

Iraq

Improving Public Financial Management and Accountability

A Policy Note on

FOSTERING GENDER EQUALITY THROUGH A GENDER-SENSITIVE FISCAL POLICY IN IRAQ

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Abbreviations and Acronyms

DG	Director General
GBA	Gender Budget Analysis
GBS	Gender Budget Statements
GRB	Gender Responsive Budgeting
GRPFM	Gender Responsive Public Financial Management
HDI	Human Development Index
ICC	Investment Coordination Committee
M&E	Monitoring and Evaluation
MDAs	Ministry, Departments, Agencies
NEDA	National Economic and Development Authority
PEFA	Public Expenditure Financial Accountability
PER	Public Expenditure Review
PFM	Public Financial Management

Key Messages

- Iraq has prevailing gender gaps in all spheres of life. In the Global Gender Gap Index 2020, Iraq ranked 152nd out of total 153 countries assessed in the world, with major gender gaps identified in economic participation and opportunities and educational attainment for women. The gender gap in political empowerment is also huge.
- Against the average labor force participation rate of 66 percent, the female labor force participation rate is only 13 percent against that of 76 percent for males. Among the unemployed adults between 15-64 years of age, females are 31 percent of the labor force, whereas males are only 10 percent. The estimated annual income earned by females is only \$3,500 against \$27,200 earned by males.
- There is a high maternal mortality rate of 79 deaths per 100,000 live births. There is a prevalence of gender-based violence with 21.2 percent of women suffering that at least once in their lifetime. Only 55 percent of women between 15-49 years receive antenatal care, the rest 45 percent do not.
- The Iraqi Constitution guarantees basic human rights to all Iraqi women. Article 20 provides for universal suffrage for both male and female Iraqi citizens. Article 30 establishes that the state shall guarantee to the individual and the family—especially children and women—social and health security, the basic requirements for living a free and decent life and shall secure for them suitable income and appropriate housing.
- The National Strategy for Iraqi Women was first launched in 2005 with objectives of strengthening participation of women in the power structure and decision-making at all levels, strengthening women's self-reliance and access to sources of income and alleviation of poverty, and ensuring human rights and elimination of violence against women. The Government has recently re-launched its National Strategy for 2023-2030.
- Article 10 of the Federal Financial Management Law no. 6 of 2019 provides that the Ministries of Planning, Labor, and Social Affairs shall prepare the gender budget and discuss it with the Ministry of Finance to unify it with the federal general budget draft law.
- However, there are no clear top-down directions from either the Ministry Finance or the Ministry of Planning or the Ministry of Labor and Social Welfare on how the line ministries would design programs and activities that could lead to gender equality. There are no sufficient capacities and understanding of gender analysis of outputs within the line ministries.
- This Policy Note highlights an urgency to include gender considerations in all expenditure and revenue reforms and seeks to provide practical recommendations for the Government of Iraq for strengthening gender responsive PFM, improving gender responsiveness in expenditure and revenue management, and piloting gender responsive approach in a few sectors where public expenditure can significantly reduce gender gaps.

1 Background

1.1. Historical Perspective and Situation of Women in Iraq

1. Throughout history, women in Iraq have enjoyed special care and consideration to ensure their role in society is strengthened, their honor safeguarded, and their rights maintained. Iraq has paid special attention to women's issues, and provided women with legal protection against anything which might prejudice their rights or human dignity. This was demonstrated in Hammurabi's Code, in passages that confirm that a woman is considered a complete legal person. This Code included provisions to protect wives and guarantee their human and financial rights. It affirmed the rights of girl children to the estate of their parents, and a woman's right to bear financial responsibility independently of her husband. It affirmed women's right to own property, engage in trade, enter contracts, dispose freely of their money, and occupy high office.

2. Islamic law conferred equal social rights on men and women and granted women the right of independent political participation. The Shariah also gave men and women equal rights in dissolving marriage and to education. It gave women complete independence in financial rights, property ownership in the widest sense and the disposal of their money. Women have made significant advances in modern Iraq, participating widely in all aspects of political and working life.

3. However, the numerous challenges faced by Iraq, including the eight-year Iranian aggression against Iraq (1980 to 1988), the Gulf War in which armed campaign was waged by a 39-country military coalition in response to the Iraqi invasion of Kuwait (1990-1991), and the US invasion and occupation (2003-2011), have severely affected the advancement of Iraq and its women. Years of repression caused by a strong conservative culture, economic sanctions and armed conflicts have led to deterioration in the lives of women in Iraq and an associated loss to the country, since women are marginalized and unable to contribute fully economically, socially, and politically. Iraqi women today suffer from insufficient educational opportunities and healthcare with limited access to the labor market, as well as high levels of violence and inequality. These conditions are often exacerbated by misconceptions of traditions, by cultural and social norms, by false perceptions and a lack of awareness of women's rights and potential, as well as institutional and legal barriers. Violence and lack of security and stability constrain Iraqi women and girls to traditional reproductive roles, limiting their access to employment and education.

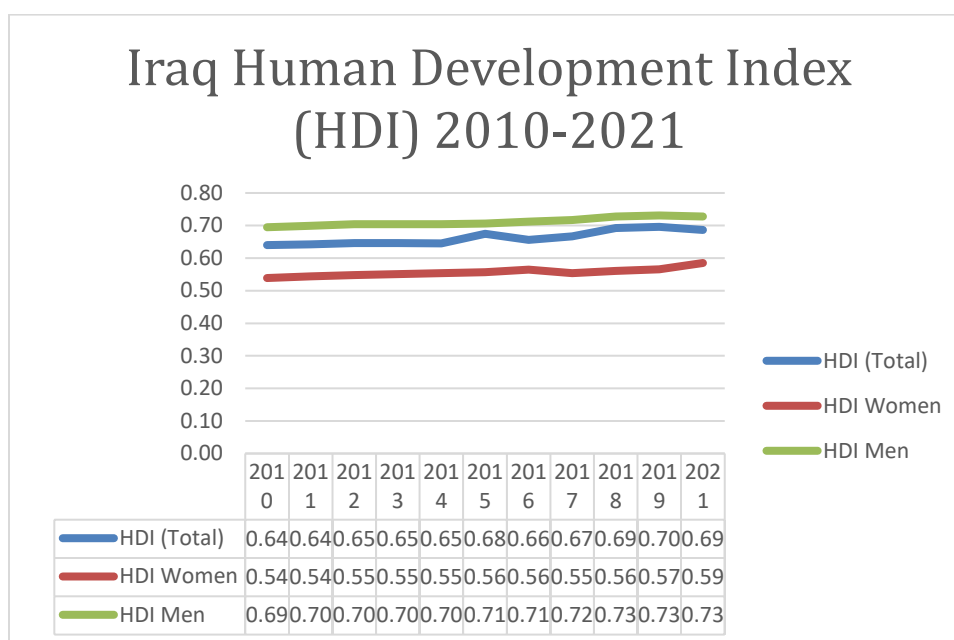
4. The people of Iraq have suffered the consequences of economic stagnation and reduced access to essential services due to wars, sanctions, and conflicts. A period of long war, coupled with years of sanctions and invasions, took its toll on Iraqi women and girls. The rise and rule of the Islamic State in Iraq and the Levant (ISIS) over significant territories of the Iraqi state exacted a very high cost on society in general with women suffering from direct as well as indirect violence and restrictions. After years of war and social unrest, Iraq is facing several challenges common to all sectors of the economy, the most important of which are the deterioration of social and economic infrastructure, the disruption of the social fabric and the increased dependence on oil incomes. These factors, coupled with a highly conservative,

patriarchal culture, mean that women are even worse affected by these circumstances.

1.2. Key gender gaps in Iraq

5. Despite the challenges posed by wars, sanctions and conflicts, Iraq achieved an increase in its Human Development Index (HDI)¹ in the last two decades (from 0.600 in 2001 to 0.686 in 2020) at an average growth of 0.66 percent per year. However, it still ranked 121st out of 192 countries assessed in the world in 2020. Its Gender Development Index of 0.803 in 2020 reflects that Female HDI is only 80.3 percent of Male HDI. A Gender Inequality Index of 0.558 in 2020 reflects that achievement of women in three dimensions of reproductive health, empowerment, and the labor markets is only 55.8 percent that of men. Iraq ranks 145th out of 192 countries assessed in 2020 and shows there is more to achieve in terms of gender equality².

