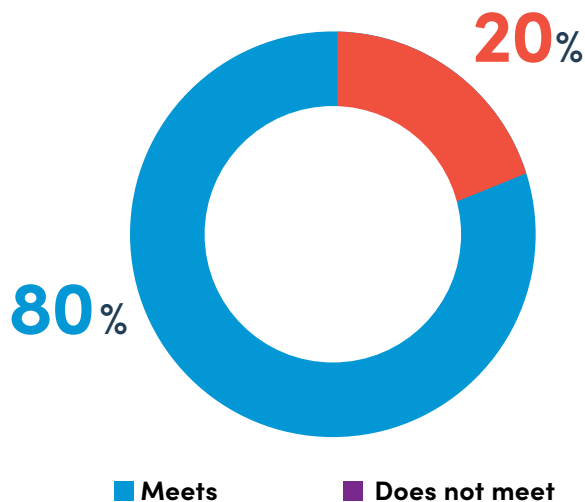
**Source:** UN Women (2023). Strengthening public finance management systems for gender equality and women's empowerment: Promising practices and remaining gaps. New York.

### SUB-CRITERION 1.2 EXISTENCE OF ADEQUATE BUDGET FOR THESE POLICIES AND/OR PROGRAMMES

80% of the LAC countries reported having adequate budgets to develop policies and/or government programmes to address gender equality objectives. Only 20% reported that the resources allocated were insufficient.

An outstanding case is **Bolivia**, which has a law that allocates a specific percentage of resources from a budget line to implement the law to fight violence against women.

**Figure 4.** Proportion of LAC countries that meet sub-criterion 1.2 - Adequate budget



**Source:** Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.

## Bolivia

In compliance with Law No. 348 of March 09, 2013, Integral to Guarantee Women a Life Free of Violence and its regulatory supreme decrees, the autonomous territorial entities are obliged to budget a percentage of their resources for the prevention and attention to gender-based violence and for the strengthening of the Special Force to Combat Violence under the Bolivian National Police.

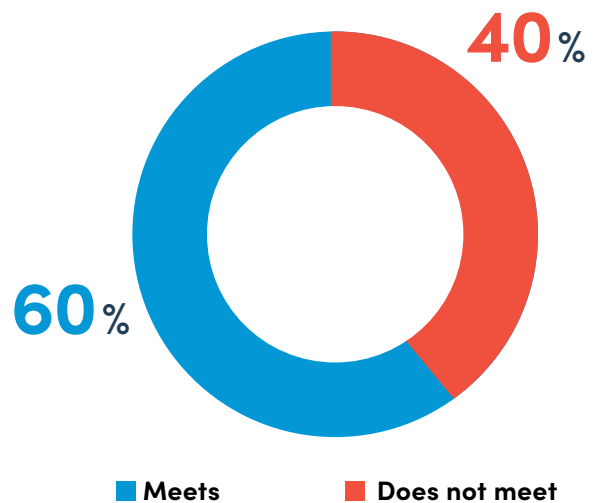
**Source:** Information extracted from LAC countries responses to the questionnaire measuring progress toward meeting SDG indicator 5.c.1.

### SUB-CRITERION 1.3 PROCEDURES IN PLACE FOR EXECUTION OF BUDGETARY RESOURCES FOR GENDER EQUALITY

Four (40%) of the ten countries reported they did not have procedures in place for the execution of resources to address gender equality.

Of the six countries (60%) that reported having procedures to guarantee the execution of resources, some, such as **El Salvador**, include specific regulations that prevent the reallocation of resources earmarked for gender equality to other purposes or programs. In other cases, these procedures are not specific to guarantee the execution of resources to address gender equality objectives, but are rather procedures aimed at guaranteeing the execution of budgets in general.

**Figure 5.** Proportion of LAC countries that meet sub-criterion 1.3. Procedures for budget execution for gender equality



**Source:** Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.

## El Salvador

Article 13 of the General Budget Law of the Nation, for fiscal year 2020, establishes the following:

*“The resources consigned in the present Budget Law of the different Public Sector Institutions, destined to finance activities related to gender equality and the application of the current legislation on equality and eradication of gender violence; as well as those destined to finance social programs included in the Law of Development and Social Protection, which are executed for the benefit of women, children, the elderly, family agriculture and other vulnerable population, and in a situation of extreme poverty, shall be declared non-transferable.”*

**Source:** Information extracted from LAC countries responses to the questionnaire measuring progress toward meeting SDG indicator 5.c.1.

## 4.2 SECOND CRITERION: MECHANISMS FOR MONITORING ALLOCATIONS FOR GENDER EQUALITY IN PUBLIC FINANCE MANAGEMENT SYSTEMS

The **second criterion assesses whether a government has the mechanisms to track resource allocations for gender equality and women’s empowerment** through the public finance management cycle –from their inclusion in the budget to expenditure impact assessments. This criterion consists of seven sub-criteria, expressed in the following questions:

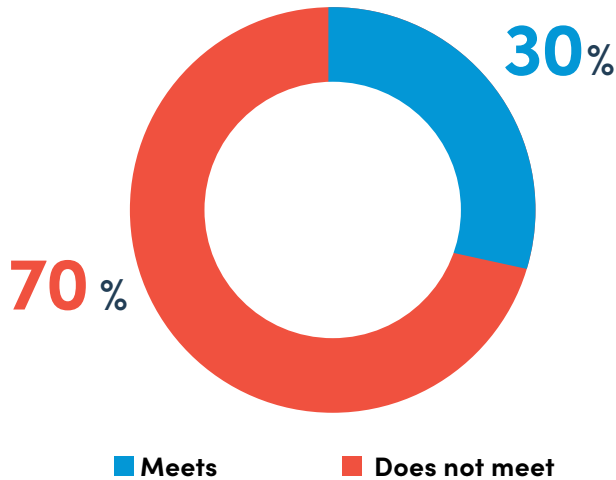
1. Does the Ministry of Finance/budget office issue call circulars, or other such directives, that provide specific guidance on gender-responsive budget allocations?
2. Are there key policies and programmes, proposed for inclusion in the budget, subject to an ex ante gender impact assessment?
3. Are sex-disaggregated statistics and/or data used across key policies and programmes in a way which can inform or influence budget-related policy decisions?
4. Does the government provide, in the context of the budget, a clear statement of gender-related objectives (i.e., gender budget statements or gender responsive budget legislation)?
5. Are budgetary allocations subject to “tagging”, including by functional classifiers, to identify their linkage to gender equality objectives?
6. Are key policies and/or programmes subject to ex-post gender impact assessments?
7. Is the budget subject to independent audit to assess the extent to which it promotes gender responsive policies?

