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# GENDER BUDGETING IN BRAZIL

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# Foreword

Gender inequalities persist in all areas of social, economic, and public life. The OECD Declaration on Building Trust and Reinforcing Democracy adopted in November 2022 and its annexed Action Plan on Gender Equality highlight the need to enable women's full representation and participation in public life. While women's labour force participation rates have moved closer to men's over the past few decades, women are still less likely to be in the workforce and often experience lower job quality across OECD countries. Women who do work are more likely to work part-time or be underemployed, and in gender segregated, less lucrative and insecure fields. These factors contribute to substantial gender pay gaps and have large social, economic and fiscal costs.

In response to persistent gender inequalities in the country, the Brazilian Government has committed to prioritising actions that help close gender gaps. This renewed focus is evident in the appointment of women to key positions in government and the revitalisation of policies aimed at combatting violence against women, closing the gender pay gap and promoting women's economic participation.

Gender budgeting is a key tool that governments can use to align government action with gender equality objectives, with positive social and economic outcomes. This OECD Review is designed to assist the Brazilian Government in building an impactful and effective approach to gender budgeting. It assesses the institutional structures in place and the recent work to introduce a gender dimension to multi-annual planning as well as the annual budget process. It sets out a series of actions to strengthen gender budgeting, drawing on the OECD Framework for Gender Budgeting, as well as international best practices.

This OECD Review was prepared by the Public Governance Directorate (GOV) of the OECD under the leadership of Elsa Pilichowski, Director for Public Governance, and overall supervision of Jón Blöndal. The Review was primarily authored by Scherie Nicol (Lead – Gender Budgeting), Giulia Morando (Policy Analyst – Gender Mainstreaming) and Freya Jansens (Australian peer and external consultant). The Review also benefited from wider peer discussions at the OECD's Network on Gender Budgeting.

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# Executive summary

Brazil's robust economic growth in recent years has been fueled by favorable demographic trends and a rising labor force. However, with a changing demographic landscape marked by an ageing population, the country is seeking ways to ensure long-term fiscal sustainability and continued economic prosperity. Unless gains in labour productivity can offset slower labour force growth, economic growth is set to slow markedly over the medium to longer term. Labour market participation and employment remain about 20 percentage points lower among women than among men. Closing gender gaps is not only important for social equity but can also play a key role in restoring Brazil's long-term economic health.

The government of President Luiz Inácio Lula da Silva has given renewed emphasis to equality as a political priority, including equality for women, Indigenous people and racial minorities. Among its first actions was introducing a law guaranteeing equal pay for men and women working in the same role. Interministerial working groups are also developing new policies to promote greater gender equality, such as those addressing caregiving, political violence, and women's participation in STEM fields.

Nevertheless, Brazil faces major challenges in relation to gender equality. Violence against women is a major problem, with Brazil ranking fifth globally in femicide rates. Brazil's gender employment gap is double the OECD average, and men earn 27.3% more than women on average. Factors such as race tend to further exacerbate these inequalities.

Mobilising underutilised labour resources in Brazil is key to sustain stronger long-term economic growth. It is estimated that closing the labour force participation gap between men and women by 2060 could unlock an 11.3% increase in real GDP per capita. Effective gender budgeting will play a crucial role in addressing these gaps.

In recent years, Brazil has made progress in integrating gender considerations into its planning and budget processes. The Pluriannual Plan 2024-2027 (PPA) marks the first time since the 1988 Constitution that programmes addressing women's issues are included as one of five key cross-cutting agendas, embedded in law. Furthermore, a new budget tagging system was implemented in 2021, and information on spending benefitting women is now presented in the Women's Budget Report laid before Congress. A Cross-cutting Agendas Statement also compiles forward-looking information to help inform budget preparation.

This paper takes stock of the current efforts in gender budgeting and offers recommendations for its further strengthening. While the integration of gender considerations in planning and budgeting is gaining ground in Brazil, there are some challenges that need to be addressed. To ensure the effectiveness and sustainability of the approach, both short- and medium-to-longer term actions are proposed.

In the short term, several actions can help remove barriers to the smooth functioning of gender budgeting. These include:

- Establishing clearer linkages between the PPA, which sets out government actions to close gender gaps, and the annual budget.
- Enhancing transparency on how actions supporting the women's cross-cutting agenda in the PPA are funded in the annual budget, with the opportunity to set out the linkages in the annual Women in the Budget Report.
- Improving budget execution in high-priority areas related to gender equality, where there have been significant underspends in previous years.



Gender budgeting, and the publication of information on the gender impact of the budget, should also be enshrined in the new organic budget law under preparation. Legal foundations will help ensure the sustainability of gender budgeting in the longer term and insulate it, as far as possible, from economic or political fluctuations.

In the medium-to-longer term, gender budgeting will have a greater impact if it is more strongly oriented towards results. A key step is developing a comprehensive national gender equality plan led by the Ministry of Women. This plan should articulate clear and measurable gender equality objectives across various domains, providing a framework for long-term policy planning. The new gender equality plan for Brazil should integrate intersectionality as a foundational principle, acknowledging that women from different racial, ethnic, or socioeconomic backgrounds experience gender inequality differently.

Once a comprehensive set of gender equality objectives is defined, a clear connection can be established among these goals, the PPA, and the annual budget. This will allow identification and development of budget measures that have a significant impact on achieving Brazil's gender equality goals. Understanding how the budget is contributing to these goals will be important for informing budget decisions, helping decision makers such as the Budget Execution Board (JEO) identify whether sufficient policy action is being taken to close gender gaps.

Another critical development for strengthening Brazil's approach to gender budgeting will be the introduction of gender impact assessments. Requiring assessments to be tabled alongside new budget measures will help sectoral ministries develop effective policies that combat gender inequalities and help eliminate gender bias from programmes. The roll-out of gender impact assessments will need to be staged and supported by clear criteria, guidelines, templates, training and data to build knowledge and capacity for intersectional gender analysis across government. The recently established social participation and diversity advisers in each line ministry are well placed to provide expertise at the ministerial level. To ensure that the impact assessments are carried out effectively and avoid becoming mere "tick-the-box" exercises, it will also be important to develop a central challenge function in the Federal Budget Secretariat.

The Women's Budget Report can also be redeveloped to monitor progress towards these national objectives, report on the key budget measures being taken to help close remaining gaps and present information on the gender impact of the budget. These content improvements, together with changes to the timing of the report's publication, will make it more useful, including for the National Congress in holding the government accountable for improving gender equality through the budget.

Brazil's decentralised federal structure means that the effectiveness of gender budgeting depends not only on improvements at the federal level, but also on participation and co-ordination across levels of government. With significant funding and critical gender equality policy areas managed by subnational entities, a whole-of-government approach is crucial. To achieve meaningful change, gender considerations must be integrated into the planning and budgeting processes of institutions at all levels of government. The federal government can play a pivotal role in fostering this integration through co-ordination mechanisms such as cross-institutional working groups.

Overall, these recommendations seek to capitalise on the political and societal momentum for gender equality and embed an approach to gender budgeting that is effective at closing gender gaps. As economic growth slows in Brazil, closing gender gaps will be key to boosting the economy and improving fiscal sustainability.

# 1 Assessment and recommendations

The advice presented in this Assessment and recommendations section expands upon the key findings and recommendations presented in the Executive summary. It provides a summary assessment of Brazil's gender budgeting practice along the five building blocks set out in the OECD Framework for Gender Budgeting: strategic and institutional framework, methods and tools, enabling environment, accountability and transparency, and impact (OECD, forthcoming<sup>[11]</sup>). It then presents a summary of recommendations to be implemented in the short (now), medium (2-3 years) and long term (beyond 3 years).

## 1.1. Strategic and institutional framework

Brazil has strong political commitment and a well-established institutional framework to support gender budgeting, led by the Ministry of Planning and Budget (MPO). The government embarked on institutional strengthening to build a government equipped to tackle inequality. This includes, for the first time, the creation of a Ministry exclusively dedicated to women as well as two other new ministries of Racial Equality and Indigenous People, in recognition of Brazil's diverse population. Each line ministry now also has designated Advisors for social participation and diversity.

To strengthen this framework and help guide gender budgeting efforts, a comprehensive national gender equality plan is needed with clear objectives. These objectives should aim to address inequalities faced by different groups of women in Brazil, including racial inequalities. The new Ministry of Women is well-positioned to lead the development of this plan.

The new Advisors for social participation and diversity can play a critical role in supporting the implementation of gender budgeting across line ministries. Furthermore, legal provisions for gender budgeting can be enshrined in the upcoming organic budget law being developed as part of the broader budget modernisation agenda. This will help sustain gender budgeting efforts over time, protecting them from economic and political fluctuations.

A summary of short-term recommendations to strengthen the strategic and institutional framework for gender budgeting is as follows:

- The Ministry of Women should develop a comprehensive set of gender equality objectives to provide a blueprint for what gender budgeting is aiming to achieve. This should ideally be set out in a gender equality plan that identifies clear results-oriented objectives, policy actions and expected policy outcomes and impacts. In Brazil's context, it would be helpful if the plan:
  - Builds on broad citizen consultation around gender equality priorities.
  - Integrates intersectionality as a foundational principle, acknowledging that factors such as race can significantly increase inequalities in Brazil.
- MPO should embed legal provisions for gender budgeting in the new organic budget law currently under development as part of Brazil's budget modernisation agenda, to ensure the sustainability of gender budgeting. This could mandate that the government publishes information on the gender impact of the budget and its outcomes to promote more informed budgetary decision making and debate.
- The new Advisors for social participation and diversity can act as focal points for gender budgeting in all line ministries, supporting its implementation.

## 1.2. Methods and tools

Brazil's robust planning process provides a natural foundation for gender budgeting. Indeed, Brazil has been factoring gender equality into its multi-annual planning process for two decades now. For the first time, the most recent multi-annual plan (the 2024-2027 PPA) sets out women as one of five dedicated cross-cutting agendas, and this is embedded in law. Complementing this, the Federal Budget Secretariat (SOF) uses gender budget tagging to track federal budget expenditures that benefit women. Information for the previous year is presented in the Women's Budget Report. A new Cross-cutting Agendas Statement also collates information on spending targeted towards women to help inform budget formulation.

In the short term, Brazil's approach to gender budgeting could be improved through strengthening the link between planning and budgeting. Steps should also be taken to move beyond budget tagging. This includes clearly identify budget measures which aim to advance gender equality objectives, to help inform decision-making. It would also centre on the use of gender impact assessments as a core tool. Systematic gender impact assessment as part of the policy and budget cycles will help raise understanding of the gender impact of tax and spend across a range of policy areas and encourage the elimination of gender bias within the budget, accelerating progress towards gender equality.

Ongoing budget reforms also offer an opportunity to think about how gender considerations might be integrated into budget decision-making in other areas. For example, integrating a gender dimension into performance budgeting and evaluation can help ensure that the effectiveness of interventions aiming to reduce gender inequalities improves over time. The integration of a gender dimension to spending review can help raise awareness of the effectiveness of different spending choices on closing gender gaps.

To strengthen the methods and tools of gender budgeting in the medium term:

- MPO can move beyond tagging all budget measures benefitting women and focus instead on:
  - Mapping budget measures being taken forward that are critical for closing gender gaps and their correspondent PPA objectives and targets. This can serve as a useful basis for discussions in both MPO and the JEO around whether sufficient policy action is being taken forward to progress gender objectives.
  - The staged introduction of gender impact assessments (GIAs) as part of the budgeting cycle, including the medium-term plan (PPA) that guides the annual budget. Implementation should be supported by a strengthened Ministry of Women through developing clear criteria, guidelines, and templates to build knowledge and capacities across government. The annual budget and PPA should be informed by the results of the GIAs, showing the value of implementation. The quality of GIAs can be enhanced through Advisors for social participation and diversity undertaking quality control at the line ministry level, and SOF taking on a central "challenge" function.
  - Integrating a gender perspective into areas of budget reform, including performance budgeting (requiring a stronger connection between the annual budget and the PPA) and spending reviews to help improve the effectiveness of both the budget and the PPA in advancing objectives relating to gender equality.

In the longer term:

- Progressively integrate GIAs into policy and budget cycles to gain insights into the potential effects of budget measures on gender equality objectives. The Ministry of Women should work with the ministries for Racial Equality and Indigenous People to expand the analytical framework for GIA so that it can be used to assess how budget measures also impact equality for those with intersecting characteristics, such as race and ethnicity.



### 1.3. Enabling environment

The enabling environment for gender budgeting equips those involved with the necessary tools and resources, supporting effective implementation and analysis. Gender budgeting in Brazil benefits from several key resources providing a supportive enabling environment. For example, the Women's Budget Network is an informal platform for public servants to develop and exchange gender budgeting expertise. Its objective is to promote the adoption of gender- and race-sensitive budgeting tools and practices at various federal levels in Brazil. These aspects can be built upon by more formal training for public servants on gender mainstreaming and gender budgeting, as well as targeted training for key stakeholders, including public finance officials and newly established ministries such as the Ministry for Women.

The Brazilian Institute for Geography and Statistics (IBGE) also provides gender-disaggregated data to help understand gender needs and the impact of policies on gender equality, including through the publication of its comprehensive report, "Gender Statistics: Social Indicators of Women in Brazil", every three years. The availability of data to support intersectional GIA of budget measures can be improved through the development of a data strategy setting out priorities for improved data collection.

