ANALYSIS OF PUBLIC BUDGETS WITH A GENDER PERSPECTIVE IN HIGHER EDUCATION

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ABSTRACT

Objective: This work focuses on analyzing the public budgets of Higher Education Institutions (IES) to determine the policies dedicated to gender equality and thus make these initiatives visible in the educational field of Ecuador.

Theoretical Framework: This study addresses the concepts and main theories on gender equality, policy criteria and public budget, allowing us to know the importance of this topic in higher education.

Method: Quantitative and descriptive study, based on the review and analysis of equity reports and budgets provided by the Official Registry of Ecuador. The sample is made up of 33 HEIs.

Results and Discussion: The contribution of the HEIs analyzed to the gender perspective does not exceed 10% of the total resources assigned to them by the state. The Amazon State University (UA) stands out as the HEI with the greatest participation. The results show the limited institutional commitment to prepare their budgets with a gender perspective.

Research Implications: The importance of the topic addressed is shown to raise awareness among institutions to participate in the implementation of public gender policy in their annual budgets detailing the use of each resource and the social impact of each of their programs.

Originality/Value: The originality of this study contributes to scientific literature, and to promoting research on the topic of study in the Ecuadorian educational field.

Keywords: Gender, Higher Education, Public Budget, Equality Policies.

ANÁLISE DE LOS PRESUPUESTOS PÚBLICOS COM PERSPECTIVA DE GÉNERO EM EDUCAÇÃO SUPERIOR

RESUMO

Objetivo: Este trabalho se centra na análise dos pressupostos públicos das Instituições de Educação Superior (IES) para determinar as políticas dedicadas à igualdade de gênero e assim tornar visíveis essas iniciativas no âmbito educativo do Equador.

Referencial Teórico: Este estudo aborda os conceitos e as principais teorias sobre a igualdade de gênero, critérios sobre políticas e pressupostos públicos, permitindo conhecer a importância deste tema na educação superior.

Método: Estudo de caráter quantitativo e descritivo, baseado na revisão e análise de relatórios de equidade e pressupostos fornecidos pelo Registo Oficial do Equador. A exibição foi composta por 33 IES.

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Resultados e Discussão: A contribuição das IES analisadas para a perspectiva de género não ultrapassa 10% do total de recursos que lhes são atribuídos pelo Estado. A Universidade do Estado do Amazonas (UA) destaca-se como a IES com maior participação. Os resultados mostram o compromisso institucional limitado em preparar os seus orçamentos com uma perspectiva de género.

Implicações da Pesquisa: A originalidade deste estudo contribui para a literatura científica e fomenta as investigações sobre a temática de estudo no âmbito educativo equatoriano.

Originalidade/Valor: A originalidade deste estudo não faz parte apenas da contribuição da literatura, mas as investigações sobre o tema do estudo focado no âmbito educativo equatoriano são escassas.


ANÁLISE DE LOS PRESUPUESTOS PÚBLICOS COM PERSPECTIVA DE GÉNERO EN EDUCACIÓN SUPERIOR

RESUMEN

Objetivo: Este trabajo se centra en analizar los presupuestos públicos de las Instituciones de Educación Superior (IES) para determinar las políticas dedicadas a la igualdad de género y así visibilizar estas iniciativas en el ámbito educativo del Ecuador.

Marco Teórico: Este estudio aborda los conceptos y las principales teorías sobre la igualdad de género, criterios sobre políticas y presupuesto público, permitiendo conocer la importancia de esta temática en la educación superior.

Método: Estudio de carácter cuantitativo y descriptivo, basado en la revisión y análisis de reportes de equidad y presupuestos proporcionados por el Registro Oficial del Ecuador. La muestra está compuesta por 33 IES.

Resultados y Discusión: El aporte de las IES analizadas a la perspectiva de género no supera el 10% del total de recursos que les asignó el estado. Se destaca la Universidad Estatal Amazónica (UA) como la IES con mayor participación. Los resultados evidencian el escaso compromiso institucional para elaborar sus presupuestos con perspectiva de género.

Implicaciones de la investigación: Se muestra la importancia de la temática abordada para concienciar a las instituciones a participar con la implementación de política públicas de género en sus presupuestos anuales detallando la utilización de cada recurso y el impacto social de cada uno de sus programas.

