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► **National Fiscal Stimulus Packages from a
Gender Equality Perspective**
Consolidated Report

UN Women - ILO Joint Programme



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Acronyms

GDP	Gross Domestic Product
HIV	Human Immunodeficiency Virus
ILO	International Labour Organization
MENA	Middle East and North Africa
MSMEs	Micro, small and medium-sized enterprises
UN	United Nations
UNDP	United Nations Development Programme
UNRISD	United Nations Research Institute for Social Development
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women

Key points

- This publication contributes to the UN Women and ILO Joint Programme “Promoting Decent Employment for Women through Inclusive Growth Policies and Investments in the Care Economy”.
- National Fiscal Stimulus Packages of eleven countries were assessed from a gender equality perspective applying the UN Women – ILO policy tool ‘How to Assess Fiscal Stimulus Packages from a Gender Equality Perspective’.¹
- The policy support tool was developed to guide policymakers, UN Women and ILO personnel working on assessing fiscal stimulus packages in the context of national COVID-19 economic response and recovery efforts. The key tasks identified in the tool were:
 - Identifying the transmission channels by which gender is recognized as contributing to inequality and material deprivation, based on COVID-19-specific gendered effects
 - Discussing the adequacy of the size of fiscal packages relative to the size of the problem they are meant to solve.
 - Assessing fiscal stabilization and stimulus packages from a gender equality perspective, identifying areas that macro-level policies can effectively be targeted to address gendered impacts of the crisis, with guidance on indicators that can be used in policy assessments.
 - Assessing monetary policy from a gender equality perspective
 - Considering the role of gender budgeting in the development and evaluation of fiscal and monetary stimulus packages.

► I. Introduction

This publication contributes to the Joint Programme on Promoting Decent Employment for Women through Inclusive Growth Policies and Investments in the Care Economy of UN Women and the International Labour Organization (ILO). The report is organized along the framework of the policy tool, “How to Assess Fiscal Stimulus Packages from a Gender Equality Perspective”, developed by UN Women and the ILO. This tool aims at embedding gender equality concerns in national fiscal stimulus packages as well as in the design of national policy responses to COVID-19 economic recovery efforts.

The COVID-19 pandemic was an unparalleled crisis that had severe health and socioeconomic repercussions. As one of the most substantial challenges in human history, it demanded a well-coordinated, creative and resolute response. To address the pandemic effectively, the UN Secretary-General recommended a comprehensive and large-scale fiscal response equivalent to 10 percent of the global GDP; in response to this, national leaders have introduced fiscal stabilization and stimulus packages.

Within this framework, the five UN Women country offices of Argentina, Egypt, Ethiopia, Morocco and Nepal commissioned the preparation of national case studies with the objective of conducting an analysis of the situation, as well as the effects of the measures that were imposed. Each country office adapted and applied the policy tool to the national context and

¹ This policy tool was prepared by Stephanie Seguino and has benefited from comments by Anuradha Seth, Senior Advisor, Gender and Macroeconomics, UN Women and Valeria Esquivel, Employment Policies and Gender Specialist, ILO. The views and suggested approaches in this publication do not necessarily represent the position of the funding partners.

completed country studies on the fiscal stimulus packages from a gender equality perspective. Six country studies in Mali, Mozambique, Niger, Nigeria, Palestine and Senegal were also commissioned by UN Women.

This report consolidates the findings of the 11 case studies in accordance with the 5 areas of inequality identified in the policy tool: livelihoods, social protection, health, food security, and public infrastructure and housing. It identifies commonalities, specificities and lessons learned from the assessments of the national fiscal stimulus packages using a gender lens.

► II. Context

Prior to the COVID-19 pandemic, many countries already faced fiscal challenges characterized by budget deficits, limited fiscal capacity and inequality. After the pandemic, global measures were enacted to mitigate its socioeconomic effects. Central banks implemented monetary policies, while countries introduced fiscal stimulus measures such as cash transfers, subsidies, tax relief and investment in critical sectors. Financial aid was extended and policy direction provided to nations on a global scale by institutions such as the International Monetary Fund (IMF) and the World Bank. The response comprised fiscal, monetary and international cooperation measures customized to the specific circumstances and policy priorities of each country.

The UN Women–ILO policy tool provides recommendations for using fiscal policies to address gender inequalities and alleviate the effects of COVID-19 on women. As noted in the policy tool, the COVID-19 pandemic has exacerbated pre-existing gender inequalities, significantly affecting women. Marginalized women have experienced reduced working hours, job losses, increased unpaid care work and limited access to healthcare and social protection.

Fiscal policies can mitigate the pandemic's impact on women. Short-term fiscal interventions can include income support programmes, expanded social protection measures and targeted financial assistance for businesses led by women. Increasing public spending on healthcare and establishing childcare facilities and support systems are essential for providing affordable and high-quality healthcare and reducing the caregiving burden that disproportionately affects women. Incorporating gender perspectives in budgetary processes promotes women's economic empowerment by ensuring that fiscal policies account for their distinct needs and priorities.

Moreover, fiscal stimulus measures, such as job creation programmes and access to credit and financial services for women, can enhance women's financial independence and resilience. Fiscal policies can allocate resources to address gender-based violence, such as providing funds for shelters, hotlines, and support services. The 11 countries that produced case studies applied fiscal stimulus measures according to their capacities. The following table provides an overview of the country's economic status to offer a context for the measures. In some instances, certain data points were not available in the individual country reports, and therefore, external sources such as the IMF were consulted.