Figure 1: Iraq Human Development Index (2010-2021)



Source: Human Development Report 2021/2022

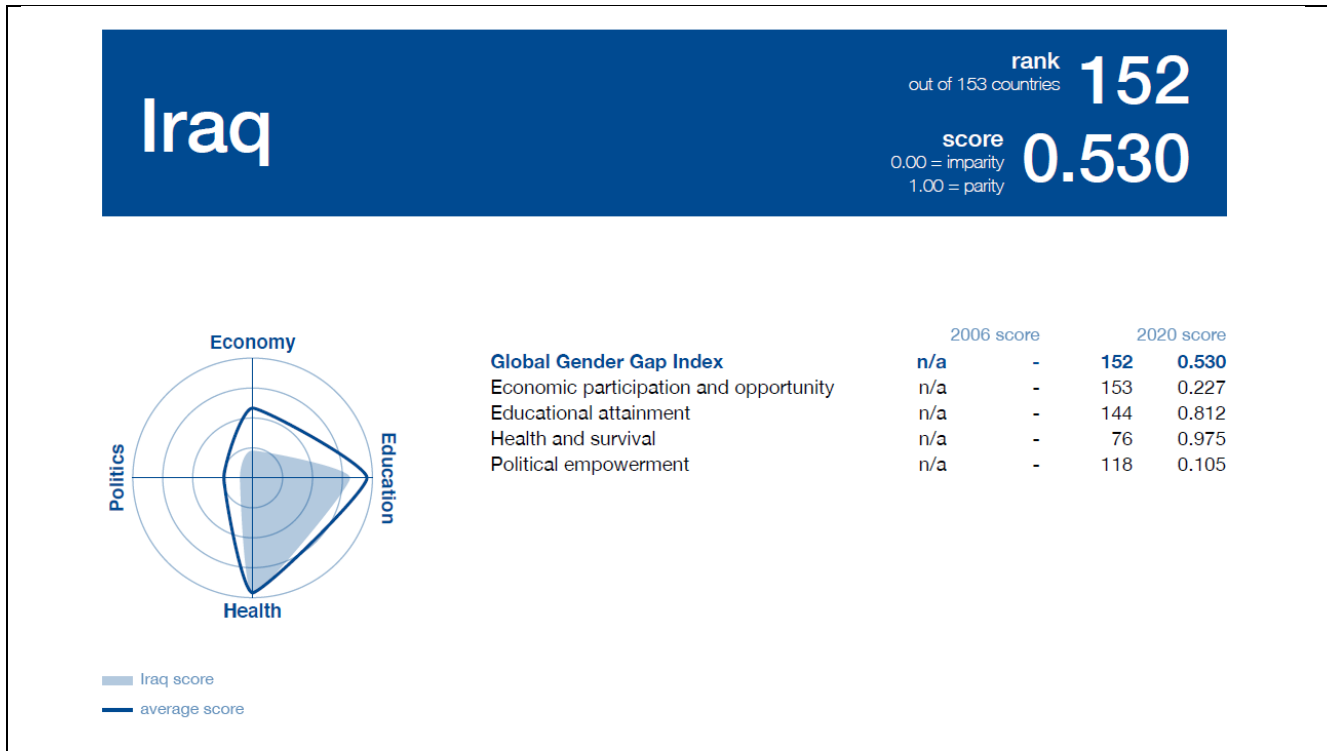
6. In the Global Gender Gap Index 2020, Iraq ranked 152nd out of total 153 countries assessed by scoring 0.530. Its score had reduced by 0.021 from 2018 which contributed to its reduction in the global rank by 5 points. Clearly, the gender gap in Iraq is one of the highest in

¹ HDI is a composite index measuring average achievement in three basic dimensions of human development—a long and healthy life, knowledge, and a decent standard of living,

² Gender Equality is the expected condition of the gender mainstreaming process, usually measured by Gender Development Index (GDI) and Gender Empowerment Impact. Whilst the gender gap is the discrepancy in opportunities, status, attitudes, etc., between men and women that is evident in several sectors. It is expected that the gender equality will be achieved when gender gap is closed. These two terms will be used interchangeably across the note.

the world. In economic participation and opportunities, Iraq scores 0.227 and is ranked the lowest among 153 countries in the world. In educational attainment, it has scored 0.812 and ranks 144th out of 153 countries in the world. On Health and Survival, Iraq performs better by scoring 0.975 in 2020 and ranking 76th out of 153 countries assessed. On Political Empowerment, it scores a low of 0.105 and is ranked 118th out of 153 countries in the world.

Figure 2: Iraq's standing in the Global Gender Gap Index in 2020



Source: Global Gender Gap Report 2020

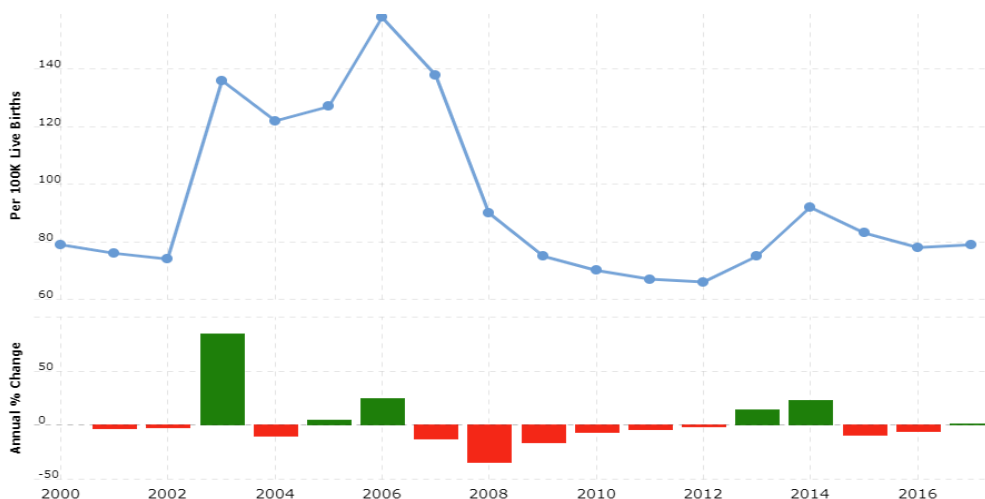
7. Clearly, the major gender gap in Iraq is in Economic Participation and Opportunities for women, in which Iraq is ranked the lowest in the world. Educational Attainment has another major gender gap where Iraq is ranked 144th out of 153 countries in the world. On Health and Survival, the gender gap is low, but there is a scope for improvement. On Political Empowerment, there is a big gender gap that requires political will translating into legal and regulatory changes for women’s political empowerment. It is in respect of economic participation and opportunities and educational attainment for women a gender sensitive fiscal policy and public finance management can contribute to reducing gender gaps. These gender gaps are explained below:

- (1) **Economic participation and opportunities:** Gender gaps are the most severe in economic participation and opportunities. Iraq has a population of 38.40 million people of which females are 18.99 million and males 19.44 million. Out of the total active labor force of 8.1 million, females are only 1.08 million (13 percent) and males 7.02 million (87 percent). Against the average labor force participation rate of 66.1 percent, the female labor force participation rate is only 13.0 percent against that of 75.5 percent for males.

Among the unemployed adults between 15-64 years of age, females are 31.07 percent of the labor force, whereas males are only 10.27 percent. The estimated annual income earned by females is only \$3,500 against \$27,200 earned by males³. Among legislators, senior officers and managers, females hold only 21.8 percent positions against 78.2 percent positions held by males. Among professional and technical workers, females hold only 30.1 percent positions against 69.9 percent positions held by males. Only 2.3 percent of firms have women as top managers whereas 97.7 percent of firms have men as managers. On Access to Finance, women can open bank accounts and get credit. However, the laws do not support inheritance rights to daughters. Women do have nominal access to land use, control, and ownership. Likewise, they also have nominal access to non-assets use, control, and ownership⁴.

Health and Survival: On Health and survival, the average life expectancy of females (60.6 years), is higher than that of males (57.4 years). However, the challenge lies in a high maternal mortality rate, measured by 79 deaths 100,000 live births. This is approximately at the same level as 2000 when it was 80 deaths per 100,000 live births. It peaked in 2006 at the level of 158 deaths per 100,000 live births and was the lowest in 2012 at 66 deaths per 100,000 live births. The laws do not fully support abortion to preserve the health of the woman⁵. While 95.6 percent of live births are attended by skilled personnel, the rest 4.4 percent are not. Only 55 percent of women between 15-49 years receive antenatal care with at least 4 visits by the medical professional, the rest 45 percent do not. There is a prevalence of high gender-based violence with 21.2 percent of women suffering that at least once in their lifetime.

Figure 3: Maternal Mortality Rate in Iraq 2000-2019



Source: Knoema Public Data Hub on Human Development

³ As per IMF reports based on international dollars at the 2011 constant prices.

⁴ In the scale of 0-1 (worst), Iraq scores 0.25

⁵ In the scale of 0-1 (worst), Iraq scores a 0.75

(2) **Educational attainment:** Although lesser, there are gender gaps in educational attainment too. Only 44 percent of females are literates against 56.2 percent males. While 86.9 percent females are enrolled in primary education, 98.4 percent of males are. In the secondary education, only 40.3 percent of females are enrolled against 49.8 percent males. In the tertiary education, only 12.0 percent females are enrolled against 20.1 percent enrolment for males.

(3) **Political Empowerment:** Among the members of Parliament, only 25.2 percent are women and the remaining 74.8 percent men. There is only one woman appointed as the Minister in the council of ministers in 2022 and there has been no woman as the Head of State in the last 50 years. Women received a right to vote only in the year 1980. While election lists quotas for women, there are no quotas for party membership. Laws do not fully guarantee the right to equal justice for women⁶. Laws do not fully provide the right to women to travel abroad⁷.