### Status

**Three of the ten countries meet at least four of the seven indicator criteria (30%).**

**Seven of the countries do not meet more than three of the indicator criteria, and one reported not meeting any of them (70%).**

**Figure 6.** Proportion of LAC countries complying with criterion 2 of indicator 5.c.1 – Monitoring of Funding Allocations



**Source:** Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.

While the countries' will to address gender equality objectives is rather evident, they still face challenges implementing mechanisms for the periodic tracking of resources for gender equality and the empowerment of women through the budget cycle. 70% of the countries have specific guidance on how budget allocations for gender equality should be evidenced in their budget circulars (or equivalent), 50% (5 out of 10) have instruments to identify specific budget allocations to promote gender

equality (plotters, classifiers, among others) and only 20% (2 out of 10) state that they carry out gender impact assessments on the actions implemented. Over one-half of the countries (60%) reported using sex-disaggregated statistics to justify budgetary decisions, although these are part of the statistical information collected regularly.

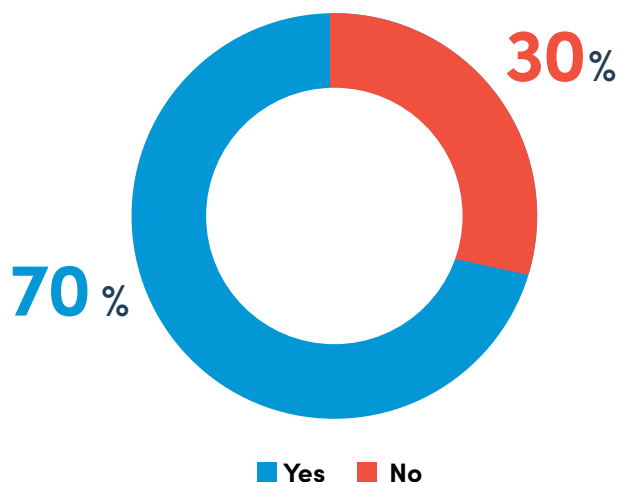
One example is the case of **Ecuador**, where the Organic Code for Planning and Public Finance includes an article on gender-responsive planning and budgeting that establishes the obligation of the Ministry of Economy and Finance to issue annual budget guidelines instructing public institutions to include gender equality through the planning and budgeting cycle. Each ministry is responsible for evaluating potential gender impacts, and its policies and programmes have statistical information by gender. For example, the Ministry of Economic and Social Inclusion (MIES) has data disaggregated by sex, decile and age, data on the "Bono de Desarrollo Humano" (Human Development Bond) program, and information is an input for assessments conducted by the Ministry of Economy and Finance. Gender equality objectives are stated in budget annexes and in the classifier that guides spending in gender equality policies to make resources allocated to that end transparent. The National Council for Gender Equality, the State General Comptroller's Office, the National Assembly, the Ombudsman's Office, and civil society can conduct assessments, follow-ups and audits on the execution of programmes and budgets promoted by public institutions.

**SUB-CRITERION 2.1 CALL CIRCULARS, OR OTHER SUCH DIRECTIVES, THAT PROVIDE SPECIFIC GUIDANCE ON GENDER-RESPONSIVE BUDGET ALLOCATIONS ISSUED BY THE MINISTRIES OF FINANCE/BUDGET OFFICE.**

Seven of the ten countries (70%) reported having circulars, offices or budget directives (or equivalent) that include information to guide how programs should be formulated and resources defined to contribute to gender equality. These range from the integration of gender

criteria guidelines to circulars that govern the planning and budget formulation cycle to specific manuals and guides that detail this process. The **Dominican Republic** is an example of these guides. In some cases, they are issued annually; in others, the periodicity is not specified.

**Figure 7.** Proportion of LAC countries meeting sub-criterion 2.1. Budgetary guidelines



**Source:** Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.

### Dominican Republic

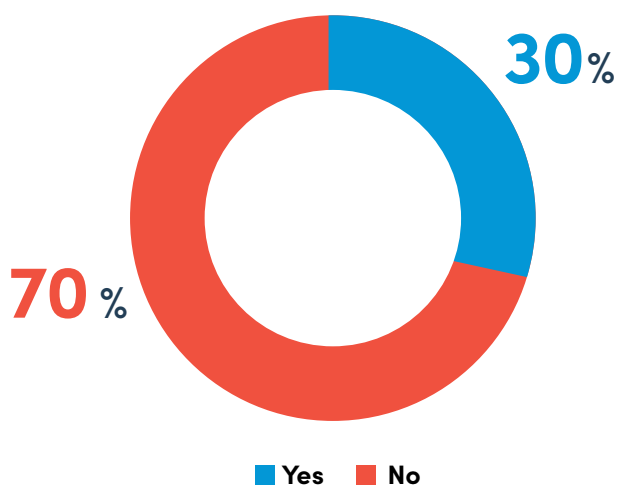
The General Budget Directorate has issued manuals on Guidelines and Procedures for the Formulation of a Gender Responsive budget in the different stages of the budget cycle to ensure that the different stakeholders involved in the budget formulation undertake actions to promote gender equality.