Originalidad/Valor: La originalidad de este estudio contribuye a la literatura científica, y a fomentar las investigaciones sobre la temática de estudo en el ámbito educativo ecuatoriano.

Palabras clave: Género, Educación Superior, Presupuesto Público, Políticas de Igualdad.

1 INTRODUCTION

In Ecuador, mechanisms have been structured to incorporate gender equality policies in the General Budget of the State and therefore in the budgets of institutions that are part of it, and is that, the last Magna Carta of Ecuador approved in 2008, is based and inspired by values
and principles that manage to recognize the social struggles existing throughout history in which gender equality is included.

In order to comply with the provisions of the Constitution of Ecuador, public policies of equality have been established, with the Ministry of Finance, as the governing body of Ecuadorian public finances, in charge of implementing the necessary tools so that institutions can prepare and register their budgets with a gender focus, making resources transparent in axes of equality.

According to Habbe et al., (2024) budgets are formulated based on estimates or forecasts made by the government, considering fiscal directions, macroeconomic policies and economic assumptions. In this way, budgets become the main tool for the allocation of resources for states through the implementation of policies that allow them to comply with plans and programs of social and priority care.

Organizational gender equality policies must address critical issues within organizations, as well as challenge hierarchies and the unequal distribution of power and resources, they argue Amstutz et al. (2021).

Through history, it can be known that, despite social struggles, gender inequalities continue to exist, which is why addressing it from the educational field is of great importance. Inequality in education is a topic of great scientific interest, as well as of political concern, as unfortunately it has not received academic attention and is not yet well understood, Permanyer and Boertien (2019).

With the aforementioned, it is important that the Institutions of Higher Education (IES) identify weaknesses or critical points that allow the existing gender gaps in the educational field to be reduced.

The elaboration of a budget with a gender perspective, is to systematically consider the needs and situations of both women and men not only when planning but when implementing and evaluating the policies considered for each project or institutional program.

Based on the aforementioned, the need arises to carry out this study with the purpose of analyzing the public budgets of Higher Education Institutions (HEIs) in order to determine the participation of each of them in benefit of gender equality, to know to what extent their budgets are allocating resources in programs with a gender focus, from 2012 to 2022.
2 THEORETICAL FRAMEWORK

2.1 GENDER BUDGETS

Since the mid-1980s, gender budget analysis has been conducted in many countries, and as a key strategy to challenge macroeconomic theory and policy-making, these initiatives constitute the main challenge of the fiscal policy stance prevailing in many countries, Çağatay, (2003)Oh, yeah. The gender-sensitive budget was one of the issues raised and incorporated in the Platform for Action at the Fourth World Conference on Women in Beijing in 1995. Sharp & Broomhill (2002); Lahey & de Villota (2013); Espinosa-Fajardo & Bustelo (2019)Oh, yeah. Ecuador has made a number of commitments to gender equality by signing agreements and conventions.

The Constitution of 2008, is the norm of highest hierarchy within the legal system of Ecuador, that is why this work is based on compliance with the Magna Carta, and it is important to refer to its article 70 that indicates that:

The state will formulate and implement policies to achieve equality between women and men, through the specialized mechanism in accordance with the law, and incorporate the gender approach in plans and programs, and provide technical assistance for its mandatory implementation in the public sector. (Constitution of the Republic of Ecuador, 2008, p. 33)

With the above described, the Ministry of Economy and Finance of Ecuador, as the governing body of public finances, is responsible for channeling the implementation of public policies through the design of tools for which it designed a classifier of policies guiding spending on equality and environment, to be used by all institutions of the public sector.

For Hofbauer (2003)In addition, these initiatives allow the government budget to be carefully drawn up to determine how it responds to the differentiated needs of women, men, and children, and to the impacts on these people. It can make a significant contribution to equity, equality and the realization of women's rights, as well as to efficiency, effectiveness, accountability and transparency.

2.2 EQUALITY POLICIES IN ECUADOR

In compliance with the Constitution of Ecuador and the mission of the Ministry of Economy and Finance, equality and environment policies were designed, with the technical standard of Ecuadorian budget that made the design of the classification of expenditure
orientation in policies with an equality and environment approach feasible, equality policies are established in seven: Gender, disability, interculturality, human mobility, childhood and adolescence, youth and older adults.