► **Table 1. Countries' GDP as well as the share of GDP spent on fiscal stimulus measures.**

Country	Income level (2022) ²	GDP 2019 (Billions, USD)	% of GDP spent on fiscal stimulus measures
<i>Argentina</i>	Upper middle income	US\$447.5	6.6%R
<i>Egypt</i>	Lower middle income	US\$303.08	1.8% R

² World Bank. 2022. "[New World Bank country classifications by income level: 2022-2023](#)". Blog. N. Hamadeh et al. 1 July.

<i>Ethiopia</i>	Low income	US\$95.91	1.6%*
<i>Mali</i>	Low income	US\$17.28	0.6% R
<i>Morocco</i>	Lower middle income	US\$128.92	3%*
<i>Mozambique</i>	Low income	US\$15.39	Unclear
<i>Nepal</i>	Lower middle income	US\$33.43	4% R
<i>Niger</i>	Low income	US\$16.62	Unclear
<i>Nigeria</i>	Lower middle income	US\$448.12	0.3%*
<i>Palestine</i>	Lower middle income	US\$17.13	1.1%*
<i>Senegal</i>	Lower middle income	US\$23.40	<1% R

► III. Limitations

The analysis of the cases presented different approaches adopted by the implementing countries to tailor the policy tool to the different contexts. Some cases demonstrated strict adherence to the policy tool, while others exhibited more flexibility. To address some of the inconsistencies of the studies' approaches and to present an objective evaluation of the various studies and countries, a template was prepared to fit the information provided by the studies. This template helped to standardize the reporting process and enhance the quality of data analysis, enabling more accurate and comprehensive comparisons across different regions and countries.

Each country analysis is structured into three main sections. The first section examines the effects of the pandemic, with a specific focus on women's concerns and underscoring the numerous obstacles they were faced with. The second section discusses the measures implemented by the country and their impact on women, providing insights into the effectiveness of these measures. Finally, the third section presents the conclusions and recommendations based on the findings of the report.

In conclusion, even if the analysis of the cases presented some inconsistencies, the findings provided insights into the impact of the pandemic on women and the effectiveness of the measures implemented to address the impact. The recommendations may be useful to assist policymakers in developing more effective policies to address the challenges faced by women during the pandemic.

► IV. Commonalities

In terms of commonalities, the analysis shows that all the countries implemented measures to cushion the effects of the COVID-19 pandemic and, in a number of cases, used a gender analysis to minimize adverse effects on women. For example, Egypt developed what they called a "holistic gender-sensitive policy response during the pandemic" and implemented a number of measures that were addressed to women. Mozambique launched a programme on "Engendering Fiscal Stimulus Packages and Recovery Efforts" and Senegal adopted a "Response to the COVID Health and Economic Crisis". Senegal received technical assistance from UN Women on policy evidence and policy advocacy for

concrete reforms in the country. However, none of the countries developed systematic actions to address the most important aspects of women's lived experience of the pandemic. In other words, none addressed simultaneously the interlinkages between livelihoods, care, protection against violence and the importance of mental health. With a few exceptions, notably Argentina, most policy responses fell short in incorporating and addressing the different impacts between men and women due to different social roles and relations both during the pandemic and in relation to existing gender inequalities.

In the majority of countries, first and foremost, the largest number of measures were taken to address the specific situation of people working in essential jobs. The main measures focused on actions to protect these workers and to supplement labour income. To support other livelihoods, fiscal efforts to address the emergency situation were concentrated on income support policies. Given the level of feminization of existing cash transfer programmes, the specific impact on sustaining women's cash income was remarkable. In all countries, existing social protection programmes and policies (mostly cash transfers) were reinforced and new ones designed to minimize the effects of COVID-19. In the field of food security, all countries implemented measures focused on guaranteeing women's access to food, food security for boys and girls, and support for small-scale agricultural production, as in the case of Morocco.

Most countries implemented measures aimed at economic, financial and fiscal support for businesses and entrepreneurs as demonstrated by Egypt, Morocco, Nepal and Senegal. Other measures were unemployment insurance for formal jobs and, to a much lesser extent, some type of aid in the event of informal job losses. But as women usually occupy the majority of informal jobs, they were neglected by these measures.

As the different gendered aspects of the emergency became evident, such as the increase of care work and violence against women, some additional actions were taken. Some countries, such as Argentina and Egypt, provided emergency support to women victims of violence. Notably, Egypt was the only one reporting explicit support to address women's mental health.

► V. Specificities

The response to the pandemic was country specific. The initial situation in which countries found themselves had a significant impact on the way they were able to withstand the emergency. For instance, before the pandemic, Mozambique had faced the devastating effects of two cyclones and a series of terrorist attacks in the northern area. Therefore, since most of the population was already experiencing fragile living conditions, the overall response was hampered as the capacity of the state to provide a good response, let alone a gender-responsive one, was very limited. In other countries the situation was different. Ethiopia, Mali, Morocco, Nepal, Niger and Senegal had experienced extended periods of economic growth before the pandemic which provided a certain fiscal capacity for them at the outset of the pandemic. Argentina was in the midst of a strong economic contraction that the pandemic exacerbated.