**Source:** Information extracted from LAC countries responses to the questionnaire measuring progress toward meeting SDG indicator 5.c.1.

## SUB-CRITERION 2.2 EX-ANTE GENDER IMPACT ASSESSMENTS

Three out of ten countries (30%) reported conducting ex-ante impact assessments, that is evaluations that analyze the potential impact of budgetary programs on gender equality. In these cases, the responsibility for these assessments does not fall on their Ministries of Finance but on institutions implementing and executing budgets. The law, on the other hand, is not just specific concerning gender-related issues but addresses investment projects in general. An example of this is **Bolivia**.

**Figure 8.** Proportion of LAC countries meeting sub-criterion 2.2. Ex ante gender impact assessments



**Source:** Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.



## Bolivia

Within the framework of Ministerial Resolution No. 115 "BASIC PREINVESTMENT REGULATION" it is determined that the social evaluation will be used "in addition to the economic evaluation in programs, multisectoral projects and projects of social connotation that, due to their complexity, require additional evaluation criteria".

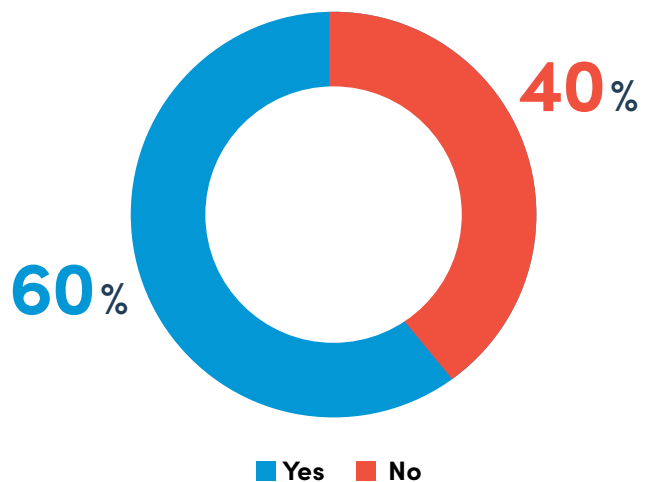
The social evaluation considers redistributive aspects of meritorious goods, within the framework of the fundamental rights of the Political Constitution of the State; objectives, bases and guidelines of Law No. 300 Framework of Mother Earth and Integral Development for Living Well; and development planning such as, for example: equity, social inclusion, access to services, opportunities in education, employment generation, gender and interculturality, territoriality and sovereignty.

**Source:** Information extracted from LAC countries responses to the questionnaire measuring progress toward meeting SDG indicator 5.c.1.

### SUB-CRITERION 2.3 EXISTENCE OF SEX-DISAGGREGATED STATISTICS AND DATA USED ACROSS KEY POLICIES AND PROGRAMMES IN A WAY THAT CAN INFORM BUDGET-RELATED POLICY DECISIONS.

Six out of ten countries (60%) reported having sex-disaggregated statistics and data on the impact of implementation of public policies. In some cases, however, they indicated that the budget does not have indicators differentiated by type of beneficiary but by the public policy goals. This data is reported mainly through their institutes of statistics. On the other hand, some countries conduct annual household and multi-purpose surveys as an input for the formulating public policies, being complementary to additional information, such as the Time Use Survey. These instruments allow access to statistical data disaggregated by sex with a gender perspective. An example of this is [El Salvador](#).

**Figure 9.** Proportion of LAC countries meeting sub-criterion 2.3. Sex-disaggregated data



**Source:** Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.

## El Salvador

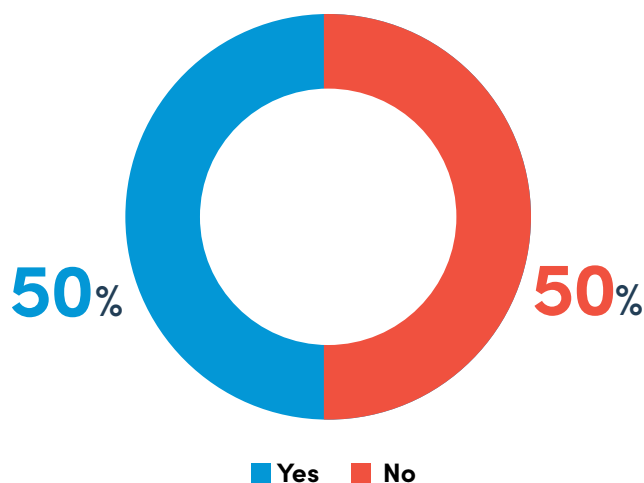
The main source of sex-disaggregated statistics used for the formulation of key policies and programmes are the results of the Household and Multiple-purpose Survey, which is conducted annually. Other sources include Health Information Systems, the School Census, which year after year provides information about enrollment and school dropout rates in the education system, the Time Use Survey and the Equality Statistics and Indicators System (Encuesta de Uso del Tiempo y el Sistema de Estadísticas e indicadores para la Igualdad SEMI) of the Salvadoran Institute for the Advancement of Women (ISDEMU), and the Violence against Women Data, Statistics and Information System of the Ministry of Justice and Public Security.

**Source:** Information extracted from LAC countries responses to the questionnaire measuring progress toward meeting SDG indicator 5.c.1.

## SUB-CRITERION 2.4 CLEAR GUIDELINES ON GENDER-RELATED BUDGET

Efforts to incorporate GRB into the budget cycle are evident in five (50%) of the ten countries that reported having clear or specific guidelines on gender-related objectives for their budgets, which should contribute to increased resource allocation for gender equality. An example of how these guidelines are made explicit is shown in **Colombia's** Law No. 1955.