For the purposes of this research, gender equality policies in Ecuador are addressed, with eleven policies each with its category and several subcategories.

Governments are promoting the full and effective inclusion of women in all areas and at all levels of business by developing policies that are useful for achieving equal opportunities (Blanco-González et al. 2020).

In this sense, fiscal policy becomes a fundamental tool within a country, considering that it generates redistributive effects that can reproduce or reduce inequality. Efraín-García et al. (2014) They claim that gender equality policies currently in many countries have spurred significant progress in advancing women in the fields of science.

As for work, according to, Berggren (2011) Gender equality policies regulate the Swedish market, including higher education. For Lombardo and Leon, (2014) gender equality policies have developed a lot in Spain since the beginning of democracy, and have been institutionalized thanks to the creation of a gender equality mechanism at all levels of government.

An analysis of gender policies reveals that there is still much work to be done, because these policies are often scarce or non-existent and have no significant effect on reducing the gender gap (Barahona-Fuentes et al. 2020). Oh, yeah.

Langvasbrten (2008) states that Sweden, Denmark and Norway, along with other Nordic countries, are perceived as pioneers in equality with comprehensive gender equality policies.

Considering the above, it is important to evaluate the public policies established in Ecuador:

1. Production, employment and development with the category: Promotion of the autonomy and empowerment of women in the framework of the social and solidarity economy, which includes 5 subcategories.
2. Production, employment and development with the category: Promotion, guarantee and generation of equal opportunities and working conditions, which includes 4 subcategories.
3. Reproduction and sustainability of life with the category: Promotion and development of care and co-responsibility systems with 4 subcategories.
4. Power and decision making with the category: Promotion and guarantee of the right to social participation, politics and exercise of citizenship and with 2 subcategories.
5. Life free of violence with the category: Promotion and guarantee of a life free of violence with 6 subcategories.
6. Integral Health with the category: Promotion, protection and guarantee of the right to health itself that has 2 subcategories.
7. Education and knowledge with the category: Protection and guarantee of the right to education which has 5 subcategories.
8. Environmental empowerment with the category: Promotion of access to resources to pursue sustainable development actions with 3 subcategories.
9. Recovery of ancestral knowledge with the category: Recognition and promotion of ancestral knowledge and knowledge which has 2 subcategories.
10. Sport and recreation with the category: Promotion and guarantee of the right of women to recreation and use of public spaces under conditions of equality, with 3 subcategories.
11. Power and decision making with the category: Promotion, guarantee and development of institutions and public policies with gender equity, with 4 subcategories.

2.3 WHAT DOES GENDER MAINSTREAMING MEAN IN PUBLIC BUDGETS?

In order to address the gender perspective it is important to take into account the concept of gender, Serrano (2016) It affirms that this is not only an analytical concept that distinguishes social and cultural construction around sex, but also a methodological category of research, it is also a research perspective, derived from feminism and feminist political theory committed to the goal of equity for all human beings.

Incorporating a gender perspective into public budgets allows for an analysis focused on intervening both in the consequences and in the circumstances of men and women.

The term “gender perspective”, according to Miranda-Novoa (2012) It points to the distinction between sexual difference and social roles that are built from that difference. Its main objective is the achievement of equal rights and opportunities between men and women, without homogenizing them.

Based on the roles that society has given to women and men throughout history, the impact of the budget influences each of them differently, hence the importance of the gender perspective within institutional budgets. Campbell & Gillespie (2017) expresses that the gender budget analysis can help to show the impact of public spending and the extent to which it can reinforce or break down persistent gender inequalities.
It should be borne in mind that a gender approach is not to have a tool that allows interpreting realities but to adapt them to proposals to establish social transformation strategies for the benefit of gender equality.

It is common to think that the gender perspective deals exclusively with women's issues, but this is not the case. In the work done by Miranda-Novoa (2012) It is noted that information on the situation of women is necessarily also information on men; these are two issues that cannot be separated. If things change for them, they must change for them as well, for the benefit of both and society.

In the judgment of Addabbo et al. (2015) Gender budgets for well-being combine the analysis of institutions' budgets from a double perspective: gender and well-being. Thus, developing a gender-responsive institutional budget does not mean that spending is higher, but that it is planned with both men's and women’s needs in mind, or vice versa.

