



Gender-Responsive Budgeting

A roadmap for its implementation
from Latin American experiences

LATIN AMERICA AND THE CARIBBEAN

REPORT

Gender-Responsive Budgeting **A roadmap for its implementation from Latin American experiences**

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Content

Executive summary	6
<hr/>	
1. Introduction	9
<hr/>	
2. Conceptual Framework for Gender-Responsive Budgeting	13
2.1 Concepts and scope of experiences with gender- responsive budgeting	14
2.2 Institutionalization of gender- responsive budgeting	17
2.3 Contributions of gender-responsive budgeting	18
<hr/>	
3. Gender-Responsive budgeting and the 2030 Agenda: Progress in the Latin American and Caribbean region in relation to Indicator 5.c.1.	20
3.1 Methodology for the measurement of Indicator 5.c.1.	21
3.2 Progress on Indicator 5.c.1. in the countries of Latin America and the Caribbean. The main findings of the study	22
<hr/>	
4. Implementation of gender-responsive budgeting. Road Map	26
4.1 Incorporating gender-responsive budgeting into the regulatory framework	29
4.1.1 Incorporation of gender-responsive budgeting in the State's Political Constitution	29
4.1.2 Incorporation of gender perspective into the regulations governing the planning process	30
4.1.3 Incorporation of the gender perspective into the regulations that govern the public budgeting process	32
4.1.4 Incorporating the gender perspective into other types of regulations	34
4.2 Incorporation of the gender perspective in the strategic planning of States	37
4.2.1 Inclusion of gender-responsive budgeting in the policies, plans, and programs that promote gender equality	39

4.3	Incorporating the gender perspective into the budget cycle	42
	Incorporation of the gender perspective in the systems of information and management of public finances	43
4.3.1	Budget Planning	52
4.3.2	Programmatic formulation	55
4.3.3	Discussion and approval of the budget	62
4.3.4	Implementation and monitoring	64
4.3.5	Evaluation	68
4.4	Transparency and Accountability	71
4.4.1	Incorporation of gender in digital tools and open government	71
4.5	Institutional Mechanisms for the implementation of gender-responsive budgets	73
4.5.1	Mechanisms with specific mandates to implement gender-responsive budget initiatives	73
4.5.2	Articulation of key stakeholders to implement gender-responsive budget initiatives	76
4.6	Overview of the components and subcomponents of the Road Map	78
<hr/>		
5.	Conclusions and recommendations	82
<hr/>		
	Bibliography	88
	General bibliography	89
	Documentation consulted for the study of each country	91
<hr/>		
	Notes	96

Index of tables

Table 1. Criteria and questions for measuring compliance with indicator 5.c.1 of the 2030 Agenda for Sustainable Development	22
Table 2. Experiences: Incorporating gender criteria in the regulations governing the planning process	31
Table 3. Experiences: Incorporating gender criteria in budgeting process normative	32
Table 4. Experiences: Incorporating Gender Criteria in Other normative	35
Table 5. Experiences: Gender Mainstreaming in government plans and long-term plans	38
Table 6. Experiences: Incorporating gender-responsive budgeting into policies, plans, and programs that promote gender equality	39
Table 7. Experiences: gender budget classifiers	45
Table 8. Experiences: trackers and markers for gender-responsive budgeting	48
Table 9. Experiences: Computerized financial systems for recording gender-responsive budgets	50
Table 10. Experiences: guidelines, directives, and budget circulars with a gender perspective	52
Table 11. Experiences: Incorporation of the gender perspective in the <i>ex-ante</i> evaluation	56
Table 12. Experiences: Incorporation of the gender perspective in the diagnosis, objectives, results, and products.	58
Table 13. Experiences: Gender indicators in budgetary programs	61
Table 14. Experiences: Inclusion of gender-responsive budgeting in the annual budget approval law	63
Table 15. Experiences: Gender budget reports	64
Table 16. Experiences: Instruments for gender-responsive budgeting monitoring	66
Table 17. Experiences: Budget modification with a gender perspective	68

Table 18. Experiences: gender-responsive budget audits	70
Table 19. Experiences: Digital and open government tools on gender-responsive budgets	72
Table 20. Experiences: Institutional mechanisms for gender-responsive budgeting implementation	73
Table 21. Stakeholders in the incorporation and institutionalization of gender-responsive budgeting	77
Table 22. Components and subcomponents of the gender-responsive budgeting roadmap. National good practices	78
Table 23. Recommendations	87

Index of figures

Figure 1. Starting year of gender budget initiatives in Latin America (1997-2012)	16
Figure 2. Questions for each of the criteria of indicator 5.c.1 in which it was possible to identify elements that could potentially contribute to their fulfillment. 12 countries in Latin America and the Caribbean. Percentage	24
Figure 3. Road map diagram for the implementation of gender-responsive budgeting	28
Figure 4. Instruments for incorporating the gender perspective in the phases of the budget cycle	42
Figure 3 (complete). Road map diagram for the implementation of gender-responsive budgeting	81

Executive summary

As fiscal policy and the allocation of public resources have been analyzed over time, it has become evident that government budgets have never been gender neutral. The impact of revenues and expenditures on the lives of men and women is distinct, owing to the gender roles that society has historically ascribed to each gender. Consequently, budgets can either facilitate the reduction of inequalities or exacerbate them.

The focus on public budgets and financing for gender equality has historically been reflected in the main international agreements on this matter, including the Beijing Declaration and Platform for Action, more recently in the United Nations 2030 Agenda for Sustainable Development and the sixty-fourth session of the Commission on the Status of Women (CSW64), held in 2020 during the Beijing+25 commemoration.

To address this reality, considerable endeavors have been devoted in recent decades to the Latin American and Caribbean (LAC) region to integrate the gender perspective into the governing frameworks, methodologies, instruments, and regulations of the planning and budgeting process via gender-responsive budgeting experiences. The to ensure that revenues and expenditures align with the understanding of how gender equality affects individuals differently. This will necessitate adjustments to the way in which state funds are gathered and allocated, with the ultimate goal of promoting gender equality. The initial recognized endeavor in the area was undertaken by Mexico in 1997, utilizing the Federal Tagged Budget. Many of those who followed were assisted by UN Women. Gender budget initiatives have proven instrumental in facilitating the realization of states' commitments to gender equality and women's empowerment while also serving as mechanisms to enhance governance and transparency for nearly three decades.

The objective of this document is to compile good practices in gender budget initiatives by mapping the main advances in regulations, instruments, and tools developed in the countries of the LAC region and, based on these lessons learned, to draw up a road map that will serve as a reference framework to guide the development of new experiences and help consolidate existing ones. Furthermore, the document endeavors to furnish substantiation regarding a fundamental aspect of advancing

gender equality and women's empowerment, namely, procuring resources to support its financing and execution, while advising governments on how to incorporate these insights into policymaking processes to enhance public administration. While it is acknowledged that gender-responsive budgeting experiences can affect revenue and expenditure, this study focuses exclusively on the impact on expenditure. It is assumed that the impact on revenue requires analysis using distinct methodologies and is not necessarily associated with the budget cycle and planning process.

For the development of the study, information on twelve experiences of national governments in the region was reviewed and systematized, selected on the basis of their level of progress and maturity with respect to gender budgets. Based on the findings, a road map is proposed to identify different trajectories and tools for implementing and institutionalizing gender budgets. This roadmap provides a reference framework to support the development, improvement, and implementation of other regional initiatives at both the national and local levels. The document first presents the conceptual framework for gender-responsive budgeting. It then shows the progress made by the twelve countries in relation to the commitments of the 2030 Agenda and its Sustainable Development Goals (SDGs), in particular indicator 5.c.1, SDG 5, identifying some elements that could contribute to their fulfillment. By systematizing the principal developments of the experiences in the document's body, it becomes possible to propose and define a road map for their institutionalization and implementation. In conclusion, the report provides conclusions and suggestions for enhancing gender-responsive budgeting processes to guide emerging experiences and solidify preexisting ones.

The main conclusion of the study was the significant progress made in the implementation of gender-responsive budgeting in the Latin American region. Countries such as Argentina, Bolivia, Chile, Colombia, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Peru and Uruguay have developed specific strategies, tools and methodologies to institutionalize the gender perspective within public management and throughout the budget cycle, ranging from the incorporation of gender budgets in the highest level regulations, such as the Political Constitutions or the rules governing the planning and budgeting cycle, in the formulation of their strategic planning documents, to the different tools of the budget cycle. The analysis of the experiences of these twelve countries shows that, although there is no "single recipe" for incorporating them into public management, it is possible to design a road

map based on progress and good practices that will constitute a frame of reference for the implementation, development, and improvement of other initiatives in the region.

Nevertheless, and given the implementation of the proposed roadmap, the study identifies some challenges for which some recommendations are proposed, such as: i. the generation of statistical data and indicators on the execution of budgets with a gender perspective; ii. the elaboration of impact evaluations with a gender perspective in the public planning and budgeting cycles; iii. the improvement of transparency mechanisms; iv. the establishment of mechanisms that prevent investment in gender equality from being redirected to other objectives; v. the strengthening of the role of oversight of public investment in gender equality from the Legislative Branch and the Gender Equality Bodies. the establishment of mechanisms to prevent investment in gender equality from being redirected to other objectives; v. strengthening the role of oversight of public investment in gender equality from the Legislative Branch and oversight agencies; vi. strengthening the gender capacities of the Ministries of Economy and Finance; and vii. knowledge of budgetary work and mechanisms for the advancement of women, while promoting joint work between the two and coordination with other institutions.

1. Introduction

The public budget is a critical tool of fiscal policy that enables one to discern the distinct impacts that budgetary allocations have on the well-being of individuals based on gender. The gender neutrality of public budgets is compromised due to the fact that public spending and resource collection can either exacerbate and perpetuate existing social inequalities or reinforce them by neglecting the distinct requirements of various age groups, populations, and genders.

The Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the documents that emerged from the four United Nations World Conferences on Women are the primary international instruments pertaining to gender-responsive budgeting. These documents played a pivotal role in bringing the issue of allocating public resources toward the eradication of all forms of discrimination against women to the forefront of political discourse. Chapter VI of the Beijing Declaration and Platform for Action, which was adopted by the member states at the IV World Conference on Women¹ (Beijing, 1995), outlines a series of financial provisions that have implications at the national, regional, and international levels. Furthermore, it is stipulated that governments bear the principal responsibility for upholding the consented obligations and must guarantee the necessary funding for programs that promote the advancement of women, women's rights, and equality between women and men.

This commitment was ratified in the 2030 Agenda for Sustainable Development through indicator 5.c.1, which measures the "*Proportion of countries that have systems in place to monitor gender equality and women's empowerment and allocate public funds for this purpose*"². Likewise, at the Third International Conference on Financing for Development³, the member states adopted the Addis Ababa Action Agenda, in which they commit to monitoring gender equality allocations and increasing transparency in public spending⁴.

In its sixty-fourth session (CSW64, 2020), held in observance of Beijing+25, the Commission on the Status of Women urged governments to enhance the efficacy and responsibility of institutions across the board. It further recommended that financial resources be allocated towards commitments that advance gender equality, empower women and girls, and integrate a gender perspective into the economic, social, and environmental aspects of sustainable development. Furthermore, it advocated for

the expeditious, comprehensive, and efficient execution of the Beijing Declaration and Platform for Action⁵.

In this context, over the last three decades, the countries of the Latin American and Caribbean (LAC) region have reaffirmed their commitment to gender equality and women's empowerment through different measures to promote a more equitable redistribution of resources by incorporating a gender perspective into public planning and budgeting cycles. Although existing experiences show that there are no "recipes" or single paths, it is possible to rescue from the different methodological initiatives, lessons learned, and tools that contribute to institutionalizing gender budgets, tools for improving governance and public management, which in turn allow the creation and strengthening of mechanisms to promote and monitor the allocation of resources for gender equality, as stated in indicator 5.c.1. of the 2030 Agenda.

Based on the progress achieved by these experiences, it is possible to define a roadmap on how to incorporate the gender perspective into public planning and budgeting that can guide national and subnational governments in the management and leadership of these experiences. The aim is to improve governance and public policy management while developing substantive actions to reduce gender gaps, promoting fairer, more sustainable, inclusive, and transparent societies.

Information on twelve national government experiences was reviewed and systematically organized for the study's development. These governments were chosen based on their degree of advancement and developed budgets pertaining to gender issues. The countries prioritized were **Argentina, Bolivia, Chile, Colombia, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Peru, and Uruguay**. Using government portals and the review of secondary sources as the main source of information, tools, regulations, methodologies, procedures, guides, and manuals that contribute to gender equality and women's empowerment were compiled.

For systematization purposes, an experience sheet was prepared with the information gathered, which includes a summary and identifies the strategies, results, and stakeholders involved. In each one, information on the main institutionalization tools and mechanisms generated⁶ was included in the file. Following the methodology developed by Coello (2016)⁷, the following were identified: a) Regulatory and legal frameworks governing the budget process; b) Programming and budget formulation formats; c) Accounting and financial systems in which the budget is recorded, d) Gender budget reports; e) Institutional mechanisms to promote and accompany

the implementation of gender-responsive budgeting, f) Systems for monitoring and accountability on budget execution, and g) Other institutionalization tools or elements. Additionally, the fact sheet also presents information organized according to the different elements that could potentially guide the questions and criteria that allow measuring indicator 5.c.1⁸. Based on the findings obtained from the review of experiences, it is possible to propose a road map to identify different trajectories and tools aimed at the implementation and institutionalization of gender-responsive budgeting, in addition to providing a reference framework to support the development, improvement and implementation of other initiatives in the region at both the national and local levels.

2. Conceptual Framework for Gender-Responsive Budgeting

2.1 Concepts and scope of experiences with gender-responsive budgeting

Fiscal policy is a part of economic policy through which the State makes decisions on public revenues and expenditures and on budget deficits or surpluses. Additionally, it endeavors to secure funding for the implementation of its functions and undertakings by selecting specific revenue streams and coordinating the distribution of resources across the various tiers of government. The public budget is both the most tangible and one of the most potent manifestations of fiscal policy.

The public budget serves as the financial representation of the economic strategy for the state's public funds during a fiscal year, which typically spans a period of one year. It establishes the methodology by which governments gather their revenues and allocate them for policy implementation and to meet the economic and social requirements of the populace⁹. Thus, it is the primary instrument by which the government implements its economic goals and inform its political priorities.

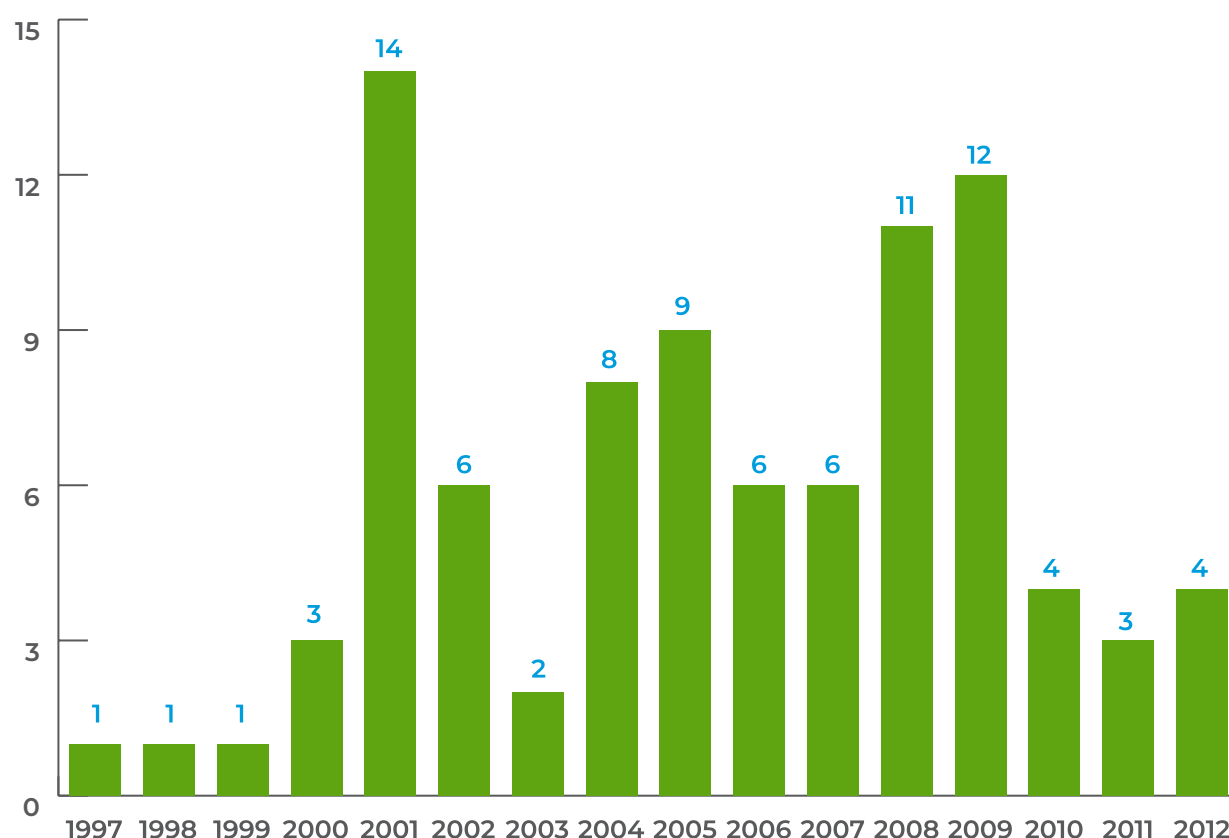
Budgets are never gender neutral. They have differentiated impacts on men and women because men and women have different interests, needs, and priorities derived from socially assigned roles. Moreover, these differences generate inequalities that are often aggravated by age, social class, or ethnic/racial group. Depending on how they are formulated, budgets can end up reinforcing these inequalities or, on the contrary, contribute to their reduction. On the other hand, budgets are developed within an economic policy framework that has traditionally ignored the contributions of unpaid reproductive work to the wealth and well-being of societies and to the reproduction of human life, work performed mainly by women within households. This ignorance can influence budgetary decisions that increase the workload dedicated to care and the sustainability of life, thus increasing the inequalities between men and women derived from the sexual division of labor¹⁰.