**Figure 10.** Proportion of LAC countries meeting sub-criterion 2.4. Clear guidelines



**Source:** Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.

## Colombia

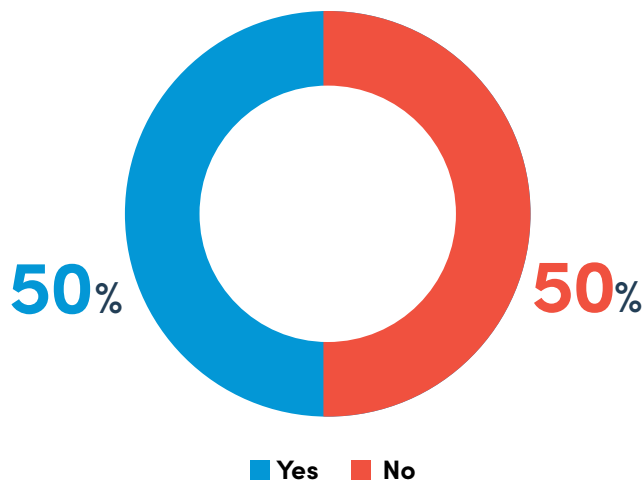
Law No. 1955 of 2019 establishes the use of the Gender Equality Tracker for all entities included in the Nation's General Budget. In addition, the Budget Law includes a chapter or annex that specifies the resources to be allocated to gender equality. The Public Policy on Gender Equality (CONPES 161 2013) also makes reference to the need to include the gender perspective in the budgetary process, and the same applies to the National Development Plan (PND 2018-2022), which has a specific chapter on equality for women.

**Source:** Information extracted from LAC countries responses to the questionnaire measuring progress toward meeting SDG indicator 5.c.1.

### SUB-CRITERION 2.5 BUDGET ALLOCATIONS SUBJECT TO 'TAGGING'

In recent years, a significant achievement in the region has been the development of instruments to tag gender-responsive budgets. Five countries reported the existence of budget markers (classifiers by aim and function, budget tracers) to guide and identify budgets allocated to achieve gender objectives. One of the main characteristics of these instruments is that they are institutionalized in financial management systems and provide real-time disaggregated data on spending allocated and executed to close gender gaps and further actions to promote gender equality. The more categories and subcategories they have for accounting purposes, the more visible and specific the data gathered. This allows for the systematic tracking of allocations for gender equality and the empowerment of women<sup>27</sup> in addition to making those allocations public. **Guatemala** is an example of a gender budget classifier.

**Figure 11.** Proportion of LAC countries that meet sub-criterion 2.5. Budget allocations subject to 'tagging'



**Source:** Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.

#### Guatemala

In 2013, the Budget Classifier with a Gender Perspective (BCGP) was institutionalized as a tool in the budgeting process for equality between men and women (article 17 quater of the Organic Budget Law). The Presidential Secretariat for Women (Secretaría Presidencial de la Mujer - SEPREM), the entity responsible for the BCGP, provides technical assistance to public institutions at different levels (central and territorial) for the identification and inclusion of planning and budgeting interventions, which are reflected in the BCGP. During the 2017-2021 period, the process to earmark resources was consolidated, and public institutions reported their gender equality budget allocations in the BCGP. To follow up on the BCGP, in 2016 the Interinstitutional Working Group on the Budget for Equality was created (record No. 1-2016) with the aim of incorporating the gender equality perspective into the public budget and planning process, in addition to establishing guidelines for the management of gender equality in the public administration. This working group operates both in the technical and policy spheres, with the participation of the entities in charge of planning, budgeting and advocating the rights of women (SEGEPLAN, MINFIN, SEPREM and the organization Colectiva para la Defensa de los Derechos de las Mujeres en Guatemala, CODEFEM).

**Source:** Information extracted from LAC countries responses to the questionnaire measuring progress toward meeting SDG indicator 5.c.1..

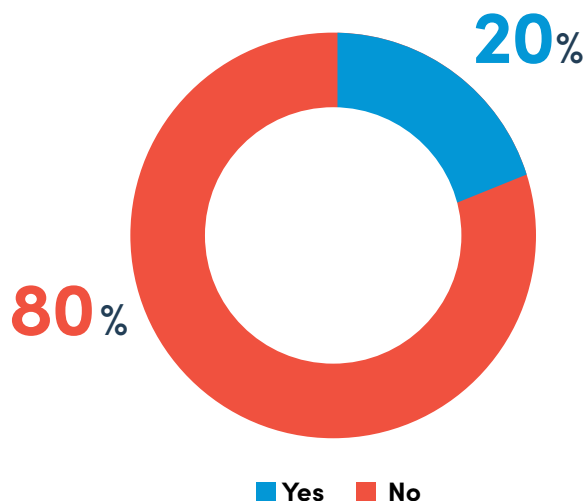
### SUB-CRITERION 2.6 EX-POST GENDER IMPACT ASSESSMENTS

Of the ten countries analyzed, only two (**Chile** and **Ecuador**) reported having policies that incorporate ex-post impact assessment processes, including different public institutions, during the follow-up and control

stage. The ex-post assessment can be conducted during the operation stage to determine whether it is convenient to continue with the project or define the re-programming requirements necessary to achieve

the impact objectives sought or, once the operation has come to an end, using the actual data measured as part of the project.

**Figure 12.** Proportion of LAC countries that meet sub-criterion 2.6. Ex-post gender impact assessments



**Source:** Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.

### Chile

Chile’s Management Control and Evaluation System takes into account the gender perspective in the ex-post assessments of programmes and institutions, and states that: “The incorporation of the gender perspective in the assessment of programmes generates information authorities can use to better reach citizens through their different policies and programmes (Annex V). [..]

### Ecuador

Institutions executing programmes, projects and activities are responsible for conducting ex-post gender assessments. The main institutions with this competence are the National Council for Gender Equality, the State Comptroller’s Office, the National Planning Secretariat, the Human Rights Secretariat and the Ombudsman’s Office, among other oversight, follow-up and control entities.