If we talk about the General State Budget, we must also consider that the government schedules its expenses and these manage to affect or benefit men and women differently. Gender budgeting allows resources to be allocated to each of the public policies in favor of gender equality, achieving a good distribution in an equitable way, considering priorities and reducing inequalities.

2.4 GENDER FOCUS IN HIGHER EDUCATION

Based on the supreme norm of Ecuador, the right to education and the development of a public policy of higher education with a gender focus is guaranteed, and is that Article 27 of the supreme norm states that "Education will focus on the human being and ensure its holistic development, in the framework of respect for human rights (...) will be participatory, mandatory (...) will promote gender equity."

The gender approach can be considered in all areas including education, in order to reduce social inequalities due to gender issues. The gender equality perspective must be incorporated at all levels and at all stages (Verge et al., 2018)Oh, yeah.

Zapata-Martelo & Ayala-Carrillo (2014) Although they claim that gender studies began in higher education as a critique of traditional theoretical positions, national and international policies have played an important role in the integration of the gender approach in higher education institutions (HEIs), many of them remain as statements and good intentions.

In the gender approach, the processes to achieve equal opportunities, for both men and women, involve establishing the differences between practical and strategic needs, so when
actions are taken or implemented that respond to strategic needs, they will have greater impact on generating equity in relationships; reaffirming that strategic needs are related to resource management, direct participation in public spaces and decision-making, as well as in strengthening the capacities of individuals Mero et al. (2018)Oh, yeah.

The field of action of the gender perspective covers various areas such as, for example, education, family, labor, political and legislative, among others. (Miranda-Novoa, 2012)Oh, yeah.

Rivers (2017) refers in one of his articles that there are high expectations about the role of institutions in reducing gender inequality, states that it is one of the most acute reasons for endemic poverty in the development of nations, but that reality shows that there is a long way to go to consolidate institutions that are able to incorporate a gender perspective as a guideline for government action. In this context, it can be deduced that the institutions have not been able to take on this challenge in its entirety, and that the action of each one is based not only on compliance with laws, but on the search for equality as a fundamental right of the people.

As for the preparation of public budgets, institutions play a very important role, because through them, the state manages to consolidate the budget of each sector. Martin Bardera (2016)In addition, it refers that public institutions have a fundamental role, since when considering equality policies in each of their budgets, all the processes that are generated enable the interaction between citizens and the political sphere.

For Castaño Collado (2016) Gender equality policies in European universities have been introduced in the context of higher education reforms.

Hwangbo and Park (2018) It highlights that analysis of gender characteristics has emerged as an important topic in the holistic process and results of gender innovations in scientific technology. However, to Pastor Gosalbez and Acosta Sarmiento (2016) They argue that despite the measures taken, gender inequality persists in the scientific, technological, and academic fields

Gender research has called for greater transparency and accountability in recruitment and academic selection in order to overcome the practices of inequality of women among men Van den Brink et al. (2010)Oh, yeah. A gender-responsive education takes on as one of its main tasks the task of addressing men and women, with the purpose of transforming gender relations through a change of attitudes, values and practices (Zapata- Martelo and Ayala Carrillo, 2014)Oh, yeah.
3 METHOD

This research contemplates the revision of data from the period 2012-2022, considering the year 2012 as a starting point of this analysis since the registration of the budget with a gender focus of public institutions under the Classifier Guiding Spending in Gender Policies is in force from 2012. This study is of mixed approach of descriptive type, originated by reviewing and analyzing information from the Ministry of Finance of Ecuador related to the General Budget of the State and Higher Education Institutions that are part of the public sector, longitudinal non-experimental design.

3.1 PROCEDURE

We proceeded with the collection of information that corresponds to the allocation of the Initial State Budget (PIE) considering the years of study 2012-2022, which was obtained through reports from the Central Bank of Ecuador, as well as the budget allocated to each of the IES, information that was reviewed and collected considering official records of the budgets allocated to each educational institution, in order to carry out the respective analysis.