To strengthen the enabling environment for gender budgeting in the short term:

- SOF should provide guidance for line ministries outlining new requirements relating to gender budgeting, setting out detailed instructions in the Budgetary Technical Manual.
- The National School of Public Administration (ENAP) should collaborate with key stakeholders to develop training for public servants to enhance their capacity to implement gender budgeting. This should include:
  - Training for the new Ministry of Women so that it has the capacity to develop a gender equality plan, convening relevant stakeholders and leading a whole-of-government approach to closing gender gaps.
  - Training for public finance officials so that they can fulfil their new responsibilities in relation to gender budgeting.
  - Training to enhance the planning and budget expertise in the newly created sectoral ministries including the ministries of Women, Racial Equality and Indigenous People.
  - Training for the Advisors for social participation and diversity so that they can fulfil their role supporting line ministries implement gender budgeting.
  - General training for public servants on how to undertake GIAs as part of the policy and budget cycles.

Short term secondments should be organised between the Women's Secretariat of the Chamber of Deputies and the Ministry of Women and MPO (including SOF) to strengthen gender budgeting within the Federal Government.

In the medium term:

- IBGE should work with line ministries to enhance the collection and availability of intersectional data to provide robust foundations for the integration of intersectional considerations into GIAs.

In the longer term:

- IBGE should explore ways to strengthen the set of data and analysis available to support GIA as a tool for gender budgeting, by:
  - Conducting an evaluation of gender-disaggregated and intersectional data holdings to assess where data is available or missing and to identify key gaps.
  - Developing a gender data plan setting a roadmap to fill gaps in data production and related resourcing. IBGE is well positioned to lead on this in collaboration with other key stakeholders.
- Developing solutions for better data integration, interoperability and exchange, to foster the sharing of administrative records among line ministries, considering privacy matters.

## 1.4. Accountability and transparency

The establishment of scrutiny and oversight mechanisms provide an avenue to hold government accountable for the implementation of gender budgeting and underscore the credibility of Brazil's gender budgeting approach. A key element supporting accountability and transparency is the Women's Budget Report. As the approach to gender budgeting in Brazil evolves, the Women's Budget Report can also be strengthened to show how the overall budget advances gender goals and be a tool that stimulates debate and informs budget decisions.

To further improve the Report's impact, Brazil should expand its scope so that it presents progress on gender equality goals and key budget measures alongside the PPA's performance indicators linked to these goals. The Report's content can also be enriched by showing information on the impact of the budget on gender equality. Aligning its publication with the presentation of the budget to Congress, and having dedicated committee hearings at Congress, would strengthen its influence. Furthermore, it could be complemented with distributional analysis of the budget's impact on men and women.

To strengthen accountability and transparency in the short term:

- MPO should enhance transparency on how actions supporting the women's cross-cutting agenda in the PPA are funded in the annual budget, with the opportunity to set out the linkages in the annual Women in the Budget Report.
- SOF should refine the focus of the Women's Budget Report so that – instead of highlighting all spend benefitting women – it highlights the main measures included in the budget to progress gender equality objectives.
- MPO should ensure that the Report focusses on forward-looking information and is published at a time when it can inform budget deliberations and decisions, to help improve its impact.
- The Federal Court of Accounts (TCU) should consider how it might use its performance audits to assess and help strengthen the effective implementation of gender budgeting by the Brazilian Government.
- MPO should keep improving the alignment between PPA goals and targets and the annual budget.

In the medium term:

- Once a comprehensive set of overarching gender objectives for Brazil has been set out and GIA has started to become integrated in the budget cycle, MPO should further develop the content of the Women's Budget Report to include information on:
  - Annual progress towards achieving gender objectives.
  - Key measures included in the budget to progress each objective.
  - Detailed annual performance goals for these budget measures.
  - Summary information from GIAs of budget measures.
- The Brazilian Congress should hold a formal committee hearing or dedicated debate on the Women's Budget Report so that it can hold the government accountable for the extent to which the proposed budget addresses gender gaps. The Committee on Planning, Public Budgets and Inspection (CMO) is well-positioned to take the lead on such oversight.
- The Brazilian Senate should further develop the SIGA Brasil digital platform to give stakeholders better access to information on spending related to the cross-cutting agendas and – as the outcome orientation of the budget improves – provide performance information related to the budget.

In the longer term:

- The Institute of Socioeconomic Studies (INESC) should publish an annual assessment of the distributional impact of the budget on men and women, building on their 2023 study "Distributional impacts of taxation and public monetary transfers: a look at gender and race".

## 1.5. Impact

Effective gender budgeting requires positive impacts on budgetary decision-making and gender equality outcomes. Demonstrating the impact of gender budgeting in Brazil is important to ensure the politicians, the public administration and civil society see its added value.

Brazil can take forward several actions to strengthen the impact of gender budgeting. This includes promoting the use of information from gender budgeting in budget decision-making, enhancing government capacity to execute the budget, building a whole-of-government approach to gender budgeting and understanding how gender budgeting is delivering policy outcomes.

To strengthen the impact of gender budgeting in the short term:

- MPO should improve the promotion of the new Cross-cutting Agendas Statement so that it can have more impact on budget deliberations and decisions within line ministries.
- The JEO should insert into its annual budget deliberations a discussion around how the budget might be adjusted to progress Brazil's gender equality goals more effectively.
- TCU and MPO should identify and try to remove barriers to achieving gender equality objectives, improving budget execution in different areas (including within the Ministry of Women).
- To build a whole-of-government approach to gender budgeting:
  - The National Council of State Planning Secretaries (CONSEPLAN) should include gender budgeting as a rolling agenda item to help integrate gender considerations across state planning processes.
  - MPO should establish a working group for state planning and budget secretariats to share best practices and co-ordinate efforts on integrating cross cutting agendas – including gender equality – into the budget process.
  - The Ministry of Women should establish national guidelines on gender equality policies and plans for state and municipal entities.
  - The Ministry of Women can work with the Interministerial Commission on Corporate Governance and Administration of Federal Equity Holdings (CGPAR), to review corporate governance requirements for state-owned enterprises and explore how gender considerations can be better integrated in the delivery of their work.

In the medium term:

- To understand how effective gender budgeting is:
  - MPO should collect information on instances where GIAs are resulting in the redesign of policies or budget measures.
  - IPEA and ENAP should consider tracking the impact of gender budgeting on attitudes and awareness of gender equality issues among civil servants.

A table summarising these recommendations is provided in Annex A.

# 2 Gender budgeting in Brazil: Context

## 2.1. Budgeting in Brazil and the fiscal context<sup>1</sup>

In Brazil, the federal government has well-established planning and budgetary functions. The first stage in the process is the development of a four-year plan during the first year of the President's term. This Pluriannual Plan (PPA) sets out the objectives for public expenditure and is approved by Congress.

The PPA is then implemented through the annual budget process. A key feature of the Brazilian budget is that a large proportion of primary expenditures is predetermined by existing laws (around 92% in 2024). The high level of earmarked spending poses challenges for fiscal policy and budget flexibility in Brazil. It not only limits the government's ability to reallocate resources or adjust expenditures in response to changing economic conditions or new priorities, but it also makes it difficult to implement significant reforms without legislative changes and puts pressure on the smaller discretionary portion of the budget. Nevertheless, the annual budget must be consistent with the PPA insofar as only planned activities may be included in the budget.

Once proposed, the annual budget undergoes review and approval by Congress. Over the past decade, Congress has acquired significant powers to amend the budget, and it frequently exercises this right. In practice, a portion of the budget is specifically set aside to fund congressional amendments. In 2024, total discretionary spending was 225.9 billion Brazilian Real, and the allocation to Congress amounted to 37.6 billion Brazilian Real (approximately 6.8 billion USD).

Each year, a designated member of Congress takes the lead in compiling its budget report. This individual receives amendments from various congressional committees, as well as from state delegations (informally known as "state benches"). Each of these groups is given a predetermined share of the total amendment allocation. Congress then approves the overall annual budget.

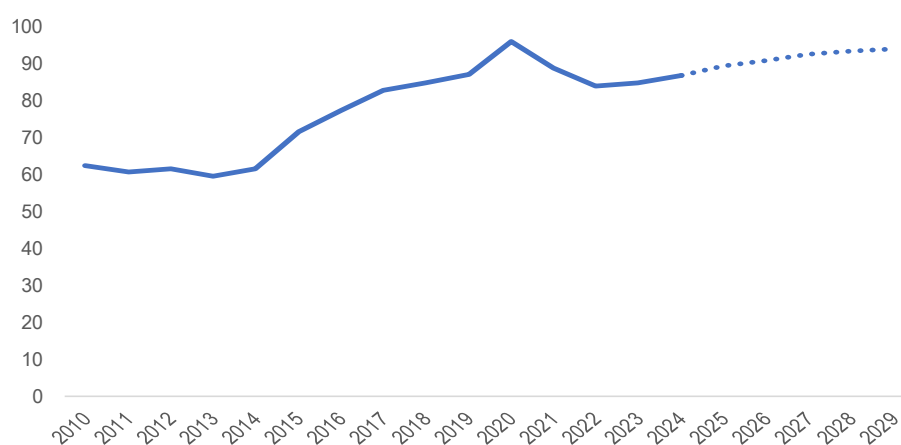
The fiscal context for budgeting has evolved in recent years. The COVID-19 pandemic saw Brazil's budget position deteriorate with increases in the budget deficit as well as public debt (see Figure 1).

Like many OECD countries, Brazil faces mounting fiscal challenges from rising debt service costs and sizeable additional spending pressures from ageing populations, climate events, the green transition, and the need to finance new reforms. Without action, future debt burdens will rise significantly.

Brazil has introduced a fiscal rule to manage the growth in federal expenditure over time. There has also been the formation of the Budget Execution Board (*Junta de Execução Orçamentária*, JEO) in 2019 as an advisory body to the President for the conduct of the country's fiscal policy. It plays a key role in managing the federal budget. The Board's membership comprises the ministries of Planning and Budget, of Finance, and of Management and Innovation in Public Services and the Head of the Civil Cabinet of the Presidency of the Republic (*Casa Civil*).

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<sup>1</sup> See Budgeting in Brazil (Blöndal, Goretti and Kromann Kristensen, 2003<sup>[45]</sup>) and Budgeting in the Centre of Government in Brazil (OECD, 2022<sup>[44]</sup>) for further details.

**Figure 1. General government gross debt in Brazil as a percent of GDP**

Source: (IMF, 2024<sup>[2]</sup>).

## 2.2. Improving economic growth and fiscal sustainability by closing gender gaps

Over the last decades, economic growth has been mostly explained by favourable demographic developments, and a rising labour force supported growing per-capita incomes even as productivity declined. Demographics are now reaching a turning point and, over the next 25 years, rapid population ageing will reverse the entire boost to growth from demographics since the year 2000. Unless gains in labour productivity can offset slower labour force growth, economic growth is set to slow markedly over the medium to longer term (OECD, 2023<sup>[3]</sup>).

Closing gender gaps is an important means to drive economic growth and improve fiscal sustainability. Brazil has made progress in advancing gender equality in recent decades. This includes through introducing robust legal frameworks, such as the 1995 quota for female political candidates (expanded to 30% in 1997) and key laws enacted between 2015-2018 to address violence against women. Additionally, social programmes like *Bolsa Família* have helped improve girls' school enrolment. Notably, Brazil has halved its gender gap in labour force participation since 1990, surpassing several Latin American OECD countries. A new 2023 law prohibits gender-based wage discrimination between women and men exercising the same function. Interministerial working groups have also been created to develop several new policies to help promote greater gender equality such as those addressing caregiving, political violence, and women's participation in science, technology, engineering, and mathematics (STEM) fields.

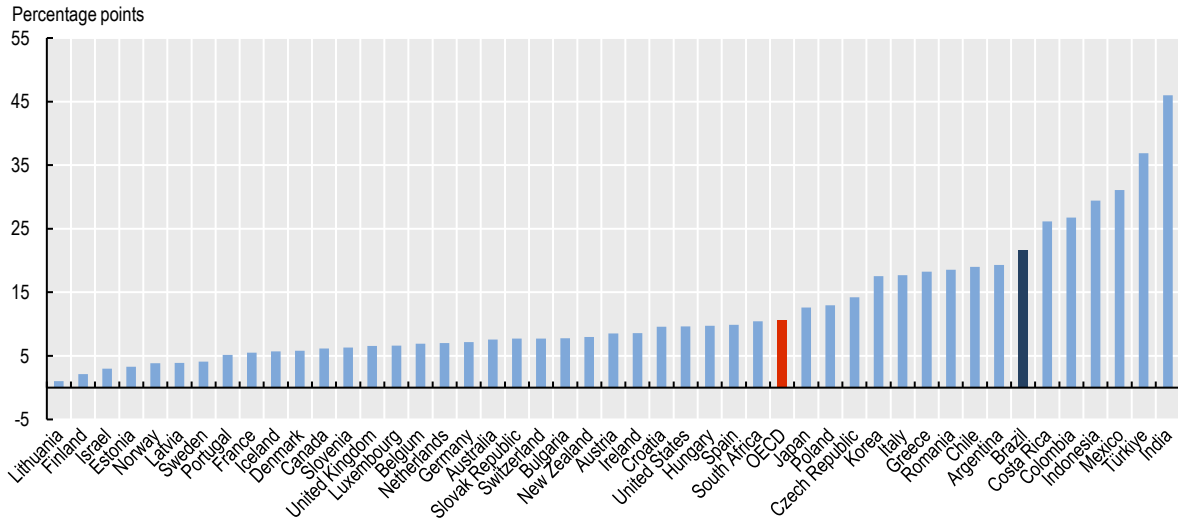
However, significant challenges persist, disproportionately affecting women, especially Black women. For example, Black women face additional disparities in relation to education, economic empowerment, political representation, and the burden of unpaid care. To illustrate, despite women being more educated than men on average, the proportion of white women aged 25 years and over who completed higher education (29.0%) is twice that reported for Black women (14.7%) (IBGE, 2024<sup>[4]</sup>). Given that around 56% of Brazilians identify as Black (*preto*, in Portuguese) or with a mixed ethnic background (*pardo*) (IBGE, 2022<sup>[5]</sup>), these gaps translate into substantial economic losses.

