

## 6.2 Gender budgeting

Gender budgeting is a public governance tool that can be used to ensure that the budget reflects the priorities of the government on gender equality (OECD, 2023). When implemented effectively, gender budgeting helps reduce gender inequalities in public policies and in the allocation of resources. The successful implementation of gender budgeting requires a strong institutional and strategic framework, developing effective methods and tools to facilitate its adoption and execution, and fostering an enabling environment within the administration to support effective implementation. Accountability mechanisms and a focus on delivering and measuring impact also help ensure the effectiveness and sustainability of gender budgeting (OECD, 2023). In Latin American and Caribbean (LAC) countries, the use of gender budgeting is widespread. Of the 13 countries surveyed, 10 practise gender budgeting (77%), compared to 61% of OECD countries. In addition, Costa Rica and Guyana are considering its implementation (Figure 6.4).

The OECD's Gender Budgeting Index assesses the implementation of gender budgeting around the five building blocks of the updated OECD Framework for Gender Budgeting: 1) institutional and strategic arrangements; 2) methods and tools; 3) enabling environment; 4) accountability and transparency; and 5) impact (Gatt Rapa and Nicol, forthcoming). The average score of the 2022 Gender Budgeting Index in the LAC region (0.47) is similar to the OECD average (0.49). Three countries achieved an advanced score (0.6 or above). Argentina stands out with the highest overall score (0.75). Notably, Argentina has a legal framework that enables gender budgeting and uses a diversity of tools to implement it. Mexico (0.63) and the Dominican Republic (0.60) also achieve an advanced score, reflecting a comprehensive approach to gender budgeting and strong scores across different building blocks (Figure 6.5).

LAC countries average 0.15 for their institutional and strategic frameworks, slightly above OECD countries (0.13). Argentina, Colombia and the Dominican Republic have the highest possible score on this building block (0.20), having a well-defined legal basis (law or constitution) and clear gender equality goals. Even though the LAC region has a lower average score for enabling environments (0.08) compared to OECD countries (0.10), the Dominican Republic (0.17) stands out for its well-established enabling environment supported by central guidelines, co-ordination mechanisms across agencies and the availability of gender disaggregated data. Accountability and transparency (0.07) and impact (0.08) are the two building blocks where LAC countries achieved the lowest average index scores, although they were similar to those for OECD countries (0.09 for accountability and transparency and 0.07 for impact) (Figure 6.5). There is room for further improvements on oversight and the effective use of evidence gathered through gender budgeting in budget decisions.

When it comes to the methods and tools used to implement gender budgeting, LAC and OECD countries both average 0.9 (Figure 6.5). Argentina has the highest score (0.20) and is the only country that uses gender budgeting methods and tools across the different stages of the budget cycle: planning and formulation, approval, and implementation and reprioritisation. LAC countries generally use quite different tools from those most used in OECD countries. For example, the most common tool in LAC countries (8 out of 10, 80%) is gender budget tagging, followed by a gender dimension in spending reviews (5 out of 10, 50%) (Figure 6.6). In contrast, the most widespread tool across OECD countries is a gender dimension in performance setting (52%) followed by *ex ante* gender impact assessment (48%) (OECD, 2023).

### Methodology and definitions

Data are drawn from the 2022 OECD/IDB Survey on Gender Budgeting and the 2022 OECD Survey on Gender Budgeting, encompassing the same data set and responses from 13 LAC countries. Respondents were predominantly budget officials within central budget authorities. Responses represent the country's own assessment of current practices and procedures. For standardisation and consistency, the surveys considered existing or planned practices as of 1 April 2022 (OECD/IDB survey) and 1 March 2022 (OECD survey).

Each of the 2022 OECD Gender Budgeting Index's five building blocks carry an equal weight (20%). The Index ranges from 0 to 1, with countries having an advanced gender budgeting practice with a score of 0.6 and above, an intermediate practice with a score between 0.3 and 0.6, and an introductory practice with a score of 0.3 and below. Country scores were determined by adding the weighted scores of each building block, individually varying from 0 to 1. Further details on the Index are available in Annex B.