Table 1

<table>
<thead>
<tr>
<th>Years</th>
<th>Initial State Budget (PIE)</th>
<th>Budget allocated to (IES)</th>
<th>%</th>
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<tbody>
<tr>
<td>2012</td>
<td>26 109 270 275.91</td>
<td>998 928 360.52</td>
<td>3.83</td>
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<td>2013</td>
<td>32 366 825 839.55</td>
<td>1 206 685 443.75</td>
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<td>2014</td>
<td>34 300 637 010.37</td>
<td>1 044 338 706.20</td>
<td>3.04</td>
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<tr>
<td>2015</td>
<td>36 317 117 010.35</td>
<td>1 199 397 940.00</td>
<td>3.30</td>
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<tr>
<td>2016</td>
<td>29 835 098 320.79</td>
<td>1 218 673 228.36</td>
<td>4.08</td>
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<tr>
<td>2017</td>
<td>29 835 098 320.79</td>
<td>1 307 736 128.23</td>
<td>4.38</td>
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<td>2018</td>
<td>34 853 371 653.72</td>
<td>1 382 150 182.32</td>
<td>3.97</td>
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<tr>
<td>2019</td>
<td>35 529 394 461.72</td>
<td>1 297 912 566.57</td>
<td>3.65</td>
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<tr>
<td>2020</td>
<td>35 498 420 637.20</td>
<td>1 326 602 571.76</td>
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<td>2021</td>
<td>32 080 363 387.48</td>
<td>1 286 758 082.08</td>
<td>4.01</td>
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<tr>
<td>2022</td>
<td>33 899 734 759.85</td>
<td>1 169 636 897.22</td>
<td>3.45</td>
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</tbody>
</table>

Table 1 shows the Initial State Budget (IEP) and the total budget allocated to Higher Education Institutions for each year according to the approved budget proforms, it can be observed that in 2017 the percentage of resources allocated to the HEIs was higher (4.38%) and that from that year to the present the allocation to universities and polytechnic schools has been decreasing, with the allocation in 2022 of the total General State Budget of just 3.45%.
In the Ecuadorian public sector, there are currently 33 higher education institutions (HEIs), which according to the review are considered within the General State Budget as higher education entities, for the purpose of identifying them within the financial administration system the Ministry of Finance of Ecuador has assigned them a code included in the catalog of institutions and entities of the public sector.

Table 2

*Percentage of higher education institutions allocated from their budgets to gender-focused programs per year.*

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<td>U. BASIN STATE</td>
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<td>U. MACHALA TECHNIQUE</td>
<td>99.41</td>
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<td>U. OF GUAYAQUIL</td>
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<td>U. LAICA ELOY ALFARO DE MANABI</td>
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<td>U. NATIONAL CHIMBORAZO</td>
<td>84.25</td>
<td>88.41</td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>U. STATE OF MIRACLE</td>
<td>89.28</td>
<td>95.21</td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>SOUTH MANABI STATE U</td>
<td>100</td>
<td>95.62</td>
<td></td>
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<td></td>
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<tr>
<td>U. YACHAY</td>
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<td></td>
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<tr>
<td>U. AMAZON STATE</td>
<td>95.89</td>
<td>64.67</td>
<td>1.62</td>
<td>2.92</td>
<td>0.06</td>
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<tr>
<td>U. SANTA ELENA PENINSULA STATE</td>
<td>96.82</td>
<td>92.28</td>
<td></td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>ESC.SUPERIOR AGRO-FARMING OF MANABI</td>
<td>90.15</td>
<td>83.26</td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>INST. SUP. TECHN. OF ARTS OF ECUADOR</td>
<td></td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>U. ARMED FORCES</td>
<td>90.61</td>
<td>79.51</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.34</td>
</tr>
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</table>
According to the information shown in table 2, it can be observed that not all HEIs prepare their budgets with a gender focus, however in 2012 19 institutions that allocated between 80 and 100% of their budgets in favor of gender equality are reported, the State University of Southern Manabí (UNESUM) and the Technical University of Machala (UTMACH) report 100% of their total budget with a gender focus. In 2013, 13 HEIs allocated percentages higher than 80% for policies with a gender focus, with the aforementioned Universities continuing to contribute with higher percentages in the preparation of their budgets with a gender perspective, these being between 96 and 98% respectively.