Labour market participation and employment remain about 20 percentage points lower among women than among men. This gender employment gap (see Figure 2) is double the OECD average. Men earn on average 27.3% more than women in Brazil, compared to a gender gap of about 11% in the OECD (Schymura, 2022<sup>[6]</sup>) (André et al., 2023<sup>[7]</sup>). When controlling for education, experience, occupation, industry, and type of employment, the gender wage gap in Brazil increases to 34.1% (Schymura, 2022<sup>[6]</sup>).



**Figure 2. Gender employment gap in OECD and G20 countries**

Gender gap (male minus female) in the employment rate, 15-64 year-olds, percentage points



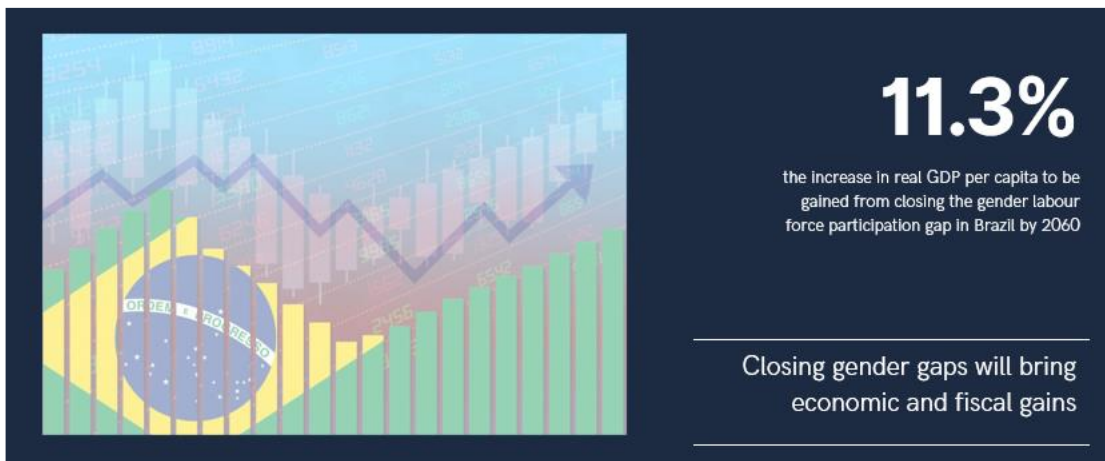
Note: Data for 2021 refer to 2020 for India and to 2019 for Indonesia.

Source: OECD Employment Database, <https://www.oecd.org/employment/emp/onlineoecdemploymentdatabase.htm>.

Mobilising currently underutilised labour resources is key to sustain stronger long-term economic growth (OECD, 2023<sup>[3]</sup>). An effective way of increasing the labour force participation rate would be to improve female labour market participation and employment. Closing the gender labour force participation gap by 2060 is estimated to increase real GDP per capita by 11.3% (see Figure 3).

Closing gender gaps will require a range of policy measures. Gender budgeting is an important public governance tool that governments can use to identify and fund measures that will be most effective at progressing key gender equality objectives (Nicol, 2022<sup>[8]</sup>).

**Figure 3. Estimated economic gains from closing the labour force participation gap in Brazil by 2060**



Source: (Fluchtman, Keese and Adema, 2024<sup>[9]</sup>).

### 2.3. The emergence of gender budgeting in Brazil

Before the emergence of gender budgeting in Brazil, the country had already demonstrated a commitment to gender equality through its legal framework and policy initiatives. The 1988 Brazilian Constitution serves as a cornerstone, enshrining principles of gender equality and prohibiting discrimination based on sex as well as origin, race, colour and age (Federal Supreme Court of Brazil, 2022<sup>[10]</sup>).

Throughout the 1990s, civil society organisations emerged as key actors in advocating for gender budgeting. Notably, the Feminist Centre for Research and Advice (*Centro Feminista de Estudos e Assessoria*, CFEMEA) conducted influential research and published annual analyses (“Women’s Budget”) highlighting the impact of budget allocations on women. This work has had an influence on budget allocations for women’s policies by the Brazilian Congress.

The early 2000s witnessed a surge in collaborative efforts to advance gender budgeting. The Brazilian Budget Forum, launched in 2002, brought together diverse civil society actors, including women’s groups, to promote public awareness of budgetary processes and advocate for greater transparency and accountability. Gender equality remained a central theme of the Forum’s work, empowering women’s organisations to actively participate in budgeting discussions and ensure gender considerations were incorporated into budgetary decisions. Concurrently, the Brazilian Institute for Municipal Administration undertook research and facilitated dialogue with local authorities to expose the limitations of traditional planning and budgeting instruments in addressing gender disparities.

A pivotal moment arrived in 2003 with the establishment of the Secretariat for Women’s Policies (SPM) within the Presidency of the Republic. As the country’s central gender equality institution, the SPM’s mission was to develop, and co-ordinate public policies specifically aimed at reducing gender inequalities in Brazilian society. This elevated the profile of gender equality issues within the government.

The SPM’s work was guided by the National Plans for Women’s Policies (*Política Nacional para as Mulheres*, or PNPM), launched in 2004 and updated in 2007 and 2011. This comprehensive policy framework aimed to address a multitude of gender inequalities, encompassing violence against women, economic empowerment, and political participation. Importantly, it advocated for mainstreaming gender considerations into government programmes and budgets, solidifying gender budgeting as a central pillar of the government’s plan for closing gender gaps.

Civil society continued to play a proactive role in advancing gender budgeting practices. A public hearing on gender budgeting held in the Brazilian Congress in 2004 brought together critical stakeholders, including budget committee (CON) members, parliamentarians, government representatives, researchers, and civil society activists. The hearing aimed to encourage the federal government, Congress and budget authorities to adopt gender budgeting tools, processes and policies. It marked a key milestone in the evolution of gender budgeting efforts in Brazil.

Since 2004, Brazil has made steady progress in integrating gender considerations into its planning and budgeting processes at various levels of government. The PPA approved by law and annual budget laws now incorporate a gender perspective in government programmes.

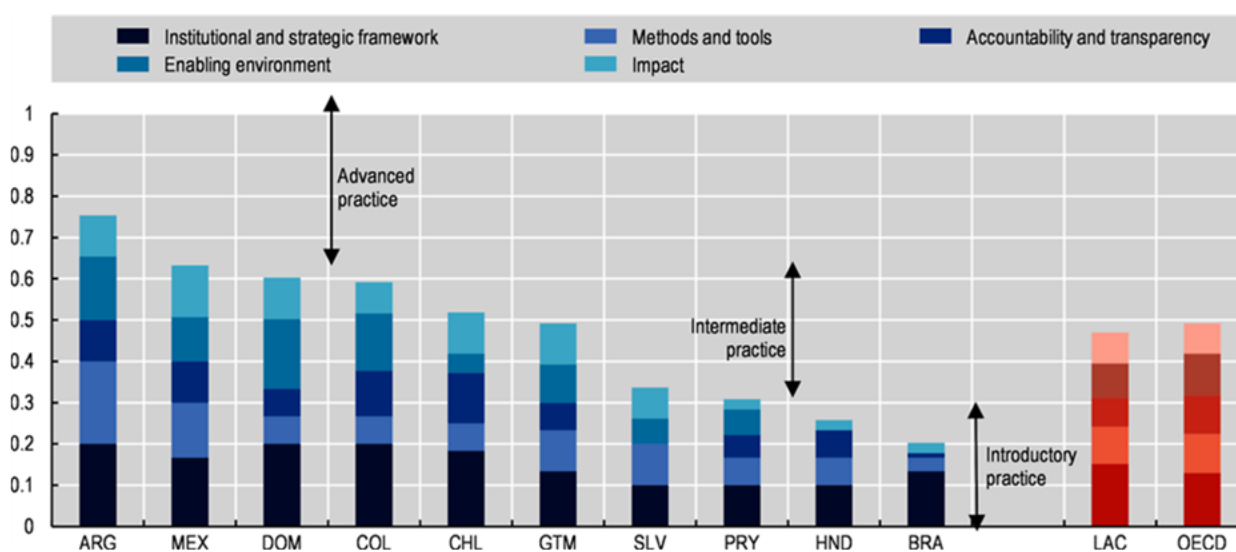
Gender budgeting is not only implemented at the federal level in Brazil, but also within several states and municipalities. This reflects the high degree of decentralisation in Brazil as well as recognition across the country of the impactful role that gender budgeting can play in promoting gender equality.

## 2.4. A renewed focus on gender budgeting

The government of President Lula da Silva has a strong focus on equality, providing an opportune moment to strengthen tools such as gender budgeting.

As in other Latin American and OECD countries, a key challenge in Brazil relates to the quality of gender budgeting implementation. The OECD's Gender Budgeting Index assesses the implementation of gender budgeting around the five building blocks of the OECD Framework for Gender Budgeting: 1) institutional and strategic arrangements; 2) methods and tools; 3) enabling environment; 4) accountability and transparency; and 5) impact. Using data for 2022, Brazil's gender budgeting practice was scored as weak relative to other OECD and Latin American Countries (see Figure 4).

**Figure 4. OECD Gender Budgeting Index for Latin American countries, 2022**



Source: (OECD, 2024<sup>[11]</sup>).

Strengthening gender budgeting will make it a powerful tool for closing gender gaps. It is important that gender budgeting is not about creating a “women’s budget”, but rather equipping decision makers with vital information on spending and its impact on gender equality objectives. The benefits of gender budgeting are well established, including:

- Enhanced evidence base for resource allocation;
- Improved budget effectiveness in closing gender gaps;
- Increased transparency regarding the budget’s impact on diverse populations (OECD, 2023<sup>[12]</sup>).

This report looks at current gender budgeting efforts in Brazil offers recommendations for improving it.

# 3 Strengthening gender budgeting in Brazil

## 3.1. Introduction

The OECD Framework for Gender Budgeting (OECD, forthcoming<sup>[1]</sup>) identifies five building blocks for effective and enduring gender budgeting practices:

- **Strategic and institutional framework:** the political commitment and strategic arrangements for an enduring approach to gender budgeting, including a legal framework, institutional leadership and national gender equality goals;
- **Methods and tools:** the tools used to apply a “gender lens” at various stages of the budget process, gathering evidence on how budget measures impact gender equality;
- **Enabling environment:** aspects such as guidance, training and capacity development in government, as well as the availability of adequate gender-disaggregated data;
- **Accountability and transparency:** the inclusion of a gender budget statement or information in the budget detailing how the budget helps close gender gaps, and a clear role for oversight institutions such as parliament and the supreme audit institution in relation to gender budgeting;
- **Impact:** mechanisms to ensure that the analysis and evidence undertaken as part of gender budgeting efforts impact decision making, and techniques to capture its impact.

This section presents an assessment of the current state of play in Brazil regarding each of these elements, together with recommendations for the further strengthening of gender budgeting.

## 3.2. Strategic and institutional framework

An institutional and strategic framework for gender budgeting outlines why it exists, what it aims to achieve and who leads on its implementation. In assessing the adequacy of the current arrangements in Brazil, this section looks at the extent to which it is underpinned by political commitment and legal foundations, benefits from strong institutional arrangements, and strengthens the link between budgeting and key gender equality objectives.

### 3.2.1. Political commitment and legal framework for gender budgeting

The extent to which gender budgeting is underpinned by political commitment and legal foundations impacts the credibility and viability of the initiative in government, both in the short and long term. Strong underpinning helps provide a clear purpose and vision, motivates staff, and encourages a cultural shift within government (Downes and Nicol, 2020<sup>[13]</sup>).

In Brazil, there is strong political commitment to gender budgeting. The federal government established after the 2022 elections has given renewed emphasis to various areas of equality, including those concerning women, Indigenous people, and race. Gender equality as a political priority has helped put gender budgeting in the spotlight.

Although gender budgeting has been legally mandated as part of the annual budget process, legal provisions could be further strengthened. Brazil is modernising its budget framework and as part of this will draft a new organic budget law. This provides an important opportunity for the federal government to codify its gender budgeting practices in its core budget legislation.

Strengthening the legal basis for gender budgeting would serve to protect its implementation from economic and political fluctuations (OECD, 2023<sup>[12]</sup>). The enactment of legislation thoroughly tested and debated in parliament will help embed gender budgeting as a valued and more enduring feature of public policymaking in Brazil. It would also align Brazil with most OECD countries implementing gender budgeting, given that 57% of them already have legal or constitutional underpinning for their practice (OECD, 2023<sup>[14]</sup>). Legal provisions commonly mandate the annual publication of a gender budget statement, containing information on the gender impact of the budget.