2 Legal and Policy Framework for Women Empowerment in Iraq

2.1. Constitution of Iraq and its implications on Women Empowerment

8. The Constitution of Iraq calls for equality among all its citizens with Article 14, prohibiting discrimination based on “gender, race, ethnicity, nationality, origin, color, religion, sect, belief or opinion, or economic or social status.” The Constitution guarantees basic human rights to all Iraqi women with Article 20 providing universal suffrage for both male and female Iraqi citizens and further states that they shall have the right to participate in public affairs and to enjoy political rights, including the right to vote, elect, and run for office. Article 30 establishes that the state “shall guarantee to the individual and the family—especially children and women—social and health security, the basic requirements for living a free and decent life and shall secure for them suitable income and appropriate housing.” Furthermore, forced labor, slavery, slave trade, trafficking in women or children, and sex trade are prohibited by the Constitution.

9. The Constitution guarantees women the right to run for office and vote. However, the quota of 25 percent for women’s representation in all decision-making bodies, provided for in the interim constitution, was moved from the chapter on Duties and Rights to the chapter on Transitional Laws, implying that the quota could easily be removed in the future. The Constitution states in Article 2 that “Islam is the official religion of the state and is a basic source of legislation” and “No law can be passed that contradicts the undisputed rules of Islam.” For example, while all Islamic scholars agree that a woman may inherit from her father, there is controversy surrounding the share she should inherit. The same problem arises in marriage, divorce, and custody. The Constitution mentions a bill of rights but does not mention the most important rights for women: family-related rights, such as marriage, the right to choose a partner

⁶ In the scale of 0-1 (worst), Iraq scores a 0.75

⁷ In the scale of 0-1 (worst), Iraq scores a 0.75

and those rights surrounding custody and inheritance.

10. Another area in which the Constitution grants full equality but where national laws fall short of translating it into action is citizenship. The Constitution grants women the right to give their children Iraqi citizenship (Article 18). However, the Citizenship Law (Article 4) then specifies that children born to an Iraqi mother abroad, or to an unknown father or without any other nationality can be granted Iraqi citizenship at 19 years old but not citizenship at birth. Furthermore, a non-Iraqi man who was born in Iraq to a father who was also born in Iraq can apply for citizenship whereas the same does not apply for females (Article 5).

11. The Constitution establishes a federal system in the Republic of Iraq made up of a decentralized capital, regions, and governorates, as well as local administrations, and specifically recognizes the region of Kurdistan, along with its existing authorities, as a federal region (Article 117). However, the Constitution's articles related to the federal system functioning do not specifically mention women's rights or any measure or mechanisms to protect women's rights at local level.

2.2. Personal Status Code and its implication on Women Empowerment

12. Personal Status Code No. 188 of 1950 makes following provisions that foster gender equality:

Table 1: Gender Equality under Personal Status Code

Issue	Provision
Polygamy	Article 3. Marrying more than one woman is not allowed except with the authorization of the qadi (judge). Granting this authorization is dependent on the fulfillment of the following two conditions: 1. The husband should have the financial capacity to provide for more than one wife; 2. There is a legitimate interest.
Marriage	Article 7. For the marriage to be valid, the two parties to the contract should be sane and have reached 18 years of age. Article 8. If a 15-year-old person asks to be married, the judge can authorize their marriage if the eligibility and physical ability of the person in question was proven to the judge, after obtaining the approval of their legal guardian.
Forced marriage	Article 9. No relative or non-relative has the right to force marriage on any person, whether male or female, without their consent.
Divorce	Article 34. Divorce means to sever the bond of marriage. It is done by the man, the woman, any authorized representative, or the judge. The divorce must be performed according to the Sharia.
Legal separation	Article 40. Both spouses have the right to ask for separation
Inheritance	Article 89. The inheritors by kinship and the way to bequeath them: 1. The two parents and the children even if the male gets a portion equal to that

Issue	Provision
	of two females. Article 91. The husband is entitled to a quarter of the legacy when there is an inheriting descendant to his wife; and to half when the latter does not exist. As for the wife, she is entitled to one eighth of the legacy when there is an inheriting descendant; and to a quarter when the latter does not exist.

Source: *Iraq's Personal Status Code, 1950*

13. A set of amendments to the Personal Status Code that are further unfavorable to gender equality have been recurrently presented to the parliament.

3 Government Efforts for Empowering Women in Iraq

3.1. Policy Framework and National Strategy for Iraqi Women 2005

14. The Government of Iraq has made many efforts in the past to contribute to gender equality at the policy and institution levels. The Ministry of State of Women's Affairs was established in 2003; however, it was under-funded and under-staffed. The government launched the National Strategy for the Advancement of Iraqi women in 2005. The goals, procedures, and mechanism for the implementation of that strategy was based on the provisions of the Iraqi Constitution, the percepts of the Islamic Shariah, the cultural heritage, the values of Arab and Islamic society, and the principles of human rights. It recognized that the role and status of women reflected the development of society and support was required for the process of advancement of their capacities in society, and the removal of any manifestations of discrimination against them.

15. The national strategy for the advancement of Iraqi women was based on the interaction with overall development plan in all its social, economic, political, and cultural dimensions, and interaction with relevant regional and international strategies, considering the national and cultural particularities of Iraq. The national strategy under three different arenas was as follows:

- a) **Political arena**, the first objective was strengthening the participation of women in the power structure and decision-making at all levels. The strategy was the continued exercise by women of their political and civil rights, the improvement of their position regarding employment by raising the numbers of women in high administrative positions and increasing their participation in the power structure and the decision-making process at all levels, by means of raising their level of education and qualifications.

The second objective was to increase the participation of women in the peacemaking process, the resolution of national and international disputes and the protection of

women from the effects thereof. The strategy was to employ national and international mechanisms to protect women from the effects of armed conflict and increase their participation in peacemaking mechanisms.

- b) **Economic arena**, the first objective was the strengthening of women's economic self-reliance and access to sources of income. The strategy was to increase the opportunities for women to participate in the economy to increase their income and sources of income and supplement the family income. This will enable them to respond to any negative developments that put them in the position of having to rely on their own resources, and increase their participation in economic life, development planning and assistance in the provision of services.

The second objective was to relieve women of the burden of poverty. The strategy was to end the symptoms of poverty that have newly appeared in Iraqi society because of the economic situation brought about by the embargo imposed on Iraq, and to work to alleviate their impact on women, within the framework of comprehensive development plans. To establish the principle of paying women the attention they deserve, to raise the level of women who are heads of households.

- c) **Social and cultural arena**, the first objective was human rights and the elimination of violence against women. The strategy was to guarantee human rights and work steadily and effectively to maintain the provision of the protection necessary for women, in the context of the family and society, against all forms of physical or mental violence against them.

The second objective was an increase in the overall benefit of health services to women at all stages of life. The strategy was to strengthen the participation of women in developing health policies which respond to their needs and safeguard their health and ensure their participation in implementing these policies and ensuring that the physical and psychological health needs of women are met at all stages of their lives.

The third objective was to ensure that women take advantage of available educational and training opportunities, which enable them to be independent. The strategy was to encourage women to profit from educational and training opportunities and halt female school drop-out.

The fourth objective was to use methods of communication effectively to strengthen roles in society and achieve equality between the sexes based on the above-mentioned principles. The strategy was to properly employ all the media in Iraq to communicate a positive image of the role of the effective woman in the family and society and attempt to develop the capabilities and skills of women, implementing media programs as part of the national strategy.

The fifth objective was the effective participation of women in the administration of natural resources and environmental protection. The strategy was to improve

measures to halt environmental degradation and work to protect the environment and strengthen the participation of women in the administration of natural resources and environmental protection.

16. The detailed explanation of the National Strategy for Iraqi Women 2005 is placed at **Annex 1**.

3.2. Follow-up and coordination mechanism

17. **The Follow-up and coordination mechanism** was formulated as below:

- (1) A national supreme council was formed and called the National Council for the Advancement of Iraqi Women, to monitor implementation of this Strategy. Its members were drawn from the following ministries: Labor and Social Affairs, Foreign Affairs, Culture and Education, Justice, Education, Higher Education and Scientific Research, Health and from the Institute of Planning and the General Union of Iraqi Women.
- (2) Representation in the Council was at either ministerial or deputy minister level, and at the level of the head of the General Union of Iraqi Women.
- (3) Ministries and departments that were not linked to a ministry nominated a party to follow up the implementation of this Strategy under the auspices of the National Council.
- (4) The Ministry of Foreign Affairs had the responsibility for supervising parties concerned with international work and cooperation with the United Nations and its specialized agencies in this field.