A fiscal stimulus to support women's inclusion in paid work and enterprises is one of the common measures adopted in all countries. In terms of employment, the effect on women depended vastly on their initial levels of participation and existing social norms. In Ethiopia, Mali, Mozambique, Morocco, Nepal, Niger, Nigeria and Senegal, women experienced more unemployment than men. However in Argentina, there was a lesser drop in the unemployment rate for women compared to men. This reflects the feminization of certain professional sectors and the gender division of labour. Women, before and during the pandemic, dedicated themselves to activities that were declared essential, such as healthcare, operating soup kitchens in poor neighbourhoods and caring for children and adults; those activities continued despite social isolation and confinement. This also meant that women were exposed to greater risks of infection and an overload of work at home. In Egypt, a similar situation took place and the lockdown translated to higher unemployment for males—the larger labour force—and less unemployment for females. Interestingly, Palestine implemented a public employment programme at the municipal level to maintain local services, maintenance work and the development of local infrastructure and administrative activities that increased women's employment. Nevertheless, once the pandemic was

over, women's unemployment level increased in Egypt, Morocco and Palestine, demonstrating the persistence of gendered structural barriers to women's participation in the economy. Such barriers include the insufficient application of gender-responsive approaches to policy responses that concentrated support in highly masculinised sectors, the increased burden of care work that made more difficult to women to rejoin the labour market, and traditional gender norms limiting women's freedom to engage in economic activities.³

In terms of public infrastructure, most countries reallocated budgetary resources to the health sector, making investment in public infrastructure more limited, with some exceptions like Argentina, where resources were allocated to strengthening the infrastructure of poor neighbourhoods. Also noteworthy was a specific Argentinean programme dedicated to care infrastructure. In terms of housing, in Egypt the increase in public expenditure has led to increases in social housing support by 46.2 per cent.

Another issue that was difficult to measure was the overall impact of the different measures on public budgets by gender. Although there were some efforts to improve in the area of statistics, most countries need to strengthen the sex-disaggregated and gender-sensitive data available for analysis and policy decision-making. Its collection varied greatly between countries, ranging from quite developed tools as in Argentina to those countries in need of improvement like Egypt and Senegal. Some African countries including Ethiopia, Mali and Nigeria reported almost a complete absence of sex-disaggregated data.

► VI. Summary of case studies

Argentina

The impact of the pandemic on women

It is important to note that Argentina was in the midst of a strong economic contraction when the pandemic broke out that the pandemic then exacerbated, unlike the upward trend in terms of economic growth that had been observed elsewhere worldwide. The further slowdown of the economy meant a severe increase in unemployment and loss of income for households and the State. There was, however, a lesser drop in the unemployment rate for women compared to men. This reflects the feminization of certain professional sectors and the actual gendered division of labour.

Women, before and during the pandemic, dedicated themselves to activities that were declared essential, such as healthcare, operating soup kitchens in poor neighbourhoods and caring for children and adults. Those activities continued despite social isolation and confinement. This also meant that women were exposed to greater risks of infection and an overload of work at home. Similarly, there was a significant impact on the organization of care, resulting in an increase in unpaid work time, which fell mainly on women.

There was also an uneven recovery in employment between men and women. The rate of informality in women's jobs continued at the same rate as 2019, while the salary of men in formal jobs continued to be 19.6 per cent higher than that of women in formal jobs, demonstrating structurally unequal remuneration.

Measures implemented by Argentina and their impact on women

During 2020 and 2021, the government of Argentina implemented 132 stabilization and fiscal stimulus measures in reaction to the COVID-19 crisis. Some were based on public policies that already existed prior to the pandemic, reinforcing benefits or facilitating access, while others were created ad hoc. Most of them were aimed at sustaining the livelihoods of

³ UN Women and ILO. 2021. *Assessing the gendered employment impacts of COVID-19 and supporting a gender-responsive recovery: A country-level policy tool*.

the population and strengthening social protection. There were also gender-responsive measures, such as in the area of work leave linked to care responsibilities. These specific measures involved an estimated fiscal expenditure equivalent to 6.6 per cent of GDP in 2020 and 1.7 per cent of GDP in 2021, with 2.37 per cent and 1.1 per cent, respectively, allocated to measures with a gender impact.

Livelihoods

Two packages of measures implemented in Argentina were the Emergency Family Income, intended to compensate for the loss of income in the informal sector (this was particularly relevant for women, given their overrepresentation in this type of employment) and the Work and Production Assistance Programme, intended to protect jobs and salaries in the registered sectors (with a potentially positive impact on gender inequality due to its progressive application, i.e. protecting lower incomes to a greater extent).

Social protection

The largest proportion of measures taken were made in the field of social assistance, and mainly included measures to support or replace income and allowances for dependent children in the sectors of greatest social vulnerability, those linked to informal and precarious jobs, which is especially relevant for women.

Health

The largest number of measures relating to health were taken to address the specific situation of people working in essential jobs. The main measures focused on actions to protect these workers and to supplement labour income. Interestingly, although the resources provided were not sufficient, measures were taken to protect and support victims of gender violence, a situation intensified by confinement. However, there was a lack of specific measures to address reproductive health issues in the context of the pandemic.

Food safety

In the field of food security, measures were focused on guaranteeing women's access to food, food security for boys and girls, and support for small-scale agricultural production. The main measures in this field consisted of monetary transfers for the purchase of food through food cards and the support of community spaces that provide food rations.

Public infrastructure and housing

There were also measures focused on spending on social infrastructure. Most of it was allocated to strengthening the infrastructure of poor neighbourhoods, their basic social infrastructure and the physical spaces where community activities take place (including community kitchens and care spaces). Also noteworthy is a specific programme for care infrastructure.

Conclusions

The government of Argentina did take gender dimensions into account in public policies during the pandemic. However, these measures revealed that they should not be limited to an emergency situation, but that progress must be accelerated and established permanently, for example in promoting the care agenda and addressing labour informality and poverty of income and time.

It was also noted that fiscal efforts to address the emergency situation were concentrated on income support policies and, given the level of feminization of the existing cash transfer programmes, the specific impact on sustaining women's cash income was remarkable, although the resources earmarked were insufficient.