### **3.2.2. Institutional leadership**

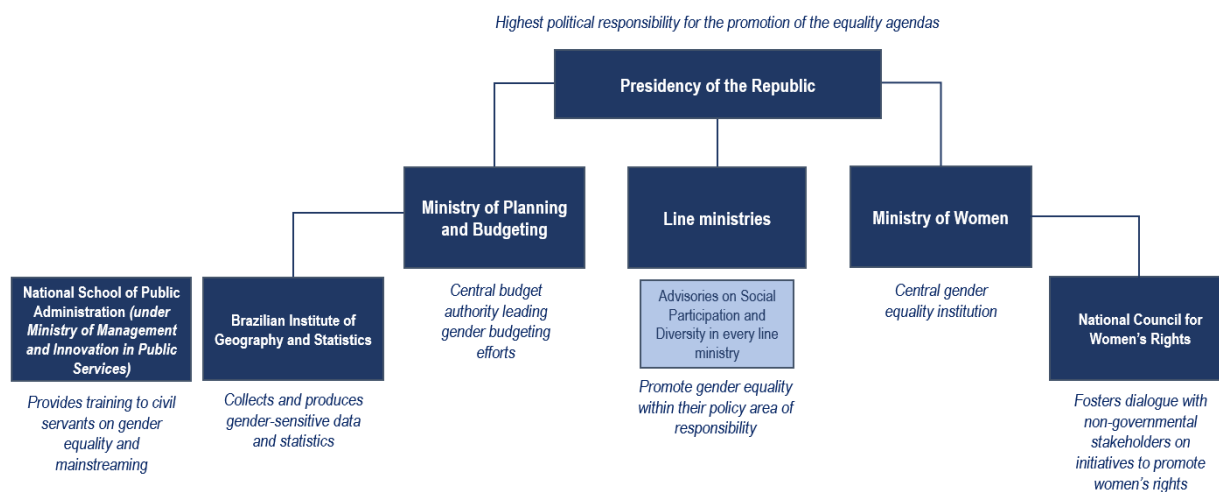
Clear and robust institutional arrangements are required to ensure the effective implementation of gender budgeting (Downes and Nicol, 2020<sup>[13]</sup>). This includes a strong leadership role for the central budget authority (CBA) (OECD, 2023<sup>[12]</sup>).

Brazil's institutional arrangements align with OECD best practices in that gender budgeting efforts are led by the Ministry of Planning and Budget (MPO) which, as the country's CBA, holds the necessary influence and authority. In implementing gender budgeting, the MPO co-ordinates with several government stakeholders. Figure 5 provides an overview of the current institutional set-up for gender budgeting in the Government of Brazil, which includes:

- The Presidency of the Republic, holding the highest political responsibility for the promotion of the equality agendas in the country.
- The Ministry of Women, Brazil's central gender equality institution responsible for formulating, co-ordinating, and executing policies and guidelines to guarantee women's rights.
- The Ministry of Planning and Budget, responsible for coordinating, monitoring, and evaluating the budgeting cycle and its results, including those relating to gender objectives.
- Line ministries, that foster the integration of gender, ethnic, and racial equality considerations into their policies and guidelines, with the help of recently established advisories for social participation and diversity.
- The National Council for Women's Rights, a collegiate body with consultative functions linked to the Ministry of Women, including representatives from the government and civil society, that proposes initiatives to promote women's rights and exercises social control over the gender equality policy.
- The Brazilian Institute of Geography and Statistics (*Instituto Brasileiro de Geografia e Estatística*, IBGE), the country's main source of data disaggregated by gender and other identity factors.
- The National School of Public Administration (*Escola Nacional de Administração Pública*, ENAP), which offers training to civil servants on a wide range of topics, including gender and racial equality and mainstreaming.



**Figure 5. Institutional architecture for gender budgeting in Brazil**



Source: Developed by OECD authors (2024).

Active involvement of line ministries is critical for effective gender budgeting. They play a crucial role in integrating gender considerations throughout the budget process in their specific sectors. In a promising development, Brazil has established Advisors for social participation and diversity in each line ministry.

Established in 2023 by decree, these Advisors focus on promoting gender, ethnic, and racial equality in sectoral policy and guideline development. Their composition typically includes civil servants or, more often, external experts, and they often hold strategic positions within the ministry structure. Their core function is to ensure sectoral policies integrate equality perspectives, particularly through an intersectional lens, thus contributing to the government's overall gender equality objectives.

These Advisors can serve as key focal points for gender budgeting within line ministries. They are ideally placed to disseminate central guidance and assist ministry staff with challenges encountered during implementation. However, to fully realise this potential, strengthening their capacity and expertise in promoting gender-sensitive policymaking is crucial.

As discussed below, the National School of Public Administration (ENAP) within the Ministry of Management and Innovation in Public Services (MGI), can also play a vital role in capacity building, working with the Ministry of Women and MPO to develop training, guidelines, and manuals to equip line ministries with knowledge and tools to implement gender budgeting.

### 3.2.3. Gender equality objectives

Effective gender budgeting requires a well-defined set of national gender equality objectives (OECD, 2023<sub>[12]</sub>). The OECD *Recommendation on Gender Equality in Public Life* recommends formulating a comprehensive framework with clear rationales, action plans, priorities, timelines, and specific objectives or targets (OECD, 2016<sub>[15]</sub>). This approach fosters co-ordinated policy planning across government and pinpoints where resources can yield the most significant impact on closing gender gaps. Recognising this, 30 OECD countries had active gender equality strategies by 2021 (OECD, 2023<sub>[16]</sub>) (see Box 1).

The absence of a holistic national plan presents a challenge for strengthening Brazil's gender budgeting. The most recent National Plan for Women's Policies, for 2013-2015, has not been renewed. Currently, the main objectives guiding Brazil's gender budgeting stem from the 2024-2027 Pluriannual Plan (PPA). While the PPA dedicates one strategic objective specifically to women, it lacks a broader perspective. Moreover, the plan sets just three national indicators related to women: a 16% reduction in domestic violence deaths, a 10% decrease in the gender pay gap, and a 55% reduction in maternal mortality.

A holistic set of gender equality objectives outlined in an updated national plan would highlight the gender equality priorities most critical to social and economic progress. By acknowledging the country's diverse population, it would demonstrate that Brazil's gender and racial equality agendas are intrinsically linked and integrate intersectionality as a core principle.

The recently established Ministry of Women is well positioned to lead the development of this updated national plan. However, as a relatively nascent institution, the Ministry is still gaining leadership and building capacities. This ongoing development will facilitate the fulfilment of its mandate and enable it to assume a more prominent strategic role in planning and budgeting. Citizen participation is already a feature of Brazil's planning and budgeting process. Brazil can further develop citizen consultation mechanisms to inform the development of its gender equality objectives and related policies in this national plan.

### **Box 1. Gender equality strategies in selected OECD countries**

#### **Australia's Strategy for Gender Equality**

Released in March 2024, "Working for Women: A Strategy for Gender Equality" outlines the Australian Government's 10-year vision for gender equality, with a focus on five priority areas: 1) gender-based violence; 2) unpaid and paid care; 3) economic equality and security; 4) health; and 5) leadership, representation, and decision making. The Strategy recognises that achieving gender equality requires a whole-of-government approach, integrating gender equality considerations into all aspects of its work. It highlights both ongoing initiatives, as well as directions for future effort.

Developed through an extensive consultation process, involving women's advocacy groups, business, unions, academia, and civil society, it builds on the work of the Women's Economic Equality Taskforce, that was established in 2022 to provide advice to the Australian Government to support the advancement of women's economic equality and achieve gender equality.

Moreover, the Strategy includes a reporting framework with outcomes and indicators to track implementation over time. It also seeks to include data and analysis to illustrate the outcomes experienced by different groups of women, including First Nations women, culturally and linguistically diverse communities, women with disability, women of different ages, and LGBTIQ+ people.

#### **Portugal's National Strategy for Equality and Non-Discrimination 2018-2030**

In 2018 Portugal adopted the National Strategy for Equality and Non-Discrimination 2018-2030 (ENIND) *Portugal Mais Igual*, which includes action plans in three major areas: 1) promoting equality between women and men; 2) preventing and combating violence against women and domestic violence, including harmful practices such as female genital mutilation and forced and early marriage; and 3) combating discrimination on the basis of sexual orientation, gender identity and expression, and sex characteristics.

The implementation of the Strategy's action plans relies on a dual approach that combines specific measures to correct the structural disadvantages with the integration of equality perspectives into all government policies, plans, and programmes.

ENIND contains measures specifically seeking to promote a multi-pronged approach to equality, including the production of tools; the development of information, awareness and training actions; the integration of a gender perspective in the services of the national network of support to the integration of migrants; and the improvement of national statistics related to gender-based violence and domestic violence, by integrating an intersectional perspective.

Sources: (Australian Government, 2024<sup>[17]</sup>); (Comissão para a cidadania e a igualdade de género, n.d.<sup>[18]</sup>).

### 3.3. Gender budgeting methods and tools

Gender budgeting tools offer a systematic approach to integrating gender considerations throughout the planning and budgeting process. These tools can help ensure that budgetary allocations promote gender equality and empower women. Common methods include incorporating gender dimensions into performance measurement, gender budget tagging, gender impact assessments (GIAs), and distributional assessments of tax and welfare measures by gender (OECD, 2023<sup>[14]</sup>).

A “one-size-fits-all” approach to gender budgeting does not exist across OECD countries. Instead, successful implementation hinges on selecting tools that complement existing budgetary frameworks and leverage available capacities. This section explores Brazil’s current tools and methods of gender budgeting and identifies potential avenues for further development and strengthening within the unique context of its budgetary framework.

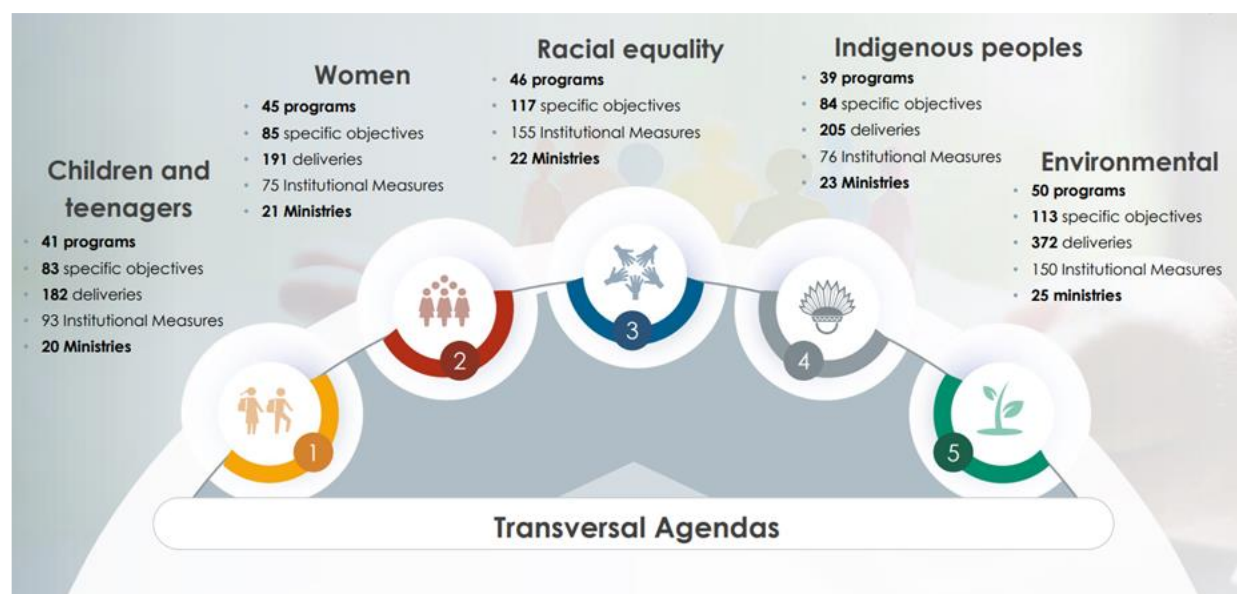
#### 3.3.1. The current approach to gender budgeting in Brazil

##### *Gender dimension in multi-annual planning*

Given the strong planning process in Brazil, it is natural that gender budgeting has found its foothold through integration of a gender lens into multi-annual planning. Since 2004, Brazil has incorporated gender considerations into its multi-annual planning process. However, a significant step forward came with the 2024-2027 PPA. In this iteration, for the first time, programmes addressing women’s issues are included as one of five key cross-cutting agendas, embedded in law (see Figure 6).

The 2024-2027 PPA emerged from a comprehensive public participation process, allowing citizens to contribute to policy proposals through various platforms. Following this dialogue, citizens voted on their preferred proposals in each ministerial area. The most popular were selected for further consideration, with 21 new women-focused policies incorporated in the final plan. Furthermore, agencies were encouraged to flag programmes that addressed cross-cutting issues, resulting in 45 of the 88 programmes in the 2024-2027 PPA being marked as relevant to the women’s agenda (National Planning Secretariat, 2024<sup>[19]</sup>).

**Figure 6. The five cross-cutting agendas in Brazil’s 2024-2027 PPA**



Source: (National Planning Secretariat, 2024<sup>[19]</sup>).