Gender budgets are initiatives that analyze and modify public budgets to ensure that expenditures and revenues acknowledge the distinct impacts on men and women. This leads to adjustments in the allocation and distribution of public resources, ultimately promoting gender equality.

The first known gender-responsive budgeting initiative emerged in Australia when feminists in government launched an analysis of the federal budget, published in 1984 as "the first comprehensive audit of a government budget in terms of its impact on women and girls"¹¹. Although these first experiences were called "women's budgets" and contributed to the visibility of their impact on the female population, their objective was not to separate a budget for women but rather to highlight the differentiated effect of the budget on men and women and to demonstrate its non-neutrality. These experiences progressively adopted other names such as "gender budgets," "budgets with a gender perspective or approach," or the more frequently mentioned in Latin America as "gender-sensitive budgets"¹². During the last 30 years, more than 60 countries worldwide have carried out at least one gender budget analysis initiative at the national and/or local level, with Latin America being the region with the largest number of experiences¹³.

Among the first known initiatives in the region was that of Mexico in 1997 with the Tagged Federal Budget. In 2000, the office for the Andean Region of the United Nations Fund for Women (UNIFEM)¹⁴ launched a program to support Andean experiences that was later expanded and transformed, in 2005, into the regional program "*Gender-Sensitive Budgeting and Citizen Participation: A contribution to democratic governance and gender equality in Latin America*" implemented in **Argentina, Bolivia, Brazil, Ecuador, Honduras, Peru, Colombia, Uruguay and Venezuela**, which supports 28 initiatives. By 2012, the initiatives identified in the region had reached 91 in 17 countries¹⁵.

Figure 1. Starting year of gender budget initiatives in Latin America (1997-2012)



Source: COELLO, Raquel (2015). Gender-responsive budgeting in Latin America: a look from institutionalist and feminist economics.

The scope of the initiatives is varied; however, most of them have focused on public expenditure, affecting either the central, decentralized and/or territorial budgets, with fewer initiatives addressing revenue. The experiences also differ according to the instance that promotes them, being promoted by the State (differentiating between the legislative, executive, and control spheres), the non-governmental sphere (women's and/or feminist organizations and networks and/or other civil society organizations and networks), the academic sphere and the international sphere (development and international cooperation institutions)¹⁶.

In general, the initiatives combine three types of strategies¹⁷:

1. Budget analysis using different methodologies and tools to evaluate both revenues (explicit or implicit gender biases in tax systems) and expenditures from a gender perspective.

2. The incorporation of the gender perspective in the different instruments and tools used at the various stages of the planning and budget cycle transforming the way in which the public budget is formulated, approved, executed, and monitored.
3. The generation of information and data for monitoring, follow-up, and public and social control of its execution.

2.2 Institutionalization of gender-responsive budgeting

The countries' efforts to incorporate gender budgets in their public planning and budgeting processes have had an impact on their institutionalization, making it possible to ensure that policies, programs, projects, and results incorporate gender equality and women's empowerment, thus contributing to the achievement of the goals of the 2030 Agenda and in particular SDG 5.

The institutionalization of gender-responsive budgeting has led to changes in the planning and budgeting processes through 1) the development of regulatory and legal frameworks governing the budget cycle, 2) inclusion in programming and budget formulation formats, 3) the adjustment of accounting and financial systems in which the budget is recorded, whether through classifiers, tracers or budget markers, 4) the preparation of budget reports, 5) the creation and/or strengthening of institutional mechanisms to promote and accompany the implementation of gender-responsive budgeting, 6) the implementation of systems for monitoring and accountability of budget execution¹⁸.

Integrating gender and diversity perspectives into the planning, programming, and budgeting process of public bodies ensures that programs, projects, and budgets take into account the unique requirements of men, women, and diverse groups. Gender budget initiatives have led to the development of instruments that directly impact the entire planning cycle, including formulation, planning, preparation, and assessment. Consequently, these initiatives have a direct influence on fiscal policy.

A wide range of techniques and methodologies have been created and utilized to examine and guide budgets from a gender standpoint. One crucial aspect involves categorizing expenditures in a manner that is relevant for gender analysis, enabling the identification and direction of what should be regarded as an "investment in gender equality"¹⁹. Some of the countries that have implemented this approach are **Bolivia, Colombia, Ecuador, Mexico, and the Dominican Republic**. These countries will be addressed in detail below.

2.3 Contributions of gender-responsive budgeting

In their nearly three decades of existence, gender budget initiatives have demonstrated their contribution to fulfilling national and international commitments to gender equality and women's empowerment. In addition, they are instruments that improve transparency and governance and are useful tools for promoting gender mainstreaming in public policy.

Gender budgets have an impact on the different levels of the State and the different government sectors, influencing the stages of the budgetary process, i.e., from planning to control and oversight. Among the main contributions of the application of gender-responsive budgeting it is possible to point out the following:

- They contribute to the elimination of inequalities between men and women, but also inequalities between different groups of men and women, taking intersectionality into account.
- They influence power dynamics by changing the orientation and distribution of state-defined public resources.
- They make visible the different contributions -both paid and unpaid- that women and men make to the production of goods and services and to the sustainability of life, taking them into account in the mobilization and distribution of resources.

- They contribute to the redesign of policies by integrating the gender perspective, facilitating greater efficiency and consequently optimizing the allocation of public resources.
- They allow for the identification of the needs of specific groups, articulating social policies with economic policies.
- They help to follow up and monitor spending, facilitating transparency and accountability of policies to promote gender equality and favoring the participation of civil society in the budget process.

These contributions have grown even greater in the aftermath of the COVID-19 crisis. On the one hand, States have been forced to take extraordinary measures to ameliorate the social implications of the pandemic, necessitating a fiscal effort unmatched in recent decades, while their revenues have been diminished. It is also critical to guarantee that these measures do not result in reductions or setbacks in the realization of women's rights but rather give an opportunity for radical recovery.

3. Gender-Responsive
budgeting and the
2030 Agenda: Progress
in the Latin American
and Caribbean region in
relation to Indicator 5.c.1.

3.1 Methodology for the measurement of Indicator 5.c.1.

As noted above, the 2030 Agenda for Sustainable Development represents a significant tool in promoting the implementation of gender-responsive budgeting by including, as part of the progress measurement indicators for SDG 5, indicator 5.c.1: *"Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment and allocate public funds for this purpose"*.

The objective of indicator 5.c.1 is to encourage national governments to develop appropriate budget tracking and monitoring systems and generate public information on budget allocations for gender equality. This indicator is the only one in the SDG monitoring framework that links the national budget to the implementation of legislation and policies for gender equality and women's empowerment.

The methodology for measuring this indicator was developed by UN Women, together with the United Nations Development Programme (UNDP) and the Organization for Economic Cooperation and Development (OECD). The measurement includes three criteria²⁰:

1. The **first** focuses on a government's intention to address gender equality and women's empowerment by identifying whether programs, policies, and resource allocations are in place to promote them.
2. The **second** evaluates whether a government has mechanisms in place to monitor resource allocations toward these policy objectives, tools to guide gender-sensitive budget allocations, as well as statistics and data disaggregated by sex, among others, throughout the public finance management cycle (from inclusion in the budget to evaluation of the impact of spending).
3. The **third** focuses on transparency and identifies whether a government has provisions to enable allocations for women's empowerment to be publicly available.

3.2 Progress on Indicator 5.c.1. in the countries of Latin America and the Caribbean. The main findings of the study

For the mapping and subsequent analysis of initiatives on the implementation of gender-responsive budgeting in the countries prioritized by this study, technical sheets were developed for each experience, with the objective of identifying the tools that accompany their operationalization²¹. A segment of these sheets was elaborated by identifying the elements that could contribute to the fulfillment of **indicator 5.c.1**²², considering the aspects indicated in the methodology guide for its measurement.²³

Table 1. Criteria and questions for measuring compliance with indicator 5.c.1 of the 2030 Agenda for Sustainable Development

Criteria	Questions for analysis
<p>Criterion 1. Which of the following aspects of public spending is reflected in their government programs and allocations of resources?</p>	<p>C1.1. Do government policies and programs exist that are specifically designed to tackle identified gender equality objectives, even in areas such as infrastructure, social protection, and public services, where closing gender inequalities is an additional objective, even if gender equality is not the primary concern?</p> <p>C1.2. Are these policies and/or programs adequately funded within the budget, sufficient to meet both their overall objectives and their gender equality objectives?</p> <p>C1.3. Are there procedures in place to ensure that these resources are executed according to budget?</p>
<p>Criterion 2. To what extent does the public financial management system promote gender-related or gender-sensitive objectives?</p>	<p>C2.1. Does the Ministry of Finance/budget department issue circular letters or other types of directives that provide specific guidance on gender-sensitive budget allocations?</p>

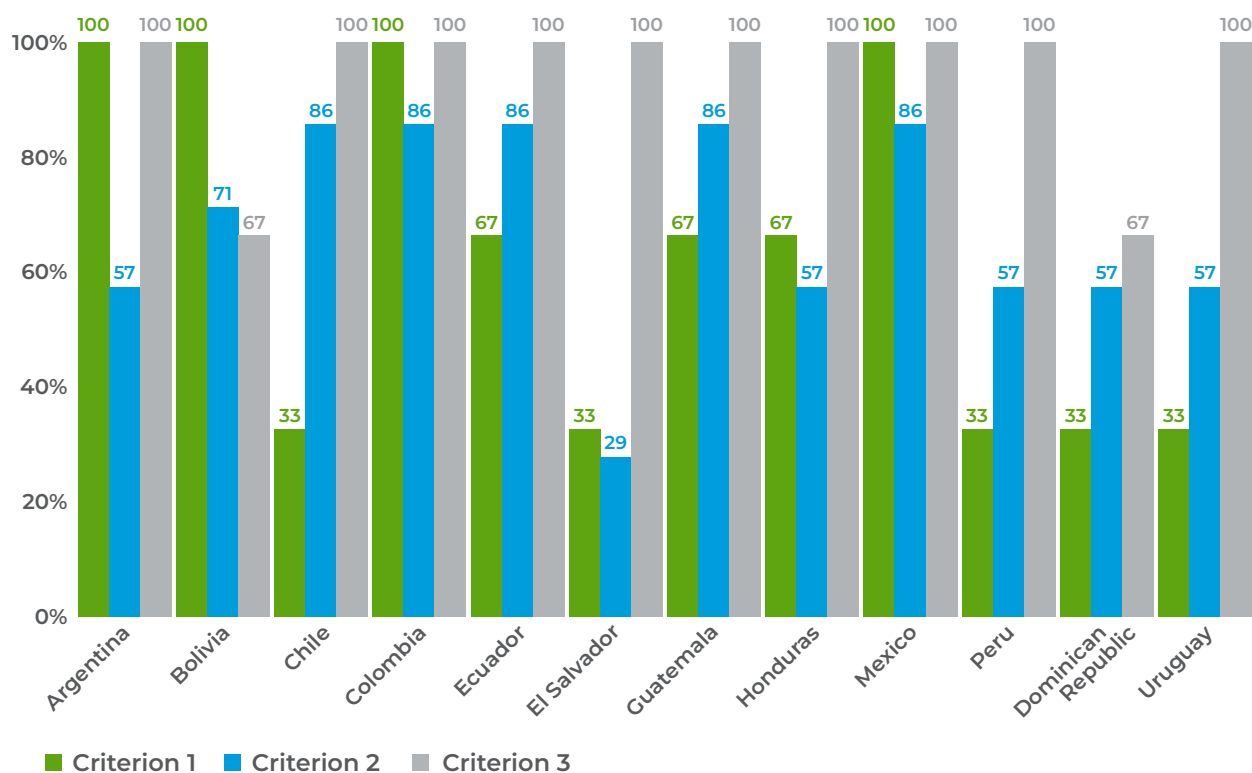


	<p>C2.2. Are there key policies and programs, proposed for inclusion in the budget, subject to an <i>ex-ante</i> gender impact assessment?</p>
	<p>C2.3. Are there sex-disaggregated statistics and data used across key policies and programs to inform policy decisions on budget allocation?</p>
	<p>C2.4. Does the government provide, within the budget context, a clear statement on gender-related objectives (i.e. gender budget statements or a gender-sensitive budget law)?</p>
	<p>C2.5. Are there budget allocations subject to "tagging", including through functional classifiers, in order to identify their connection to gender equality objectives?</p>
	<p>C2.6. Are there key policies and programs subject to <i>ex-post</i> gender impact assessment?</p>
	<p>C2.7. Is the budget as a whole subject to independent audit to assess the extent to which it promotes gender-sensitive policies?</p>
<p>Criterion 3. Equality allowances gender equality and empowerment of women are made public?</p>	<p>C3.1. Have data related to allocations for gender equality been published?</p>
	<p>C3.2. If yes, are these data published in an accessible manner on the website of the Ministry of Finance (or the department in charge of the budget) or in related official gazettes or through public announcements?</p>
	<p>C3.3. If yes, have the data been published in a timely manner?</p>

Source: Global Partnership for Effective Development Cooperation (2018). *Monitoring guide for national coordinators of participating governments.*

Based on the analysis of the public information available on the different country websites, some relevant findings were identified regarding indicator 5.c.1:

Figure 2. Questions for each of the criteria of indicator 5.c.1 in which it was possible to identify elements that could potentially contribute to their fulfillment. 12 countries in Latin America and the Caribbean. Percentage.



Source: Own elaboration based on information available in governmental web pages of the twelve countries.

1. In relation to **critterion 1**, in the twelve countries analyzed it was possible to identify government policies and/or programs designed to favor gender equality. However, it is more limited to be able to identify from the web portals whether these measures are implemented and executed with adequate resources. This information contrasts with the information retrieved in criterion 3 since, although information on the allocation of resources for the promotion of gender equality is available, in several cases, it is integrated into the overall budget, limiting the precise identification of this information that would allow us to better understand and make visible the important progress made by the countries.

2. In relation to **critterion 2**, the twelve countries analyzed showed the implementation of planning and budgeting tools in public finance management systems to contribute to the objectives related to gender equality and women's empowerment or to monitor the resources allocated for this purpose. A significant part has been incorporated into the norms that regulate the budget cycle, including annual guidelines. In addition, in recent years, it is evident that countries have moved from analyzing resource allocation to applying classifiers, tracers, and/or expenditure markers with a gender perspective in financial management systems. However, the use of statistical data and indicators in gender budget programs, as well as *ex-ante* and *ex-post* impact evaluations, still need to be strengthened.

3. Finally, in relation to **critterion 3**, the study reveals that in the twelve countries analyzed, progress has been made in making public information available on budget allocations for gender equality and women's empowerment. However, there are differences, as some countries do so explicitly through gender reports and/or by making this information visible in specific sections on their web pages, while other countries integrate this information into broader and more general publications; in other words, gender-disaggregated data are published together with data on other topics, limiting the clear identification of this information and requiring a certain level of interpretation. It is important to point out that several of these advances were recovered and/or developed with the support of civil society organizations and, in some cases, academia, which makes it possible to amplify the impact of government measures.

The details of these advances are presented in the following section, structured around a roadmap that allows the identification of different trajectories and tools aimed at the implementation and institutionalization of gender budgets, in addition to providing a reference framework for support in the development, improvement, and implementation of this type of initiatives.