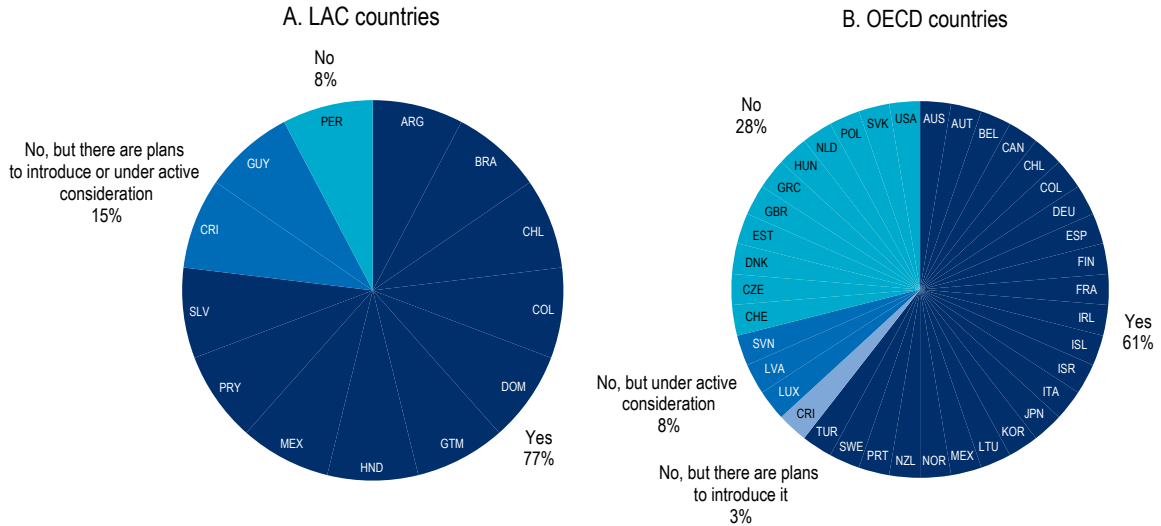
### Further reading

- Gatt Rapa, K. and S. Nicol, (forthcoming), "OECD Framework for Gender Budgeting", OECD Publishing, Paris.
- IDB (2021), "Gender Budgeting: Lessons for Central American countries and the Dominican Republic", Technical note n° IDB-TN-02123, Washington DC, <http://dx.doi.org/10.18235/0003106>.
- OECD (2023), *Gender Budgeting in OECD Countries 2023*, OECD Publishing, Paris, <https://doi.org/10.1787/647d546b-en>.

### Figure notes

Figure 6.5 and Figure 6.6. only show data for LAC countries that reported having gender budgeting practices in place.

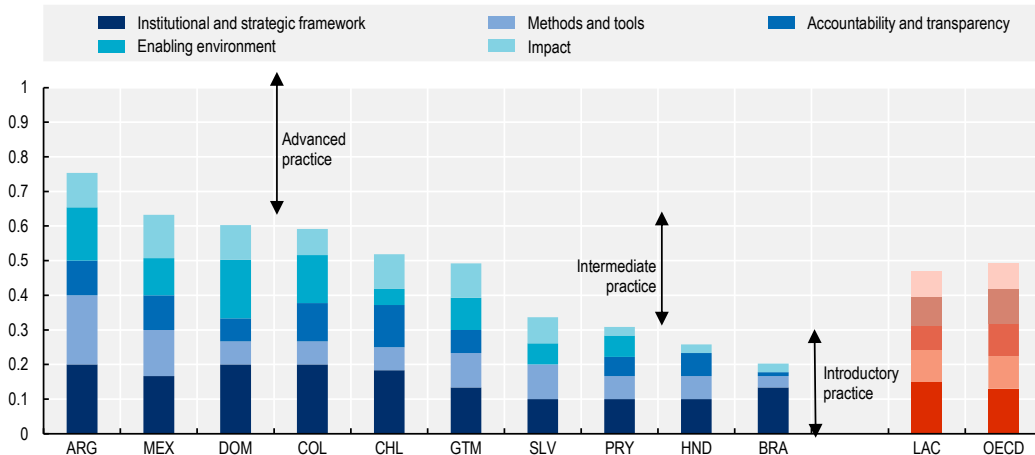
**Figure 6.4. Existence of gender budgeting in LAC and OECD countries, 2022**



Source: OECD/IDB (2022), Survey on Gender Budgeting; OECD (2022), OECD Survey on Gender Budgeting.

StatLink <https://stat.link/i26wyg>

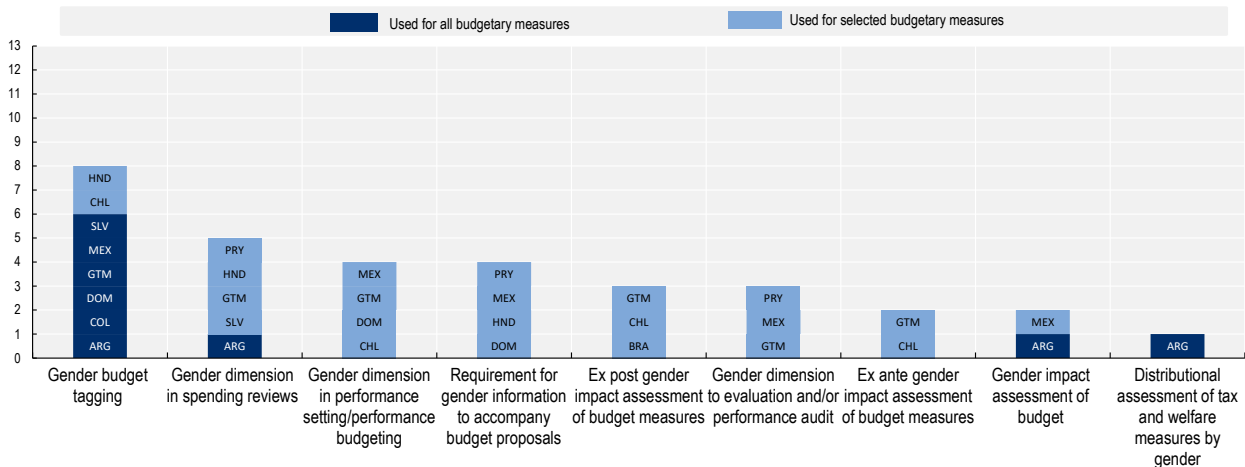
**Figure 6.5. OECD Gender Budgeting Index for LAC countries, 2022**



Source: OECD/IDB (2022), Survey on Gender Budgeting; OECD (2022), OECD Survey on Gender Budgeting.

StatLink <https://stat.link/nks6z8>

**Figure 6.6. Gender budgeting methods and tools, 2022**



Source: OECD/IDB (2022), Survey on Gender Budgeting.

StatLink <https://stat.link/xjpsne>



**From:**  
**Government at a Glance: Latin America and the Caribbean 2024**

**Access the complete publication at:**

<https://doi.org/10.1787/4abdba16-en>

**Please cite this chapter as:**

OECD (2024), "Gender budgeting", in *Government at a Glance: Latin America and the Caribbean 2024*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/db672f3e-en>

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