The integration of cross-cutting agendas into the multi-annual planning process aimed to achieve several key objectives:

- **Mapping initiatives:** Identify all women-related actions to be able to assess overlaps, gaps, and areas requiring stronger interventions.
- **Transparency and monitoring:** Increase transparency around gender-focused policies to enable better monitoring and evaluation throughout the PPA cycle.
- **Strengthened governance:** Clarify ownership of actions within the women's agenda, enhancing accountability.

Reports accompanying the 2024-2027 PPA detail actions related to each of the cross-cutting agendas, including one for women named the “Cross-cutting Agenda: Women” report (Brazilian Ministry of Planning and Budget, 2024<sup>[20]</sup>). This report grouped PPA actions within five categories identified by the Ministry of Women: 1) living without violence; 2) economic autonomy; 3) equal decision-making and power; 4) health and environment; and 5) institutional capacity. These dimensions are also in line with the five public policy categories used in the Women’s Budget Report, described later (*A Mulher no Orçamento*).

Integrating a gender dimension into multi-annual planning has sensitised ministries to cross-cutting policy priorities and likely increased the inclusion of women-benefiting programmes in the PPA. However, further improvements are possible.

In the short term, a critical step to improving the impact of this exercise is to establish a stronger connection between the PPA and the annual budget. The PPA presents information based on broad programmes, while the annual budget focuses on individual actions. This disparity creates a gap, making it difficult to trace how programme objectives translate into specific budget allocations and impact. To enhance transparency for stakeholders, there needs to be increased clarity regarding the objectives, indicators, targets and delivery of the PPA 2024-2027 through the annual budgets over the period. The budget format should serve to highlight funding supporting specific PPA actions relating to gender equality.

In the medium term, a more strategic approach can be established by strengthening the connection between national gender equality objectives, the PPA and the annual budget. A newly published national gender equality plan would ideally guide the development of programmes and goal setting relating to the women’s cross-cutting agenda within the PPA. This would transform the PPA into a powerful driver for achieving national gender equality objectives and enable annual assessment of progress towards those goals. An example of how Canada links its gender budgeting methodology with overarching gender equality objectives is provided in Box 2.

### *Gender budget tagging as part of the annual budget process*

Brazil uses gender budget tagging to identify federal budget expenditures that benefit women. This initiative was driven by the Women’s Caucus in the National Congress, which successfully advocated for provisions requiring the government to develop a methodology for monitoring programmes and actions aimed at women in the 2021 and 2022 budget guidelines law (LDO).

The Federal Budget Secretariat (SOF) within the MPO responded to the new LDO requirements by publishing the Women’s Budget Report (*A Mulher no Orçamento*) in 2022 and 2023. These reports identified spending on women in the previous budget year, categorised as either “exclusive” (entirely aimed at women) or “non-exclusive” (benefitting women alongside others). Notably, the vast majority (98% in 2024) falls within the latter category.

The 2023 Report expanded upon its predecessor by analysing spending from 2015-2022 and aligning expenditures with the seven categories of analysis: 1) social protection; 2) comprehensive women's health; 3) right to housing, culture, sport and leisure; 4) economic autonomy and equality in the world of work; 5) education for equality and citizenship; 6) combating all forms of violence against women; and 7) public

life and spaces of power and decision. These categories are broadly related to five categories used to group women-focused actions in the PPA: 1) living without violence; 2) economic autonomy; 3) equal decision-making and power; 4) health and environment; and 5) institutional capacity. Additionally, it reported on budget execution levels.

Recognising the limitations of historical data for informing current budget decisions, SOF introduced a forward-looking approach in 2024. They presented information on spending on women alongside expenditures related to other PPA cross-cutting agendas in a new Cross-cutting Agendas Statement published during the draft budget preparation stage. This Statement aimed to serve as a reference point for government officials throughout the budget process, helping them formulate their budget proposals. However, low levels of awareness of the Statement hinder its impact. In the short term, better promotion will help improve its impact in informing budget formulation and decision-making.

While gender budget tagging has enhanced transparency around spending for women, it has also faced criticism. Senate staff analysis point out that many tagged expenditures are general population measures, without identifying the specific portion benefiting women. Additionally, the exercise excludes budget items with potential negative impacts on women (de Cássia Leal Fonseca dos Santos, 2022<sup>[21]</sup>).

To be more effective Brazil's approach to gender budgeting must move beyond tagging, which is largely a transparency tool, but often lacks impact on decision-making.

### **3.3.2. Proposed new approach**

#### *Moving beyond gender budget tagging*

The proposed new approach should ideally build on – and be closely linked to – national gender equality objectives and have a stronger focus on driving results. It centres on:

- **Gender impact assessment (GIA) of budget measures:** The government can integrate GIAs into the policy and budget cycles to gain insights into potential effects of budget measures on gender equality objectives. If neutral or negative impacts are identified, departments should be encouraged to modify their proposals for better alignment with gender equality goals.
- **Mapping budget measures linked to gender objectives:** The government can use the GIA process to identify planning and budget proposals that can make a significant impact on Brazil's gender equality objectives. An example of an approach which does this is provided in Canada (see Box 2). Identified measures can be presented in a “map of budget actions advancing gender equality”. This map can then become an important analytical briefing for MPO and the JEO in budget decision-making (see later section on Impact), allowing them to identify whether the budget includes sufficient action to progress gender equality objectives.



**Box 2. Using gender budgeting to progress gender results in Canada**

In Canada, the federal Government has a Gender Results Framework that represents its vision for gender equality, highlighting the key issues that matter most. Under this framework, the government has identified six key areas where change is required to advance gender equality. During the budget process, departments must tag budget proposals that are expected to demonstrably move the needle on the Gender Results Framework.

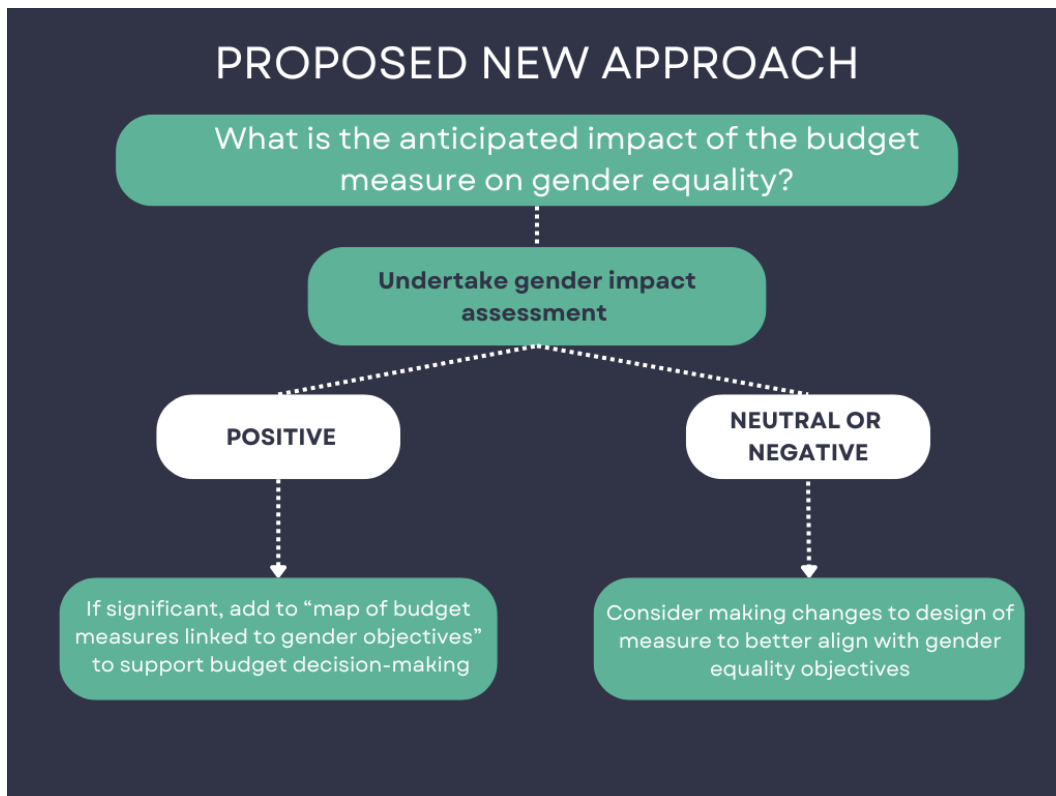
The Department of Finance keeps an inventory of new policy proposals that aim to make progress in each of the six key areas in its Gender Results Framework. This inventory, or “mapping”, of new budget proposals to the six key areas in the Gender Results Framework is used by the Minister of Finance and Prime Minister to identify if sufficient policy action is being mobilised to close gender gaps and informs budget decisions.

Information on the key measures relating to each of the six key areas in the Gender Results Framework is also presented in the Impacts Report accompanying the federal budget, aiming to increase transparency and accountability in relation to government action being taken to progress the six key areas highlighted in the Framework.

Source: (Government of Canada, 2024<sup>[22]</sup>).

An overview of the proposed new approach is provided in Figure 7.

**Figure 7. Moving beyond gender budget tagging in Brazil**



Source: Developed by OECD authors (2024).

The proposed new approach to gender budgeting puts GIAs as a core tool. GIAs are widely used in OECD countries to expose the differential effects of budget measures on men and women (OECD, 2023<sup>[14]</sup>). This crucial tool helps identify and eliminate gender bias across a range of policy areas, ultimately accelerating progress towards gender equality.

While Brazil lacks legal requirements for GIAs, recent efforts to strengthen the Regulatory Impact Assessment (RIA) framework (OECD, 2023<sup>[23]</sup>) (OECD, 2022<sup>[24]</sup>) offer a foundation for introducing GIAs in the medium term.

Nevertheless, it is likely that there will need to be a staged approach to the introduction of GIAs in Brazil, to allow for gradual capacity building in gender analysis. This may be done through prioritising GIA for certain areas of the budget in the first instance. For example, for larger budget items, or certain ministries. The types of questions that can be asked during the GIA process are outlined in Box 3. When neutral or negative impacts are found, policy adjustments or redesigns should be considered to ensure greater alignment with gender equality objectives.

### Box 3. Basic questions asked during a gender impact assessment

Gender impact assessment aims to look at how a law, policy, programme or budget measure is likely to impact gender equality. The following questions can be helpful in assessing this:

1. What challenge is the budget measure trying to address?
  - a. For example, poor educational attainment, low economic growth, green transition.
2. Is gender equality relevant to the budget measure? What is the current situation regarding gender equality in this policy area?
  - a. Does the measure impact people? What programme data, national statistics, studies, consultations, etc, can help in understanding the current situation regarding gender equality in this policy area?
3. How does the budget measure impact gender equality?
  - a. What are the expectations and needs of the target population? Do these differ for women and men? Does the measure consider these different needs?
4. Can the gender equality impact of the budget measure be quantified?
  - a. What are its expected results in terms of promoting more equal access to resources (e.g. education, employment, health, time, money)? What are its expected results in terms of social norms and roles?
5. Could the budget measure be better designed to be more effective at reducing gender inequalities?
  - a. For example, through promoting access to those who are under-represented, targeting action or resources for certain groups, awareness raising for certain groups or the introduction of quotas for recipients.

Source: Developed by OECD authors (2024).

In the longer term, GIAs would ideally become integrated throughout the policy development cycle across all areas of government. This could be achieved through requiring GIAs to be tabled alongside each planning or budget measure. As well as eliminating any potential bias in government spending, this would help line ministries develop budget measures that are more effective at closing gender gaps.

Clear guidance, templates, and training for line ministries will underpin successful implementation of GIAs. To ensure that GIAs are carried out effectively and avoid becoming mere “tick-the-box” exercises, it would be useful to develop a challenge function to check their quality. The Advisors for social participation and diversity in each line ministry are well-placed to organise this at the ministerial level. Some OECD countries also have GIAs validated by the central budget authority, and SOF could play a helpful role in this regard.

Since gender inequalities in Brazil are often exacerbated by factors like race, the government should aim build up an intersectional approach to GIAs over time. Understanding the impact of planning and budget measures on different groups of women is essential for crafting targeted policies that will effectively address gender gaps. Canada’s best practices in this area (Box 4) offer valuable inspiration for Brazil.

#### Box 4. Canada’s intersectional gender impact assessments

Canada’s GBA Plus is an analytical tool used to assess gender and diversity impacts of government decisions. GBA Plus provides a framework to assess and address systemic inequalities, and to inform the design and implementation of policies, programmes and services that meet the diverse needs of people across the country. The “Plus” in GBA Plus acknowledges that the analysis goes beyond biological (sex) and socio-cultural (gender) differences. It examines how multiple characteristics intersect by considering several identity factors such as: race, ethnicity, religion, age, and mental or physical disability. There is a broad recognition in Canada that, without GBA Plus, there is a risk of missing or misreading the experiences of a significant portion of the Canadian population and, consequently, a risk of developing policies and initiatives that do not meet the needs of all people and that can inadvertently increase inequalities. In line with provisions of the 2018 Canadian Gender Budgeting Act, it is mandatory to conduct a GBA Plus analysis of the impacts in terms of gender and diversity of all new budget measures included in the budget plan, as well as of tax expenditures and of the Government’s expenditure programmes.

Source: (OECD, 2018<sup>[25]</sup>), *Gender Equality in Canada: Mainstreaming, Governance and Budgeting*, <https://doi.org/10.1787/9789264301108-en>; (Government of Canada, 2018<sup>[26]</sup>).