In 2014, only the Eloy Alfaro Lay University of Manabí (ULEAM) drew up its budget with a gender focus. In 2015 no HEI contributes to gender equality through its budgets, in 2016 and 2017 only the Amazonian State University (UEA) allocates resources from its budget considering gender policies, although with a low percentage being 1.62% and 2.92% respectively. In 2018 no HEI contributes to gender through its budgets, in 2019, the (UEA) returns to allocate resources with a focus on gender equality, although in a much lower percentage (0.07%).

In the years 2020 and 2021, no HEIs prepare their budgets considering the gender approach. The Amazon Regional University (IKIAM) since 2016 reports state budget allocation, being in 2022 that develops for the first time its budget with a gender perspective considering 29.02% for programs with this approach, the University of Guayaquil (UC), the Polytechnic Higher School of the Littoral (ESPOL), the National University of Loja, the Technical University of Cotopaxi (UTC), the University of the Armed Forces (ESPE) and the Institute of High National Studies (IAEN) after eight years reconsider the gender approach in their budget programs registering 47.19%, 26.50%, 0.38%, 7 3.44%, 0.05% and 53.91% respectively with a gender focus through the different public policies for gender equality.

The University of Guayaquil (UG) is the institution that has the highest allocation in the state, in 2012 and 2013 it incorporated the gender perspective in its budget programs by 68% and 69% respectively and in 2022 by 47%, therefore, it is the (IES) that has contributed with greater resources with programs focused on gender equality.
Table 3
Descriptive statistics of budgetary resources of Higher Education Institutions (HEIs) that have contributed from 2012 to 2022 with gender policies.

<table>
<thead>
<tr>
<th>Years</th>
<th>Total of (IES)</th>
<th>Budget allocated to (IES)</th>
<th>Budget resources with a gender focus (IES) contributed</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>28</td>
<td>998 928 360.52</td>
<td>662 399.95 171</td>
<td>7</td>
<td>468 130.77</td>
<td>25</td>
</tr>
<tr>
<td>2013</td>
<td>28</td>
<td>1 206 443.75 685</td>
<td>644 054.59 403</td>
<td>8</td>
<td>784 732.87</td>
<td>24</td>
</tr>
<tr>
<td>2014</td>
<td>28</td>
<td>1 044 706.20 338</td>
<td>902,167.71 1</td>
<td>9</td>
<td>902,167.71</td>
<td>902</td>
</tr>
<tr>
<td>2015</td>
<td>29</td>
<td>1 199 940.00 397</td>
<td>0 0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2016</td>
<td>31</td>
<td>1 218 228.36 673</td>
<td>129,468.07 1</td>
<td>1</td>
<td>129,468.07</td>
<td>129</td>
</tr>
<tr>
<td>2017</td>
<td>32</td>
<td>1 307 128.23 736</td>
<td>262,030.80 1</td>
<td>2</td>
<td>262,030.80</td>
<td>262</td>
</tr>
<tr>
<td>2018</td>
<td>32</td>
<td>1 382 182.32 150</td>
<td>0 0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2019</td>
<td>32</td>
<td>1 297 566.57 912</td>
<td>8,296.90 1</td>
<td>8</td>
<td>8,296.90</td>
<td>8.2</td>
</tr>
<tr>
<td>2020</td>
<td>33</td>
<td>1 326 571.76 602</td>
<td>0 0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2021</td>
<td>33</td>
<td>1 286 082.08 758</td>
<td>0 0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2022</td>
<td>33</td>
<td>1 169 897.22 636</td>
<td>97 725 310.51 7</td>
<td>3</td>
<td>960 758.64</td>
<td>13</td>
</tr>
<tr>
<td>Totals</td>
<td>13</td>
<td>438 107.01 820</td>
<td>1 405 601 728.53</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 3 can identify the number of Higher Education Institutions that have received resources from the state from 2012 to 2022, the total resources per year included in the General State Budget (PGE) for all EIs, the totals per year of the total resources that EIs have allocated to programs with a gender focus through the incorporation of policies.

In 2012 and 2013, there are records of 26 higher education institutions that record budget resources with a gender focus, with a maximum of resources in 2012 above $700 thousand and with a maximum above $100 million dollars, with an average of more than $25 million dollars dedicated to programs with a gender perspective.