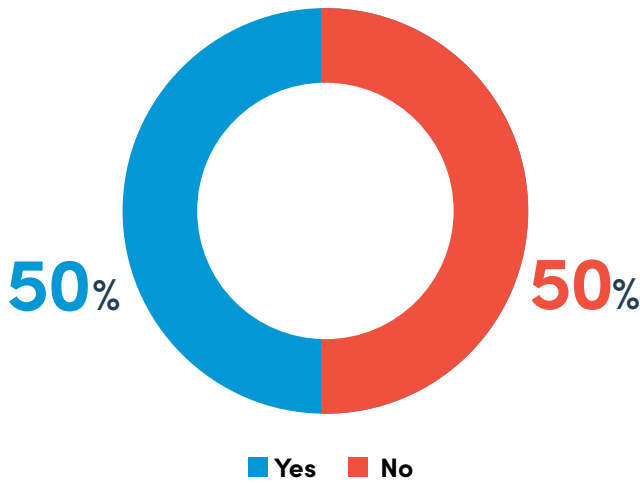
**Source:** Information extracted from LAC countries responses to the questionnaire measuring progress toward meeting SDG indicator 5.c.1.

## SUB-CRITERION 2.7 INDEPENDENT AUDIT TO ASSESS THE EXTENT TO WHICH IT PROMOTES GENDER-RESPONSIVE POLICIES

Independent audits analyze legislation, policies, regulations, and government revenue and spending from a gender perspective. The basic assumption for gender audits is that public policy impacts women and men differently. They also help to raise awareness and promote the intervention of women in economic matters in general and on fiscal issues, which can lead to an increase in resources allocated to them.<sup>28</sup>

Five of the ten countries (50%) reported having independent audits to assess how much they promote gender-responsive policies. In some cases, countries count on institutionalized processes to promote transparency, follow-up, and social control, and it can be used to conduct a gender audit. In other cases, the conduction of independent audits occurs in the framework of the progress reports made towards SDG 5, as is the case of **Colombia** and **Guatemala**.

**Figure 13.** Proportion of LAC countries meeting sub-criterion 2.7. Ex-post evaluations. Independent audits



**Source:** Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.

### Colombia

State control entities track the budget and can also use the budget tracer to track gender allocations. In particular, these entities have conducted audits associated with SDG 5.

### Guatemala

Audits have been conducted in the context of implementation of the 2030 Agenda, specifically on SDG 5, including an assessment of budget allocations for gender equality.

**Source:** Information extracted from LAC countries responses to the questionnaire measuring progress toward meeting SDG indicator 5.c.1.

## 4.3 THIRD CRITERION: PUBLICATION OF DATA ON BUDGET ALLOCATIONS FOR GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN

The **third criterion focuses on transparency** by measuring whether a government has made information on budget allocations for gender equality and the empowerment of women publicly available. This criterion consists of three sub-criteria, expressed in the following questions:

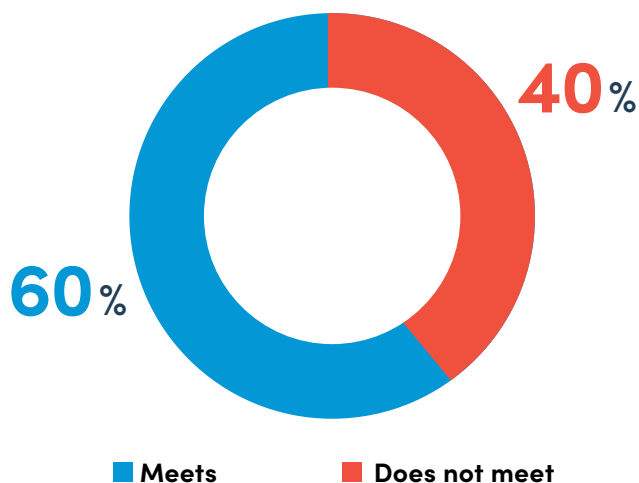
1. Is the data on gender equality allocations been published?
2. If published, has this data been published in an accessible manner on the Ministry of Finance (or office responsible for budget) website and/or related official bulletins or public notices?
3. If so, has the data on gender equality allocations been published in a timely manner?

#### Status

Six countries answered 'yes' to the three sub-criteria (60%).

Four countries answered 'no' to the three sub-criteria (40%).

**Figure 14.** Proportion of LAC countries that meet criterion 3. Availability of information



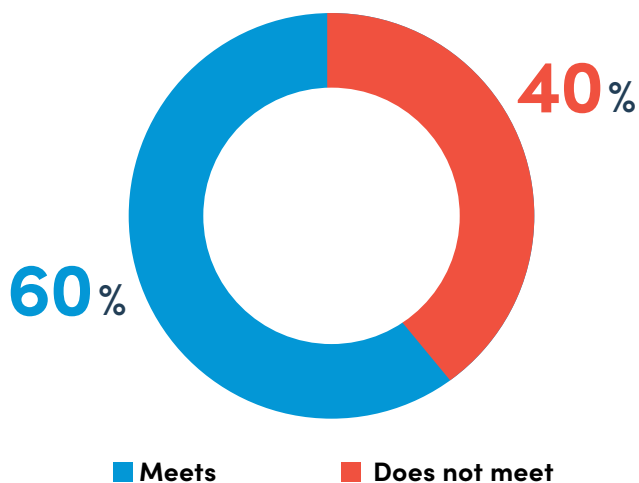
Source: Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.

Concerning this criterion, 60% of countries that responded to the questionnaire (6 out of 10) reported publishing data on gender equality budget allocations. While the majority of the countries have made progress in terms of legislation and instruments to incorporate the gender perspective into the planning and budgeting process, we still observe difficulties in the transition from the planning stage to the implementation of mechanisms for the systematic tracking of gender equality allocations and making those allocations public.