#### *Integrating a gender dimension into ongoing budget reforms*

Large-scale budget reforms can be a springboard for promoting gender budgeting practices. OECD countries such as Austria and Iceland have successfully embedded gender budgeting within broader reforms, ensuring it becomes an intrinsic part of the entire budgetary framework rather than an “add-on” (OECD, 2023<sup>[12]</sup>).

By strategically integrating gender considerations within ongoing budget reforms, Brazil can strengthen its gender budgeting framework and advance the effectiveness of the budget in progressing gender equality. Brazil’s current budget modernisation agenda, led by SOF, presents a similarly opportune moment. This comprehensive agenda encompasses several key reforms aimed at enhancing efficiency, transparency, and effectiveness of public spending, with a focus on generating savings while safeguarding the quality of public services (Figure 8).

A key component of the modernisation agenda will be the development of a new organic budget law for Brazil. As noted above, this provides a unique opportunity for the federal government to codify its gender

budgeting practices in its core budget legislation. Furthermore, integrating a gender perspective into other reform areas, such as performance budgeting (focus on deliverables) and spending reviews, will help improve the effectiveness of the budget in achieving gender equality objectives.

**Figure 8. Key elements of the budget modernisation agenda in Brazil**



Source: (Federal Budget Secretariat, 2024<sup>[27]</sup>)

### **Integrating a gender dimension to performance budgeting and evaluation**

Performance setting beyond fiscal targets is not currently a feature of the annual budget cycle in Brazil. Moreover, the indicators used in the budget focus on outputs rather than outcomes linked to the goals outlined in the PPA. This creates a mismatch in how progress and success are measured. The budget modernisation agenda proposes to change this, ensuring a much more systematic focus on outcomes as part of the budget process.

As Brazil transitions to outcome-oriented budgeting, there is an opportunity to encourage policy officials to identify, where possible, annual budget programme goals related to gender equality and other cross-cutting agendas. Annual performance goals relating to gender equality should align with those set out in the PPA as well as overarching gender equality objectives, such as those set out in any new gender equality plan for Brazil. An example of how this is done in Ireland in relation to the equality cross-cutting agenda is provided in Box 5.

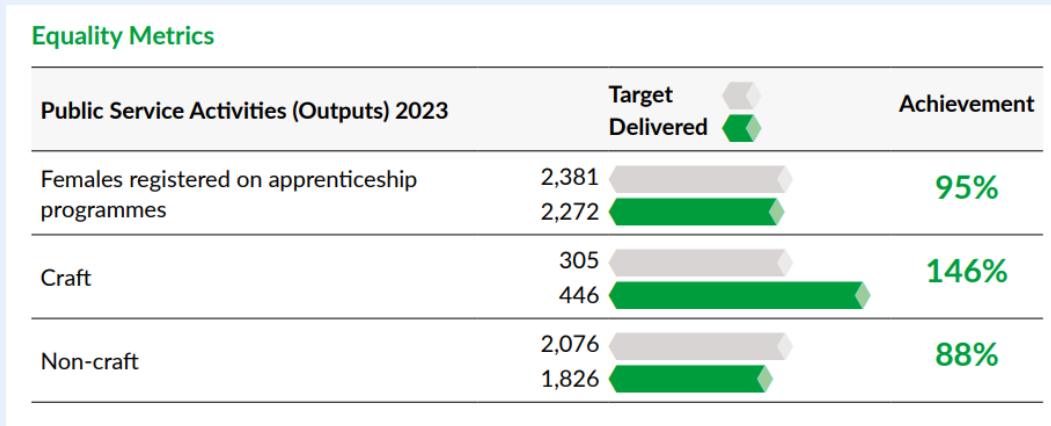
#### **Box 5. The integration of an equality dimension to performance reporting in Ireland**

Ireland introduced equality budgeting in 2017. It builds on Ireland's framework for performance budgeting. Performance budgeting has sought to shift emphasis away from focussing solely on the provision of resources to looking at how those resources are used, what is delivered and the impacts of this. It provides greater transparency and accountability about the use of public funds and facilitated enhanced oversight by the government, the wider political system, officials and the public.

The performance budgeting framework has evolved to include several strategic budget initiatives, namely equality, green and wellbeing budgeting. Equality budgeting is anchored in the overarching performance budgeting framework by encouraging departments to voluntarily identify programmes where they can set performance targets relating to one of nine equality dimensions, as well as socio-economic status.

Departments are encouraged to link performance objectives to overarching government strategies, for example, the National Strategy for Women and Girls. The initiative encourages departments to systematically consider equality dimensions during the performance budgeting process.

Progress on achieving the objectives is reported in the Public Service Performance report published after the end of the budget year. This report includes information on the performance targets set for each budget programme, and whether the target has been achieved. Where equality targets have been set for a programme, this information is also presented. For example:



Source: (OECD, 2019<sup>[28]</sup>); (Government of Ireland, 2024<sup>[29]</sup>).

Over time, integrating a gender dimension into performance budgeting will generate valuable data on how annual budget programmes impact medium and longer-term gender equality objectives. The Secretariat of Monitoring and Evaluation within the MPO can use this performance data to incorporate a gender lens into programme evaluation. This approach will enable the government to continuously improve programme effectiveness in relation to gender equality.

### Integrating a gender dimension to spending reviews

As explained in Section 1, a key limitation of the annual budget process is the large portion of earmarked spending (around 92% in 2024), giving limited fiscal space for discretionary spending. Introducing spending reviews as part of the budget modernisation agenda provides an opportunity to reassess the efficiency and effectiveness of spending, examining its continued relevance and potentially increasing budget flexibility in this constrained environment. Integrating a gender dimension to the spending review process will ensure that the impact of spending on gender equality objectives is considered as part of the process. In practical terms, this involves ensuring that information on who programmes impact, and how they are impacted is gathered as part of the spending review process and considered in decision-making. In this way, budget reprioritisation does not increase gender gaps, but instead supports the achievement of gender goals (Nicol, 2022<sup>[30]</sup>).

## 3.4. Enabling environment

A robust enabling environment is the cornerstone of a successful and sustainable gender budgeting practice. This environment equips those involved with the necessary tools and resources, supporting effective implementation and analysis. This section examines the current state of Brazil's enabling environment, highlighting existing strengths as well as areas for further development.

### 3.4.1. Guidance and training

Readily available and comprehensive guidelines on gender budgeting practices are essential for consistent implementation across government entities. As the approach to gender budgeting is further developed, clear guidance should be included by SOF in the annually published Budgetary Technical Manual (MTO).

While guidance is important, its successful implementation also depends on public officials having relevant knowledge and technical expertise (OECD, 2023<sup>[12]</sup>). This requires identifying committed individuals in the ministries and building a whole-of-government capacity to embed gender budgeting systematically. Although 70% of OECD countries have guidelines on the application of gender budgeting in place, a lack of relevant knowledge or technical expertise remains one of the main challenges faced in implementing gender budgeting in more than half of OECD countries (57%) (OECD, 2023<sup>[14]</sup>).

Brazilian ministries generally recognise the importance of gender budgeting, but internal capacities are limited. The Women's Budget Network has been instrumental in trying to help address capacity issues in Brazil in recent years. Established in 2021, it acts as an informal platform for public servants across Congress and government to engage with the budget process and develop gender budgeting expertise. Its composition of parliamentarians, civil society representatives, and academic experts equips it with valuable intersectional expertise to strengthen and improve Brazil's gender budgeting system (Women's Budget Network, 2024<sup>[31]</sup>). The Network's objective is to promote the adoption of gender- and race-sensitive budgeting tools and practices at various federal levels in Brazil and it does this through the creation of a community for training and exchange among professionals interested in the subject.

While the Women's Budget Network and its work is invaluable, it does not have the resources to deliver the capacity development that is needed across the government as a whole to ensure successful implementation of gender budgeting. However, its expertise can be used by stakeholders such as the National School of Public Administration (ENAP) to better understand training needs of public servants. This would ensure the training content is current, relevant, and addresses the specific challenges faced by government staff.

Brazil needs to develop a range of training opportunities to support successful implementation of gender budgeting in Brazil. This includes training for:

1. **Public finance officials:** To raise awareness of the economic and fiscal benefits of closing gender gaps, demonstrate how gender budgeting can contribute, and provide training related to the implementation of gender budgeting in Brazil.
2. **New sectoral ministries** (including Women, Racial Equality and Indigenous People): On planning and budgeting to enable them to develop policy plans and support the integration of gender considerations into policy development across government.
3. **Advisors for social participation and diversity:** On gender budgeting requirements for their ministries.
4. **Public servants:** On how to undertake GIA as part of the policy development and budget cycles.

ENAP is well-positioned to lead on the development of this training. Collaboration with policy experts, including the Women's Budget Network, special advisory units and staff from the relevant ministries, will be crucial. ENAP could prioritise training in key areas to help build capacity in a manageable way. For example, Australia prioritised training for ministries with the largest budgets, such as Education, Health, Social Assistance, and Defence.

For focused training sessions, exploring skills exchanges among public servants could prove beneficial. For instance, the MPO secretariats could identify key skills and knowledge to develop internal training sessions for the new sectoral ministries, fostering expertise in budgeting and planning.



### 3.4.2. Gender-disaggregated and intersectional data

Robust gender-disaggregated and intersectional data are essential for assessing the impact of budget measures on equality. This data allows for a deeper understanding of how public services are used, how needs and preferences vary across policy areas, and ultimately helps design and evaluate effective interventions (OECD, 2023<sup>[12]</sup>). High-quality, reliable, and accessible data is the cornerstone of evidence-based gender budgeting.

Although there is no legal requirement for gender-disaggregated data collection in Brazil, the Brazilian Institute for Geography and Statistics (IBGE) demonstrates a strong commitment to addressing social dimensions and understanding gender inequalities. The IBGE publishes a comprehensive report, “Gender Statistics: Social Indicators of Women in Brazil”, every three years, providing valuable data on education, the labour market, health, and women’s access to resources and decision-making.

Despite these efforts, data gaps persist, particularly in areas like trade and environment. Limited resources and Brazil’s vast geographical complexity with remote regions further hinder data collection.

The IBGE could explore ways to further support the federal government in implementing gender budgeting by:

- Conducting a comprehensive audit of existing gender-disaggregated and intersectional data holdings to identify gaps and critical areas for improvement.
- Developing a gender data plan to prioritise areas where official statistics, Unified Registry data, and administrative data lack gender-disaggregation.
- Working closely with line ministries, including the ministries of Women, Racial Equality, and Indigenous People, to ensure data collection reflects the multifaceted nature of inequalities in Brazil.

In recent years, several OECD countries have conducted such data audits and developed targeted plans to enhance the availability of gender statistics, as shown in Box 6.

#### Box 6. Data audits to improve the collection of gender-disaggregated and intersectional data in OECD countries

##### Ireland

In 2020, the Central Statistics Office of Ireland conducted a data audit of 107 data sources from 31 public bodies in co-operation with the Department of Public Expenditure and Reform. The audit aimed to ascertain the availability of public service data disaggregated by equality. In 2021, an additional focused equality data audit was conducted, covering all national data sources held by Tusla, Ireland’s Child and Family Agency. This work was guided by the Equality Budgeting Expert Advisory Group representing key internal and external stakeholders and the audit findings were published alongside Ireland’s 2021 Budget. The information is also published on the Central Statistics Office’s webpage and will continue to be updated as new data is identified. In response to the data audit, the Central Statistics Office and the Department of Children, Equality, Disability, Integration and Youth are developing a National Equality Data Strategy to set a strategic approach to improving the collection, use and dissemination of equality data. The Strategy will provide a general approach for identifying current gaps in equality data and guidance on how to fill those gaps, as well as develop standard practices in classification.

##### United Kingdom

In late 2017, the United Kingdom’s Office for National Statistics initiated an audit of data sources and publications that are available to understand inequalities in the country. This comprehensive audit covered outcomes for all nine of the protected characteristic groups (age; sex; race and ethnicity;

religion or belief; disability, sexual orientation; gender reassignment; marriage and civil partnership; and pregnancy and maternity) outlined in the Equality Act 2010. Gathering 50 responses from a range of governmental and non-governmental organisations, including academics, charities and think-tanks, the audit identified almost 400 data sources. The audit revealed that the number of sources listing age and sex as protected characteristics was higher than for those identifying any other protected characteristics, reflecting the fact that age and sex are routinely captured in data collection and used as standard breakdowns in most statistical releases. Additionally, it highlighted the need to improve transparency and accessibility, coverage, granularity, and harmonisation and comparability of data, as well as the inclusiveness of the collection and reporting processes.

Source: (Department of Public Expenditure and Reform, 2022<sup>[32]</sup>); (Government of Ireland, 2022<sup>[33]</sup>); (Office for National Statistics, n.d.<sup>[34]</sup>).

In addition to the data collected by the IBGE through censuses and surveys, line ministries also gather significant administrative data within their respective policy domains, which are then processed and analysed by their data departments. Administrative data are an important piece of the puzzle for closing gender data gaps (PARIS21, 2023<sup>[35]</sup>), providing individual-level data and a high frequency. However, in Brazil this data is typically disaggregated by gender only in specific areas such as education, health, or social development.

