



# By beneficiaries and payroll

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# Key ideas

- Gender budgeting;
- Prone to equality/equity or not?
- Australian experiences;
- South African experiences;
- Sex-disaggregated profile of the beneficiaries;
- Sex-disaggregated profile of the payroll;
- 50% as a magical number.

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# Gender budgeting

- Gender budgeting refers to the systematic examination of budget programs and policies for their impact on women;
- Gender budgeting is not intended to analyze only programmes that are specifically targeted to females or to produce a separate “women’s” budget, but rather to examine the gender effects of all government programs and policies.

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# Prone or not to equality?

- Government budgets are not “gender-neutral” because fiscal measures may have different effects on women and men;
- So called “gender-neutrality” is gender blindness;
- In a such way, some programmes could be prone to inequality for not considering situation of the women;
- Public action could increase the inequity and inequality amongst citizens.

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# Australian experiences

Government ministries and departments were required to analyze the impact of the annual budget on women and girls, focusing mainly on public expenditures.

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# South African experiences

- A set of values and principles for prioritizing the socioeconomic needs of poor women providing a tool to monitor spending
- An empowerment for the institutions of government to prioritize, plan and monitor to do so;
- An empowerment for civil society to engage them in discussion around that important topic.

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# Gender considerations

- In practice, integrating gender considerations in an economically meaningful way in the budget process is a difficult analytical task.
- A natural question to ask is what is missing in the typical budget process that suggests a need for gender budgeting?
- Lack of integrating of gender analysis.
- Our proposal: integrate piece by piece into the deliberations of spending ministries and the ministry of finance for revenue issues.

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# Micro-dimensions of the budget

- Experiences demonstrate that it is easier to focus on the microeconomic dimensions such as the composition of spending or revenues, or the structure of government policies or programs.



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# Sex-disaggregated beneficiaries

- Assessing the incidence of public expenditures in a gender budgeting context requires differentiating benefits by gender;
- This approach, termed “benefit incidence” analysis, uses the cost of providing public goods and services as a way to approximate benefits;
- In this approach, information on costs is combined with information on the use of these services so that a particular level of spending can be assigned to a group.

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# Sex-disaggregated payroll

State contribute to the distribution of wealthiness and opportunities by salaries.

In the same way than for cost of services, information on salaries is combined with information on the sex of the civil servants and in such way establish the gap.

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*Merci.*

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