### SUB-CRITERION 3.1 PUBLICATION OF DATA ON GENDER EQUALITY ALLOCATIONS

Considering the ten countries that responded to the questionnaire in 2021, six (60%) reported having published information on budget allocations for gender equality. Some of these six countries do so in response to their regulations, like **Guatemala** and **Bolivia**. In all cases, these publications are made through the websites of the ministries of finance of each of these countries.

**Figure 15.** Proportion of LAC countries that meet sub-criterion 3.1. Availability of information



Source: Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.

## Guatemala

Budget allocations for gender equality are publicly accessible through a report released by the Integrated Accounting Information System (SICOIN) for follow-up on thematic classifiers. In addition, reports in connection with thematic classifiers produced by each entity are published on the Ministry of Public Finance website.

In accordance with the provisions of article 18 of Decree 25-2018 on the Law of the State General Income and Expenditure Budget for Fiscal Year 2019, in force as of 2021, SEPREM, the organization responsible for the gender classifier, publishes six-month progress reports on its website.

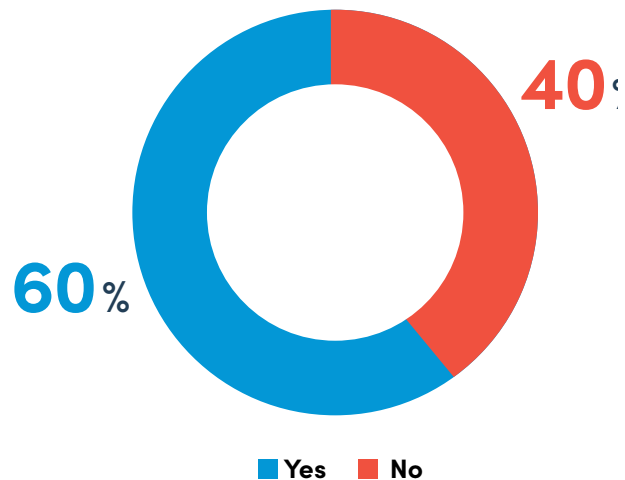
Source: Information extracted from LAC countries responses to the questionnaire measuring progress toward meeting SDG indicator 5.c.1.

### SUB-CRITERION 3.2 DATA ACCESSIBLE ON THE MINISTRY OF FINANCE WEBSITE.

Open government is based on transparency, accountability, participation and technology to improve public services, visibility and submission of data in an easy and accessible manner, as well as the political will to strengthen instruments for accountability related to measures to promote gender equality and the empowerment of women<sup>29</sup>.

Analyzing the data from the questionnaires, 6 out of the 10 countries (60%) reported that data on budget allocations and execution of programmes to achieve gender-related objectives is available on their Ministry of Finance websites, in some cases with specific reports based on budget classifiers and/or tracers, and others integrated into the general budget, differentiated by classifier or specific programmatic category. **El Salvador** is an example of this.

Figure 16. Proportion of LAC countries meeting sub-criterion 3.2. Ministry of Finance website



Source: Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.

### El Salvador

The individual institutional budgets of the Public Finance Sector can be consulted on the Fiscal Transparency Portal of the Ministry of Finance to know if they have budgetary units and/or work areas to comply with the national gender legislative framework.

In addition, the Salvadoran Women's Institute (ISDEMU) publishes an annual list of resources earmarked to comply with the Law on Equality, Equity and Eradication of Discrimination against Women (LIE) and the Special Comprehensive Law for a Life Free of Violence for Women (LEIV), as part of its report on the state of violence against women in El Salvador.

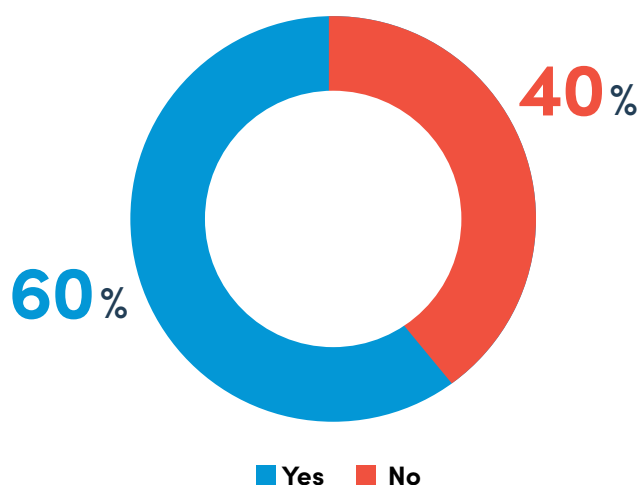
Similar to ISDEMU's report, the Ministry of Justice and Public Security's report on acts of violence against women contains a specific section with the budget lines of programmes and policies for the prevention and eradication of violence against women.

**Source:** Information extracted from LAC countries responses to the questionnaire measuring progress toward meeting SDG indicator 5.c.1.

### SUB-CRITERION 3.3 TIMELY PUBLICATION OF DATA

The six countries that reported having specific reports on gender equality allocations state that, per their annual operational planning, they publish the information at least once a year.

**Figure 17.** Proportion of LAC countries meeting sub-criterion 3.3. Timely publication of data



**Source:** Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.

### Guatemala

In accordance with the Regulations to the Organic Budget Law, public entities must submit information within 10 days of the end of every four-month period. However, reports on the classifier are posted and updated every month in the Integrated Accounting System (SICOIN). Tracking reports prepared by SEPREM are published within the six-month period following that the report corresponds to.

**Source:** Information extracted from LAC countries responses to the questionnaire measuring progress toward meeting SDG indicator 5.c.1.



## 4.4 OPTIONAL INFORMATION

In addition to the questions that measure progress towards meeting the three criteria, the voluntary questionnaire report includes a series of additional questions that can be completed optionally. The following is a summary of these questions and the answers obtained in the voluntary reports submitted by Latin America and the Caribbean countries.