Another key conclusion was that fiscal restrictions, so often routinely used to argue in favour of restricting the expansion of policies, can indeed be reversed when there is political will. Argentina, in a very adverse context, as indicated by the

fiscal results and their level of debt, did this. During 2020, the government invested, according to its own estimates, more than 6 per cent of its GDP to address the emergency; almost 36 per cent (2.37 per cent of GDP) was allocated to measures that could potentially close gender inequality gaps. In 2021, 1.7 per cent of GDP in total was invested to address the emergency and 1.11% of GDP was allocated to such measures to close gender inequality gaps.

A quantitative exercise carried out in Argentina revealed the challenges for citizen monitoring of state spending. In particular, it is difficult to access disaggregated information to carry out a specific analysis of measures and programmes, limiting the possibilities of an effective analysis of the measures and their impact on women.

Egypt

The impact of the pandemic on women

Before the pandemic, Egypt already had some wide-ranging measures to support women in place. These included economic empowerment, which was reflected in the gradual switch to the Programmes and Performance Based Budget (PBBS) that began in 2016–2017 and was aimed at better responding to the real needs of Egyptian women. These efforts were focused particularly on those women living in rural areas in Upper Egypt, women living in poverty, female-headed households, and elderly and disabled women. In line with this, Egypt implemented what was called a “holistic gender-sensitive policy response during the pandemic” with initiatives across critical areas such as unpaid care, women’s economic security and social protection.

Nevertheless, the country conformed with the global and regional trends of general unemployment, which reflected an increase in male unemployment with spikes in the year 2020 followed by a decline in the year 2021. Surprisingly, the female unemployment rate decreased during the pandemic (from 22.7 per cent to 16.2 per cent) largely due to the nature of the sectors where women were employed during the pandemic, although they tended to work in informal jobs, not covered by social protection programmes, and receive lower payments. Despite this, from a gender-specific perspective, the post-COVID recovery shows men are back close to pre-pandemic levels of unemployment while women stayed at the same level as during the pandemic, between 2020 to 2021, about 16 per cent.

Measures implemented by Egypt and their impact on women

Egypt responded to the COVID-19 epidemic with overall EGP 100 billion, the equivalent of US\$6.13 billion (February 2020 exchange rate), and about 1.8 per cent of the GDP. According to a recent report, “The response has been recognized as one of the most gender-sensitive approaches in the Middle East and North Africa (MENA) region by the UN Women/UNDP COVID-19 Global Gender Response Tracker”.

Consequently, the country adopted a multidisciplinary approach in a wide range of sectors and activities. The programmes and packages directed to women focused on those of low socioeconomic background or status, women with disabilities, and micro business owners. Key interventions and measures, which were undertaken by Egypt, can be summarized as following.

Livelihoods

The government of Egypt implemented a series of measures that directly or indirectly affected livelihoods and income. Most financial measures were implemented through the Micro, Small and Medium Enterprises Development Agency (MSMEDA) in collaboration with the Ministry of Trade and Industry and Banque du Caire. They provided 50 per cent to 70 per cent of their support to women-led projects. Additionally, an educational programme to prepare women for the labour market was introduced, including new technological tools to help women in the areas of e-marketing and e-commerce.

Social protection

Financial allowances like prepaid cards (the Meeza card) were distributed for irregular workers (46 per cent of these beneficiaries were women) and specific allowances were developed for medical professionals, including many women, as over 40 per cent of doctors and over 91 per cent of nurses are women. Also, the conditional cash transfer programmes

“Takaful” and “Karama” added more beneficiaries focusing on those with female households (88 per cent were female beneficiaries). Financial measures also included an increase in payments to women community leaders in rural areas.

Care-related measures included granting exceptional leave to women, without them losing their jobs, to pregnant women, those with children younger than 12 years old and children with disabilities, as well as those who care for the elderly and people with chronic illnesses. Infection prevention and control measures were intensified for children in care facilities: foster homes, orphanages, correctional institutions, social welfare facilities and women’s shelters. The increase in public expenditure has translated into an increase of 2.7 per cent in cash subsidies through the solidarity pension and the Takaful and Karama subsidy programmes.

Health

The most notable measures implemented by the government in the context of COVID-19 were ensuring the safe delivery of babies of pregnant women infected with COVID-19. Other measures were oriented to women’s mental health. A hotline was established at the Human Rights Department of the Ministry of the Interior to provide a response to women survivors of violence. Additionally, a hotline was established at the National Secretariat of Mental Health to provide psychological support to people impacted by COVID-19. Other existing helplines and reporting mechanisms had extended working hours. Furthermore, social media reporting at shelters was introduced.

In line with this, awareness-raising videos were developed to address the psychological impact of COVID-19 on women and their families and to provide practical tips on how to deal with these impacts and anxiety-related symptoms. The increase in public expenditure has translated into an increase of health insurance subsidies and treatment by 12 per cent.

Food security

Measures to address food security focused on guaranteeing women's access to food, food security for boys and girls, and support for small-scale agricultural production. The increase in public expenditure translated into an increase in food allocation including school feeding by almost 20 per cent.

Public infrastructure and housing

In 2014, Egypt launched an ambitious social housing programme, addressed especially to those with low and middle incomes. During the fiscal year 2019–2020, the spending of the government on social benefits tripled or quadrupled. The increase in public expenditure translated into increases in social housing support by 46.2 per cent. Women represented 20 per cent to 25 per cent of the beneficiaries that received support through the social housing programme and mortgage financing.⁴

Conclusions and recommendations

Although Egypt has been leading the region in its gender-sensitive policies during the pandemic, records on spending for gender-sensitive interventions indicate that social protection policies were gender-sensitive yet modestly funded compared to the share of spending per capita on employment and economic activity, which generally benefited men. While extending social protection to women was the main gender-sensitive intervention, the other stimulus responses generally overlooked existing gender disparities, in terms of women’s access to decent work, economic autonomy and income security.