4. Implementation of gender-responsive budgeting. Road Map

The analysis of initiatives on the implementation and institutionalization of gender budgets in the twelve Latin American and Caribbean countries included in this study shows the main advances and the different paths followed by governments, as well as the tools they used and developed to achieve their implementation in the public planning and budgeting cycles. States implement gender budgets in order to comply with national and international legal obligations and move forward in the construction of much more equitable, egalitarian and inclusive societies.

Based on the systematization of the processes developed in each country²⁴, mechanisms and tools that have contributed to the institutionalization of gender budgets and the mainstreaming of the gender perspective in the public planning and budgeting cycle have been identified.

The institutionalization of the gender perspective in the budget process

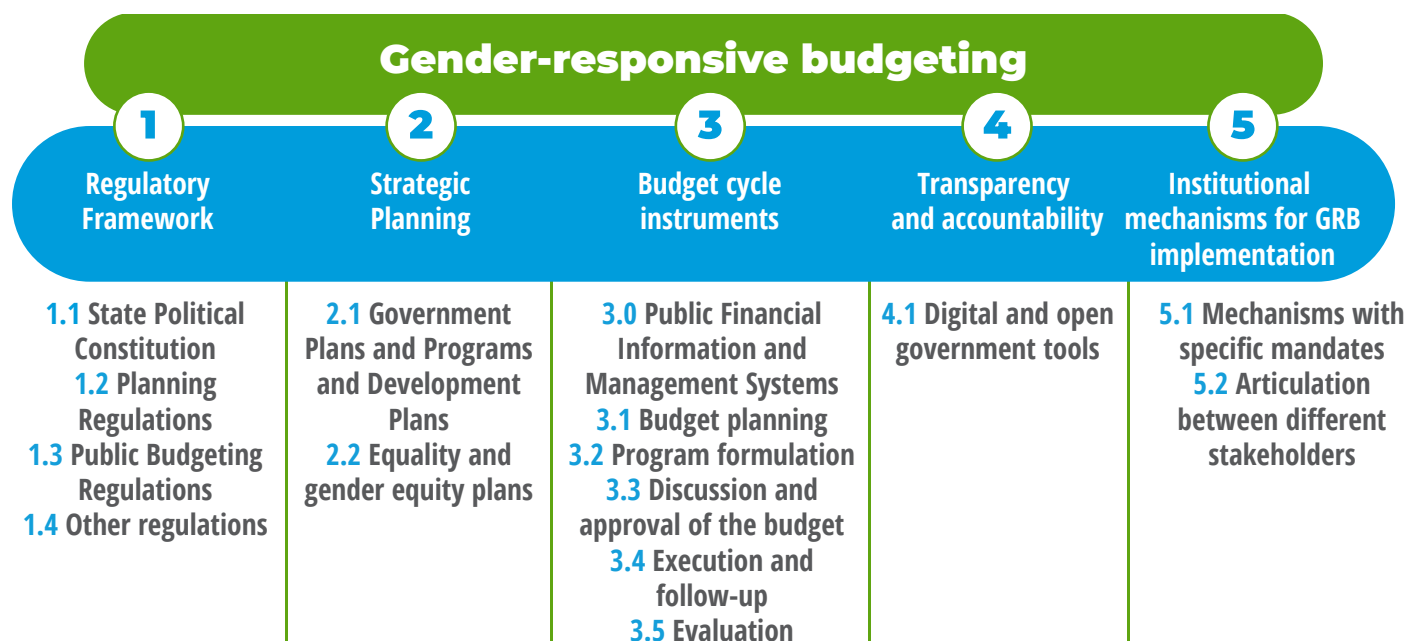
"shall be understood as the process by which this approach is integrated into the institutions, through specific rules or mechanisms, incorporated into existing routines and norms, becoming part of regular and continuous institutional practices and gaining significant importance in the organizational structure and in the definition of the institution's objectives and methodologies. The process of institutionalizing this perspective entails the conversion of normative declarations and aspirations—which ought to be realized—into positive obligations and contracts that are formally integrated into the normative and organizational framework governing decision-making, administration, and management of the institutions." (COELLO, 2015, p. 91)²⁵ (COELLO, 2015, p. 91)²⁵.

Based on the findings obtained, it is possible to propose a **Road Map** that provides a reference framework and identifies tools, mechanisms, and other instruments to guide the development of new experiences in gender-responsive budgeting and help consolidate existing ones.

The roadmap identifies five moments in the public planning and budgeting cycle that would be the most relevant for promoting the institutionalization of gender-responsive budgeting. At the same time, each moment presents the different tools the countries developed for their operationalization, which can serve as a reference. The

identified moments are: 1) Regulatory framework, 2) Strategic planning, 3) Instruments of the budget cycle, 4) Transparency and accountability, 5) Institutional mechanisms for the implementation of gender budgets, as shown in Figure 3.

Figure 3. Road map diagram for the implementation of gender-responsive budgeting

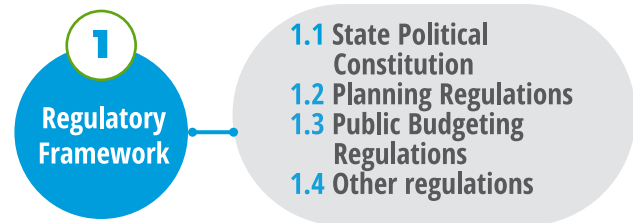


Source: Own elaboration. [See complete chart.](#)

It is important to consider that although there is a roadmap for its implementation, which establishes an order, it is possible to initiate or incorporate gender budgets at any time during the public planning and budgeting cycle, as can be seen in the experiences developed by the twelve countries.

The following is a description of each of the elements that make up the roadmap and provides examples of the best practices identified, as well as inputs for implementing or strengthening an initiative of this type.

4.1 Incorporating gender-responsive budgeting into the regulatory framework



One way of influencing the institutionalization of gender budgets is the incorporation of specific mandates in the legal frameworks that regulate the preparation of public budgets, seeking to ensure that their application does not depend solely on the political will of transitory government authorities or initiatives promoted by international agencies, civil society, women's and feminist organizations or other stakeholders.

The study demonstrates the importance of incorporating gender budgets into regulatory frameworks since all actions developed within public management, particularly those linked to the budget process, are governed by mandates emanating from the different norms that regulate it (laws, decrees, regulations, guidelines, etc.). According to the findings of the study, the types of regulations on which these initiatives have had an impact can be classified as follows: 1) Constitutional reforms, 2) Planning Regulations, 3) Public Budgeting Regulations, 4) Other types of regulations.

Although a descending order is shown, starting with higher-ranking norms such as constitutional reforms, these do not necessarily represent a mandatory route. Governments have implemented gender budgets according to the opportunity and reality of their regulatory context, as shown below.

4.1.1 Incorporation of gender-responsive budgeting in the State's Political Constitution

The Political Constitution is the supreme legal norm that describes the organization of the State and regulates the exercise of political power. Constitutions contain the rules for exercising power between rulers and the governed, the limits of authority, citizen participation, and other forms of government control, as well as the rights and

obligations of the country's inhabitants. Within this framework, the inclusion of the gender perspective in political constitutions constitutes an important milestone for their institutionalization since the norms and actions they establish must be integrated into all national regulations.

The legal linkage resulting from the signing and ratification of international conventions on women's rights²⁶ has been reflected in the most recent constitutional reforms of the countries of the region. **Ecuador's** experience stands out as the most significant advance, taking constitutional measures that promote allocating resources to gender budget programs.

Constitution of the Republic of Ecuador, Article 70: "Gender equality: The State shall formulate and implement policies to achieve equality between women and men, through a specialized mechanism in accordance with the law, and shall incorporate the gender perspective in plans and programs, and provide technical assistance for its mandatory application in the public sector"²⁷.

Thus, although constitutional reforms are not recurrent, it is recommended, based on this experience, to take the opportunity to incorporate guidelines to promote gender-responsive budgeting in the constitutions of the States and ensure their implementation in the entire regulatory framework related to planning and budgeting.

4.1.2 Incorporation of gender perspective into the regulations governing the planning process

With respect to planning, countries such as **Ecuador, Guatemala, and Mexico** have incorporated the gender perspective in norms that regulate the public planning cycle. This practice is important because it ensures that gender variables are taken into account in the approval of different programs, projects, budgets, and all related actions. Some examples of regulations containing these measures are **Ecuador's** Organic Code of Planning and Public Finance and **Mexico's** Planning Law.

On the other hand, **Guatemala** has the Norms of the National Public Investment System for fiscal year 2021, Annex 7 of which addresses "The equity perspective in projects specifically related to gender and peoples" and provides for the incorporation of the gender perspective throughout the planning and budgeting cycle, which is why it will be referenced in several sections of this study.

Table 2. Experiences: Incorporating gender criteria in the regulations governing the planning process

Country	Planning Standard	Description
Ecuador	Organic Code of Planning and Public Finances²⁸ of October 14, 2010	Determined in articles: <ul style="list-style-type: none"> • Article 9.- [...]The exercise of public authority shall be conducted in accordance with a development planning framework that incorporates equity, plurinationality, and interculturality. • Article 14.- Equality approaches. - In the exercise of planning and public policy, coordination spaces shall be established to incorporate gender, ethnic-cultural, generational, disability, and mobility approaches. Likewise, in the definition of public actions, such approaches shall be incorporated in order to achieve the reduction of socioeconomic gaps and the guarantee of rights [...].
Guatemala	Norms of the National Public Investment System for fiscal year 2021. Annex N°7 " The equity perspective in gender-specific and people-specific projects"²⁹	It establishes the incorporation of the gender equality approach in public investment projects from the analysis of the problem, i.e. from the moment the diagnosis is made to the evaluation.
Mexico	Planning Law of January 5, 1983 (last amendment published DOF 16-02-2018)	Article 2 establishes the gender perspective as a guiding principle for planning, intending to guarantee equal opportunities for women and men.

Source: Own elaboration

The mainstreaming of the gender perspective in the planning and budget formulation processes also strengthens the collection of differentiated data to show the specific needs of the various human groups and the consideration of the human, technical and economic resources needed to meet them efficiently and effectively.

4.1.3 Incorporation of the gender perspective into the regulations that govern the public budgeting process

The budget cycle is a highly regulated process, and in order to be as transparent and predictable as possible, all steps are regulated by law. For this reason, and in order to make progress in gender-responsive budgeting, gender budget initiatives have developed efforts to influence the legal framework that governs the budget process³⁰.

Some countries in the region have incorporated the gender perspective in regulations governing the public budget, which in turn mainstream it into the cycle of public policies, plans, programs, and projects. For example, in Mexico, the gender perspective has been incorporated into the Federal Law on Budget and Fiscal Responsibility, the general and guiding norm for the public budget. This law gives rise to other related regulations that also incorporate it, such as the annual Federal Expenditure Budgets (PEF) and the guidelines for incorporating the gender perspective in the Rules of Operation of federal budgetary programs, which present the application methodology. On the other hand, Peru has institutionalized gender budgets based on the budget evaluation established in the General Law of the National Budget System, confirming that not all countries have followed a single route for the implementation of gender budgets, i.e., they can be initiated at any stage of the cycle.

Table 3. Experiences: Incorporating gender criteria in budgeting process normative

Country	Standard	Description of the incorporation of gender-responsive budgeting
Ecuador	Organic Code of Planning and Public Finances ³¹ of October 14, 2010	Article 99 establishes that- [...] The proforma of the General Budget of the State shall include as annexes the justifications of income and expenditures, as well as the estimates of: [...] expenditure for closing equity gaps, among others.
Guatemala	Organic Budget Law of November 12, 1997, and its amendments ³²	Article 17 Quater (Added by Article 10 of Decree Number 13-2013 on November 20, 2013) establishes that, in the Budget execution by Thematic Classifier, the Ministry of Public Finance, through the Technical Directorate of the Budget, must include in the Integrated Accounting System (SICOIN), the budget classifiers with a gender perspective.
Mexico	Federal Law of Budget and Fiscal Responsibility ³³ (LFPRH) of March 30, 2006 (last amended April 09, 2012)	<ul style="list-style-type: none"> • It provides that public resources must be administered, among others, based on gender equity, through an annex to the Budget; this law also establishes that no reductions may be made to budgetary programs or investments aimed at gender equality, in addition to establishing basic evaluation criteria based on indicators disaggregated by sex, so that the impact and incidence of programs can be measured in a differentiated manner between women and men. • As of Fiscal Year 2006, and in accordance with the provisions of the LFPRH, gender equity was incorporated into the monitoring of resources in the Federal Expenditure Budgets (PEF) until it became a specific chapter. • Likewise, it determines that the Ministry of Finance and Public Credit will carry out a quarterly economic evaluation of revenues and expenditures..., the evaluations must include information disaggregated by sex related to the beneficiaries of the programs. And the agencies and entities must present results based on indicators, disaggregated by sex, in order to be able to measure the impact and incidence of the programs in a differentiated manner between women and men.



	<p>Guidelines for incorporating the gender perspective in the Rules of Operation of federal budget programs³⁴ of June 29, 2016.</p>	<p>Issued by the Ministry of Economy through the Federal Commission for Regulatory Improvement (COFEMER) jointly with UN Women, provides that the gender perspective must be incorporated into the operating rules of federal budgetary programs, with the purpose of contributing to ensure that women benefit equally from the goods or services granted in federal programs subject to operating rules, giving priority to the inclusion of special temporary measures (affirmative actions) that accelerate the achievement of equality in the full exercise of all women's rights and their equal participation in political, cultural, economic and social life.</p>
<p>Peru</p>	<p>General Law of the National Budget System No. 28411³⁵ of December 8, 2004, Numeral 47.4 of Art. 47 (Numeral included by the sole article of Law No. 29083, published on September 12, 2007)</p>	<p>It establishes that: "In the budgetary evaluation of the execution of the budget of the Public Sector, public entities shall incorporate in the analysis the "impact on gender equity policies," as well as: "The Executive Branch shall progressively define the public entities and the programs, activities, and projects that incorporate such impact in the budgetary evaluation". Paragraph 47.5 of the same article (incorporated by the Fourth Complementary Modifying Provision of Law No. 29626, published on December 9, 2010, effective as of January 1, 2011) establishes the incorporation of the gender perspective as an analysis criterion in the evaluations of the National Public Investment System (SNIP) in the cases of productive and promotion projects to access the market, credit, work and basic social services of education, health and justice.</p>

Source: Own elaboration

4.1.4 Incorporating the gender perspective into other types of regulations

Although it is essential that the regulations governing the budget process incorporate guidelines and/or criteria for the allocation of resources for gender equality, the experience of some countries shows that elements of gender-responsive budgeting have also been incorporated into specialized gender and other regulations. For example, in **Bolivia, El Salvador, and Mexico**, the laws on access to a life free of violence for women include articles indicating the need to allocate resources for their implementation. In Bolivia, the Framework Law of Autonomies and Decentralization "Andres Babiñez" also determines allocating a specific percentage of resources (5%) to non-recurrent programs to support gender equity and equal opportunities. In Uruguay,

Law No. 19846 "Approval of the obligations arising from International Human Rights Law, in relation to equality and non-discrimination between women and men, including formal, substantive and recognition equality" of 2019 determines that public budgets must allocate operating expenses and investments to the creation and strengthening of mechanisms and actions for the achievement of gender equality.

The more normative instruments that are then translated into the orientation of public investment for the promotion of gender equality and women's empowerment, the more progress is ensured in the effectiveness of actions and the promotion of transparency, as well as in the operationalization of planning and budgeting regulations. The most relevant examples are shown below.