In 2013, the base of the previous year was increased with a minimum of resources allocated to gender-focused programs over $800,000 and a maximum that exceeds $116 million. In 2014, there was only one HEI that allocated more than $900,000 of its total budget for gender-focused programs. In the years 2015, 2018, 2020 and 2021, no budget resources from any HEIs are allocated to programs in favor of gender equality.
In 2019, only one higher education institution develops its budget with a gender focus, although with a low amount that exceeds just eight thousand dollars of the total annual budget, being important to analyze that in this year the state allocated resources totaling more than one thousand two hundred million dollars to the higher education sector, in that year, there was only a participation in favor of gender equality that corresponds to 0.0006% of the total allocated that year by the state.

In 2022, the participation of seven HEIs that considered the gender perspective in their programs with a minimum of resources that exceed thirty-one thousand dollars and a maximum greater than sixty million dollars is evident. It is considered important to analyze the total allocated by the state to the (HEI) from 2012 to 2022 that amounts to more than 13 billion dollars, while the participation of entities of the higher education sector during these years does not exceed 10% of the total allocated by the state in the 11 years.

Table 4

*Percentage of resources used by HEIs in gender-focused policies in relation to their total institutional budgets 2012–2022*

<table>
<thead>
<tr>
<th>GENDER EQUALITY POLICIES</th>
<th>PERCENTAGES</th>
</tr>
</thead>
<tbody>
<tr>
<td>SPORT AND RECREATION</td>
<td>0.14 0.11</td>
</tr>
<tr>
<td>EDUCATION AND KNOWLEDGE</td>
<td>57.28 54.83 90.04 59.82 78.95</td>
</tr>
<tr>
<td>ENVIRONMENTAL EMPOWERMENT</td>
<td>0.28 0.21</td>
</tr>
<tr>
<td>POWER AND DECISION-MAKING</td>
<td>27.68 30.04 77.94 9.96 40.18 100.00 3.76</td>
</tr>
<tr>
<td>PRODUCTION SUSTAINABILITY OF LIFE</td>
<td>0.56 0.59</td>
</tr>
<tr>
<td>PRODUCTION EMPLOYMENT AND DEVELOPMENT</td>
<td>6.65 6.23 22.06</td>
</tr>
<tr>
<td>RECOVERY OF ANCESTRAL KNOWLEDGE</td>
<td>7.35 7.93</td>
</tr>
<tr>
<td>COMPREHENSIVE HEALTH</td>
<td>0.06 0.06</td>
</tr>
</tbody>
</table>

Table 4 shows the contribution of the HEIs in percentage in relation to the total of each of the allocated budgets. Of the 11 gender equality policies developed for public management, eight have been used by IES.

In 2012, of the 26 institutions that made their budgets with a gender focus, 57% of the resources were allocated for the education and knowledge policy, with the category of promotion and guarantee of the right to education, followed by the power and decision-making policy with 27.68% of the total resources allocated in programs with a gender equality approach considering two categories: the promotion, guarantee and development of institutions and
public policies with gender equity and the other of promotion and guarantee of the right to social participation and political exercise of citizenship.

In 2013 the policies that correspond to education and knowledge, and those related to the power of decision-making reach higher percentages with respect to the rest of gender equality policies considered by the IES in programs of their budgets with 55% and 30% respectively with the same categories used in 2012. According to the results presented, it is determined that 26 HEIs in 2012 and 2013 used the eight policies with a gender focus described above.

In 2014, a single HEI prepared its budget with a gender perspective directing resources to power policy and decision-making, which has and gender focus in consideration to the category of promotion and guarantee of the right to social political participation and exercise of citizenship, as well as to the development of institutions with gender equity in 78% for the category of promotion, guarantee and development of institutions and public policies with gender equity and to the policy of production, employment and development with 22% in the category of promotion, guarantee and generation of equal opportunities and working conditions.

As mentioned above, in 2015 no HEI developed its budget with a gender perspective. In 2016, the Amazonian State University (UEA) included in its budget programs two gender equality policies, 90% for education and knowledge and 10% for power and decision-making. Likewise, in 2017 the UEA considered the same policies in its programs being 60% for education and knowledge and 40% for power and decision-making. In 2018, no contribution from the HEIs in programs with gender policies was reported. In 2019, the UEA took up the gender perspective when preparing its budget in a program where it considers power policy and decision-making, with 100% of the budget reporting only one policy.