Some recommendations in relation to gender-sensitive fiscal stimulus efforts during and after the COVID-19 epidemic are:

- Improve gender data and information: there is a need to enhance the quality of available data, especially to include disaggregation by sex and other factors
- Improve the participation of women and ensure that women are part of the decisions that affect them

⁴ UNDP and Ministry of Planning and Economic Development (Egypt). 2021. [Egypt Human Development Report 2021. Development, a right for all: Egypt's pathways and prospects.](#)

- Promote a gender budgeting system: the gender budgeting efforts in Egypt needs to encompass several sequential phases, including knowledge building and networking, institutionalization of the process, capacity building, enhancing accountability and impact assessments
- Harness the full economic potential of talented women: encouraging female labour force participation is not enough. There is a need to support women professionals in new, digital and high-tech industries, broaden their access to leadership positions and provide career transition assistance and upskill training tailored to a broader range of sectors and positions.

Ethiopia

The impact of the pandemic on women

Ethiopia has significantly outperformed the sub-Saharan average in growth in Gross Domestic Product (GDP) during the last 20 years. This has been accompanied by a major decrease in poverty as well as improvements in access to infrastructure, healthcare and education. However, several factors, including COVID-19, internal conflicts and natural disasters, have created serious obstacles to advancement. The effects of COVID-19 have had a significant negative impact on Ethiopia's national economy on top of the already existing macroeconomic imbalance, debt distress, high unemployment and a nascent private sector. Ethiopia also had a major reliance on economies which were significantly affected by COVID-19 in terms of export and development aid.

In Ethiopia, women are underrepresented in the paid workforce, and have fewer opportunities, earn lower wages and face more obstacles to entering the workforce than men. This could be explained by the fact that women, unlike most males, do unpaid care work, which is a major factor in their lower labour force participation. Consequently, most women lack access to social protection and are overrepresented in vulnerable employment.

Measures implemented by Ethiopia and their impact on women

The government of Ethiopia announced and implemented fiscal measures in response to the pandemic that were primarily funded by budget reallocations from underspending programmes (mostly capital projects with domestically sourced financing), deferrals of debt repayment, outside support from development partners in the form of grants and concessional loans, and public contributions, both in kind and cash.

The government launched the COVID-19 Multi-Sectoral Preparedness and Response Plan with the estimated cost of interventions reaching US\$1.64 billion (about 1.6 percent of GDP).⁵ According to the IMF estimate, the total COVID-19-related general government spending (including health and non-health sectors) was ETB 52.4 billion in FY 2019/20, which is equivalent to 13 per cent of the federal government's budget or 3 per cent of GDP. The plan addressed social protection interventions to areas including food, housing, education, and water, sanitation and hygiene (WASH). However, most of the measures were gender-neutral, and did not explicitly take into account gender considerations.

Overall, Ethiopia's expenditure policy lacks provisions to ensure gender equality. There are no data available on the current financing gaps on gender equality commitments made by the government in laws and policies. The government does not track and report on resource allocation for gender equality; for instance, a gender budget statement has never been produced in Ethiopia.

Livelihoods

Women were disproportionately affected by COVID-19, especially those who work in low-wage and insecure jobs and in the informal sector. Most of the money that women earned goes toward providing care for the members of their households. In addition, women were more likely to own micro and small businesses, that usually experience difficulties to access financing in times of crises, leading to an increased risk of debt and insolvency. The Ethiopian government implemented various steps using fiscal and monetary policy interventions, primarily focused on the sectors that would be

⁵ International Monetary Fund. [Policy Responses to COVID-19](#). Ethiopia.

most negatively impacted by the crisis and helping them retain their workforces. The measures included allocating funds for COVID-19-related emergency expenses, tax remittances to mitigate the economic impact of COVID-19 on businesses and on businesses' activities, and regulations for relief including extension of monthly VAT returns and payment for some four months without any penalty or interest charge. However, there is no indication that the interventions addressed disparities in priorities, needs and obstacles between men and women as a result of the pandemic.

Social protection

Government interventions under the COVID-19 Multi-Sectoral Preparedness and Response Plan were specifically focused on sectors including agriculture; education; shelter and non-food items; food, health and nutrition; social protection; water and sanitation; and refugees. The flagship social protection programme, the Productive Safety Net Programme (PSNP), that was in place before COVID 19, provided payments largely in cash, but in-kind payments were broadly used since people have poor access to markets in certain localities, and so public support was provided in the form of flour, oil, pasta and more.

Health

The pandemic disproportionately impacted women who make up the largest share of healthcare workers such as nurses, health extension workers and custodial staff. They were also the most exposed to physical contact. However, apart from general measures such as the allocation of funds for health institutions, the response plan did not provide mechanisms or specific measures for women in terms of ensuring gender equality.

Food security

Food baskets were provided under certain conditions (even before the pandemic) and since the action plan anticipated that more individuals, including those living in urban areas, would need food assistance, there was an increase in the number of beneficiaries. Therefore, people were provided with pre-cooked food items, including families without access to cooking facilities, people housed in quarantine or isolation facilities and people deported from other countries. In addition to the food basket items, the food cluster considered providing assistance with milling and cooking costs (e.g. utensils, fuel) in areas where these items are scarce.