3.3. Further Policy Developments on Women Empowerment

18. In 2007, the Committee for the Protection of the Family was formed in the General Secretariat of the Council of Ministers under the chairmanship of the State Ministry for Women's Affairs and with the membership of Ministers of Interior, Labor, Human Rights, Education, Migration and Displaced Persons and the NGO sector. Moreover, in 2009, the Directorate of Family Protection was established (as a subdivision of the Ministry of State for Women's Affairs) in Baghdad and in the governorates, which sought to provide protection for all members of the family and to raise awareness of the dangers of domestic violence.

19. In 2009, Iraq's women's affairs minister resigned in protest at a lack of resources to cope with "an army of widows, unemployed, oppressed and detained women" after years of sectarian warfare. The then minister, Ms. Nawal al-Samarai had said her status as a secretary of state and not a full minister reflected the low emphasis given by the government to the plight of women in Iraq.

20. During the period 2011–2014, the ministry undertook many activities, including:

- Restructuring of the Supreme Committee for the advancement of Iraqi women and the implementation of plans and programs to develop family protection departments in the Ministry of Interior.
- Formation of the Supreme Committee for the promotion of rural women, and rural women's Development Fund within the Agricultural Initiative funds and approval of training programs and loans.
- Preparation and adoption in the cabinet of the national strategy against violence against women, as well as the preparation and adoption of the national strategy for the advancement of Iraqi women.
- Adoption of the national plan for the implementation of Security Council Resolution 1325 on women and peace and security, in coordination with the Kurdistan Region and in cooperation with CSOs initiatives.

21. In 2015, the State Ministry of Women's Affairs was abolished. This act, along with the lack of budget and political will to advance gender equality in Iraq, led to the deterioration of the already weak gender machinery in Iraq.

22. In 2017, the Directorate of Women's Empowerment was officially created by the General Secretariat of the Council of Ministers and defines its composition and its role: the community development section responsible for coordination with gender units in government institutions and women's offices in governorates; integrating gender and women's political, social and economic empowerment in government plans and policies; studying and providing reports on the impact of social development programs; reviewing laws, decisions and regulations in terms of a gender perspective; following up the implementation of gender-related national plans and strategies; and the coordination support section in charge of raising gender awareness and liaison with international forums in support of women's issues. However, the Directorate of Women's Empowerment had no portfolio or decision-making power. In fact, its recommendations were not binding, and the directorate was a subdivision of the General Secretariat of the Council of Ministers.

23. All these factors limited the implementation of two important national strategies adopted when the Ministry of State of Women's Affairs was in place up until 2015, namely:

- **National strategy to combat violence against women (2013–2017)** which focused on facing the discrimination against women in Iraq including its underlying causes, such as social norms, as well as a set of rights within the framework of the international obligation of Iraq and the group of rights in the Constitution and especially the Penal Code, the Labor Law and the Personal Status Law related to articles that enshrine discrimination. It contains a review of the legislative and institutional framework to identify discrimination against women and to call for the enactment of legislation to protect them.
- **National strategy for the advancement of the status of Iraqi women (2014–2018)** submitted by the State Ministry of Women's Affairs and approved by the Council of Ministers in 2014. The plan encouraged actions to increase the effective participation of women in decision-making positions at the local and national levels and in all reconciliation committees and peace negotiations; the adoption of a quota for women within the executive authority; harmonization of national legislation with international standards and mechanisms for human rights and women's rights, including Security Council Resolution

1325; protection of women from gender-based violence; and provision of safe government shelters for victims of human trafficking, homelessness and exploitation and ensuring their rehabilitation and reintegration into society.

24. However, both strategies face a set of challenges, such as the political, economic and insecurity conditions prevailing in Iraq; the influence of traditional gender stereotypes; the lack of programs aimed at women's economic and social empowerment and integration; and the weak financial support provided by Iraqi governmental institutions.

3.4. Women's Economic Empowerment Plan for 2021-2022

25. The Government of Iraq prepared the Women's Economic Empowerment Plan for 2021-2022 with support from the World Bank. Key pillars of the plan included building capacity for a more gender responsive budget, developing women's skills in the digital and agriculture sectors; boosting access to finance for women; increasing data related to women in the private and informal sectors; implementing legislative reforms to reduce gender gaps; and strengthening knowledge and capacity around access to childcare. The plan also included a special focus on supporting vulnerable groups of women and targeting internally displaced women and returnees to areas liberated from ISIS.

3.5. National Strategy for Iraqi Women for the years 2023-2030

26. The Council of Ministers has recently approved the National Strategy for Iraqi Women for the years 2023-2030. The General Secretariat of the Council of Ministers contributed to its formulation and adoption of its axes through the participatory effort of the executive and legislative sectors, local organizations, and supporting international bodies. The axes of the strategy focus on advancing the reality of Iraqi women and empowering them in various fields, such as social, political, economic, protection, participation, financial inclusion, and facing climate challenges. The government believes in the active and influential role that women have accomplished and continue to achieve in building state institutions and maturing their democratic experience.

4 Alignment of State Budget with National Strategy for Gender Development

27. Article 10 of the Federal Financial Management Law no. 6 of 2019 provides the following:

“The Ministries of Planning, Labor, and Social Affairs shall prepare the gender budget (society segments) and discuss it with the Ministry of Finance to unify it with the federal general budget draft law during the month of July of the budget preparation year”.

28. As far as we know the Ministries of Planning, Labor, and Social Affairs have not prepared the gender budget as per requirements of Article 10 of Federal Financial Management Law since its passage in 2019.

5 Strategic Priorities for Action

29. Based on the data on gender gaps and national strategy for Iraqi women, the following set of priority areas and actions could serve as the areas of focus for the Government.

Box 1: Strategic Priorities for Actions

PRIORITY AREA ONE: Stimulate labor force participation through addressing barriers and disincentives to work. Boosting women’s economic participation and productivity will necessitate a package of reforms at the policy level that would unlock the ability of women to participate more effectively in the economy. Recommended reforms could focus on, first, closing gaps in unmet childcare needs by expanding access to comprehensive, affordable, and quality childcare for working women and women searching for work.

PRIORITY AREA TWO: Ensure gender equity in labor legislation and workforce regulations. Should opportunities to amend this legislation be forthcoming, the Government should consider policy actions to remove gender biases to level the playing field between women and men in the labor market, such as actions to increase and equalize maternity and paternity leave, define, and prohibit sexual harassment in the workplace, and strengthen options for flexible and part-time work.

PRIORITY AREA THREE: Support the growth of women-owned enterprises and female entrepreneurs will necessitate interventions that specifically tailor products, services, and information to women, as well as certain affirmative action principles being put in place.

PRIORITY AREA FOUR: Improve labor productivity by strengthening women’s linkages with high growth sectors and opportunities. To improve women’s opportunities to shift to higher productivity work and into higher growth sectors, the Government could consider actions to, first, widen girls’ and women’s access to education and skills training programs that challenge gender stereotypes and link to higher productivity work.

PRIORITY AREA FIVE: Close gender gaps in essential services to support greater human capital development and economic participation. Investments in infrastructure and essential services are key enablers to greater human capital accumulation, as well as labor force participation.

PRIORITY AREA SIX: Empower women’s voice and agency and strengthen leadership. While Iraq presents significant diversity in culture, attitudes, and social norms in different parts of the country, several actions could be taken to support greater leadership of women.

6 Recommendations on improving Gender Equality outcomes through Gender Responsive Public Financial Management (PFM)

30. It is important to ensure that gender perspective is introduced throughout expenditure and revenue management. This is to be done at both national and sub-national levels, and within line ministries to ensure that fiscal policies and PFM institutions and processes contribute to gender equality. It is important to acknowledge the importance of introducing gender dimension in all new reform processes and projects that are working with revenue and expenditure system in Iraq.

31. The bellow recommendations are divided in four areas (a) improving gender responsiveness of PFM systems, (b) improving gender responsiveness of Expenditure Policy, (c) Piloting of gender responsive PFM in selected sectors, and (d) improving gender responsiveness of Revenue Policy. An elaboration of recommendations in each of these areas is provided below.

6.1. Improving gender responsiveness of Iraq PFM systems.

32. The following are broad recommendations on strengthening inclusion of gender equality in the PFM systems of Iraq:

- 1) Including gender assessment in the revenue and expenditure policy proposals:** Currently, new revenue and expenditure policy proposals do not include assessment of their impact to different groups of women and men and gender equality. It would be important to include impact to gender equality as one of the criteria for approval of the new revenue and expenditure policy proposals. This is essential as new policies with significant fiscal impact can have profoundly different impact to different groups of women and men.
- 2) Including gender considerations in Public Investment Management processes.** The effectiveness and efficiency of public investment can maximize its impact on the government's social and economic development objectives, including achieving gender equality. Different groups of men and women benefit differently from investment projects, and it is therefore relevant that the government includes a gender perspective in economic analysis of major investment projects.
- 3) Including gender considerations in public procurement process.** It would be important to have a disaggregated data on women and men vendors in government's procurement database and records of contracts awarded. The government's procurement policy could consider including at least one gender aspect in the selection criteria that ensure gender equality by targeting a certain kind of service awards that should go to women-owned businesses.
- 4) Collecting sex-disaggregated data** One of the essential ingredients for a good gender

budget is the 'gender disaggregated data'. Right now, there is limited gender disaggregated data available in Iraq. There is a need for the relevant government agencies to enhance the gender disaggregated data in the relevant sectors of the economy. The gender disaggregated data will suggest what the ideal budget allocation by sectors should be. In addition, the sex-disaggregated data on budget spending and performance reports of line ministries will help the government understand the beneficiaries of public services and analyze gender gaps. At this point, most ministries do not include information on sex-disaggregated data on outputs and outcomes of service delivery. It is recommended to include sex-disaggregated data as part of regular performance reporting of all ministries.