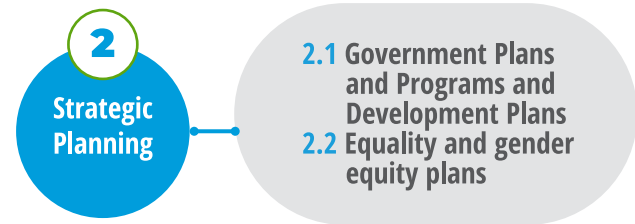
Table 4. Experiences: Incorporating Gender Criteria in Other normative

Country	Standard	Description
Bolivia	<p>Law No. 348³⁶ of March 09, 2013, "Comprehensive law to guarantee women a life free of violence".</p>	<p>Article 3 provides that the eradication of violence against women is a national priority and that both the State bodies and the Autonomous Territorial Entities shall adopt the necessary measures and policies, allocating sufficient economic and human resources on a mandatory basis to the eradication of all forms of violence against women.</p>
	<p>Supreme Decrees No. 2145³⁷ of 2014; amended by D.S 4012³⁸ of 2019, Regulations for the Use of Resources for Law 348 "Comprehensive Law to Guarantee Women a Life Free of Violence".</p>	<ul style="list-style-type: none"> • SD 2145 defines the allocation of specific resources of subnational governments for the prevention and attention to violence. • SD 4012 increases the percentage of resources allocated to the eradication of violence against women and determines how these resources are to be spent.
	<p>Framework Law of Autonomies and Decentralization "Andres Ibanez," of July 19, 2010</p>	<p>Articles 102, 114, and 130 of this law establish that the budget process in autonomous territorial entities is subject to the legal provisions, guidelines, and the budget classifier issued by the central level of the State, which will include gender categories to ensure the elimination of gaps and inequalities, where appropriate, and authorizes departmental governments to allocate up to 5% of their IDH resources to non-recurrent programs in support of gender equity and equal opportunities.</p>

<p>El Salvador</p>	<p>Special Integral Law for a Life Free of Violence for Women³⁹, of November 25, 2010</p>	<p>Article 34 states that the State, through the Ministry of Finance, must guarantee the allocation of budget items in the General Budget of the Nation for each year to each of the public institutions empowered to implement this law.</p>
<p>Mexico</p>	<p>General Law on Women's Access to a Life Free of Violence (LGAMVLLV)⁴⁰, of February 1, 2007 (Last amendment published DOF 20-01-2009)</p>	<p>Article 39 states that the Federal Executive shall allocate a budget item in the Federal Expenditure Budget to guarantee compliance with the objectives of the Law. Similarly, the sixth transitory article determines that the resources to carry out the implementation of the Law will be covered from the budget authorized to the agencies, entities and decentralized bodies of the Federal Executive, Legislative and Judicial Branches, autonomous bodies, states and municipalities, for the fiscal year in which the law is published and subsequent years.</p>
<p>Uruguay</p>	<p>Law No. 19846 "Approval of the obligations arising from the International Human Rights Law, in relation to equality and non-discrimination between women and men, including formal, substantive and recognition equality", of December 19, 2019</p>	<p>Article 9 stipulates that public budgets must allocate operating and investment expenses to the creation and strengthening of mechanisms and actions for the achievement of gender equality, and that these items must be identified to facilitate accountability and the evaluation of results.</p>

Source: Own elaboration

4.2 Incorporation of the gender perspective in the strategic planning of States



The second milestone in the proposed Road Map is the importance of incorporating the gender perspective in the strategic planning process of the States, which includes the development of short-, medium- and long-term planning around government plans and/or development plans as instruments that guide the implementation of national policy and are aligned with international human rights instruments and conventions, the sustainable development agenda and the effectiveness of international cooperation. This block of instruments includes equality plans or policies, which include guidelines and tools for developing and implementing gender-responsive budgeting initiatives.

Most countries have strategic frameworks for short, medium, and long-term planning, expressed in development plans and government programs. These instruments reflect the priorities and political lines of each government, as well as the interest in complying with the commitments made to gender equality and women's empowerment. However, it is necessary to make these commitments concrete with the allocation of resources for their implementation. The governments of all countries, to varying degrees, express their willingness to reduce gender inequality gaps by integrating principles and guidelines for gender mainstreaming, as is the case in **Argentina, Bolivia, Chile, Colombia, Dominican Republic, Ecuador, El Salvador, Honduras, Mexico, Peru, and Peru.**

The government programs of **Bolivia, Chile, Mexico, and Peru** state their commitment to gender equality; however, they do not make specific references to resource allocation, nor is gender equality presented as a strategic axis. However, as will be seen below, they do have mandatory regulations that promote the implementation of gender budgets.

The government programs of **Argentina, Ecuador, El Salvador, and Honduras** reflect the gender perspective as a strategic axis, proposing its mainstreaming in public management. This element supports the implementation of gender budgets, as it facilitates the alignment of gender policies with what is defined in development plans. However, an explicit integration of gender budgets and a clear allocation of resources for gender equality are needed to facilitate their effective incorporation.

As examples of the integration of gender budgets in government programs and long-term plans, the experiences of **Colombia and the Dominican Republic** emerge, which promote the development of gender budget classifiers and tracers at this level.

Table 5. Experiences: Gender Mainstreaming in government plans and long term plans

Country	Government Plan/Program	Description
Colombia	National Development Plan 2018-2022 "Pact for Colombia, Pact for Equity" ⁴¹ .	It establishes that its Ministry of Finance and Public Credit and the National Planning Department define a budget tracer for women's equity, as well as the annual presentation of a results report, following the line of the National Development Plan of the last four-year management 2014-2018 "All for a new country", which determined the design of a mechanism to include the gender differential approach in its planning and budgeting processes. Likewise, the PND defined a specific pact referred to Equity for Women, with 8 thematic lines that have a close relationship with the lines established in the Public Policy and the categories of the Trazador ⁴² . Within this Pact, it was defined that national entities would identify budget allocations for equity for women. The Pact has specific indicators that are monitored and published in the SINERGIA ⁴³ platform of the DNP. This Pact also establishes the construction of the second phase of the Public Policy on Gender Equity for Women, as well as the construction of the National Care Policy. These two policies are under construction, the Colombian Budget Tracer for women's equity has been implemented and is currently in force.
Dominican Republic	Law No. 1-2012 of January 25, 2012: "National Development Strategy 2030" ⁴⁴ .	Promotes the inclusion of the gender perspective in the design and implementation of the General State Budget with emphasis on the allocation of resources in priority areas.

Source: Own elaboration

4.2.1 Inclusion of gender-responsive budgeting in the policies, plans, and programs that promote gender equality

Specific policies, plans, and programs to achieve gender equality and women's empowerment are the main strategies for institutionalizing the gender perspective in public policies. Since they determine the differentiated needs and demands between women and men, they show the plan of action that governments assume to reduce gender gaps and promote and/or regulate the mainstreaming of the gender perspective in the work of public entities their budgets.

The twelve countries analyzed have policies, plans, and programs that promote gender equality and generally encourage gender mainstreaming in public management. The experiences detailed in Table 6 are those that also seek to incorporate gender-responsive budgeting. In countries such as **El Salvador, Mexico, and Peru**, integrating the gender perspective into the public budget is mandatory and is included in the laws on equality and eradication of discrimination against women.

Table 6. Experiences: Incorporating gender-responsive budgeting into policies, plans, and programs that promote gender equality

Country	Policy/Plan/Program	Description
Argentina	National Plan for Equality in Diversity 2021 - 2023 ⁴⁵	It establishes the consideration of the gender perspective in the processes of design, execution, and evaluation of the budgets of national, provincial, and local agencies, which implies recognizing the differential impact that public policies have on men, women, and LGBTIQ+ people based on the hierarchical power relations that exist between genders.
Bolivia	National Plan for Equal Opportunity "Women Building the New Bolivia for the Future Living Well" of 22 December 2008 ⁴⁶	It stipulates the regulation and application of the principle of gender equity within institutional structures, particularly with regard to specific regulations for planning, public investment, operational programming, personnel administration and budgeting.
Chile	Fourth National Plan for Equality between Women and Men 2018 - 2030 ⁴⁷	It determines that gender equality should be mainstreamed in all public institutions, policies, plans, programs, and budgets of the State.

Colombia	National Council for Economic and Social Policy, CONPES 161 of March 12, 2013 "Public Policy on Gender Equity for Women"⁴⁸	<p>Recommends that the Ministry of Finance and the National Planning Department study the adoption of a permanent methodology with a gender perspective to identify, in public spending and resource allocation processes, those resources intended to serve men and women in a differentiated manner. In addition, to request the ministries and entities of the central sector to orient their budgets as far as possible with a differential and gender perspective.</p>
Ecuador	National Agenda of Women and LGBTI people 2018 -2021⁴⁹	<p>It requires ensuring respect for the principles of equality and non-discrimination in the adoption and application of regulations, in the definition and implementation of policies, in budget allocations, and in all public actions.</p>
	National Agenda for Women and Gender Equality 2014-2017⁵⁰	<p>Establishes the obligation of state entities to report expenditures based on the Gender Equality Policies Expenditure Guiding Classifier.</p>
El Salvador	Decree No. 645: Equality Law, Equity and Eradication against Discrimination against Women of March 17, 2001. of 2011⁵¹	<p>It establishes that gender-responsive budgeting must take into account the different needs of women and men to promote equality and equitable actions that make the government's commitments to equity and equality a reality. Article 9 establishes that State institutions must integrate the principles of equality and non-discrimination in all policies, regulations, procedures, and actions developed in the exercise of their respective competencies and are therefore obliged to apply the methodological strategy of gender mainstreaming. Article 10 states that the gender mainstreaming strategy will be applied in a progressive and coordinated manner in the design, implementation, follow-up, and evaluation of state public policies. Article 13 establishes that the State must incorporate in its budget the necessary resources to comply with the Law.</p>
	National Equality Plan 2016 - 2020⁵²	<p>Proposes Public Policy Planning Systems and Budgets and Public Spending with a Gender Perspective.</p>
	Plan Cuscatlan, 2019 for Women⁵³	<p>It points out that it has considered having a policy with a gender approach in all its actions and in all areas: education, health, housing, public spaces, transportation, public safety, economy and entrepreneurship, labor rights, migration, children and adolescents. It also indicates that the conception of a gender policy and strategy should focus on public finances, budgets, and investment and expenditure projections.</p>

Guatemala	National Policy for National Policy for the Promotion and Integral Development of Women (PNPDIM) - Equal Opportunity Plan (PEO) 2008 - 2023⁵⁴	<p>Policy axis 6 states, "To guarantee the principle of equity between women and men and cultural identity in institutional processes in the follow-up, monitoring, and evaluation of budgetary policies."</p>
Mexico	General law for equality between men and women of August 2, 2006⁵⁵	<p>It plans "To incorporate in the Expenditure Budgets of the Federation the allocation of resources for the fulfillment of the National Policy on Equality."</p>
	National Program for Equality among Women and Men - PROIGUALDAD, 2020-2024⁵⁶	<p>Its actions seek to "promote the incorporation of the Gender Perspective in the preparation of budgets for Federal Public Administration programs, as well as to consider specific resources to implement special temporary measures in strategic programs and projects."</p>
Peru	Law on Equal Opportunities between Women and Men of March 12, 2007⁵⁷	<p>Its first transitory complementary provision determines the adequacy of the programmatic functional classifier to guarantee equality between women and men.</p>
Dominican Republic	National Plan for Gender Equality and Equity 2018-. 2030⁵⁸	<p>It establishes gender mainstreaming and its institutionalization in the public budget. "Since gender mainstreaming ensures that the needs of women and men are a dimension of policies and programs, as well as regulations, procedures, organizational culture, and budget."</p>
Uruguay	National Strategy for Gender Equality 2030⁵⁹	<p>It points out that public policies implemented in the territory must include the dimension of equality integrally, in their design, implementation, monitoring, and evaluation.</p>

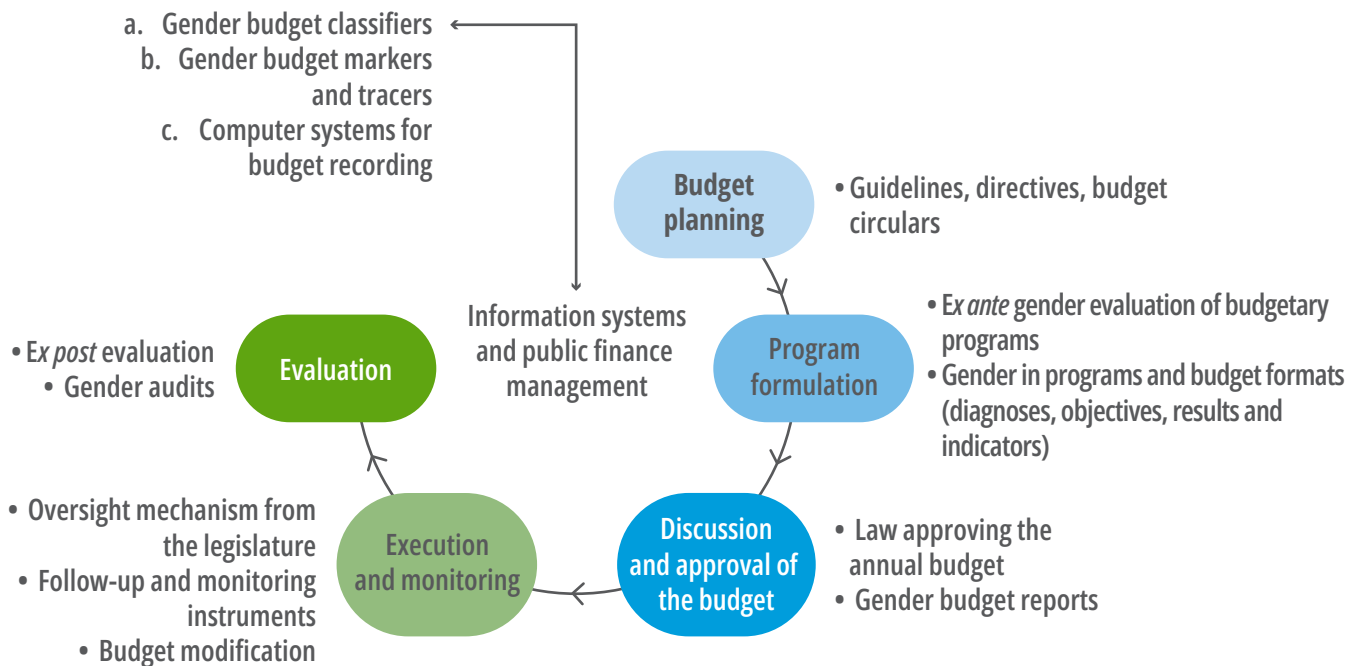
Source: Own elaboration

4.3 Incorporating the gender perspective into the budget cycle



The public budget is prepared following an established procedure composed of a series of rules, norms, and habits. It can be considered as an institutional system that manages public resources based on guidelines or other instruments that guide its preparation. Therefore, beyond incorporating gender-responsive budgeting into the regulatory frameworks and medium-term strategic planning, it is necessary to ensure that it is taken into account in the regular instruments used in the different phases of the budget cycle. Figure 4 summarizes the main tools and gateways for each of the phases of the planning and budget cycle, which are described later in this section.

Figure 4. Instruments for incorporating the gender perspective in the phases of the budget cycle



Source: Own elaboration. [See the complete chart.](#)

Incorporation of the gender perspective in the systems of information and management of public finances

Among the main instruments for the preparation of the public budget are the public finance information and management systems, which is why efforts have been concentrated on incorporating the gender perspective in the existing budget classifiers, in the guides, guidelines, or instruments developed for gender budget marking or labeling, as well as in other tools that contribute to improving the planning, resource allocation, transparency and accountability processes.

a. Gender budget classifiers

Budget classifiers are accounting codes that facilitate the identification and ranking of budget objects based on a standardized criterion. An assortment of classifiers can be identified, including those based on the source of financing, economic factors, functional expenditure, expenditure orientation, academic affiliation, and programmatic classification⁶⁰.

One of the most important qualities of these instruments is that they are institutionalized in financial management systems and make it possible to have disaggregated and real-time information on allocated and executed expenditures for closing gender gaps and deepening actions to promote gender equality. The more categories and subcategories they contain for accounting purposes, the more visible and specific the data collected will be. They also make it possible to make a comparative analysis of the allocation of these resources in relation to the results achieved. Each country, based on its possibilities and the development of its instruments, has created classifications, categories, and subcategories to organize the information and allow it to be recorded and identified. This practice has favored the transparency of information on the resources allocated to financing gender equality and has provided important data for decision-making. Generally, three types of classifiers have been used⁶¹:

- **Institutional classifier** - Allows the entities responsible for the promotion of gender equality (Ministries of Women's Affairs or Mechanisms for the Advancement of Women and the Promotion of Gender Equality) to label the resources allocated and executed on gender issues. Its main limitation is that it makes visible the

investment executed by State institutions and does not allow the identification of budgets related to gender issues that may be invested by other non-governmental entities.

- Functional Expenditure Classifier (CFG)** - Its purpose is to identify the nature of the functions of the expenditure made by the institutions as a consequence of the actions that are executed and the type of goods and services that are offered to satisfy the demands of society. This classifier provides information on the nature of government services and makes it possible to know the proportion of spending allocated by each public institution to perform the State's functions. In some countries, the incorporation of a gender budget classifier was achieved by adding a "gender equality" category/function. This classifier does not allow the choice of more than one function, which limits the recording of gender spending in a cross-cutting manner (e.g., spending on a gender and health program must be recorded either under the "health" function or under the "gender" function). To avoid this limitation, it is possible to create gender subcategories within each of the categories of the functional classifier, as the **Dominican Republic** did (see Table 7). Other examples of functional classifiers of expenditures are those generated in **Bolivia** and, previously, in **Ecuador** and **Guatemala** (see Table 7).
- Expenditure orientation classifier** - Links spending to a country's gender objectives, goals, and/or public policies to verify the extent to which they are being incorporated into the budget and to facilitate their follow-up in budget execution. The development of a gender expenditure classifier makes it possible to catalogue gender equality expenditure in a cross-cutting manner by covering all programs and functions of the budget. **Ecuador** and **Guatemala** developed an example of this type of classifier in a second stage (see Table 7).