Public infrastructure and housing

In Ethiopia, many female-headed households struggle to ensure housing for their family due to their low income. The COVID-19 outbreak exacerbated the situation as female-headed households could not afford rent due to job losses following COVID-19-related restrictions. Under some circumstances, the government committed to completely waiving the annual rental income tax if the lessee could present proof of a waiver of the rental fee. However, most residential house tenants were not likely to report or pay taxes to the tax authority, so even if this incentive may have been favourable for gender equity, it might not have actually happened. Therefore, tenants were not expected to gain from the two-month rent reduction. However, some local governments offered a three-month moratorium on evictions and rent increases. This had significant gender implications as it is more likely that households headed by women would be challenged by rent increases. To further assist borrowers, the Commercial Bank of Ethiopia postponed some months of condominium mortgage payments due to the epidemic. Concerningly, the Displacement Tracking Matrix (DTM) report revealed that during March 2020, there were 1,735,481 Internally Displaced people (IDP) across Ethiopia, and women and children constituted the lion's share.

Conclusions and recommendations

Due to Ethiopia's limited fiscal space, the size and scope of fiscal stimulus packages during the outbreak were kept to a minimum. Nonetheless, the government was able to implement measures for COVID-19-related emergency expenses and issue various regulations in terms of relief.

Even if the measures did not take gender into account, a single consumption tax rate with no exemptions will still have implicit biases against women. To counter this, it is important to revise income tax legislation and other regulations and packages to meet women's needs, and promote gender equality through macroeconomic and fiscal measures. Accountability mechanisms need to be established to ensure proper implementation of gender-responsive budgeting and

to revise tax incentive laws to be gender-responsive. In summary, despite the fact that explicit gender bias does not exist in the current fiscal policy laws, implicit biases persist and must be addressed in future fiscal policy improvements. Some relevant recommendations are:

- Ensure the gender responsiveness of the macroeconomic and fiscal framework, which serves as a base for the annual budget preparation.
- Involve relevant stakeholders in the process of designing response measures, for instance, the Ministry of Women and Social Affairs (that did not play a role during COVID-19).
- Review tax policies, including exemptions and the progressive rate, to meet women's needs.
- Make the collection of gender-disaggregated data a standard practice. The availability of gender-disaggregated information is key for making evidence-based decisions.

Mali

The impact of the pandemic on women

Similar to other countries in the world, Mali was seriously affected by the COVID-19 pandemic. The health crisis was followed by a period of economic contraction (after steady growth in the last decade), which, together with political upheaval and widespread violence, placed the country in an extremely delicate situation.

With an economy based for the most part on the agricultural sector, the economic crisis that occurred after COVID-19 accentuated the unequal participation of women in economic activities. Compared to men, the already worsened conditions that women faced— unemployment, precariousness, informality, wages, obstacles to entrepreneurship, etc.— were exacerbated by the closure of schools and childcare facilities.

Measures implemented by Mali and their impact on women

To mitigate the socioeconomic effects of the pandemic, the government of Mali put in place a series of measures to support households, businesses and the economy. These measures include budgetary and fiscal expenditures for social assistance and economic support. The costs were XOF 212.4 billion in 2020 (of which 2.4 per cent was planned and 1.9 per cent executed) and XOF 67.5 billion in 2021 (0.87 planned; 0.53 executed). No data were available for public infrastructure and housing expenditures.

Livelihoods

Mali reduced working hours and promoted teleworking, mainly in its public administration, reducing workloads and facilitating a work-life balance. Although this measure was apparently neutral, it was beneficial in reducing the overall workload of female staff members. Similarly, the government introduced a reduction of taxes for small and medium-sized companies and in sectors such as hospitality, tourism and crafts, which are highly feminized.

Social protection

A special fund was created for families (under the direct transfer model) that took into account women in situations of special vulnerability, including widows and single mothers in charge of children. There was also general support for the payment of electricity and water bills.

Health

The measures and expenses in health were basically entirely for the purchase of materials, medical equipment and face masks and for the adaptation and construction of field hospitals. The specific needs of women were not addressed except for an exceptional case of a “medical tent equipped to receive women”.

Food safety

Food safety measures varied, from the distribution of free cereal to the most vulnerable populations to the subsidization of products or the reduction of tariffs and taxes to facilitate the importation of basic food. Although none of the measures specifically addressed the needs of women, they were key to alleviating the price of the basic food basket, resulting in the measures having a gender impact.

Public infrastructure and housing

Investment in infrastructure, in general terms, stagnated in the pandemic, despite Mali having notable deficits in access to water, electricity and sanitation equipment. There was, however, a significant increase in investments in roads, which in principle could have improved the access of rural women to markets. However, this needs to be evaluated in light of the mobility restrictions put in place.

Conclusions and recommendations

The data, in light of the measures implemented, highlight the fact that COVID-19 severely affected the livelihoods of women, especially those who work in formal and informal sectors such as agriculture, crafts and tourism. The effects of COVID-19 accentuated structural gender disparities including participation in the labour market, entrepreneurship, wage levels, access to financing and productive equipment, social security coverage, access to public services and participation in public life.

Despite the progress made, it is recommended to improve:

- The production of national data and statistics disaggregated by sex to design and improve the monitoring of policies (only recently available)
- The reinforcement of social protection for women (e.g. care, health, unemployment benefits)
- Financing conditions for women (providing specific funds)
- The implementation of mechanisms aimed at empowering women (e.g. training, digitization).

Morocco

The impact of the pandemic on women

Even though Morocco has had positive development outcomes over the past 20 years in both the economic and social realms, the main measures of livelihood and social protection suggest that women's socioeconomic condition has been characterized by forms of inequality and vulnerability, prior to the onset of the COVID-19 health crisis. Thus, not all social and professional groups have benefited equally from progress.