- 5) **Introducing gender budget tagging.** In the absence of program-based budgeting and gender budget classifications, it would be useful to introduce the gender budget tagging. It is an established practice in many progressive countries in which spending units are asked to put a 'tag' on the budget estimates of programs/ activities/ outputs they expect to contribute to gender equality. Based on those 'tags', the Ministry of Finance can prepare a consolidated report of budget allocation by MDAs for gender equality. The same is followed for the budget execution reports.
- 6) **Performing regular evaluations and assessments on implementation of Gender-Responsive Budgeting (GRB).** Assessing the extent of GRB implementation and its contribution to gender outcomes is essential for the full implementation of GRB. It is recommended to strengthen the process of gender assessments at both national and sub-national level in Iraq.
- 7) **Including gender considerations in the legislative budget scrutiny and audits.** The legislative budget scrutiny can also include public hearings. It can also include presentations at the request of the legislature or legislative committees by gender advocacy groups to provide technical support or requirements for gender impact assessments of budget policies. Inclusion of gender equality impacts in the legislature's review of budget proposals promotes the participation of men and women in the policymaking process and ensures that their voices are heard, and their priorities are reflected in government's programs and services.

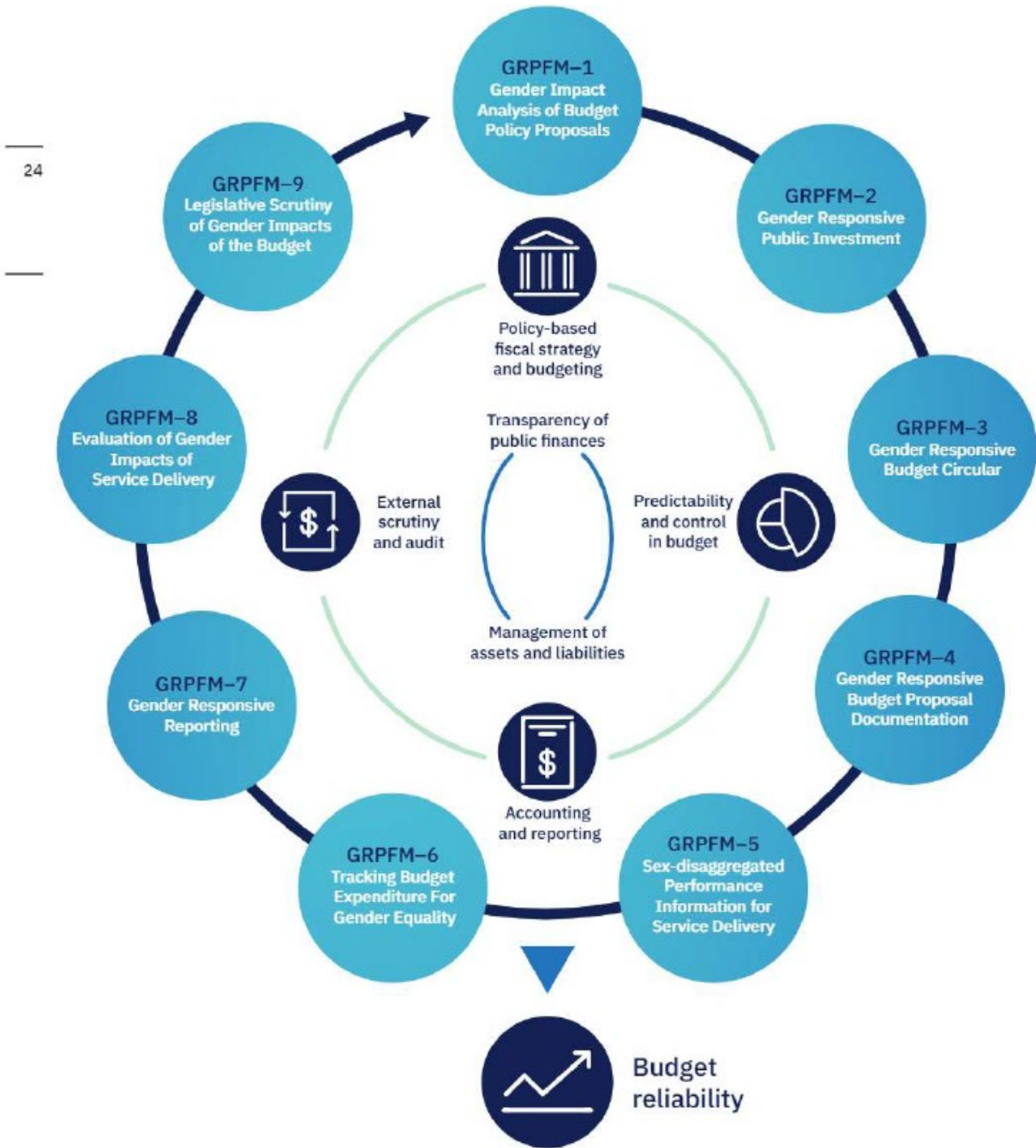
Table 2: Summary of Key Actions and Responsible Agency

Area	Actions	Responsible Agency
<i>Fiscal Policy</i>	Including gender assessment in the revenue and expenditure policy proposals	Ministry of Finance: Macro Economic Unit and DG Budget, DG Treasury, Women's Empowerment Directorate in the General Secretariat of the Council of Ministers
<i>Investment Planning</i>	Including gender considerations in Public Investment Management processes	Ministry of Planning, Women's Empowerment Directorate in the General Secretariat of the Council of Ministers

Area	Actions	Responsible Agency
<i>Procurement</i>	Including gender considerations in Public Procurement processes.	National Public Procurement Agency
<i>Budgeting</i>	Improving gender tagging and the quality of Gender Budget Statements (GBS)	Ministry of Labor and Social Welfare, Women's Empowerment Directorate in the General Secretariat of the Council of Ministers
<i>Monitoring</i>	Collecting sex-disaggregated data	Ministry of Planning, Ministries of Finance, Line / Sectoral Ministries
<i>Evaluation</i>	Performing regular evaluations and assessments on implementation of GRB	Ministry of Planning and Line Ministries
<i>Legislative Scrutiny</i>	Including gender considerations in the legislative budget scrutiny and audits	Director General and Budget Committee of Parliament

8) Conducting PEFA Gender PFM Assessment: Apart from above actions, it is essential for assessing the gender responsiveness of the PFM systems to make systemic changes in the full PFM cycle including Planning, Budget Planning, Budget Execution, Accounting and Reporting, Internal Audit, and External Scrutiny and Audit. Accordingly, we plan to conduct the PEFA Assessment of Gender PFM. The PEFA supplementary framework for assessing gender responsive public financial management (GRPFM) is a set of nine indicators that measure the degree to which a country's PFM systems address the government's goals about acknowledging different needs of men and women, and different subgroups of these categories, and promoting gender equality. The PEFA Supplementary Framework for Assessing Gender Responsive PFM is placed in Figure 4 below.

Figure 4: PEFA Gender Responsive PFM Framework⁸



Source: PEFA Supplementary Framework for Assessing Gender Responsive PFM, 2020

⁸ The PEFA Supplementary Framework for Assessing Gender Responsive PFM can be accessed at [Supplementary Framework for Assessing Gender Responsive Public Financial Management | Public Expenditure and Financial Accountability \(PEFA\)](#)

6.2. Introducing gender considerations into expenditure policies.

33. Public spending has gendered distributional effects. This is due to persisting gender gaps, norms, and biases, as well as distribution of care and unpaid work that particularly intensifies during times of crises. In the context of current reform processes in expenditure policies in Iraq, the following is recommended to support gender equality outcomes through expenditure policies:

- 1) **Public Expenditure Review (PER):** For preparing a gender budget, the government should know how much the Ministries, Departments and Agencies (MDAs) have been spending for gender equality. For that, one must know what the budget allocation by MDAs is expected to contribute to gender equality. In the absence of a program budget classification, it seems a very difficult task. The government is unable to quantify the budget allocated and spent by MDAs on programs that would contribute to gender equality. Hence, a public expenditure review should be conducted to see whether and to what extent the budget allocations and expenditure during 2005-2022 were aligned with the National Strategy for Iraqi Women 2005 as described in **Annex 1**. That will give the government an assessment of the baseline and help them carve out their strategy for aligning their budget with the National Strategy for Iraqi Women for 2023-2030 and the Strategic Priorities for Action identified in Box 1.
- 2) **Performance-oriented Program-based budgeting:** All the reform processes towards further developments in performance-oriented program-based budgeting should include gender considerations. In particular, the initial work on program-based budgeting with the selected ministries should focus on improving gender responsive planning and budget documentation, especially in relation to the gender related budget tagging and review of Gender Budget Statements.
- 3) **Public Investment management and Capital budget** It is important that the government includes a gender perspective in economic analysis of major investment projects and capital budget, as an analysis of the impacts on gender in investments/capital budget proposal can serve as a key driver for economic growth and potentially reduce gender-gaps. Current guidelines for project planning, preparation and selection of investment projects do not include any consideration of gender. It is therefore recommended to Ministry of Planning to include gender consideration in the evaluation criteria for public investments, as understanding gender impact of the proposed investment projects is of crucial importance when assessing social viability of projects.