**a. Existence of requirements to apply the gender perspective in setting budget performance objectives.**

Two of the countries reported having requirements to apply the gender perspective in the setting of budget performance objectives or results linked to the public planning and budgeting system..

**b. Allocation of budgets for gender equality at the subnational level.**

Four countries reported having mechanisms to promote the allocation of budgets for gender equality at the subnational level.

**c. Reports on gender budget execution.**

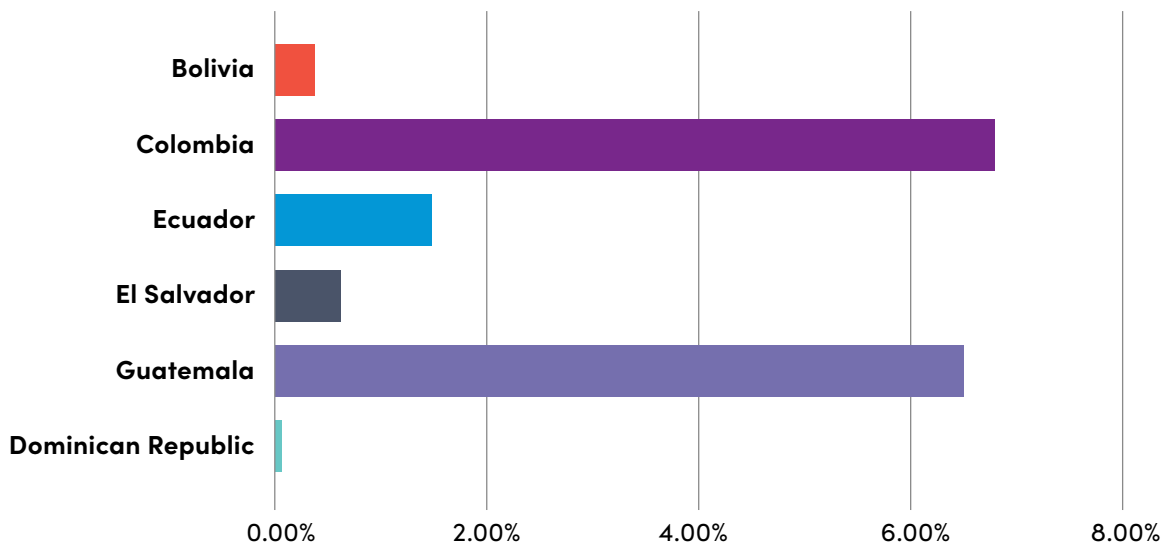
Four countries reported having, as a minimum, annual reports on gender equality budget execution.

**d. Percentage of gender budget allocations.**

Six of the LAC countries sent information on the percentage of the budget allocated to gender equality. Based on this data, allocations are less than 2% for four countries and slightly higher for the remaining two (Colombia and Guatemala).

It is important to note that several of these countries (Colombia, Ecuador, Guatemala and the Dominican Republic) have marker systems (gender budget markers or classifiers) that make it possible to easily identify these allocations.

Figure 17. Percentage of gender equality investments



Source: Prepared by the author based on LAC countries responses to the questionnaire that measures progress toward meeting SDG indicator 5.c.1.

**e. Consultations on allocations necessary for gender equality and the empowerment of women.**

Four of the nine countries reported that their Ministry of Finance or competent bodies have mechanisms for consultations regarding budget allocations necessary for gender equality and the empowerment of women.

**f. Oversight by women's organizations and parliamentary representations.**

Six of the nine countries reported having legislation and mechanisms in place for social oversight by women's organizations and/or members of parliament.

**g. Gender equality considerations in the design and implementation of fiscal policies.**

Five countries reported having gender equality considerations for the design and/or implementation of fiscal policies. However, these considerations vary; in some countries, the fiscal policy incorporates principles such as equality, while in others, it considers gender criteria. Likewise, there are countries where gender considerations are incorporated into their expenditure, through the budget classifier, by aim and function; however, incorporating these considerations in their revenue remains a challenge.

## 5. CONCLUSIONS AND RECOMMENDATIONS

### CONCLUSIONS

The findings are based on the responses of the ten LAC countries that voluntarily responded to the instrument designed to monitor the indicator 5.c.1 of the countries show significant progress in integrating a gender perspective into their public financial management systems. Based on the qualitative assessments developed by the countries in the 2021 round, **it can be seen that the countries that have made the most progress are those that have incorporated the gender approach in each step of their budget planning, execution and reporting processes.** This denotes the importance of having a comprehensive approach when implementing policy priorities, whereby governments incorporate the gender approach throughout the process and in the budget and public finance management systems, rather than through isolated and independent efforts. **However, it is necessary to deepen these advances by allocating adequate public resources for gender equality and women's empowerment and a sound follow-up system to monitor their execution and make this information public.**

According to the three measurement criteria for evaluating compliance with indicator 5.c.1 and the responses recorded in the questionnaire reported by the countries, the following **conclusions** can be drawn:

- Regarding to the **first criterion**, the implementation of policies and/or programs aimed at gender equality with public budgetary allocations, the countries have made efforts to make progress in terms of legislation and regulations. Practically all (nine of the ten countries) fully meet this criterion and the remainder are close to it.
- Concerning the **second criterion** referring to mechanisms for monitoring resource allocations throughout the budget cycle, 30% fully meet this criterion, 60% are close to the requirements, and for the remaining 10% it is still a challenge not to have met any of the sub-criterion. The information shows that there is progress in the development of instruments that guide and integrate gender equality and women's empowerment in public planning and budgeting instruments. Progress has been made in the development of instruments for classifying, marking and/or mapping resources for this purpose; however, there is a need to strengthen ex-ante and ex-post evaluation processes to improve the results achieved, as well as to respond to the differentiated needs of the population from a gender and intersectional perspective.
- The **third criterion** referring to the availability of public information on allocations for gender equality and women's empowerment is the one with the highest percentage of non-compliance, with 40% of the countries responding negatively to all the sub-criterion, while the remaining 60% fully meet all the sub-criterion. These percentages indicate the need to strengthen transparency and accountability mechanisms, and operationalize the instruments available for recording and systematizing resources for gender equality. Budget monitoring systems allow governments to introduce measures to comply with gender policies. Publicizing these public items contributes to greater transparency and accountability in budget-related decision-making.
- The data collected by the global report together with the detail and practices shown in the information reported by the countries of the region show the key dimensions of what could constitute a solid and robust GRB system, with examples and good practices of how different governments have incorporated gender in policy setting, budget allocation, execution and transparency. By making these practices visible, governments can identify actions to improve their systems and move towards the achievement of SDG 5 indicator 5.c.1. This action can promote better targeting of public resources for the implementation of gender equality laws and policies, while building confidence in the government to deliver on guaranteeing the rights of women and girls.

- The importance of partnership and leadership of the Planning and Finance offices and gender mechanisms in advancing the achievement of SDG 5 and in particular indicator 5.c.1 is also evidenced.

## RECOMENDACIONES

The findings of this report pose the challenge of continuing to strengthen the instruments to operationalize the progress made in formal terms and to translate them into increased resources to promote gender equality and equity, for which the following **recommendations** are made:

- Introduce legislative requirements/mandates to institutionalize GRBs, and clear guidelines and implementation tools, to support operationalization.
- Expand and strengthen measures to assess the impact of gender budget allocations. This will strengthen the full cycle of accountability through monitoring and evaluation of resources allocated to gender responsive laws, policies and programs.
- Generate gender budget analysis, systematically and periodically at key stages (approval, quarterly account or annual closing) and attach such information to the budget proposal to be submitted to the legislature, to advocate for more and better targeted resources, even in the face of “insufficient” resource allocations for gender responsive laws and policies.
- Generate guidelines, tools and instruments on gender gap analysis of budgetary programs, for the preparing and presenting reports, to produce comprehensive and evidence-based statements, and to integrate gender equality into budget audit plans.
- Produce periodic follow-up reports and publish them in real time so that Parliament and the population in general can access information on how programmed resources are disbursed and monitor their execution.
- Regularly and transparently monitor budget execution from the executive branch itself, through the governing body on gender equality policies for better accountability for fulfilling gender responsive policy commitments.
- Promote processes to strengthen the capacities of public officials and partnerships with civil society and academia, generating instances that, in addition to guaranteeing transparency, promote accountability.

## NOTES

- 1 UN Women (2022). [Progress on the Sustainable Development Goals: The gender snapshot 2022](#).
- 2 ECLAC (2022). [Social Panorama of Latin America and the Caribbean 2022: Transforming education as a basis for sustainable development](#).
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- 4 ECLAC (2022). [Towards transformation of the development model in Latin America and the Caribbean: production, inclusion and sustainability](#). Santiago.
- 5 ECLAC (2022). [Towards transformation of the development model in Latin America and the Caribbean: production, inclusion and sustainability](#). Santiago.
- 6 UN Women (2022). [Progress on the Sustainable Development Goals: The gender snapshot 2022](#).
- 7 ONU Mujeres (2022). [Presupuestos con enfoque de género. Una hoja de ruta para su implementación desde las experiencias de América Latina](#). América Latina y el Caribe.
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- 9 UN Women (2022). [Progress on the Sustainable Development Goals: The gender snapshot 2022](#).
- 10 UN Women (2023). [Strengthening public finance management systems for gender equality and women's empowerment: Promising practices and remaining gaps](#). Nueva York. Page 5.
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- 13 Both Agendas were adopted in 2015.
- 14 Held in Busan from November 29 to December 1st 2011.
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- 17 ECLAC (2022). [Buenos Aires Commitment](#) (fifteenth session of the Regional Conference on Women in Latin America and the Caribbean).
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- 20 Criterion 1 consists of 3 sub-criteria; criterion 2 includes 7 sub-criteria; and criterion 3 has 3 sub-criteria.
- 21 OECD/UNDP (2019). Making Development Co-operation More Effective. [2019 Progress Report](#), OECD Publishing, Paris. Page 52.
- 22 Costa Rica, Dominican Republic, El Salvador, Guatemala, Haiti, Paraguay, Peru, Saint Lucia, Trinidad and Tobago.
- 23 United Nations (2019). [The Sustainable Development Goals Report 2019](#).

- 24 ONU Mujeres (2023). [Strengthening public finance management systems for gender equality and women's empowerment: Promising practices and remaining gaps](#). Nueva York.
- 25 Bolivia, Brazil, Chile, Colombia, Ecuador, Guatemala, El Salvador, Paraguay, Panama, and Dominican Republic.
- 26 UN Women (2023). [Strengthening public finance management systems for gender equality and women's empowerment: Promising practices and remaining gaps](#). Nueva York.
- 27 ONU Mujeres (2022). [Presupuestos con enfoque de género. Una hoja de ruta para su implementación desde las experiencias de América Latina](#). América Latina y el Caribe. Pág. 43.
- 28 ONU Mujeres (2022). [Presupuestos con enfoque de género. Una hoja de ruta para su implementación desde las experiencias de América Latina](#). América Latina y el Caribe. Pág. 69.
- 29 Alejandra Naser, Álvaro Ramírez-Alujas, Daniela Rosales (editores) (2017). [Desde el gobierno abierto al Estado abierto en América Latina y el Caribe](#), Libros de la CEPAL, N° 144 (LC.PUB.2017/9-P), Santiago, Comisión Económica para América Latina y el Caribe (CEPAL), 2017.

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