In order to maintain the progress accomplished and to put the Moroccan economy on a balanced course, social, geographic and gender disparities that still exist and represent a significant challenge must be addressed. Morocco has been unable to escape the lower-bracket, middle-income countries' trap (i.e., remaining stagnant at a certain level of per capita income. In contrast with the general trend, women's labour market participation has not improved in relation to the growth of GDP. For instance, over the 2000–2019 period, the female labour force participation rate remained very low and even experienced a decline (3 in 10 women in 2000 versus 2 in 10 women in 2019). This compares to a male labour force participation rate that stood at 79 per cent in 2019 (or almost 8 in 10 men versus 7 in 10 men in 2000).

The COVID-19 pandemic and the health measures implemented to address it interrupted or slowed down economic activity, which had a direct impact on the labour market. Demand fell and businesses stopped or slowed down, eliminating or putting in jeopardy the jobs of many people and lowering the income of households, especially those headed by women. Thus, the crisis brought on by the COVID-19 outbreak has revealed the weakness of the economic/social support system this system, prompting the start of a large-scale project with the goal of providing social protection to all Moroccans by 2025.

Measures implemented by Morocco and their impact on women

To minimize the destructive consequences of the health crisis and design a long-lasting recovery in economic activity, the government of Morocco implemented a variety of fiscal, policy and regulatory measures. These actions were organized along four axes: 1) the establishment of the Economic Watch Committee (CVE) and the mobilization of financing resources; 2) the protection of paid employment in formal enterprises; 3) the coverage of the cash flow needs of enterprises; and 4) aid for poor households.

The gender dimension has occupied a special place in government policies and programmes, as shown by its integration in the budgetary processes and ministerial performance projects. These budget documents distinguish three programmes that promote gender equality and women's economic empowerment: 1) the integration of gender sensitivity in the promotion of women's rights; 2) youth, children and women; and 3) economic inclusion, employment and labour market observation. However, an examination of the budget lines reveals that the budget allocated directly to the promotion of women's employment in Morocco still remains low, given the persistent inequalities between men and women and women's socioeconomic vulnerability.

Even though the various government initiatives lacked an overtly gender-specific approach, the assumption was that they could advance gender equality if women had unrestricted access to them and this would increase their socioeconomic empowerment. The social measures implemented, including those aimed at supporting informal workers who had lost their earnings, most likely benefited women due to their overrepresentation among the vulnerable segments of the population. Authorities also set up a toll-free number, 8350, and a platform to counter violence against women, launched at the initiative of the National Union of Moroccan Women (UNFM) at the end of January 2020. According to the IMF, the expenditure for the COVID-19 crisis was 3 per cent of the GDP.⁶

Livelihoods

In terms of policy and regulatory indicators, it should be noted that several multisectoral and intersectoral initiatives (including partnerships between ministries, banks and organizations) have been launched since the outbreak of the health crisis. These are designed to promote productive and decent employment, improve the functioning of the labour market and promote financial inclusion. Nevertheless, considering the ongoing disparities between men and women and the financial vulnerability of youth, children (including the very young) and women, especially in rural areas, the budget specifically designated for promoting women's work in Morocco was low.

These initiatives included payments to local authorities in the social field, participation and contribution to regional and international organizations, grants and aids for women's associations, organization of prizes for Moroccan women, support to associations to improve women's working conditions, grants or payments to national youth and children's associations or public bodies, and lump-sum allowances for casual workers in youth, children and women's centres.

Exceptional measures were put in place that included granting tax exemptions, postponing deadlines for filing personal taxes, providing monthly lump-sum compensation, deferral of bank loan repayments and support for businesses. However, women received less assistance than men. The HCP survey (2021) showed that women were proportionally less likely to apply for assistance through the two Moroccan social security bodies, CNSS and RAMED, and more likely to apply to their employer, but with a low satisfaction rate.

Social protection

Many efforts were started to improve social ties, to include all societal groups, including women and young people, and to establish solidarity mechanisms for the most vulnerable groups. In order to make it easier for vulnerable populations and low-income households to obtain social assistance, a number of initiatives were undertaken in their favour. Special gender-related measures were taken to combat gender-based violence during the crisis.

Several initiatives have been launched since the outbreak of the health crisis aimed at promoting productive and decent employment and improving the functioning of the labour market. These programmes include Maroc-Attamkine, Min Ajliki,

⁶ International Monetary Fund. [Policy Responses to COVID-19](#). Morocco.

Awrach and Forsa. The Maroc-Attamkine Programme was launched in June 2020 and involved all ministerial departments. It aimed to achieve three strategic objectives by 2030: 1) a 30 per cent female employment rate; 2) doubling the proportion of women graduating from vocational education; and 3) promoting an enabling and sustainable environment for women's economic empowerment by protecting and improving their rights. The Min Ajliki Programme was conducted by the Ministry of Economic Inclusion, Small Business, Employment and Skills with Belgian cooperation and was supported by the Employment and Labour Market Observation performance programme. It aimed to develop employment opportunities for women and their economic empowerment. According to the Performance Project of this ministerial department, the number of businesses created by women supported by this project reached 437 in 2020. The target number rises to 500 under the 2021 and 2022 Finance Laws, with a target of 600 in 2024.

Health

In order to improve access to national health services, a number of initiatives were implemented during COVID to support low-income households, those working in the informal sector and vulnerable groups. An electronic platform was established to achieve this goal, making it possible to facilitate cash transfers to those not affiliated to the national medical assistance programme (RAMED). Universal and compulsory healthcare is one of the important pillars of social protection projects to be achieved by the end of 2022.