Stakeholders have highlighted uncertainties surrounding the Access to Information Law and the General Data Protection Law as barriers to data sharing between public entities. Moving forward, solutions that respect privacy concerns, such as protocols for data sharing and quality assurance, can be explored to facilitate the exchange of administrative data across ministries. Ensuring data granularity and comparability is critical for this approach to be successful and ultimately inform gender-sensitive policymaking.

Policymakers increasingly recognise that inequalities stem from the interaction of various identity factors. Aligning with this, the OECD and other countries are exploring intersectional approaches to data collection (OECD, 2023<sup>[16]</sup>) (PARIS21, 2023<sup>[35]</sup>). These approaches consider how gender interacts with factors like race, age and disability, providing a more nuanced understanding of the lived experiences of different groups of society. While the 2022 Census and Continuous Household Survey collect some intersectional data, further efforts are needed to systematically incorporate intersectionality. Building statistician expertise in handling such data and raising awareness among policymakers about its importance for designing inclusive policies are crucial steps. Establishing a sound corpus of such data would support the integration of an intersectional perspective into gender budgeting as well as the design of public policies more broadly.

### 3.5. Accountability and transparency

The establishment of scrutiny and oversight mechanisms provide an avenue to hold government to account for the implementation of gender budgeting and underscore the credibility of a country's gender budgeting approach. It also assists external stakeholders, such as parliament and citizens, to gain an understanding of the government's actions and use of public investment to achieve gender equality objectives. A key element that can support accountability and transparency is the provision of a gender budget statement – or similar information – alongside the annual draft budget. This section looks at the extent to which there are strong accountability and transparency arrangements for gender budgeting in Brazil.

#### 3.5.1. Gender budget statement

Gender budget statements are critical tools for promoting transparency and accountability in gender budgeting practices. 78% of OECD countries with gender budgeting initiatives provide such statements alongside their annual budgets (OECD, 2023<sup>[14]</sup>). These statements empower stakeholders, such as legislators and citizens, to analyse if budget allocations align with gender equality goals and inform budget debates.

Brazil's gender budget statement is the Women's Budget Report, formally introduced in 2021. This publication was mandated by the 2021 budget guidelines law (LDO 2021).

As Brazil's gender budgeting approach matures, the Women's Budget Report should also be strengthened. This includes though:

**1. Strengthening the content of the Report.**

- a. In the short term, stakeholders would like to more clearly see how expenditure in the annual budget links with actions committed to in the PPA. To support this, the Brazilian Government could provide a mapping of PPA actions related to the women's cross-cutting agenda to expenditure items in the budget.
- b. In the medium term, once a comprehensive set of overarching gender objectives for Brazil have been set out, and GIA of budget measures has begun, the Report can evolve to include information on:
  - i. Annual progress towards achieving gender objectives.
  - ii. Key measures included in the budget to progress each objective.
  - iii. Detailed performance goals for these budget measures.
  - iv. Summary information from GIAs of budget measures.

- 2. Fixing the timing of the Report.** For greatest effectiveness, the Report should include forward-looking information and be published alongside the draft budget each year. Progress made by SOF in 2024 demonstrates a positive step in this direction. Early collection and publication of this information allows the government to use it in decision-making and Congress and civil society to use the Report as a budget oversight tool.

Australia revamped its Women's Budget Statement in a similar way when it published its Women's Strategy (see Box 7).

### Box 7. Women's Budget Statement in Australia

The Australian Commonwealth Government publishes an annual Women's Budget Statement. The Treasury Department produce the Statement and publish it as part of the formal Budget papers. In alignment with Australia's recent re-adoption of gender budgeting, the two most recent Women's Budget Statements for the October 2022-23 Budget and the 2023-24 Budget represented a new approach. These two Statements introduced Australia's new Gender Impact Assessment pilot which was focused on several key policy areas. Statistics on gender equality in Australia are accompanied by qualitative discussion, funding commitments and corresponding policy announcements. The approach taken by the Australian government enables external non-government organisations to engage with the budget from a gender perspective and gives the opportunity for the government to highlight the policies that target specific issues of gender inequality in Australia.

In Australia, while the Treasury lead the development and publication of the Women's Budget Statement, they work closely with the Office for Women in the Department of the Prime Minister and Cabinet. The Office for Women are responsible for implementing gender responsive budgeting and support policy teams across government in the development of their Gender Impact Assessments and gender analysis in the budgeting process. The gender analysis that the Office for Women support is then included in the Women's Budget Statement to highlight the positive advances that the budget decisions will have on gender equality in Australia.

Source: (Government of Australia, 2024<sup>[36]</sup>).

It would also be helpful if the Report was supplemented by complementary analysis of the budget's distributional impact on men and women. The Institute of Socioeconomic Studies (INESC) is well-positioned for this task, building on their 2023 study "Distributional impacts of taxation and public monetary transfers: a look at gender and race" which analysed the distributional impact of taxes and transfers through a gender, race, class, and intersectionality lens (INESC, 2023<sup>[37]</sup>).

### 3.5.2. Parliamentary oversight of gender budgeting

Parliamentary oversight plays a critical role in ensuring the effectiveness of gender budgeting practices. The gender budget statement, or similar analysis provided alongside the budget, serves as a key tool for enabling this scrutiny.

The Brazilian Congress has championed gender budgeting in Brazil. This is evident in their vote to mandate the inclusion of information on expenditures targeted towards women within the 2021 LDO (Budget Guidelines Law). This shows how Congress has been instrumental in the introduction of gender budgeting and formalising the system so it is embedded throughout government decision and policy making processes (CONOF, 2022<sup>[38]</sup>).

Within Congress, the Women's Caucus and the Secretariat of Women in the House of Representatives have been critical forces (see Figure 9).

**Figure 9. Oversight bodies in Brazil's Federal Congress related to gender equality**

House of Representatives



## Federal Senate



Source: Developed by OECD authors (2024).

The Secretariat of Women's work on gender budgeting has also included:

- Providing technical assessments of the Women's Budget Report.
- Distributing resources and delivering training on gender budgeting for civil servants at the state and federal level as well as MPs and legislative staff.
- Initiating the Legislative Working Group on Gender Budgeting to formalise the work on gender budgeting across Congress.
- Supporting the Women's Budget Network which is active in supporting state governments in adopting gender-sensitive initiatives.
- Launching the Women's Budget Working Group which connects civil servants involved in gender budgeting efforts across government in an informal way.

These initiatives have improved capacity for gender budgeting not only within Congress but across the government as a whole. Short-term secondments from the Ministry of Women and MPO (including SOF) to the Secretariat of Women could provide additional resources for this important work while further strengthening the gender budgeting expertise of government staff.

While Congress has helped in advancing gender budgeting within the executive, there is room for further strengthening oversight of cross-cutting agendas such as gender equality in Congress itself. The current focus of Congress leans more towards the allocation of budget amendments than scrutiny of the executive budget proposal. Additionally, there is a lack of formal scrutiny dedicated to the Women's Budget Report. The Report tends to only be discussed by individual women parliamentarians (CONOF, 2022<sup>[38]</sup>).

Formal Congressional committee hearings or dedicated debates on the Women's Budget Report would be a valuable addition. Committee hearings would allow Congress to gather evidence from key stakeholders, including MPO and the Ministry of Women as well as civil society. This would enable Congress to hold the government accountable for the extent to which the proposed budget addresses gender gaps. The Committee on Planning, Public Budgets and Inspection (*Comissão Mista de Planos, Orçamentos Públicos e Fiscalização*, CMO) is well-positioned to take the lead on such oversight. Their broader budgetary purview allows them to co-ordinate sectoral input and provide constructive feedback to the government. Furthermore, leading these discussions empowers budget committees to highlight the economic benefits of closing gender gaps. The approach of the Budget Oversight Committee at the Irish Parliament, as detailed in Box 8, provides a valuable model.

### Box 8. Committee oversight of equality budgeting at the Irish Parliament

Ireland introduced equality budgeting in 2017. The initiative built on Ireland's framework for performance budgeting by encouraging departments to identify programmes where they could set performance targets relating to one of nine equality dimensions (including gender).

Equality budgeting was one of several public financial management reforms that the government introduced to increase accountability and transparency. This has principally been achieved through the publication of a new Equality Budgeting Section in the annual Public Service Performance Report. This helps parliament and citizens identify actions that support equality goals and track performance in relation to each of these.

The Performance Report is a key tool supporting parliamentary scrutiny. The Budget Oversight Committee leads the oversight of equality budgeting at parliament. The Committee has undertaken a specific inquiry into gender budgeting and holds an annual evidence session on the Public Service Performance Report.

Oversight by the Budget Oversight Committee is supported by analysis undertaken by the Parliamentary Budget Office (PBO). It has in the past provided an impartial assessment of Public Service Performance Report as well as themed research papers on equality budgeting.

Source: (OECD, 2023<sup>[12]</sup>)

#### *Budget transparency portal*

The SIGA Brasil website, a commendable initiative by the National Congress, offers a valuable budget transparency portal. Developed by the Federal Senate's Budgeting, Supervision and Control Consultancy (*Consultoria de Orçamentos, Fiscalização e Controle*, CONOF), SIGA provides broad and user-friendly access to data from the Integrated Financial Administration System (SIAFI) and other public plan and budget databases. Citizen access to SIGA Brasil data empowers them to better understand how the government allocates public resources, including those relevant to gender equality goals.

Building upon this initiative, the SIGA portal could be further utilised to enhance transparency on gender equality outcomes within annual budget allocations. As performance information becomes increasingly integrated as part of the budget modernisation agenda, the user interface could be enriched with contextual information on the gender equality objectives of key budget expenditures. Additionally, promoting budget transparency could be further enhanced by creating dedicated mini-sites or pages on the SIGA portal for each cross-cutting agenda, including gender equality.

By strengthening formal oversight mechanisms and leveraging technology to enhance transparency, the Brazilian Congress can further solidify its role as an effective champion for gender budgeting in Brazil.

### **3.5.3. Integrating a gender dimension to audit**

Audits are instrumental in ensuring the effectiveness and credibility of gender budgeting practices. Nearly a third of OECD countries practicing gender budgeting leverage performance or evaluation audits in this way (OECD, 2023<sup>[14]</sup>). Brazil has the potential to strengthen its approach to gender budgeting by leveraging its audit institutions, particularly the Federal Court of Accounts (TCU).

The TCU is recognised for its strong independence and authority in Brazil. In recent years, the TCU has demonstrated a growing commitment to integrating gender equality perspectives into its work. Notably, it



has conducted audits on critical areas like violence against women, breast cancer prevention, and the government's preparedness to achieve Sustainable Development Goal 5 (gender equality). Additionally, the TCU has published studies analysing harassment prevention systems in public administration and research on equity and human rights policies for women.

Building on this momentum, the TCU could consider undertaking performance audits specifically focused on how budgeted resources align with and progress the government's gender equality priorities. These audits might explore factors contributing to poor budget execution for some women's programmes. Findings would be invaluable in improving the efficiency and effectiveness of key programmes seeking to close gender gaps.

Beyond specific programmes, the TCU could also assess the overall effectiveness of gender budgeting as a government tool, mirroring the approach taken by Canada's Office of the Auditor General in evaluating GIA (see Box 9). Audits of this nature can identify key bottlenecks hindering the smooth functioning of gender budgeting tools and hold ministries accountable for implementation shortfalls.

By fostering accountability through robust oversight, the TCU can significantly strengthen gender budgeting practices in Brazil.

### Box 9. Audits related to gender budgeting in Canada

In Canada, the Office of the Auditor General (OAG) provides the parliament with objective, fact-based information and advice on government programmes and activities through financial and performance audits, as well as special examinations. Following a recommendation of the House of Commons Standing Committee on the Status of Women, the OAG has undertaken several audits on the implementation of Gender Based Analysis Plus (GBA Plus) – the central tool of gender budgeting in Canada.

The audits performed in 2009 and in 2015 found that, despite efforts to improve GBA Plus, significant implementation barriers remained. In response to the gaps identified in the Fall 2015 Report, government actors committed to working together to overcome the highlighted gaps, covering specific activities and deadline targets for each institution.

A follow-up audit was performed in 2022, focusing on determining whether government actors had advanced on the implementation of GBA Plus through examination of their responses to selected OAG recommendations from the Fall 2015 report. The overall results highlighted that the three institutions had taken action to identify and address the barriers to implementing GBA Plus, yet further scope existed to strengthen and intensify the effort to help departments and agencies fully integrate GBA Plus. Moreover, it was found that gaps persist in departments' and agencies' capacity to perform GBA Plus, including the availability and use of disaggregated data. The audit also found weaknesses in monitoring and reporting across the government.

Source: (Office of the auditor General of Canada, 2022<sup>[39]</sup>), [https://www.oag-bvg.gc.ca/internet/English/parl\\_oag\\_202205\\_03\\_e\\_44035.html](https://www.oag-bvg.gc.ca/internet/English/parl_oag_202205_03_e_44035.html)

## 3.6. Impact

Effective gender budgeting requires positive impacts on budgetary decision-making and gender equality outcomes. Demonstrating the impact of gender budgeting in Brazil is important to ensure the politicians, the public administration and civil society see its added value.

This section looks at areas where it is important that Brazil acts to strengthen the impact of gender budgeting. This includes using the information from gender budgeting in budget decision-making, enhancing government capacity to execute the budget, building a whole-of-government approach to gender budgeting and understanding how gender budgeting is delivering policy outcomes.