In the years 2020 and 2021 there are no budgets with a gender focus in the field of higher education, while in 2022 the budgetary elaboration with a gender perspective in seven HEIs is resumed as evidenced in the descriptive statistics table, the policies considered are those of education and knowledge in 79%, production, employment and development in 17%, for power and decision-making 4% and for the comprehensive health policy in 0.03%.

The results obtained provide a tool that will allow each of the institutions that are part of this study to evaluate their participation so that it allows them to obtain visible results to, in one way or another, reduce the gender inequality gaps that exist in the country in the educational field. Literature is of great value, not only to attract the attention of academics and researchers, but also to society so that it is known that, through state resources, institutions can contribute to gender equality.
This study is related to recent research that refers to the importance of gender budgeting, as in the case of Rubin and Bartle (2023), who in their study state that this approach provides the context for understanding gender-responsive initiatives, and the success of these initiatives is that governments can demonstrate that they can use their budgets to achieve social equity goals. Polzer et al. (2023) argue that little is known about the results of the impact of gender-responsive budgeting, so it is of great importance to continue researching this topic that generates so much interest worldwide.

4 DISCUSSION

Thirty-three budgets of Higher Education Institutions of Ecuador were analyzed and it can be seen that the allocation of resources to the HEIs has decreased, of the total of the General State Budget (PGE), being important it indicates that, the HEIs receive in their entirety only 3.45% of the total of PGE. It is evident the scarce participation by the IES in the elaboration and/or formulation of their budgets aligned to public policies of gender equality, being evident that the periods with greater participation were the years 2012 and 2013 being 26 IES those that elaborated their budgets with the gender approach, in the year 2014 to barely 1 IES, so also in the years 2017 and 2019 showing a single IES that orients a percentage of its budget to gender equality policies, in the years 2015, 2016, 2018 and 2021 there are no records of participation of any IES. In the last year analyzed (2022) the participation of 7 HEIs is reported, highlighting in the period analyzed (2012-2022) that of the 11 public policies of gender equality established in Ecuador, 8 policies were implemented by the HEIs being the most used and with greater budgeted resources the application of the education and knowledge policy that corresponds to the promotion and guarantee of the right to education, followed by the power policy and decision-making that has to do with the promotion, guarantee and development of institutions and public policies with gender equity. The IES with the highest participation was the Amazonian State University with reports in 2012, 2013, 2017 and 2019, followed by the Universities of Guayaquil, National de Loja, Eloy Alfaro de Manabí, Cotopaxi Technique, Armed Forces and the Institute of High National Studies who report their participation in three years.

According to Barahona-Fuentes et al. (2020) The analysis of gender policies reveals that there is still much work to be done, because often these policies are scarce or non-existent or have no significant effect on gender reduction, based on this criterion, with the results obtained it can be said that it is not a lack of public policies, but a lack of implementation and an
evaluation that allows to show and transparent the impact of spending through the implementation of budget programs focused on gender.

The results demonstrate that institutions have a fundamental role in contemplating equality policies in their budgets, which was affirmed by Martín Bardera (2016) who states that all the processes generated from the budget manage to enable interaction between citizens and the political sphere, as well as, the implementation of the budget must show the impact of spending, which for Campbell and Gillespie (2017) is of great importance since this can allow to reinforce or decompose gender inequalities, and from this to take measures for the benefit of gender equality.

5 CONCLUSION

In consideration of the Ecuadorian legal regulations, the Ministry of Finance assumes a very important role in equality issues, since more than 10 years, it has provided tools to public institutions so that they in turn can contemplate in their management the application of public policies with a gender focus in their plans and programs under faithful compliance with the Constitution of the Republic of Ecuador.

The study acknowledges that this is not a lack of public policies, nor of allocation of additional resources for the state budgets to be elaborated considering the gender perspective, but a purely institutional commitment, which responds to a planning focused on the equity of men and women in their plans and budget programs.

The budgetary gender perspective from higher education, must reveal through its implementation real progress and transformations in favor of equality. Through the academy, several studies have been carried out on this subject, which have confirmed that inequities in gender equality continue to exist. The participation of institutions in gender-responsive budgeting should respond to the use of public resources in an equitable manner for both men and women, and institutions should evaluate the results derived from the implementation of each gender equality policy used to inform and make transparent progress on gender equality in education.

REFERENCES


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