Box 2: Gender Impact Analysis of Public Investment Project in the Philippines Social Analysis

In the Philippines, the review of public investment projects includes the analysis of gender aspects. The review starts when the implementing government agency or local government unit submits the project proposal to the Investment Coordination Committee (ICC). The National Economic and Development Authority (NEDA) serves as secretariat to the ICC Technical Board and Cabinet Committee. As such, it provides ICC with technical staff to support evaluating projects for their economic, financial, technical, social, environmental,

and institutional viability, among others. As part of the ICC Technical Working Group, the NEDA Secretariat assesses socioeconomic aspects of the project and appraises each project for its alignment with and contribution to the Philippine Development Plan and its compliance with existing laws, rules, and regulations. The ICC Project Evaluation Procedures and Guidelines include the project's financial, economic, technical, environmental, institutional, social, and sensitivity analysis. The objective of the social analysis is *to determine if the proposed program/project is responsive to national objectives of poverty alleviation, employment generation, and income redistribution*. Technical annex F of the ICC Guidelines presents some additional pointers for conducting the social analysis, including the following:

- The target groups intended to benefit from the project and the main agents in its implementation should be carefully specified at the outset whenever possible and appropriate.
- The early specification of intended target groups should be followed by a qualitative analysis of the distributional effects of the project. To the extent possible, the distributional analysis would attempt to assess the project impact on various relevant groups. The analysis should further clarify the groups and individuals who may benefit or may be harmed by the project, including positive and negative employment effects. In certain cases, there may be adverse social effects on some groups even when objectives for the target groups are fully met. The appraisal should assess these adverse effects and consider means for alleviating them.
- Attention should be paid to involving women in the planning and implementation of development projects. Consideration should be given to gender issues at the initial screening stage as well as at the preparation and appraisal stages. Particular attention should be given to gender composition when considering the division of labor, access to and utilization of resources, decision-making processes, distribution of income and benefits, time allocation, and legal status of women and the impact that these factors will have on project success.⁹

- 4) **Budget circulars:** Including clear top-down directions from the Ministry Finance, Ministry of Planning, and the Ministry of Labor and Social Welfare on how to design programs and activities that could lead to gender equality in addition to gender responsive budget circulars and documentation would help the government to articulate its plans to implement gender responsive policies and programs by identifying resources being allocated to reach strategic goals of gender equality and women's empowerment. It would also help in putting in place systems to measure results of those policies and programs of budget allocation to different groups of women and men.
- 5) **Including gender considerations in the methodology to assess efficiency and effectiveness of public expenditure.** To fully understand the implications of public spending on different groups of women and men, gender considerations shall be included in the Methodology for assessment of efficiency and effectiveness of public expenditure.

⁹ Source: PEFA, Supplementary Framework for Assessing Gender Responsive Public Financial Management Guidance for Assessment Teams

Box 3: Canada's GBA+: Gender-based analysis plus

The Government of Canada has been assessing the impact of new budget policy proposals since 1995 as part of the ratification of the United Nations Beijing Platform for Action. The framework for assessing gender impacts has been improved and revised since then. GBA+ assessments Canada uses the Gender-Based Analysis Plus (GBA+) to conduct ex ante gender impact assessments. GBA+ is an analytical process used to assess how diverse groups of men and women may experience policies, programs, and initiatives.

The “plus” acknowledges that GBA+ also considers factors other than gender, such as race, ethnicity, religion, age, non-binary people, and people with mental or physical disability. Government units proposing new budget policies need to include the following information as part of the GBA+ requirements:

Description of measure. A brief description of the measure and its fiscal cost

Context. Information on the key impacts of the measure from a GBA+ perspective, including direct and indirect impacts, both positive and negative, where applicable

GBA+ timing. The timing when GBA+ was undertaken.

Target population. A description of the broad population the measure is primarily intended to benefit.

Expected direct benefits (gender).

Information on the expected gender characteristics of the benefiting group, including information for the following two indicators: (a) expected impacts (income, age distribution), which describes the expected direct impacts of the measure on income distribution, and (b) indicators that measure progress toward the goals of Canada's Gender Results Framework, an icon for the gender-results framework pillar and the goal statement to which the measure is contributing.¹⁰

- 6) **Enhancing Women's Participation in Government Procurement:** To close gender gaps related to economic empowerment of women and enable equal opportunity for all to contribute and benefit from economic development, it is important to include gender considerations in the procurement system in Iraq. It is recommended to carry out a diagnostic assessment of the existing level of participation of women in public procurement and thus enabling increased opportunities for women to participate in and benefit from public procurement, e.g., as beneficial owners of companies, business entrepreneurs, traders, workers providing labor inputs, in the provision of goods, works and consultant services, as well as in the monitoring and oversight of government procurement. The assessment will identify the impediments and recommend actionable measures to deploy effective strategy and action plan for enhancing the participation of women in public procurement. Ideally, the government's procurement policy could consider including at least one gender aspect in the selection criteria that ensure gender equality by targeting a certain kind of service awards that should go to women-owned businesses.

¹⁰ Source: PEFA, Supplementary Framework for Assessing Gender Responsive Public Financial Management Guidance for Assessment Teams

- 7) **Improving equitable access to public service delivery.** It is important that men and women in different socioeconomic positions have equitable access to the full range of public services provided by government and that such services meet gender-specific needs. Evaluation of the impact of public services on gender and gender equality can provide important feedback to the initial design of services as well as any other unintended consequences for the provision of services for men and women and different categories of these subgroups. Such evaluations can include, but not be limited to, program evaluation, assessment, and analysis; performance audits; public expenditure reviews; and ex post impact assessments. In some cases, a separate gender-sensitive evaluation may be undertaken, although it is more desirable to include the assessment of gender impacts in the regular evaluation processes.

6.3. Piloting gender responsive planning and budgeting in selected sectors

34. Gender equality will be enhanced in identified key sectors by improving the performance orientation in planning and budgeting processes and systems. Based on the gender gap analysis showing the highest gender gaps in economic participation and opportunity and educational attainment, the key sectors (government ministries) where budget allocation and execution need to contribute to enhancing gender equality are **Ministry of Education, Ministry of Health, Ministry of Labor and Social Welfare, Ministry of Industry and Minerals, and Ministry of Construction, Housing, and General Municipalities.** The GIZ will work on the public expenditure review and development of gender databases for identification of strategic areas to enhance gender equality through a data driven assessment and monitoring and evaluation in these sectors/ ministries. It is recommended that the government pilots the gender PFM in identified sectors (government ministries) which have the potential to reduce gender gaps through its public expenditure.

35. The gender PFM piloting will help in the determination of financial and physical resources allocated to selected projects. The pilot will use a database which can serve as a results framework for the program. The process evaluation will help analyze how the implementation process of selected sectors (government ministries) can translate input into the intended outputs, and subsequent outcomes.

36. The purpose of this pilot will be to ensure that women beneficiaries as a percent of total beneficiaries, and benefits accruing to women beneficiaries as a percent of total benefits provided by their programs, is enhanced. That way the government can more effectively monitor the quality of its program implementation and adjust the allocation as required.

6.4. Introducing gender considerations in revenue policies.

37. To close persistent gender gaps in Iraq and promote sustainable economic growth, development efforts must ensure that policy interventions in taxation include gender considerations and do not negatively affect desired outcomes on gender equality. It may be acknowledged that tax structures are not neutral, as the way a government raises

revenues have a different impact on women and men. *“One of the cornerstones of tax policy, and central to tax reform efforts, is the issue of equity, along with issues of efficiency and ease of administration. A key challenge facing developing countries is to be able to generate sufficient public resources in a way that does not place an undue burden on the poor and marginalized. Since women are particularly vulnerable to poverty, systematic and robust assessments of the way developing countries are attempting to increase their revenue pool and the impact of this on poor women are urgently needed”* is noted in the book on Taxation and Gender Equity¹¹. Mainstreaming a gender equality perspective into general tax policy analysis can significantly improve the quality of public policy.