The following is a synthesis of the experiences that make it possible to identify gender spending in the budget through the creation of a gender budget classifier.

Table 7. Experiences: gender budget classifiers

Country	Initiative	Year	Classifier Type
Bolivia	<p>Expenditure classifiers by purpose and function⁶² make it possible to identify expenditure according to the nature of the goods and services produced and provided by the State to the population, reflecting the purpose of expenditure composed of different functions that make it possible to achieve an end, since 2009.</p> <p>The classifier incorporated purpose 10 "Gender equality, equity and social protection" and function 9 "Gender equality, fight against gender-based violence and elimination of inequalities", based on these guidelines all agencies must identify in the budget programming matrix the resources allocated to these purposes.</p>	Effective since 2009 and adjusted in 2011.	Functional
	Inclusion of category "K" gender equity in the classifier by purpose and function of expenditure and included in the financial system (eSIGEF).	2010	Functional
Ecuador	<p>As of 2012, the Gender Equality Policy Expenditure Guiding Classifier⁶³ was included, replacing function K, whose objective is to "link the activities of the programs contained in the institutional budgets with the strategic objectives and goals of the global planning and of public policies to verify the extent to which they are being incorporated into the budget, as well as to facilitate their follow-up in budget execution", is linked to gender policy and has 11 categories:</p> <ol style="list-style-type: none"> 1. Promotion of women's autonomy and empowerment within the framework of the social and solidarity economy. 2. Promotion, guarantee and generation of equal opportunities and working conditions 	2012	Spending Guidance



	<ol style="list-style-type: none"> 3. Promotion and development of care and co-responsibility systems 4. Promotion and guarantee of the right to social and political participation and exercise of citizenship. 5. Promoting and guaranteeing a life free of violence 6. Promoting, protecting, and guaranteeing the right to health 7. Protection and guarantee of the right to education. 8. Promotion of access to resources for sustainable development actions. 9. Recognition and promotion of ancestral knowledge and wisdom. 10. Promoting and guaranteeing women's right to recreation and use of public spaces under equal conditions. 11. Promoting, guaranteeing, and developing institutionalism and public policies with gender equity <p>The Ministry of Economy and Finance, in its web portal, regarding the budget classifier, presents guidelines and directives for its implementation, the use of which is mandatory.</p>		
<p>Guatemala</p> <p>↓</p>	<p>Guatemala was the first country to develop, in 2003, through an initiative promoted by the Presidential Secretariat for Women (SEPREM), a gender classifier within the functional classifier of the General Budget of Revenues and Expenditures of the State. In 2010, this classifier was reformed and legally endorsed through budget approval decrees, which required its use in the 2011, 2012, and 2013 budgets.</p>	<p>2003</p>	<p>Functional</p>

	<p>As of 2013, the Gender Budget Classifier (CEG)⁶⁴ was institutionalized. During the 2016-2019 period, the process of labeling resources aimed at addressing the needs of women in the areas of central government, decentralized entities, and local governments was consolidated.</p> <ul style="list-style-type: none"> • In addition, they have the Gender Budget Classifier Manual, developed based on the National Policy for the Promotion and Integral Development of Women (PNPDIM) - Equal Opportunity Plan 2008-2023. Indicating the 12 axes that make up the Plan 1) Economic, 2) Natural Resources, land, and housing, 3) Education, 4) Health, 5) Violence against women, 6) Legal equity, 7) Racism and discrimination, 8) Cultural development, 9) Labor equity, 10) Institutional mechanisms, 11) Socio-political participation, and 12) Cultural identity, indigenous women. • And the beneficiaries can be 1) Women, 2) Individuals, families, or social groups with emphasis on women. 	2013	Spending guidance
Dominican Republic	<p>Within the Social Protection Functional Classifier, the gender equity subfunction is included (2014).</p> <ul style="list-style-type: none"> • Investment classification categories are established that contribute to reduce the gender inequality gap in SIGEF. It includes: 1) actions focused on women; 2) social and public co-responsibility actions in support of the family; 3) actions for a culture of equality; 4) actions for prevention, care, and protection of women victims of violence. It has a guide for labeling budget allocations with a gender perspective called Guide and procedures for budgeting with a gender perspective in the different stages of the budget cycle⁶⁵. 	2014	Functional

Source: Own elaboration

b. Gender budget markers and tracers

Gender budget markers and tracers are tools that are not integrated into the regular budget classifier system but generate an ad-hoc mechanism to perform the marking to identify and label resources to promote gender equality.

"The allocation of resources to a specific program or action is referred to as a earmarked budget. The earmarking of spending for gender equality can be considered as a special temporary measure (affirmative action) and a strategy to allocate resources to strategic programs to accelerate progress towards substantive equality. It is important to note that earmarked resources are not all resources allocated for women; they are resources for programs whose impact boosts progress towards equality. In order to label resources for equality, it is necessary to work on the classification of actions and the monitoring of the public budget to ensure that the resources have an impact on women's lives, promoting the full exercise of their rights, the progressive eradication of inequality and gender gaps⁶⁶. "

The following are the most relevant experiences with the tools to identify and mark the investment for gender equality of this type.

Table 8. Experiences: trackers and markers for gender-responsive budgeting

Country	Initiative	Year
Argentina	The Gender-responsive budgeting Methodology ⁶⁷ (promoted by the Ministry of Finance and the National Women's Institute) presents a guide for labeling budget allocations by classifying spending according to its impact on reducing the gender gap. It consists of four categories: specific spending, spending with a weighted impact, spending with a non-weighted impact and unidentified spending. For the 2021 Budget, the labeling was expanded by calling it Budget with a Gender and Diversity Perspective (PPG&D) and an analysis was added as a criterion that establishes whether or not the policies in question contribute to closing time gaps, income gaps, political participation gaps, among others.	2019

Chile	Label expenditures consigned in programmatic lines of the Ministry of Women and Gender Equity and in the Public Budget Law issued annually where it is stipulated that each public institution must report to the Special Joint Budget Commission on actions carried out within the framework of gender equity.	2002
Colombia	The Budget Tracer for Women's Equity ⁶⁸ is composed of five categories and one subcategory. Categories: 1) Economic autonomy and access to assets. 2) Participation in power and decision-making scenarios. 3) Sexual health and sexual and reproductive rights, 4) Education and access to new technologies, 5) Women free from violence. Subcategory: 1) Institutional development and cultural transformation. The Tracer is integrated to the Unified System of Investment and Public Finances - SUIFP. It has guides and manuals for its application. In addition, the TRAZA application was implemented, whose function is to enable the entities that are part of the General Budget of the Nation to mark and report to the Ministry of Finance and Public Credit the operating resources	2019
Mexico	Label resources for gender equality through the cross-cutting annex called "Expenditures for equality between women and men" in the Federal Expenditure Budget (PEF) ⁶⁹ under subfunction 12 ("Gender Equality" Program) and Result 13 ("Inequality gaps between women and men are reduced") within the functional classifier.	2008
Uruguay	<p>They have the Guide for the incorporation of gender equality actions in the strategic planning and budget of public agencies⁷⁰, developed by the National Women's Institute. This Guide points out that operating projects are identified with Code 121, while investment projects with Code 840, and their denomination is "Gender Equality". "The classifications are divided into two types: 1 and 2.</p> <p>Type 1 measures tend to meet women's practical needs, are integrated into existing policy objectives, are conceived as "gender equality" oriented measures, and achieve gender-sensitive results.</p> <p>Type 2 measures, on the other hand, are aimed at satisfying women's strategic needs, proposing the incorporation of new public policy objectives, and are "gender equality" measures, and their results seek to transform the reality in which they intervene.</p>	2008

Source: Own elaboration

c. Computer systems for budget registration

incorporation of the different types of budget marking in the accounting and financial information systems. Public budgets are recorded in the accounting/financial computer system, which makes it possible to identify and classify investment in gender equality and generate reports that enable continuous monitoring of the allocation and execution of resources.

Although several countries have guidelines, classifiers, or budget markers, these are not always integrated into computer systems, making it difficult to obtain all the information in the cycle in a more expeditious manner. As the need for classifying or marking budgets with a gender perspective expands, the IT tools need to be updated.

The experiences of **Argentina, Bolivia, Colombia, Ecuador, Honduras, and Uruguay** are presented below as examples of computerized accounting/financial systems that integrate gender budgets.

Table 9. Experiences: Computerized financial systems for recording gender-responsive budgets

País	Financial Information System	Description
Argentina	System for Financial Administration (e-SIDIF)	It allows for labeling and weighting where they identify programmatic openings (disaggregation of programs and their components) in which cross-cutting categories such as gender are recorded and estimate spending based on these openings.
Bolivia	Public Management System (SIGEP) ⁷¹	The public budget is recorded and in accordance with the annual Budget Formulation Guidelines published by the Ministry of Economy and Public Finance. The resources must be recorded in Program 25, "Promotion and Policies for Vulnerable Groups and Women."

Colombia	Unified System of Investments and Public Finances (SUIFP)⁷²	<p>The public budget is recorded, and the budget classifier of the gender equity public policy is integrated. In the case of operating resources, the Traza (Tracking) application was developed through which the executing entities report the operating expenses allocated to this policy by budget item and account.</p>
Ecuador	System of Public Finance Management - SIGEF	<p>In accordance with the manual of the Guiding Classifiers of Expenditure on Equality and Environment Policies (which include gender, among other classification criteria), the use of these classifiers is mandatory and binding for all PGE institutions in the e-SIGEF⁷³ computer tool.</p>
Honduras	System Integrated Financial Administration System - SIAFI⁷⁴	<p>According to SIAFI's Budget Formulation Manual Part #2, the FP-2 form states that in the results to be obtained [...] for each of the management results, it should be marked in (F7) if the gender approach is applied and if so, the agency should also indicate the specific coverage according to the gender of the beneficiaries. This allows for strengthening the analysis and discussion of the Budget Bill in the National Congress, as well as the monitoring and evaluation at the execution stage.</p>
Uruguay	Integrated Financial Information System - SIIF	<p>It allows for the registration, follow-up, and evaluation of all government budgetary and financial operations. In the case of the "Gender Equality" Budget Projects, they are labeled as operating (Project 121) and investment (Project 840)⁷⁵.</p>

Source: Own elaboration

4.3.1 Budget Planning

Impact on budget guidelines, directives, and circulars

Budgetary guidelines are regulations that are generally issued annually, defining the criteria to be followed by all public entities to formulate their budgets. Depending on the country, they are called by different names such as annual guidelines, budget circulars, budget guidelines, or budget decrees⁷⁶.

The guidelines, directives, and circulars are framed within the current and applicable regulations, but they detail more precisely how to do so. Including the precepts of gender-responsive budgeting in these normative documents makes it possible to consolidate the use of the instruments and tools that have been developed, such as gender budget classifiers. Some countries have issued circulars that, although not issued annually, have been applied in one or more fiscal years. Table 10 shows some of the most prominent examples in the region.

Table 10. Experiences: guidelines, directives, and budget circulars with a gender perspective

País	Issuing authority	Type of instrument	Description
Argentina	National Budget Office	Circular 2020	Circular No. 1 / 2020⁷⁷ of July 27, 2020 , contains the instructions to give continuity to the Formulation of the National Budget 2021 and Pluriannual 2021-2023 and promotes the incorporation of the gender perspective in the different budgetary programs.
Bolivia	Ministry of Economy and Public Finance	Budget formulation guideline (annual) Since 2006, with some adjustments each year.	Annually, the Budget Formulation Guidelines⁷⁸ are issued, which provide for: the programmatic structure of expenditures, determining Program 25 as the Gender Promotion and Policies Program in which the activities to be developed must be registered, taking into account in the programming of expenditures of the territorial entities, the obligation to allocate a % of resources for compliance with Law No. 348.



			It also establishes the obligation to allocate resources to promote and develop the Comprehensive Program for Economic-Productive Development and Employment for Women; the Public Services Program to Meet the Needs of the Family; the Program for the Dissemination of Equal Rights and Responsibilities between Women and Men in the Home, the Community and the Municipality; and the Program to Strengthen the Social and Political Leadership of Women and their Organizations.
Colombia	Vice-Presidency of the Republic	Circular 2019	Circular N°1⁷⁹ of January 10, 2019 "Impulse to territorial instance in charge of gender issues", established that the Gender Secretariats at departmental, district or municipal level shall promote the planning and budgeting processes with a gender approach.
	General Directorate of the National Public Budget of the Ministry of Finance	Circular	External Circular No. 013⁸⁰ of May 18, 2020 , which instructs to record the budget information associated with operating and investment expenses on the execution of such policies in 2019 and 2020 in the TRAZA ⁸¹ application and in the Unified System of Investments and Public Finances (SUIFP).
Ecuador	Ministry of Economy and Finance	Budgetary Guidelines ⁸² for the preparation of budget proformas (Annual) 2021	It is issued annually and provides guidelines for the application of the Equality Policies Expenditure Guidance Classifier and the obligation to register at least one activity with this catalog.
		Circular letter of 2020	Circular letter MEF-VGF-2020-0007-C⁸³ of August 24, 2020 , which stipulates the mandatory use of the Expenditure Guidance Classifier for Equality and Environmental Policies.
El Salvador	Ministry of the Treasury	Budget Policies (annual) 2020	Section III of the General Rules for Budget Formulation stipulates that, for the formulation of the Institutional Budget Project, all government entities must promote the necessary actions to ensure that institutional programs and projects incorporate a gender mainstreaming approach, among others.

Honduras	Secretary of Finance	Budgetary policy guideline (annual) 2022	<p>The Budget Policy Guidelines⁸⁴ accompany the Decrees that approve the general provisions of the budgets. The guidelines specify the route for planning and budgeting with a gender perspective and state that agencies and entities must consider the following in the planning and budgeting process:</p> <ol style="list-style-type: none"> 1. In its institutional Strategic Plan, its objectives and results include the commitment to reduce substantive inequality gaps between men and women. 2. In its Operational Plan, contemplate products and activities/works with budgetary allocations, under the logic of the public value chain and production, that account for concrete actions to achieve gender equality in each public entity. 3. Generate information disaggregated by gender.
Mexico	Secretary of the Treasury and Public Credit	Budget programming manuals (annual) 2020	<p>Annually, it issues programming and budget manuals⁸⁵ with the purpose of establishing the specific provisions to be observed in the preparation of the preliminary draft budgets of the agencies and entities, as well as in the integration of the Federal Expenditure Budget Bill. It also states that actions that promote equality between women and men, the eradication of gender violence, and any form of gender discrimination must be included, providing a guide for the preparation of the Transversal Annex of Expenditures for Equality between Women and Men.</p>
	National Institute of Women - UN Women, with technical support of UN Women	Supplemental Guideline (single issue 2014)	<p>Guidance document Towards a logical framework methodology with a gender perspective⁸⁶, which methodologically complements the agreement issuing the Guidelines for incorporating a gender perspective in the Rules of Operation of federal budgetary programs.</p>
Peru	Ministry of Economy and Finance	Programming directives and budget formulation (annual) 2011	<p>Annually issues Multiannual Budget Programming and Budget Formulation Directives⁸⁷, which establish the identification of the main gender gaps for the prioritization of expenditures.</p>

<p>Dominican Republic</p>	<p>Ministry of Finance/ General Directorate of Budget</p>	<p>Circular/ Budget formulation guideline (annual issuance) 2020</p>	<p>Circular No. 11⁸⁸, dated July 15, 2020, on the guidelines for the formulation of preliminary draft physical and financial budgets establishes that when defining programmatic structures, gender equity must be promoted and that actions conducive to gender equity must be identified through a differentiated programmatic category, as indicated in the National Development Strategy 2030.</p>
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Source: Own elaboration

4.3.2 Programmatic formulation

At the formulation stage, Ministries of Finance may establish clear mandates for entities to create gender programmatic structures or incorporate the gender approach into existing ones. In either case, this implies that entities must incorporate gender diagnostics by including objectives, outcomes, outputs, or activities that contribute to gender equality policies and establish performance indicators.

Some of the tools used to promote gender-responsive budgeting during the process of formulating public programs and projects are described below, based on the findings of the experiences analyzed.

Ex-ante gender evaluation of budgetary programs

Ex-ante gender impact assessment is a tool for identifying the expected gender impacts of a budget proposal. It promotes gender sensitivity in decision-making at the time budget projects are formulated.

The importance of implementing an *ex-ante* evaluation with a gender perspective lies in the fact that it enables the prior analysis and definition of the mechanisms that will facilitate the subsequent monitoring and evaluation of the budgetary program's performance since it considers the formulation of indicators for each relevant objective category and the review or design of the sources of information that will allow the quantification of such indicators. Therefore, the generation of data is substantial.

Although in most of the systematized experiences, the countries refer to the development of *ex-ante* evaluations in the design of public programs and projects, tools that incorporate the gender perspective was only found in Chile and Colombia. The institutions that promote them are the Budget Office and the National Planning Department, respectively.