### **3.6.1. Using gender analysis in budget decision-making**

Gender budgeting needs to have a tangible impact on budget decisions to be effective. While Brazil's gender budget tagging, the Women's Budget Report and the new Cross-cutting Agendas Statement are valuable tools, their impact on decision-making remains limited. In addition, this information should be better promoted to key stakeholders, including the JEO.

The JEO plays a pivotal role in shaping budgetary decisions. The Federal Budget Secretary, as Deputy Secretary of the JEO, can ensure information from gender budgeting is systematically considered as part of the annual budget process. This could take the form of an annual discussion, formalised as a standard part of the JEO process, using the proposed "map of budget measures linked to gender objectives". The JEO could use this information to assess how the budget might be adjusted to effectively Brazil's gender equality goals. The provision of gender analysis at points of budget decision-making has been shown to be effective in other OECD countries, including Australia (see Box 10).

#### **Box 10. Gender analysis informing budget decisions in Australia**

In Australia, the Expenditure Review Committee (ERC) is the cabinet committee which considers matters of expenditure and revenue of the Australian Commonwealth budget. Each budget submission to the ERC is accompanied by a strategic briefing providing summary information on the new budget proposal, drawing on information regarding the proposal itself as well as analysis presented alongside it. The strategic briefing incorporates information on the impact of the new policy proposal in different areas, for example, regulatory, regional, legal and financial impacts.

These strategic briefings highlight the findings of gender impact assessments and bring them to the attention of decision makers during the budget process. This includes, where necessary, information on where proposals require further action to produce outcomes aligned with gender equality objectives.

Source: (OECD, 2023<sup>[40]</sup>).

### **3.6.2. Enhancing government capacity to execute the budget**

In Brazil, challenges in budget execution hinder the effectiveness of gender budgeting and – more broadly – public finances in driving outcomes. Analysis by TCU found that actions and allocated budgets specifically aimed at equal rights and women were frequently not fully executed (TCU, 2024<sup>[41]</sup>). Even in high-priority areas like the Brazilian Woman's Houses (*Casas da Mulher Brasileira*), which provide shelter and support for women who have experienced domestic violence, there can be significant underspends.

Improving the execution of the budget needs to be a priority focus for the government, including in areas directly related to gender equality. Cost containment measures, which can follow ministerial underspends, tend to have a negative effect on the prioritisation of policies in the public budget (Pádua, 2024<sup>[42]</sup>).

Improving budget execution can be achieved through increasing the capacity of government stakeholders in executing the budget, including the Ministry of Women as well as Women's State Secretaries. ENAP can play an important role in providing training and capacity development in this regard.

There should also be consideration to increasing the flexibility around spending to support improved budget execution. The government faces difficulties in reallocating resources within allocated budgets, requiring congressional approval even for minor adjustments. This inflexibility creates inertia and hinders adapting spending to evolving needs and priorities. Consideration should be given to introducing mechanisms through which spending can be more easily adjusted and reprioritised where it is not achieving the desired outcomes.

### **3.6.3. Building a whole-of-government approach to gender budgeting**

Brazil's decentralised governance structure presents both opportunities and challenges for effective gender budgeting. With significant funding allocated by subnational entities – 26 states and the Federal District, over 5 500 municipalities, and roughly 200 federal state-owned enterprises – and critical gender equality areas (health, education) managed at state and municipal levels, a whole-of-government approach is crucial.

While Brazilian law mandates alignment between national and state-level planning through the PPA, implementation remains a hurdle. Despite the PPA establishing regionalised guidelines and objectives, translating national strategies into concrete state-level policies proves difficult (OECD, 2022<sup>[43]</sup>). Furthermore, state and municipal autonomy allows states to deviate from the federal PPA when developing their plans (OECD, 2022<sup>[43]</sup>).

Co-ordination mechanisms such as the State Councils can be important structures to support whole-of-government coordination. For example, the National Council of State Planning Secretaries (*Conselho Nacional de Secretários de Estado de Planejamento*, or CONSEPLAN) convenes state-level planning secretaries in Brazil and serves as a platform for them to discuss and share best practices in state planning as well as coordinate planning efforts across different states. The Women's Budget Network already supports CONSEPLAN in integrating a gender perspective in state planning processes. This could be further strengthened through including gender budgeting as a rolling agenda item.

Building on this, there is an opportunity for SOF to establish a working group for state budget secretariats to discuss integrating cross-cutting agendas, such as gender equality, into the budget process. Themed meetings would be an opportunity for budget officials to share best practices and coordinate efforts. It could take inspiration from a similar whole-of-government co-ordination mechanism for gender budgeting in Australia (see Box 11).

#### **Box 11. Whole-of-government co-ordination on gender budgeting in Australia**

Australia is a federation with six self-governing states. Recognising that gender budgeting is most impactful when there is co-ordination across levels of government, Australia's Federal Government has developed a Community of Practice to share best practice and expertise on gender budgeting.

Australia's Federal Government convenes a monthly meeting of the Community of Practice. Each State and Territory in Australia is at a different phase of the implementation of gender budgeting. These meetings work well to enable sharing of information on the gender budgeting systems they have chosen to implement.

The Community of Practice also share a platform which is used as a single access point for gender analysis resources critical to gender budgeting. This includes tools, training, guidance, data resources and reference materials to improve gender budgeting capabilities.

Source: Developed by OECD authors (2024).

The federal government can also influence policy delivery at subnational levels through national guidelines. The Ministry of Health serves as a prime example, establishing national guidelines for health policies despite state and municipal autonomy. Similarly, the Ministry of Women can play a crucial role by establishing national guidelines on gender equality policies and plans for state and municipal entities.

With regard to state-owned enterprises, while it is difficult to put requirements on how these institutions spend money, there may be opportunities to strengthen their focus on gender equality. Specifically, the Ministry of Women could work with the Interministerial Commission on Corporate Governance and Administration of Federal Equity Holdings (*Comissão Interministerial de Governança Corporativa e de Administração de Participações Societárias da União*, CGPAR) to review corporate governance requirements and explore how they might be adjusted to better integrate gender considerations into the delivery of their work. This could include reporting requirements for state-owned enterprises on gender equality objectives, integration of gender equality objectives into investment mandates, or the establishment of gender-based targets.

By strengthening coordination mechanisms, fostering knowledge exchange, and leveraging federal leadership, Brazil can effectively promote a collaborative approach to gender budgeting that harnesses the collective power of all government levels to achieve gender equality.

#### **3.6.4. Understanding the impact of gender budgeting**

Effective gender budgeting relies on a continuous feedback loop that uses evidence and analysis to inform policy development, budget decisions, and ultimately, programme effectiveness. Measurement frameworks, indicators, and internal and external evaluations are instrumental in assessing progress and the overall impact of gender budgeting efforts. Key learnings gleaned from these mechanisms should be strategically incorporated to refine the approach and strengthen its impact over time.

In addition to tracking progress towards gender goals, the Brazilian Government can consider tracking internal indicators to gain a deeper understanding of gender budgeting's impact. For instance:

- **Policy and programme redesign:** Gender budgeting can have impact through affecting the design and content of policies, so that they are better targeted to achieve gender equality objectives. One way to measure this is to try and capture where gender budgeting efforts – such as GIAs – have resulted in the redesign of policies or programmes. For example, the Canadian Government looks at the budget programmes where its gender and diversity impact analysis (GBA Plus) has identified negative impacts and captures information on whether – as a result – steps have been taken to lower or mitigate these. Keeping track of similar information in Brazil will give clear evidence on how gender budgeting is having an impact in improving policy design.
- **Shifting stakeholder attitudes:** Gender budgeting can have impact through helping increase awareness among government stakeholders of how budget measures impact gender equality. Institutions such as IPEA and ENAP may consider tracking and recording the attitudes and understanding of civil servants towards gender equality to help measure changes to this over time.

By systematically measuring the impact of gender budgeting and strategically incorporating these lessons into the process, Brazil can ensure that the effectiveness of gender budgeting continues to improve over time.

## Annex A. Table of recommendations

Building Blocks	Recommendation	Responsible (lead)	Time Horizon
<i>Strategic and institutional framework</i>	Codify gender budgeting practices in legislation as part of the modernisation of the legal budget framework (New Public Finance Law).	MPO	Short term
	Formulate a national plan for gender equality that identifies clear gender equality objectives and integrates intersectionality as a foundational principle. This should ideally build on broad citizen consultation around gender equality priorities.	Ministry of Women	Short term
	Advisors for Social Participation and Diversity to act as focal points for the implementation of gender budgeting in all line ministries.	Advisors for Social Participation and Diversity	Medium term
<i>Methods and tools</i>	Identify and map budget proposals that could have a significant impact on Brazil's gender equality goals (Map of Budgetary Actions to Advance Gender Equality).	MPO	Medium term
	Progressively integrate Gender Impact Assessment (GIA) into policy and budget cycles to gain insights into the potential effects of budget measures on gender equality objectives.	Ministry of Women - develop guidelines, criteria, templates Line ministries - undertake GIA Advisors for Social Participation and Diversity - support implementation MPO - central "challenge" function	Medium to longer term
	Integrate a gender dimension into performance budgeting, aligning performance targets related to gender equality in the annual budget and PPA with the objectives of the proposed national plan for gender equality.	MPO	Medium term
	Integrate a gender dimension into spending reviews, ensuring that information about who programmes impact and how they are impacted is collected as part of the spending review process and considered in decision-making.	MPO	Medium term
	Further develop the GIA framework so that it incorporates intersectional analysis.	Ministry of Women Ministry of Racial Equality Ministry of Indigenous People	Longer term
<i>Enabling environment</i>	Provide guidance to line ministries on gender budgeting, including in the Budgetary Technical Manual.	SOF	Short, medium and long term
	Offer specific training for public finance officers, new ministries (for women, racial equality and Indigenous People), Advisors for Social Participation and Diversity and public servants to enhance their capacity to implement gender budgeting.	ENAP	Short term
	Short term secondments are organised between the Women's Secretariat of the Chamber of Deputies and the Ministry of Women and MPO (including SOF) to help strengthen gender budgeting within the Federal Government.	Ministry of Women, MPO and Women's Secretariat of the Chamber of Deputies	Short term
	Develop solutions for better data integration, interoperability, and exchange, to foster the sharing of administrative records among line ministries, considering privacy matters.	IBGE and Line Ministries	Longer term
	Enhance the collection and availability of intersectional data to provide robust foundations for the integration of intersectional considerations into GIAs.	IBGE and Line Ministries	Longer term
	Explore ways to support the federal government in implementing gender budgeting by conducting evaluations of existing gender-disaggregated and cross-sectoral data holdings to identify gaps and critical areas for improvement. Use this to develop a gender data plan that prioritises improvements in areas where official statistics, Cadastro Único data, and administrative data lack gender disaggregation.	IBGE	Longer term

<i>Accountability and transparency</i>	Enhance transparency on how actions supporting the women's cross-cutting agenda in the PPA are funded in the annual budget, with the opportunity to set out the linkages in the annual Women in the Budget Report.	MPO	Short term
	Ensure that the Women in the Budget Report focusses on forward-looking information and is published together with the annual budget bill.	MPO	Short term
	Consider how performance audits might be used to assess how budgetary resources align with and progress the Federal Government's gender equality priorities and strengthen the effective implementation of gender budgeting.	TCU	Short term
	Keep improving the alignment between PPA goals and targets and the annual budget.	MPO	Short term
	Once federal gender objectives have been set out and GIA has been introduced, further develop the Women in the Budget Report to include: annual progress in achieving gender objectives, key measures included in the budget to make progress towards each gender objective, detailed performance targets for these budget measures, summary information from GIAs of budget measures.	MPO	Medium term
	Hold formal congressional committee hearings or debates on the Women in the Budget Report.	CMO	Medium term
	Use SIGA Brasil to increase transparency about spending relating to cross-cutting agendas and - as the outcome orientation of the budget improves - performance information related to the budget.	Brazilian Senate	Medium term
	Publish an annual assessment of the distributional impact of the budget on men and women.	INESC	Long term
<i>Impact</i>	Improve promotion of the new Cross-cutting Agendas Statement to increase its impact on budget formulation and decision-making.	MPO	Short term
	Ensure that gender budgeting information is systematically considered as part of the annual budget process by MPO and the JEO. For example, by using the Map of Budgetary Actions to Advance Gender Equality in MPO and JEO decisions.	MPO and JEO	Short term
	Identify and remove barriers to executing the budget in different areas (including within the Ministry of Women) to help achieve gender equality objectives.	TCU, MPO and ENAP	Short term
	Build a whole of government approach to gender budgeting through: 1. Including gender budgeting as a rolling agenda item in CONSEPLAN. 2. Establishing a working group within the scope of CONSEPLAN for state budget departments to discuss the integration of cross-cutting agendas, such as gender equality, into the budget process. 3. Establishing national guidelines on gender equality policies and plans for state and municipal entities. 4. Including reporting requirements for public enterprises on gender equality objectives, integrating gender equality objectives into investment mandates or establishing gender-based targets.	1. CONSEPLAN 2. MPO 3. Ministry of Women 4. Ministry of Women and CGPAR	Short term
	Collect information on instances where GIAs are resulting in the redesign of policies or budget measures.	MPO	Medium term
	Track and record public servants' attitudes and understanding towards gender equality to help measure changes and impact of gender budgeting over time.	IPEA and ENAP	Medium term



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