38. Increasing the proportion of female workers in tax administrations where the gender ratio is skewed towards males has two main benefits: (i) a potential improvement in organizational performance; and (ii) a potential improvement in gender-sensitive tax policy design and enforcement. The recent experience of the Ugandan Revenue Authority (URA) shows that employing a higher share of females in their workforce improved the overall performance of the tax administration¹². The results were driven by factors such as lower staff turnover of females and slightly higher performance ratings of females compared to males. Multiple studies have documented that women are more vulnerable to harassment by male tax officials.¹³ While this serious issue can be tackled by various policy tools, increasing the inclusion of females in the tax administration can potentially reduce the likelihood of such harassment. Apart from this, the inclusion of females in the tax administration can also affect the design of tax policies to help address explicit and implicit gender-biases.

39. There is also a need to address implicit biases in the structure of tax exemptions, incentives, and rate reductions. This is because in various countries around of the world, tax exemptions are often targeted towards men. Within the Iraqi context, it is very important to first understand these implicit biases in previous incentive / exemptions schemes. Since women are less likely to be higher earners, such exemptions implicitly favor men.

40. When it comes to indirect taxation, it is important for tax administrations to account for the consumption patterns of females when compared to males¹⁴. Existing evidence shows that women are more likely to spend their income on collective household needs¹⁵. This leads to a situation where women bear a disproportionate burden of indirect taxation. In Iraqi case, it is important for General Commissioner of Tax (GCT) to take such

¹¹ Taxation and Gender Equity, A comparative analysis of direct and indirect taxes in developing and developed countries, edited by Caren Grown and Imraan Valodia, Routledge , 2010

¹² Why African tax authorities should employ more women: Evidence from the Uganda Revenue Authority [ICTD WP85 FrontCover Online.pdf \(ids.ac.uk\)](#)

¹³ Akpan, I., & Sempere, K. (2019). Hidden Inequalities: Tax Challenges of Market Women in Enugu and Kaduna States, Nigeria (ICTD Working Paper No. 97; p. 31). International Centre for Tax and Development.

¹⁴ Chakraborty, P., Chakraborty, L., Karmakar, K., & Kapila, S. M. (2010). Gender equality and taxation in India: An unequal burden? In C. Grown & I. Valodia (Eds.), Taxation and Gender Equity (pp. 122–146). Routledge <https://idl-bnc-idrc.dspacedirect.org/bitstream/handle/10625/43684/IDL-43684.pdf>

¹⁵ Grown, C., & Valodia, I. (2010). Taxation and Gender Equity. Routledge <https://idl-bnc-idrc.dspacedirect.org/bitstream/handle/10625/43684/IDL-43684.pdf>

consumption patterns into account while designing the Sales Tax policy.

41. Women-owned businesses are also more likely to bear the burden of the Sales Tax. Evidence from other countries also shows that women entrepreneurs often face higher input costs and are less likely to register for the Sales Tax which leads to a disproportionate burden of the Sales Tax on businesses owned by females¹⁶. Here there is also a need to consider the differential registration of male and female-owned businesses for the Sales Tax in the Iraqi context.

42. Tax instruments can also be used to encourage female labor force participation. This is especially important in the Iraqi context where the female labor force participation rate was 13 percent in 2019 compared to 75.5 percent for men. However, the evidence for the impact of such tax incentives on female labor force participation is limited (e.g., Chakraborty et al. (2010) finds little evidence of higher income tax exemption thresholds introduced in India encouraging female labor force participation).

43. To address gender equality issues in the current revenue reform processes, the Government may consider the following recommendations:

- 1) **Taxpayer account system and data:** It is essential to include gender in all taxpayer accounts, systems, and data. This is key to ensuring full understanding of gender differences among taxpayers causing differences in result collection. It will help the government to analyze taxpayers by gender and assess the differences in tax compliance by gender. It will enable further analysis to inform revenue policy that will be equitable and gender sensitive.
- 2) **Personal income tax:** It is often found that gender discrimination can be found in personal income tax systems, as the design of tax systems has a considerable impact on the personal distribution of income and wealth at the household and the individual level. Due to gender-differentiated socio-economic conditions, taxation may affect men and women differently.
- 3) **Indirect Tax:** As discussed above, the consumption patterns of males and females are different since females are more likely to use spend their income on common household needs compared to males. This makes it more likely for the Sales Tax to disproportionately affect women. It is hence important to analyze and recalibrate the Sales Tax policy considering these differential consumption patterns. The Sales Tax is also more likely to fall disproportionately on female-owned businesses because of lack of registration, which is another factor that GCT needs to consider in recalibrating its Sales Tax policy.
- 4) **Gender impact of tax incentives and rate reductions:** Tax incentives, rate reductions and exemptions have been shown in other countries to primarily benefit males. This makes it important for GCT and Macroeconomic Unit to assess the impact of such incentives by gender. If such analysis is conducted in a systematic and consistent

¹⁶ Capraro, C. (2014). Taxing men and women: Why gender is crucial for a fair tax system. Christian Aid.
<https://www.christianaid.ie/sites/default/files/2016-03/taxing-men-and-women-gender-analysis-report-jul-2014.pdf>

manner, then it will provide a solid foundation for the recalibration of tax incentives in the future.

- 5) **Gender impact of new revenue policies:** To ensure that new revenue policies will not have adverse effects on different groups of women and men, all newly suggested revenue policies shall be assessed for their impact on gender equality and used as a basis for revenue policy setting.

44. If the above will be considered in planning for gender-responsive tax policies and institutions, it will ensure that revenue policies and reform of revenue collection systems accounts for existing gender gaps contributes to closing them.

45. A comprehensive summary of all recommendations is placed at **Annex 2**.

Annex 1: National Strategy for Iraqi Women 2005

Table 3: National Strategy for Iraqi Women 2005

Objective	Strategy	
	At official institution level	On the level of popular and trade organizations
Political Arena		
1. Strengthening the participation of women in the power structure and decision-making at all levels	<p>(a) Women's continued participation in the formulation of laws and legislation in keeping with international guidelines and conventions and appropriate to national and cultural particularities.</p> <p>(b) Increased access for women to equal opportunities for administrative promotion, training, and qualification, to be eligible for high executive and representative positions in all national institutions.</p> <p>(c) Statistics must include indicators to measure levels of disparity between men and women in the decision-making process, and these statistics should be used in planning and policy-making.</p> <p>(d) The role of the national committee for the advancement of women is to be strengthened by establishing a working mechanism, with permanent status, that will monitor implementation of this Strategy.</p>	<p>(a) Women are to be given equal opportunities to assume leadership positions in political parties, unions, and popular organizations and to make their leadership role effective through the adoption of practical measures to expand their membership base and the removal of any obstacles.</p> <p>(b) Women are to be encouraged to participate in elections and nominations for local councils and various national bodies.</p> <p>(c) Seminars and meetings are to be held and publications issued to raise women's awareness of their legal right to vote and participate in the decision-making process.</p>
2. Increase the participation of women in the peacemaking process, the resolution of national and international disputes	<p>(a) Women are to be included in official delegations to conferences and meetings concerned with peacemaking,</p>	<p>(a) The General Union of Iraqi Women and international organizations shall carry out field surveys and studies on the suffering of Iraqi women</p>

Objective	Strategy	
	At official institution level	On the level of popular and trade organizations
and the protection of women from the effects thereof.	<p>negotiations dealing with the peaceful resolution of disputes and preventive diplomacy and are to participate in international activities related to relief work and humanitarian assistance.</p> <p>(b) Educational curricula should include subjects which establish links between peace and national defense and stress the importance of women's role in that process.</p> <p>(c) Seminars and discussion groups are to be held with the participation of international and regional organizations to discuss the effect of war and the continued imposition of the sanction's regime as a form of genocide against women in Iraq and as one form of violence against them and against their humanity, since it has had serious physical and psychological effects and threatens their survival and dignity.</p>	<p>and families because of the war and the sanctions regime, propose appropriate mechanisms to alleviate their effects on women and institute procedures to prepare women for the post-embargo era.</p> <p>(b) Training sessions on the role of women in strengthening peace and in national defense should be held.</p> <p>(c) The General Union of Iraqi Women shall participate in aid and humanitarian assistance operations.</p>
Economic Arena		
1. Strengthening women's economic self-reliance and access to sources of income	<p>(a) To encourage investment projects that make it possible to distribute employment opportunities for women, such as small crafts projects and light industry, and establish them in residential areas.</p>	<p>(a) To intensify the efforts of the General Union of Iraqi Women to raise women's awareness and increase women's ability to enter the labor market.</p>

Objective	Strategy	
	At official institution level	On the level of popular and trade organizations
	<p>(b) To work for the provision by government financial institutions of flexible financial arrangements to grant loans on easy terms to finance production and service projects undertaken by women.</p> <p>(c) To develop training activities and cooperation between the Government and private sectors, particularly regarding programs to develop the administrative, financial, and technical skills that will enable women to own and administer various means of production.</p> <p>(d) To provide services that will help to alleviate the severity of the conflict between women's work in the home and outside it, such as transportation, nurseries and other facilities which lighten women's load.</p> <p>(e) Statistics are to include data on gender, in accordance with international categories intended to facilitate the formulation and implementation of programs to increase women's employment.</p>	<p>(b) Broaden the basis of information on the range of and opportunities for employment for women in economic activities.</p>
2. Relieving women of the burden of poverty	<p>(a) Make available precise statistics broken down by gender on [illegible] poverty based on the indicators mentioned in the Social Welfare Act, as a basis for devising total or partial economic and social</p>	<p>(a) Support the activities of the General Union for Cooperation, in particular productive family associations; work to expand their activities into new areas and ensure an increase in the number of women benefiting.</p>