Table 11. Experiences: Incorporation of the gender perspective in the ex-ante evaluation

País	Tool	Description
Chile	Evaluation and Management Control System (2008)	Since 2008, it has included in its menu of instruments a line of "Ex-ante evaluation of public program design and its contribution to the budget process" ⁸⁹ , which also allows for the inclusion of the gender approach. The <i>ex-ante</i> evaluation process is applied to new programs, and those proposed to be significantly reformulated and is conceptually based on the logical framework methodology.
Colombia	Guide No. 13 "Complementary Guide for Investment Projects with Gender Equity"⁹⁰ issued by the National Planning Department.	It refers to the <i>ex-ante</i> evaluations, which should be considered in the EV - 23 Format. Comparative Summary - Description of the alternatives in which the gender approach should be considered.

Source: Own elaboration

Incorporation of the gender perspective in programs and budget formats (diagnosis, objectives, results, and indicators)

Diagnostics with a gender perspective

In most countries, the formulation of budgetary programs includes a section on diagnosis that seeks to identify the problem and characterize it to determine the alternatives that the program can provide for its solution.

Incorporating the gender perspective in the appraisal by differentiating the needs of women, men, and diversity in the face of a given problem is fundamental to ensure differentiated impacts on these populations and reduce inequality gaps, as shown in the experiences of **Colombia, Guatemala, and Mexico** (see Table 12).

Definition of objectives with a gender perspective

The incorporation of the gender approach in the objectives of budgetary programs is promoted first of all through the **identification and differentiation of beneficiaries from an intersectionality** approach to establish differentiated and not neutral attention to needs. The experiences of **Colombia, Guatemala, and Mexico** show some examples of how this can be done (see Table 12).

Another way of integrating a gender-responsive budgeting perspective into the definition of budget program objectives is to establish specific objectives aimed at promoting gender equality or reducing inequality gaps in each budget program.

Definition of results and products with a gender perspective

Depending on the type of planning adopted by a country (programmatic, results management, etc.), greater attention is given to the definition of results and the impact contributed by the implementation of public policies and budgets. In recent years, several countries have been strengthening their planning processes to make the results achieved more visible.

It should be clarified that results are the direct effects that budgetary programs have on their beneficiary population. Outputs are the goods and/or services that budgetary programs produce or deliver to the population. To advance in the satisfaction of differentiated needs and also in the fulfillment of international commitments regarding gender equality, both results and outputs must be aimed at eliminating gender inequality gaps. Its objective is to benefit both women and men equally, addressing their needs and capacities in a differentiated manner.

Table 12. Experiences: Incorporation of the gender perspective in the diagnosis, objectives, results, and products.

Country	Regulatory instrument	Program Element	Description
Colombia	Instructions for the Women's Equity Budget Tracer ⁹¹	Diagnosis	<p>It refers to the inclusion of the gender approach in the planning cycle and points out that the ultimate purpose of a gender-based appraisal is to consider the interests and needs of men and women in a differentiated manner and, if necessary, to consider different groups of men and women from an intersectionality approach. To this end, in addition to disaggregation by sex, the data should be disaggregated by area of residence (urban, rural), age or life cycle, ethnic diversity, socioeconomic classification, etc., to the extent that the data permit.</p>
		Objectives	<p>The objectives must account for the change that is expected to be achieved in the initial situation and in terms of the change in the identified gender gaps or discrimination. The definition of objectives for gender equality is based on the need to correct the false neutrality of public policies, which considers that if the objective identifies the population as a whole, men and women and their respective needs are automatically being considered.</p> <p>The document provides guiding questions for the definition of objectives with a gender perspective, such as:</p> <ul style="list-style-type: none"> • Are there any explicit gender equality objectives in the project? Are they aimed at achieving equality between men and women or generating changes in the identified gender gaps and inequalities? • Do the objectives propose a change with respect to gender gaps or discrimination?



		<ul style="list-style-type: none"> • Have the beneficiaries and/or beneficiaries of the project been identified? Consider men and women and their respective benefits. • Can any of the objectives reduce gender gaps and improve men's and women's access to opportunities, services, goods and resources in a given sector?
Guatemala	<p>Norms of the National Public Investment System for fiscal year 2021. Annex N°7 "The equity perspective in projects specifically related to gender and indigenous peoples⁹²."</p> <p>Issued by the Secretariat of Planning and Programming of the President's Office</p>	<p>Diagnosis</p> <p>They establish the incorporation of an equity perspective throughout the project cycle, specifically with respect to gender and peoples. To carry out the appraisal, they consider the identification, description and differentiation by sex of the population affected by the problem, as well as their needs, expectations and limitations. The resources related to the projects to which women and men have access and control are also identified.</p>
		<p>Objectives</p> <p>When defining objectives, it must be considered that the project's actions contribute to generating equal opportunities for each of the population groups identified as affected by the problems that the project seeks to solve. It is not enough to add the word women, or children, or indigenous peoples; it is necessary to develop at least one specific objective that addresses the needs of men and the needs of women, indigenous peoples, children, adults -as appropriate- separately.</p>
Mexico	<p>Official Letter No 419-A-19-0788⁹³, issued by the Ministry of Finance and the National Council for the Evaluation of Social Development Policy, within the framework of "[...] the General Guidelines for the Evaluation of Federal Programs of the Federal Public Administration [...] for the fiscal year 2019.</p>	<p>Diagnosis</p> <p>By means of this Official Communication, the document "Aspects to consider for the preparation of the diagnosis of newly created budget programs or those with substantial changes proposed to be included in the Programmatic Structure of the Federal Expenditure Budget" was issued, which establishes the identification of differentiated effects on population groups such as women.</p>



<p>Guidelines for incorporating the gender perspective in the Rules of Operation of federal budget programs, published in the Official Gazette of the Federation on June 29, 2016⁹⁴.</p>	<p>Diagnosis</p>	<p>They establish that the introduction must present the diagnosis of the problems addressed by the program, including: Historical trends and the importance of their attention for the country's development. This appraisal should state the specific situation of women and men and identify inequality gaps, when they exist. It should include socio-demographic characteristics of the target population, with statistics disaggregated by sex when appropriate, considering that there are gender inequalities that may create different needs for attention between women and men.</p> <p>Establish the alignment of the budget program with the international framework of women's rights (CEDAW, Beijing Platform for Action and Convention of Belem do Para), the cross-cutting axis of gender equality, with the PND 2013-2018, the PROIGUALDAD and the cross-cutting axis of gender in sectoral programs.</p>
	<p>Objectives</p>	<p>The general objective must include in the purpose of the program, the economic or social impact that the program will have on the population, considering the differences and inequalities between women and men. The specific objectives of the program must be oriented to a direct result to be achieved, in terms of equality between women and men.</p>
<p>Document "Towards a logical framework methodology with a gender perspective⁹⁵", prepared by the National Women's Institute - UN Women and with the technical support of UN Women 2014</p>	<p>Objectives</p>	<p>The gender perspective is incorporated into budget programs in the design of objectives, products, and/or services, as well as in activities aimed at eliminating inequalities between women and men or disadvantageous living conditions for women.</p>
	<p>Results</p>	<p>Results, as well as outputs should be geared toward eliminating gender inequality gaps or disadvantageous living conditions for women.</p>

Source: Own elaboration

As has been pointed out, gender budget initiatives contribute to the improvement of efficiency, effectiveness, and decision-making in the implementation of public policies. Incorporating the gender perspective in the development of the diagnosis, objectives, and results of the policies, programs, or projects to be developed consolidates the efforts of a government and strengthens the efficiency and effectiveness of the action.

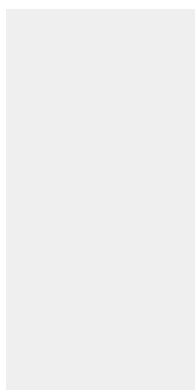
Incorporation of gender indicators in program budgets

An indicator can be defined as a unit of measurement that allows the periodic monitoring and evaluation of an organization's key variables by comparing them over time with the corresponding external or internal referents⁹⁶. The main purpose of defining gender indicators is to monitor the fulfillment of objectives and to follow up on the situation of women and men in relation to the measures implemented by the different governments.

Mexico's experience, shown below, is an example of the development of gender indicators in budgetary programs through the Matrix of Indicators by Results.

Table 13. Experiences: Gender indicators in budgetary programs

Country	Instrument	Description
<p>Mexico</p> <p>↓</p>	<p>Guide for the Construction of the Matrix of Indicators for Results⁹⁷ of October 2016, issued by the Ministry of Finance and Public Credit.</p>	<p>The Indicator Matrix for Results (MIR) is a tool that allows linking the different instruments for the design, organization, execution, monitoring, evaluation and improvement of programs, resulting from a planning process based on the Logical Framework methodology. It is a strategic planning tool that in a summarized and simple way:</p> <ul style="list-style-type: none"> • Clearly establishes the objectives of the budget program and its alignment with national and sectoral planning objectives. • Incorporates indicators that measure the objectives and expected results, which are also a reference for monitoring and evaluation. • Identifies means of obtaining and verifying information of the indicators



- Describes the goods and services that the program delivers to society to fulfill its objective, as well as the activities and inputs to produce them.
- It includes assumptions about risks and contingencies that may affect the program's performance. The MIR organizes the objectives, indicators and targets in the programmatic structure, linked to the budget program.
- It also allows for the **incorporation of cross-cutting approaches such as women**

Source: Own elaboration

As can be seen, it is still a challenge to complete the planning and budgeting process in relation to evaluation and/or follow-up. One factor that may contribute to and/or limit this action is the availability of differentiated statistical information, hence the importance of strengthening the mechanisms for collecting information to contribute to decision-making. The construction of gender indicators depends to a large extent on having information that effectively guides decision-making and can evaluate the progress being made in the countries.

4.3.3 Discussion and approval of the budget

The incorporation of the gender perspective in the budget discussion and approval phase is essential so that the progress achieved in the planning and formulation stage is not lost in this phase. Some countries, such as **Mexico**, have even established gender mainstreaming as an essential condition for approval.

In **Mexico**, the Federal Budget and Fiscal Responsibility Law⁹⁸ of March 30, 2006 (last amended on April 9, 2012) provides in Article 28 that the proposed Expenditure Budget shall be presented and approved, at least, according to the gender classification, which groups spending forecasts based on their destination by gender, differentiating between women and men.

Law approving the annual budget

During the approval phase, an important element of advocacy is to establish specific indications on gender-responsive budgeting in the law through which the budget is approved each year. **Chile, Guatemala, Mexico, and Peru** are examples of how to do this.

Table 14. Experiences: Inclusion of gender-responsive budgeting in the annual budget approval law

Country	Gender-responsive budgeting regulations	Description
Chile	Public Budget Law ⁹⁹ , of annual enactment	It stipulates that each public institution must report to the Special Joint Budget Committee on the actions carried out within the framework of gender equity.
Guatemala	Budget Approval Decree ¹⁰⁰	Between 2010 and 2013, the <i>Budget Approval Decree</i> established the mandatory use of the gender budget classifier and the preparation of quarterly reports with information obtained therefrom for subsequent submission to the Assembly.
Honduras	Decrees approving the General Provisions of the Revenue and Expenditure Budgets of the Republic for each fiscal year ¹⁰¹ (From 2017 to 2022))	Determines the incorporation of the gender perspective in the design, implementation and evaluation of policies, plans and budgets of the Public Administration. It provides, among other things, that the operational plans must include products and activities/works with budgetary allocations, under the logic of the public value chain and production, which account for specific actions to achieve gender equality in each public entity.
Mexico	Decree of approval of the Federal Expenditure Budget for the Fiscal Year 2021 ¹⁰² (DOF 30-11-2020)	Article 21 establishes that the Federal Executive will promote, in a cross-cutting manner, substantive equality between women and men through the incorporation of the gender perspective in the design, preparation, implementation, follow-up and evaluation of the results of the programs of the Federal Public Administration.
Peru	Law No. 28927, Budget Law 2007 ¹⁰³	The Eighth Supplementary Transitory Provision stipulates that "In the Budgetary Evaluation of the execution of the Public Sector Budget for Fiscal Year 2007, public entities shall include in the analysis the impact on gender equity policies".

Source: Own elaboration

Gender budget reports

Gender budget reports (also called gender budget statements or gender budget reports) are documents produced by an official agency, with information on the programs included in the budgets that are most relevant to gender equality¹⁰⁴. This document makes it possible to clearly identify what is being done, who is doing it, and how, which contributes to decision-making and also to making information transparent at different levels. The experiences that incorporate the aforementioned reports are shown below.

Table 15. Experiences: Gender budget reports

Country	Description
Argentina	Since 2020, an annex ¹⁰⁵ was included with the analysis of the exceptional policies that were applied in the framework of the COVID-19 pandemic and their impact on gender gaps, which were not part of the budget and therefore were not earmarked. This follow-up work was the basis for the work of analyzing the items tagged for 2021 and was the basis for the drafting of the referral message accompanying the 2021 Budget. It was led by the Ministry of Economy through the National Directorate of Economy, Equality and Gender (DNEI&G).
Mexico	It has a cross-cutting annex called: "Expenditures for equality between women and men ¹⁰⁶ ", which details the budget for the promotion of gender equality, disaggregated by budget branches and programs. The government entity in charge of public budgets is the Ministry of Finance and Public Credit.
Uruguay	The Planning and Budget Office, in coordination with the National Women's Institute, prepared the Gender Budget Report ¹⁰⁷ for the incorporation of this approach in the 2015-2019 Five-Year Budget. The Report presents a systematization of the main lines of strategic planning favorable to gender equality that the National Budget agencies make explicit in the Strategic Planning System.

Source: Own elaboration

4.3.4 Implementation and monitoring

Oversight mechanisms from the legislature

In some countries, the legislative branch has played a substantial role both in the incorporation of gender budgets in public management and in the monitoring and evaluation of these budget allocations. In other words, the legislative branch has had

the function of overseeing resources aimed at closing gender gaps, as can be seen in **Argentina's** experience.

In **Argentina**, the Congressional Budget Office provides support to the Legislative Branch to deepen the understanding of issues involving public resources, democratizing knowledge and decision-making. It is a technical office of fiscal analysis that produces reports open to the public. Within this framework, it produces annual reports on the budget execution of activities with a gender perspective.

Instruments for follow-up and monitoring of gender budgets: procedures, guidelines, periodic reports

The purpose of the follow-up stage is to monitor the goals defined for the achievement of the objectives and to evaluate compliance with the proposed objectives and the execution of the budget, analyzing possible deviations from what was planned and making the corresponding corrections. In order to manage the follow-up and monitoring of budgetary programs, it is necessary to incorporate a gender perspective in the existing instruments for this purpose.

Several countries in the LAC region have managed to influence the rules governing the monitoring of budget execution, including the frequency with which budget reports must be submitted and the formats and/or systems in which monitoring must be recorded. Some examples are shown below.

Table 16. Experiences: Instruments for gender-responsive budgeting monitoring

Country	Monitoring instrument	Type	Description
Chile	<p>Instructions for the execution of the Public Sector Budget Law¹⁰⁸</p>	<p>Budget Execution Regulations</p>	<p>They establish that the Special Joint Budget Committee and the Finance Committee of the Chamber of Deputies shall be informed every six months of the expenses associated with employee remunerations, indicating the legal quality of the contracts and the percentages of types of contracting in relation to the total personnel, differentiated by gender and by category, the average and average duration of each contract, as well as the number of times that have been contracted under this modality by the referred public entity. Likewise, the Special Joint Budget Committee shall be informed on a quarterly basis, thirty days after the end of the respective quarter, the number of female workers who make use of the breastfeeding leave and male workers who make use of the postnatal parental leave.</p>
Colombia	<p>Reports to Congress on the 2019 execution, programming and execution 2020¹⁰⁹ and execution 2021¹¹⁰ of the Budget Tracer for women's equity.</p>	<p>Report</p>	<p>The Presidential Advisory Office for Women's Equity, in a joint work with the National Planning Department, the Ministry of Finance and Public Credit and the technical support of UN Women, presented the first Report to Congress on the 2019 execution and 2020 programming and execution of the Budget Tracer for Women's Equity. The report presents data on the resources allocated for the closing of gaps between men and women and for the elimination of discrimination against women, in investment projects and operating resources of the PGN for the 2019 fiscal year and 2020 programming and execution, the 2021 execution report deepens the information presented including data and resources allocated and executed operating resources from the application of the Traza system</p>

Ecuador	Budget Execution Reports¹¹¹	Report	The Ministry of Public Finance publishes quarterly budget execution reports on its web portal, including allocations aimed at closing gender gaps. Information available until the first quarter of 2021.
El Salvador	Guidelines for the incorporation of the cross-cutting approaches of the Five-Year Development Plan 2014-2019 in public policies¹¹²	Methodological guide	It determines that in the processes where progress is monitored, and the implementation of public policy instruments is evaluated, it is essential to include gender and human rights indicators, as well as to analyze the differentiated effects of interventions for women and men of the different priority populations.
Mexico	Public Account Report¹¹³	Report	The Ministry of Finance and Public Credit, which submits the report to the Chamber of Deputies for review and audit, presents information on expenditures for equality between women and men.
Uruguay	Strategic Planning and Evaluation System (SPE) Manual¹¹⁴	Manual	The Office of Planning and Budgeting issues this manual for accountability, which contains a predetermined format that allows the actions carried out by each public institution in the area of gender equity to be reported.

Source: Own elaboration

Budget modification: mechanisms to ensure the execution of resources with a gender perspective

One of the best practices that could be replicated in other countries is the generation of mechanisms to ensure that resources allocated to gender policies are not reduced or reallocated to other areas. This can be seen in the experiences of **Bolivia** and **Mexico**, which have laws and decrees with specific and restrictive articles on the aforementioned allocations.

Table 17. Experiences: Budget modification with a gender perspective

Country	Regulations	Description
Bolivia	Supreme Decree 2610 of 2015 ¹¹⁵	In its Second Final Provision, it determines that the resources destined to the compliance of Law N°348 "Integral Law to Guarantee Women a Life Free of Violence" which were not executed, may not be reallocated to other purposes and must be reprogrammed for the following administration with the same objectives.
Mexico	Federal Budget and Fiscal Responsibility Law ¹¹⁶ of March 30, 2006 (last amended April 9, 2012).	Federal Budget and Fiscal Responsibility Law of March 30, 2006 (last amended April 9, 2012).

Source: Own elaboration

4.3.5 Evaluation

The integration of the gender approach at the normative level in the evaluation processes allows institutionalizing the way in which the achievement of the proposed objectives is measured in a differentiated manner. To this end, it is necessary to differentiate the mechanisms and moments of evaluation as important inputs for adjusting actions, maintaining them, or evaluating whether the problems or needs identified have been overcome.

Ex-post evaluation

According to the Economic Commission for Latin America and the Caribbean (ECLAC)¹¹⁷, *ex-post* evaluation is carried out during the operation stage to determine whether it is convenient to continue with the project or to define the reprogramming requirements necessary to achieve the impact objectives pursued. This evaluation can also be carried out after the operation has been completed. Unlike the *ex-ante* evaluation, which works with objectives and targets to be achieved based on existing estimates, the *ex-post* evaluation uses actual data measured during the project.

In the experiences of gender-responsive budgeting, it is also essential to influence *ex-post* evaluation methodologies so that they are defined as part of the budgetary process since it is necessary to identify and make visible the differentiated impacts on women's lives, as well as the closing of gender gaps resulting from the different budgetary allocations for these purposes. However, to exercise this function, it is necessary to generate statistical data and indicators.

In Chile, the Budget Directorate of the Ministry of Finance, through the Management Control Division, has an *ex-post* methodology¹¹⁸ that integrates the gender perspective into the Management Evaluation and Control System.

Gender audits

Gender auditing analyzes government legislation, policies, regulations, revenues, and expenditures from a gender perspective. The basic assumption under which gender audits are developed is that public policy has a different impact on women and men. It also makes it possible to encourage greater awareness and involvement of women in economic affairs in general and fiscal affairs in particular, which could result in increased resources being allocated to them.

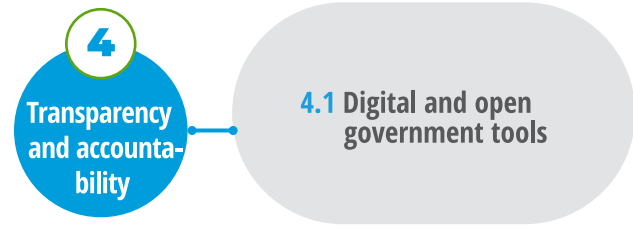
Five examples of gender audits that include gender budgets have been identified. **Mexico** has developed an experience in auditing its public policy on gender equality for a period of ten years, in which budget management is analyzed. **Ecuador, Guatemala, Honduras, and Uruguay** developed audit exercises related to the implementation of SDG 5 that also included an analysis of gender budget management.

Table 18. Experiences: gender-responsive budget audits

Country	Description
Ecuador	In 2018, the Office of the Comptroller General of the State developed the SDG 5 compliance audit exercise, with the objective of verifying the degree of planning, financing and monitoring of the implementation of this SDG ¹¹⁹ . The audit concluded that the related public entities achieved 63% of the proposed targets and fulfilled 25% of the financing of SDG 5 and 80% the monitoring phase where the achievements are evaluated ¹²⁰ .
Guatemala	The Office of the Comptroller General of Accounts - CGC audits the execution of institutional programming and the quality of spending by conducting performance audits of institutions linked to the implementation of SDG 5 in accordance with the legal provisions established in the Organic Law of the Office of the Comptroller General of Accounts, its regulations and the International Standards of Supreme Audit Institutions adapted to Guatemala -ISSAI.GT. There is an audit report corresponding to the period October 01, 2015, to June 30, 2018, which refers to the Gender Budget Classifier ¹²¹ .
Honduras	The coordinated performance audit of the preparation of the Government of Honduras for the implementation of the 2030 Agenda with emphasis on SDG 5 ¹²² was conducted by the Tribunal Mayor de Cuentas in 2019. It includes an analysis of budget allocations with a gender perspective within the framework of the provisions governing the design, implementation, and evaluation of policies, plans, and budgets of the Public Administration.
Mexico	The Superior Audit Office of the Federation (ASF) of Mexico is the specialized technical body of the Chamber of Deputies in charge of auditing the use of federal public resources and developed the evaluation No. 1587-DS " Public Policy for Gender Equality " ¹²³ , corresponding to the period 2007-2017 and included the analysis of gender mainstreaming in budgetary programs in accordance with the provisions of the Decree of the Federal Expenditure Budget; of the budgetary programs that were included in the Annex of Expenditures for Equality between Women and Men; of the methodology applied for the allocation of the budget with a gender perspective and relationship of the budgetary programs with the public problem; the evolution of the budget exercised in accordance with the design proposed by the operators and the congruence and pertinence of this design with the public problem and the rest of the designs.
Uruguay	A performance audit of the preparation for the implementation of the SDGs, with emphasis on SDG 5 ¹²⁴ , developed by the Court of Audit for the period October 2015 to June 2018, develops, among others, an analysis of planning and budgeting with a gender perspective in Uruguayan public management.

Source: Own elaboration

4.4 Transparency and Accountability



Budgetary systems are a reflection of government priorities. They reflect the relationship between the state and the population and the social dynamics of power. It is, therefore, essential that gender budget initiatives work to promote transparency and accountability on the part of public institutions in relation to the implementation of commitments to gender equality and women's empowerment and the publication of data on the resources allocated and executed for this purpose.

4.4.1 Incorporation of gender in digital tools and open government

According to ECLAC¹²⁵, an open government is characterized by being transparent and promoting participation and collaboration to improve the quality of public services. The visibility and exposure of information in a simple and easily accessible manner denotes the political will to consolidate accountability instruments related to policies that promote gender equality and women's empowerment.

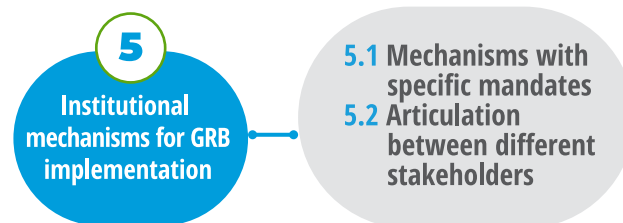
Within this framework, and in order to strengthen transparency and accountability in the experiences of gender budgets, another fundamental strategy is to influence open government instruments by generating data on both budget execution and its impact on women's lives. The experiences that emphasize gender budgets in relation to digital instruments are shown in Table 19.

Table 19. Experiences: Digital and open government tools on gender-responsive budgets

Country	Instance Portal	Information related to the Gender-Responsive Budgeting Approach
Argentina	<u>Ministry of Economy, open budget portal</u>	Quarterly monitoring of spending linked to gender policies in the National Budget.
	<u>Citizen's budget</u>	Data on programs aimed at the prevention and eradication of violence against women, their physical goals, and the budget allocated for the 2021 fiscal year.
	<u>Budget Office of Congress</u>	Data on budgetary actions with a gender perspective in the national public administration, corresponding to the 2021 fiscal year.
Chile	<u>Management Portal of Budgets - DIPRES</u>	Publishes monitoring reports on women and gender equity programs and includes budget execution up to 2020.
Colombia	<u>Economic Transparency Portal</u>	Presents data on the Women's Budget Tracer.
Guatemala	<u>Portal of the Presidential Secretariat for Women</u>	Annually publishes progress reports of the Gender Budget Classifier - CPEG, which contains data on the budget allocation in the thematic area, as well as its execution. Available until June 2020.
Honduras	<u>Ministry of Finance - SEFIN</u>	It publishes monthly budget execution on its web portal and includes allocations related to women's issues. However, the data is presented in Excel format and is subject to interpretation.
Peru	<u>Ministry of Economy and Finance Open Data Portal</u>	Periodically publishes the budget execution that includes "Women and Vulnerable Populations", the information is available until 2019.
Uruguay	<u>Ministry Portal of Economy and Finance</u>	Annually publishes accountability and budget execution balance reports that include the annex on gender equality policies ¹²⁶ . The annex is a compilation of the information submitted by each government agency on the actions carried out and to be carried out by each of them, in terms of gender equality. Information available only for 2020 term.

Source: Own elaboration

4.5 Institutional Mechanisms for the implementation of gender-responsive budgets



4.5.1 Mechanisms with specific mandates to implement gender-responsive budget initiatives

There are institutional mechanisms or structures that are created with the explicit mandate of promoting gender budgets and/or accompanying their implementation. They may be created within the entities responsible for budgetary policy (ministries of finance or equivalent), as is the case in **Argentina, Colombia, Ecuador, and Honduras**, among others, or in legislative bodies, as shown in the experiences of Colombia and El Salvador. In the latter country, the creation of specific gender units is also established within all Salvadoran public institutions or the specification of the functions of women's mechanisms of actions aimed at monitoring the implementation of these initiatives, as in the case of Bolivia.

Table 20. Experiences: Institutional mechanisms for gender-responsive budgeting implementation

Country	Description	Organ
Argentina	As of 2020, the National Directorate of Economics and Gender was created in the Ministry of Economy of Argentina, as an advisory body to promote gender budgets.	Executive
Bolivia	The Plurinational Service for Women and Depatriarchalization - SEPMUD, has among its functions to promote the increase of resources directed to the fight against violence against women. In 2019, it promoted the increase in the percentage of resources from the Direct Tax on Hydrocarbons (IDH) directed to Governorates and Municipalities for the prevention, attention and sanction of violence against women, through Decree No. 4012 ¹²⁷ of August 15, 2019, paragraph V of this Decree provides that (...) the SEPMUD is among those responsible for monitoring and evaluating compliance with the DS (allocation of resources for the prevention, care of violence) and that the Ministry of Economy and Finance will regularly provide information on the budget execution of expenditure of the corresponding programmatic structure.	Executive

Chile	<p>Institutional gender commissions have been created in each Ministry to implement the Management Improvement Program (PMG) with the participation of those responsible for it and representatives of the Ministry of Women's Affairs.</p>	<p>Executive</p>
Colombia	<p>The Legal Commission for Women's Equity¹²⁸, created by Law No. 1434 of 2011, is of an inter-parliamentary nature, and is composed of twenty-one (21) congressmen, eleven (11) representatives to the Chamber, and ten (10) senators of the Republic. It was created with the purpose of fostering and promoting the consolidation of a State policy to improve the conditions and situation of women in society in order to eliminate any situation of inequality and discrimination that may arise in the exercise of their citizenship. Among the functions of the Commission emphasized in this analysis is that of "exercising political control over the various State entities in relation to the formulation and development of plans, programs, projects and public policies aimed at the recognition, promotion, realization, expansion, protection and restitution of the civil, political, economic, social and cultural rights of women and the State's compliance with the treaties, conventions, protocols and recommendations of the international treaties, conventions, protocols and recommendations of the United Nations, as well as with the international treaties, conventions, protocols and recommendations of the United Nations, Among the outstanding attributions are "To propose and ensure that in the process of discussion and approval of the National Development Plan and the General Budget of the Nation, programs, projects and actions that make effective the realization of the civil, political, economic, social and cultural rights of women are included".</p>	<p>Legislative</p>
	<p>Based on the development and implementation of the budget tracer, gender specialists were identified both in the Ministry of Finance (MHCP) and in the National Planning Department (DNP).</p>	<p>Executive</p>
Ecuador	<p>In 2005, the Ministry of Finance created the Policy Coordination Unit for Economic Gender Equality, which was transformed in 2010 into the Gender Equity Directorate established as part of the Undersecretariat of Fiscal Policy. Subsequently, in 2012, it was renamed the Directorate of Fiscal Equity.</p>	<p>Executive</p>
El Salvador	<p>The Law on Equality, Equity, and Eradication of Discrimination against Women of March 17, 2011¹²⁹ establishes the creation of institutional gender units in all public administration institutions, with the function of monitoring compliance with regulations, plans, programs, and projects on equality and equity in favor of women.</p>	<p>Executive</p>

	<p>It has the antecedent of the Parliamentary Agenda on gender, promoted in the 2009-2012 legislative period by the Women's Parliamentary Group¹³⁰ (GPM), which managed to reach a consensus and approve four main points, among which the third related to the approval of National Budgets with a gender perspective stands out since the GPM promoted and worked on the labeling of budget items in favor of women in the preparation of the national budget.</p>	Legislative
Guatemala	<p>In 2016, the Interinstitutional Roundtable on the Budget for Equity between Men and Women was created with the participation of the Ministry of Finance (MINFIN) and the Secretariat of Planning and Programming of the Presidency (SEGEPLAN). This roundtable has two areas, the political (for decision-making at the highest level) and the technical (for the proposal of methodological tools on the subject) and according to information available on SEPREM's website, the last meeting was held in 2020.</p> <p>MINFIN established that the governing body of the CPEG is SEPREM and that, through the Technical Budget Directorate, information on budget execution by gender classifier should be included in SICOIN¹³¹.</p>	Executive
Honduras	<p>They have a Gender Unit in the Ministry of Finance - SEFIN, which was created with the purpose of incorporating the gender perspective in the financial administration of the State, with special emphasis on the monitoring and evaluation of the Public Investment Program¹³². And according to the Regulation of the Law on Equal Opportunities for Women¹³³ of December 3, 2008, Article 8 establishes that each of the State institutions, including municipalities, decentralized and decentralized institutions, shall create within their organizational structure the Gender Unit whose personnel shall enjoy broad freedoms and powers to ensure faithful compliance with all regulations related to equal opportunities for women.</p>	Executive
México	<p>In Mexico, the Gender Equality Commission of the Chamber of Deputies, created in 1997, has played a fundamental role in the promotion of the Tagged Budget. In addition, the Chamber of Deputies has an Interinstitutional Roundtable for the analysis of the gender budget¹³⁴.</p>	Legislative
Dominican Republic	<p>Through a joint resolution between the Ministry of Public Administration and the Ministry of Women on September 11, 2019, the creation of gender equality units (UIG) in the public sector was established. Among its functions, it states, "To procure the allocation of budget for the design and implementation of plans and programs aimed at gender equality, as well as the construction of indicators that facilitate the measurement of progress in the implementation of these¹³⁵. "</p>	Executive

Source: Own elaboration

4.5.2 Articulation of key stakeholders to implement gender-responsive budget initiatives

The examination of the stakeholders engaged in the integration and mainstreaming of the gender perspective into public budgets reveals that the protagonisms evolve over time and gain distinct significance at various stages of the endeavor. Gender mechanisms exercise advocacy throughout the implementation process, leveraging their respective competencies to promote and oversee the execution of initiatives while also fostering synergies among various government agencies. Particularly, the **Ministries of Economy, Finance, and Planning** define the mechanisms that will be utilized to institutionalize gender-responsive budgeting in monitoring and financial instruments. It is indisputable, based on the experiences of the twelve countries analyzed, that the Ministries of Finance, Economy, and Planning made the most substantial or minor contributions to the development of mechanisms that operationalize gender budget initiatives in public budget and planning instruments. **The Dominican Republic, Argentina, Colombia, and Ecuador** stand out as institutions that have institutionalized gender budgets through the development of budget classifiers, tracers, and other instruments, in addition to budgetary policies.

However, the role of the **Machineries for the Advancement of Women** was also key, as they advise, generate, and strengthen the capacities of government agencies and follow up on the implementation of gender budgets on an ongoing basis in close coordination with the Ministries of Economy and Finance. The Women's Mechanisms also contributed to the sustainability of the initiatives by promoting coordination between different stakeholders within the government and alliances with other stakeholders outside the government.