Objective	Strategy	
	At official institution level	On the level of popular and trade organizations
	<p>policies that will guarantee the elimination of factors causing poverty, particularly among women.</p> <p>(b) Carry out a statistical social study with a view to revealing the magnitude of the problem of poverty among women who are heads of households and set up development programs to raise their incomes and permit them to satisfy the basic needs of their families.</p> <p>(c) Encourage the private sector to set up small production projects and workshops for household goods and local products to employ poor women.</p> <p>(d) Improve administrative, accounting, and technical systems in order to improve the quality of production in productive family projects and ensure the success of such projects, which are an important mechanism in the provision of employment prospects for poor women and those with limited incomes.</p> <p>(e) Formulate and implement training programs for women covered by the Social Welfare Act, in order to enable women, particularly heads of households and those living in rehabilitation institutions, to carry out income-generating activity and improve their economic circumstances.</p>	<p>(b) Support the efforts of the General Union of Iraqi Women by expanding projects for popular nurseries and increase their numbers to meet the needs of residential communities and provide increased employment opportunities for women.</p> <p>(c) Support production projects in the General Union of Iraqi Women and provide employment opportunities for poor women and those with families to support.</p> <p>(d) Support the activities of social security funds in popular organizations, ensure the provision of assistance to poor women and those with families to support, and help the families of students in institutions and mosques to cater for their educational needs.</p>

Objective	Strategy	
	At official institution level	On the level of popular and trade organizations
	<p>(f) Provide affordable accommodation suitable for women who are heads of households and disabled and elderly women.</p> <p>(g) Enable poor women of productive working age to obtain credit facilities and loans for the purpose of setting up small production and handicraft projects and improving their economic circumstances.</p>	
Social and Cultural Arena		
1. Human rights and the elimination of violence against women	<p>(a) Follow up the implementation of laws relating to the preservation of the rights of women and of the Convention on the Elimination of All Forms of Discrimination against Women, while respecting national particularities.</p> <p>(b) Institute preventive measures and train relevant institutions in resisting violence against women.</p> <p>(c) The statistics kept of police departments and judges are to include a special field on violence against women to assist in monitoring and treating such violence.</p> <p>(d) Maintain and develop support for educational curricula which draw on the Islamic and Arab principles and values which honor women, respect their humanity and forbid any kind of violence against them.</p>	<p>a) The General Union of Iraqi Women shall undertake field surveys to identify cases of violence against women, observe how extensive such violence is in society and suggest measures to end it.</p> <p>(b) Reinforce the family counselling centers provided by the General Union of Iraqi Women and their role of resolving family problems and preventing the incidence of disputes in the family.</p> <p>(c) Familiarize women and society with the laws and regulations which guarantee respect for women and prohibit violence against them.</p>

Objective	Strategy	
	At official institution level	On the level of popular and trade organizations
2. Increase the overall benefit of health services to women at all stages of life.	<p>(a) Strengthen and disseminate measures to ensure awareness of reproductive health and promote safe motherhood.</p> <p>(b) Develop curative and preventive health services, regarding breast and cervical cancer, AIDS and hepatitis, in order to detect and treat them at an early stage.</p> <p>(c) Support, and provide incentives to encourage females to enter, the nursing profession.</p> <p>(d) Continue to raise awareness of health issues through all the media, with a view to achieving the goals and strategies of the first half of the Decade.</p>	<p>(a) Strengthen the role of these organizations, increasing the services they provide for women by implementing campaigns and preventive, curative and environmental programs, and providing mother and child and psychological health services.</p> <p>(b) Broaden the efforts of the General Union of Iraqi Women to prepare health awareness programs with a view to achieving the goals and strategies of the first half of the Decade and the environmental chapters.</p>
3. Ensure that women take advantage of available educational and training opportunities, which enable them to be independent.	<p>(a) Continue efforts to make education compulsory considering the special circumstances imposed by the sanction's regime.</p> <p>(b) Continue to formulate programs for the education of adults and eradication of illiteracy, and open channels linking this kind of education with regular education, to enable women to continue their education to the highest possible level in accordance with their abilities and talents.</p> <p>(c) Expand women's participation in the formulation of policies, programs, and educational curricula.</p>	<p>(a) Identify the obstacles which contribute to female drop-out at all educational levels.</p> <p>(b) Introduce new types of technical training in popular organizations by developing curricula and methods of training, and preparing whatever is necessary to extend the participation of women in such activities.</p> <p>(c) Conduct a family awareness campaign to explain the importance of females continuing their</p>

Objective	Strategy	
	At official institution level	On the level of popular and trade organizations
	<p>(d) Continue to raise women's standard of education and level of qualifications.</p>	<p>education and taking part in campaigns to eradicate illiteracy and promote compulsory education.</p> <p>(d) Continue support for the activities of the campaign to teach the Holy Qur'an and how to recite it, by introducing educational courses and making available everything necessary for their success.</p>
<p>4. Use methods of communication effectively to strengthen roles in society and achieve equality between the sexes on the basis of the above-mentioned principles</p>	<p>(a) Amend censorship controls of play, cinema and television scripts and song lyrics, to ensure that their contents do not conflict with Arab and Islamic values guaranteeing women their human value and positive image.</p> <p>(b) Establish clear standards for information materials that deal with women's issues and contribute to the formation and direction of public opinion.</p>	<p>(a) Develop training programs and methods relating to women's information bodies, to provide them with the means to keep abreast of developments and improve performance.</p> <p>(b) Strengthen the capacities of the technical section of the Union to produce radio and television, enabling it to develop its radio and television production for urban and rural women, and compensate for the damage suffered by the infrastructure because of the 30- Power aggression and the sanctions, and stay abreast of technological and technical developments in this field.</p> <p>(c) Support the information section attached to the executive office of the General Union of Iraqi Women and the information units attached to Union branches in the governates to acquire communication technology, computers, and</p>

Objective	Strategy	
	At official institution level	On the level of popular and trade organizations
		training.
5. The effective participation of women in the administration of natural resources and environmental protection	<p>(a) Involve women in putting in place environmental legislation with direct effects on the health of themselves and their families.</p> <p>(b) Provide environmental information and include in educational curricula the issue of sound management of natural resources and the environment, and the development of women's capacities in this field.</p>	<p>(a) Concentrate the efforts of these organizations to provide effective administration to implement resolutions concerning the protection of natural resources, and programs that limit environmental degradation.</p> <p>(b) Carry out research, studies and field surveys and publish statements relating to the role of women in environmental protection.</p>

Annex 2: Summary of Recommendations

Table 4: Summary of Recommendations

Improving Gender PFM Systems	Gender-sensitive Expenditure Policy	Piloting of gender-sensitive PFM in selected sectors	Gender-sensitive Revenue Policy
Including gender assessment in evaluation of revenue and expenditure policy proposals	Strengthening Performance based budgeting for gender equality by improving Gender Budget Statements and tagging of gender related outputs.	Identify sectors ¹⁷ with maximum gender gaps and where public expenditure can contribute to improving gender equality.	Including gender considerations in all taxpayer account systems and data
Including gender considerations in Public Investment Management processes.	Gender analysis used in Public Investment management and Capital budget management	Improving performance orientation in planning and budgeting in pilot sectors by results oriented GBS. and effective gender budget-tagging.	Including gender-based analysis in the tax reforms and personal income tax system
Including gender considerations in Public Procurement processes.	Strengthening guidelines for gender analysis in the Budget Circular	Set up a robust M&E system to establish baseline and tracking key results indicators for gender equality in these sectors.	Analyzing and recalibrating Sales Tax policy considering differential consumption patterns of men and women.
Introducing gender tagging and Gender Budget Statements (GBS)	Inclusion of sex disaggregated data in current and new spending proposals.	Improving equitable access of public service delivery to men and women in pilot sectors.	Analyzing and recalibrating tax incentives, rate reductions, and exemptions in view of their potential gender impacts.
Collecting sex-disaggregated data on budget spending and performance reports of line ministries	Including gender considerations in the methodology to assess efficiency and effectiveness of public expenditure.		

¹⁷ The potential sectors could be Ministry of Education, Ministry of Health, Ministry of Labor and Social Welfare, Ministry of Industry and Minerals, and Ministry of Construction, Housing, and General Municipalities.

Improving Gender PFM Systems	Gender-sensitive Expenditure Policy	Piloting of gender-sensitive PFM in selected sectors	Gender-sensitive Revenue Policy
Performing regular evaluations of implementation of GRB, including gender considerations in the legislative budget scrutiny and audits.	Enhancing Women's Participation in Government Procurement		