Civil society plays an important role in various organizations. In this study, we have focused on the process developed by governments, but it is important to point out that many of these initiatives have been nurtured by partnerships and joint work with civil society, including academia. Although in this study we have focused on the process developed by governments, it is important to point out that many of these initiatives have been nurtured by the partnership and joint work with civil society, including academia.

In countries such as **Argentina, Colombia, El Salvador, and Mexico**, legislative bodies have also played a fundamental role in promoting the monitoring and oversight

of gender budgets, which also contributes to strengthening their institutionalization and implementation.

Last, but not least, it is worth mentioning the technical support provided by international organizations such as UN Women and other agencies of the United Nations System, or more recently by multilateral banks, for the definition, elaboration, and application of methodological tools, as well as in the promotion of the exchange of experiences in the implementation of gender budgets. This is clearly reflected and recognized by governments in **Bolivia, Colombia, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Peru, the Dominican Republic, and Uruguay.**

Table 21. Stakeholders in the incorporation and institutionalization of gender-responsive budgeting

Stakeholders	Roles	Country
Ministries of Finance and Planning	They are strategic instances for the institutionalization of gender-responsive budgeting, and they operationalize the initiatives. From their competencies, these institutions promote the incorporation of gender-responsive budgeting into budgetary policies through guidelines, manuals, reports, incorporation into classifiers, financial information systems, and the issuance of execution reports.	Argentina, Bolivia, Colombia, Chile, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Peru and Uruguay.
Mechanisms for the advancement of gender equality	They are the driving forces behind gender budget initiatives. They promote the articulation of synergies, operationalize coordination mechanisms, and, in some cases, play the role of control and follow-up of the effective implementation of gender budgets. They are those that promote the construction of alliances and gather experiences from civil society and international cooperation.	Argentina, Bolivia, Colombia, Chile, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Peru and Uruguay.
Legislative	Within the framework of their competencies, they develop oversight and follow-up actions promote and accompany the implementation of gender-responsive budgeting.	Argentina, Colombia, El Salvador and Mexico

Civil Society	<p>In different countries and throughout the gender budget initiatives, civil society has promoted spaces for dialogue with the government to make visible the importance of institutionalizing gender budgets, from the construction of proposals to the development of methodologies for budget reports and enforcement actions.</p>	<p>Argentina, Bolivia, Colombia, El Salvador, Guatemala, Honduras, Mexico and Uruguay.</p>
Cooperation agencies	<p>Technical support provided by the United Nations System through UN Women and other United Nations agencies and multilateral cooperation in the definition and elaboration of methodological tools, and in the technical accompaniment in the implementation of gender budgets.</p>	<p>Bolivia, Colombia, Dominican Republic, Ecuador, Honduras, Mexico, Peru and Uruguay. El Salvador and Guatemala</p>

Source: Own elaboration

4.6 Overview of the components and subcomponents of the Road Map

The following is a recapitulation of the five components of the Road Map for the implementation of gender-responsive budgeting, as well as the subcomponents, tools identified, and countries that apply them.

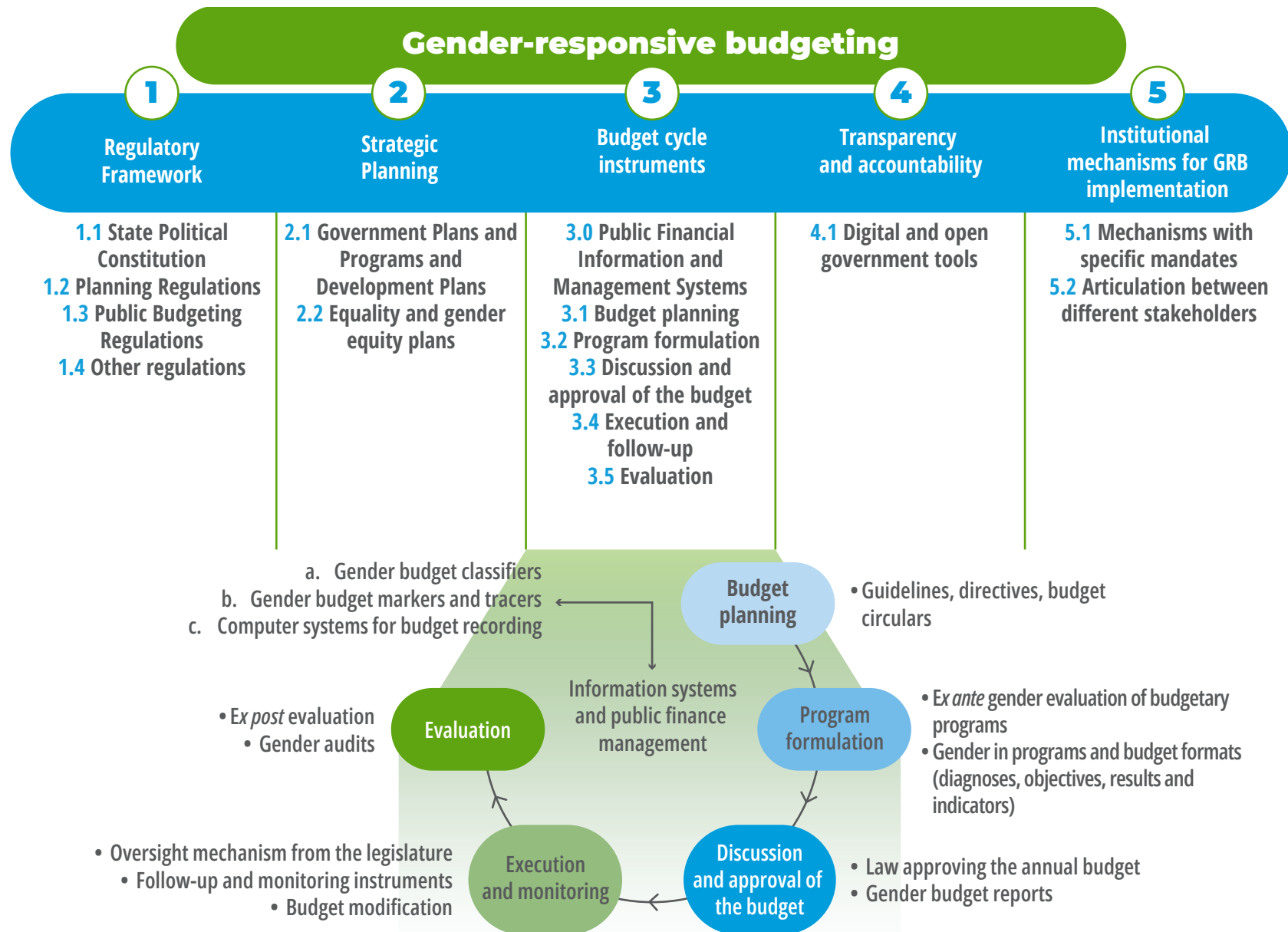
Table 22. Components and subcomponents of the gender-responsive budgeting roadmap. National good practices

Components of the Road Map	Sub-components	Tool	Country
Regulatory framework		Political Constitution of the State	Ecuador
		Regulations governing the planning process	Ecuador, Mexico, and Guatemala
		Regulations governing the public budgeting process	Ecuador, Guatemala, Mexico, and Peru
		Other types of regulations	Bolivia, El Salvador, Mexico and Uruguay
Planning strategy		Development plans and government programs	Colombia and the Dominican Republic
		Equality and gender policies, plans, and programs.	Argentina, Bolivia, Chile, Colombia, Ecuador, El Salvador, Guatemala, Dominican Republic, Mexico, Peru and Uruguay.
Budget cycle instruments	Information systems and public finance management	Gender budget classifiers	Bolivia, Dominican Republic, Ecuador, and Guatemala
		Gender budget markers and tracers	Argentina, Chile, Colombia, Mexico, Uruguay
		Computerized systems for budget recording	Argentina, Bolivia, Colombia, Ecuador, Uruguay
	Budget planning	Budget guidelines, directives, and circulars	Argentina, Bolivia, Colombia, Ecuador, El Salvador, Honduras, Mexico, Peru and Dominican Republic
	Program formulation	<i>Ex-ante</i> gender assessment	Chile and Colombia
		Programs and budget formats (diagnosis, objectives, results, and indicators)	Colombia, Guatemala, Mexico

	Discussion and approval of the budget	Law approving the annual budget	Chile, Guatemala, Honduras, Mexico and Peru
		Gender budget reports	Argentina, Mexico, and Uruguay
	Execution and follow-up	Oversight mechanisms from the legislature	Argentina
		Follow-up and monitoring instruments	Chile, Colombia, Ecuador, El Salvador, Mexico and Uruguay
		Budget modification	Bolivia and Mexico
	Evaluation	<i>Ex-post evaluation</i>	Chile
Gender audits		Honduras, Mexico, and Uruguay	
Transparency and accountability of accounts		Digital and open government tools	Argentina, Chile, Colombia, Guatemala, Honduras, Peru and Uruguay
Institutional mechanisms for the implementation of gender budgets		In the Executive	Argentina, Chile, Colombia, Ecuador, El Salvador and Honduras
		In the Legislative	Colombia, El Salvador and Mexico

Source: Own elaboration

Figure 3 (Complete). Road map diagram for the implementation of gender-responsive budgeting



5. Conclusions and recommendations

It has been previously noted that public budgets exhibit a gendered influence, as their effects differ among individuals (including men, women, and various age and population cohorts) according to the societal roles, responsibilities, and opportunities that have historically been ascribed to each gender. Therefore, it is crucial to integrate the gender perspective into public planning and budgeting cycles to facilitate a more effective and fair allocation of public funds toward effecting tangible and enduring improvements in the lives of individuals. This is consistent with both international and national pledges to advance gender equality and the 2030 Agenda for Sustainable Development.

Significant progress has been made in the Latin American region towards the implementation of gender budgets, as demonstrated by this study. Several nations, including **Argentina, Bolivia, Chile, Colombia, the Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Peru, and Uruguay**, have formulated distinct approaches, instruments, and methodologies to integrate the gender perspective into their public administration and the entire budgetary process. These include integrating gender budgets into the most fundamental regulations, such as political constitutions, and establishing rules that govern the planning and budgeting cycle.

The analysis of experiences related to gender budgets in these twelve countries shows that, although there is no "single recipe" for incorporating them into public management, it is possible to design a roadmap based on progress and good practices that can serve as a reference framework for the implementation, development, and improvement of other initiatives in the region. Similarly, the experiences analyzed contain elements that contribute to the fulfillment of indicator 5.c.1. of the SDGs of the 2030 Agenda.

However, with a view to the implementation of the proposed roadmap, the study also identifies some challenges for which recommendations are also proposed.

1. Generate statistical data, as well as indicators on the implementation of gender-responsive budgeting

Despite the fact that governments have developed statistical data and indicators on the status of gender equality and women's empowerment, they do not include information on budget allocations with a gender perspective, according to the mapping of the experiences of the twelve LAC countries. Data on the allocation and execution of resources invested to promote gender equality and women's empowerment, as well as data on the implementation of gender budget initiatives, are required in this regard. Additionally, it is critical to establish a correlation between empirical data on the implementation of annual budget allocations for resources devoted to gender equality and statistical and indicator measures concerning the state of gender equality and women's empowerment. Additionally, it is imperative to establish criteria for evaluating the accuracy of the data provided regarding investment allocations for gender equality. These criteria should solely pertain to the reduction of gender disparities. To achieve this, it is critical to enhance the methodology of gender budget classifiers or markers, which may occasionally encompass unrelated matters.

2. Elaborate impact evaluations with a gender perspective in the cycles of public planning and budgeting

It has become evident that in most of the countries analyzed, that the gender approach is not incorporated in the *ex-ante* and *ex-post* impact evaluations. Its importance lies in the need to identify and make visible the differentiated impacts on people's lives and the closing of gender gaps. To implement impact evaluations with a gender perspective, it is necessary to: a) promote results-based management, which will make it possible to generate a diagnosis and clear objectives in budgetary programs and thus facilitate impact evaluations, b) develop a methodology that is adapted to the evaluation mechanisms of the public planning and budgeting cycle developed by the government institutions in charge, c) have systems that make it possible to periodically generate data on budget execution linked to compliance with results, d) develop pilot programs on impact evaluations, e) political will to facilitate all the required steps.

3. Improve transparency and open government mechanisms for gender-responsive budgeting

A fundamental strategy in the management of budgets with a gender perspective is to influence the instruments of open government by generating data on budget allocation and execution, as well as on the impact on women's lives, on a regular and timely basis. In other words, the data must correspond to the current management, showing the contribution of public spending to closing gender gaps. The instrumentalization of open government requires an adequate interaction with citizens. This includes ensuring that the web pages where the data are published are easily accessible to the public and, above all, that they allow for a thorough understanding of what is to be conveyed.

4. Developing and executing mechanisms that impede the reallocation of resources intended for advancing gender equality can be redirected towards other objectives.

To safeguard against the reallocation or reduction of resources designated for budgetary programs and gender policies to other domains, it is imperative to establish regulatory mechanisms. Additionally, it is critical to establish mechanisms that permit the transfer of resources not utilized in a given fiscal year to the subsequent fiscal year. This entails identifying and analyzing the factors contributing to budget execution falling short of the intended level, as well as devising appropriate corrective measures.

5. Strengthen the role of oversight of public investment for gender equality from the Legislative Branch and oversight bodies.

In the budget execution follow-up and evaluation phases, it is necessary to strengthen the oversight role of the Legislative Branch and of the public control and auditing agencies in order to guarantee that budgetary programs with a gender perspective achieve the objectives set within the framework of adequate public management. The Legislative Branch, in its oversight role, can generate follow-up and evaluation mechanisms that validate or have an impact on the execution reports submitted at the end of each fiscal year on budgetary programs aimed at gender issues. On the other hand, it is necessary to develop gender audits to determine whether public budget resources are having a positive impact on gender equality and women's empowerment.

6. Strengthen the gender capacities of the ministries of economy and finance to influence budget instruments and budget preparation.

The participation of male and female officials responsible for the planning and budgeting process has proven to be key to strengthening sustainability and deepening the processes. Generating and maintaining institutional gender mechanisms (areas, directorates, departments, etc.) within this body is key to strengthening and giving continuity to the initiatives and promoting a continuous training process on gender-responsive budgeting.

7. Strengthen the Mechanisms for the Advancement of Women and generate specific knowledge on budgeting and gender-responsive budgeting in this area.

These bodies play a fundamental role in advising and accompanying gender mainstreaming and gender-responsive budgeting processes and guaranteeing the quality of the methodologies and tools generated. To this end, it is essential to provide them with sufficient resources to have specialized capacities in gender-responsive budgeting and dedicated resources to accompany the initiatives.

8. Promote and strengthen the dialogue between the Ministries of Economy and Finance and the Mechanisms for the Advancement of Women and the spaces for coordination with other institutions to promote gender-responsive budgeting initiatives.

The Ministries of Economy and Finance, as the governing bodies of the budget process, and the Ministries of Women's Affairs, as the governing bodies of equality policies, must work together to achieve initiatives that are in line with the country's budgetary context, but also with the purposes of the gender equality agenda. It is also essential to have inter-institutional coordination spaces that allow interaction with all the stakeholders involved in the planning and budget cycle from the sectoral ministries, through the Parliament or control agencies, among others.

9. Strengthen the spaces for dialogue within the countries by promoting coordination with academia and civil society.

To strengthen and give sustainability to the experiences, it is necessary to strengthen the spaces for dialogue within the countries, promoting coordination with academia and civil society. Academia can play a fundamental role in elaborating proposals for methodologies and tools for the implementation of gender budgets, as well as in the systematization of lessons learned from their application. Complementarily, civil society plays a key role in giving visibility to women's demands and agendas and promoting their incorporation into budgetary programs. Their involvement is also key to ensuring accountability and the use of the data and information generated.

Table 23. Recommendations

1	Generate statistical data and indicators on the execution of budgets with a gender perspective.
2	Develop impact evaluations with a gender perspective in public planning and budgeting cycles.
3	Improve transparency and open government mechanisms for gender budgets.
4	Establish and apply mechanisms to prevent the strengthening of investment in gender equality from being redirected to other objectives.
5	Strengthen the role of oversight of public investment for gender equality from the Legislative Branch and oversight bodies.
6	Strengthen the gender capacities of the Ministries of Economy and Finance to influence the instruments and elaboration of the budget.
7	Strengthen the Mechanisms for the Advancement of Women and generate specific knowledge on budget work and gender-responsive budgeting in this area.
8	Promote and strengthen the dialogue between the Ministry of Economy and Finance and the Mechanisms for the Advancement of Women and coordination with other institutions to promote gender budget initiatives.
9	Strengthen opportunities for dialogue within the countries by promoting coordination with academia and civil society.

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