Food security

Food security measures focused on guaranteeing women's access to food, food security for boys and girls, and support for small-scale agricultural production.

Conclusions

The COVID-19 crisis was expected to have both direct and indirect impacts, making women more socioeconomically vulnerable, especially those who work in the informal sector and lack social protection or job stability. This was especially true for people who work in care services and as domestic workers.

The health emergency brought on by the COVID-19 pandemic could be seen as an opportunity to advance women's economic involvement and empowerment through the promotion of fiscal stimulus packages which were gender-focused and encouraged and increased women's participation in the development of Morocco's economy. These would also encourage the strengthening of social cohesion.

Since the start of the health crisis, several actions were undertaken, most notably those that promoted decent and productive employment and enhanced the functioning of the labour market. As seen by its inclusion in ministerial performance projects and budget statements, gender has been granted a prominent place in government policies and programmes. Gender-responsive policies can support female empowerment and gender equality providing that women have unrestricted access to them.

Mozambique

The impact of the pandemic on women

The COVID-19 pandemic in Mozambique followed two destructive events: first, the devastating effects of Cyclones Idai and Kenneth in 2019 were still being felt when the pandemic started, and then there were a series of terrorist attacks in the northern area of Mozambique. These circumstances and the COVID-19 health crisis hindered the fiscal policy response to the pandemic. Most measures failed to be gender-responsive and address equity gaps to guarantee gender-equitable results.

The COVID-19 outbreak significantly impacted people's quality of life in Mozambique. Most of the population was already experiencing fragile living conditions (on average, half of the country's population lives in poverty). Therefore, the effects on their standard of living were highly significant. As in the rest of the world, lockdown measures caused people to lose their income and businesses to close due to decreased demand. The economy was also severely impacted in terms of

rights, resources and opportunities. Women in Mozambique frequently have a lower status than men; therefore, the impact was even more profound for them.

Measures implemented by Mozambique and their impact on women

In Mozambique, most of the measures implemented aimed to contribute to the reduction of the negative impacts of the pandemic, especially for those living in poverty and vulnerable situations. Nevertheless, most of the measures were not oriented specifically toward women.

Livelihoods

Livelihoods in Mozambique are precarious. The workforce is primarily rural with 72.8 per cent in agriculture and the informal sector. Some measures were limited to initiatives such as paid sick leave and credit lines for micro and small businesses; they were not gender-responsive. While policies related to business support, social insurance (paid sick leave) and monetary policies are positive, they do not address the needs of the majority of the Mozambican market. More than half the population in the country is in the informal sector, in which women are overrepresented. The policies and programmes implemented excluded the informal sector and therefore excluded women.

Social protection

During the pandemic, even if the fiscal stimulus packages on social protection were gender-responsive, they were limited in terms of coverage. Existing social protection programmes and policies (mostly cash transfers) were reinforced and new ones designed to minimize the effects of COVID-19 were created. The government implemented waivers for fines and reductions in payment arrears related to social security.

The COVID-19 Social Protection Response Plan provided the granting of cash transfers to 1.5 million beneficiaries, constituted of: 1) beneficiaries existing in regular social protection programmes (PSSB, PASD-Basic Basket and PASP), who received additional payments of three months of subsidy in 2020, and 2) households whose vulnerability was aggravated by COVID-19, with a geographic focus on urban, peri-urban and border areas. The vulnerability criteria included households headed by elderly people, people with chronic and degenerative diseases, people with disabilities, children, pregnant women with no source of income, and women living with six or more dependent family members, as well as foster families.

Health

Health-related measures included the distribution of personal protective equipment and virtual training on COVID-19, which impacted women since healthcare professionals are mostly female. Their working conditions worsened with increased working hours without remuneration. Also, training was provided on sexual and reproductive health services and for pregnant women on family planning. This included the distribution of “dignity kits” (personal feminine hygiene products). Other measures such as national emergency helplines for gender-based violence were created and strengthened.

Food security

Mozambique has a severe and concerning level of hunger. The pandemic affected the entire food system and demonstrated its fragility. Related fiscal stimulus packages included the replenishment of the nutrition contingency stock; distribution of agricultural inputs for farmers in rural areas; distribution of seeds and tools for home gardening aimed at improving nutrition in peri-urban areas; and promotion of nutrition and livelihood diversification through the production of small stock in rural and peri-urban areas. It is remarkable that one of the criteria was female small-scale producers, which transformed the measure into a gender-responsive one.

Public infrastructure and housing

Mozambique is still one of the poorest countries in the world. Access to essential infrastructure services, such as power, transport, ports, roads, and water and sanitation, ports, is far below satisfactory. However, public infrastructure and housing is the only sector which received no fiscal stimulus.

Conclusions

The needs of women in Mozambique's various economic sectors are still not being adequately met. Women continue to face persistent challenges and discrimination when it comes to access to employment opportunities, fair pay and basic public services including healthcare, social protection, food security, infrastructure and housing. While the government of Mozambique has tried to improve social protection and access to health, a low budget has hindered this effort, especially in terms of fiscal stimulus from a gender perspective.

Even if Mozambique has done relatively well in the containment of COVID-19, the pandemic highlighted even more the existing gender inequalities that existed prior to the pandemic. Women are the most vulnerable group in terms of access to health, social protection, labour, and access to water and sanitation. However, the government has not yet improved its citizens' livelihoods with a gender-sensitive stimulus package, as well as targeted programmes and policies in favour of women.

Nepal

The impact of the pandemic on women

Prior to the COVID-19 pandemic, Nepal's economy showed a steady increase in GDP, with a positive but moderate macroeconomic evolution. The Nepalese economy is deeply rooted in the agricultural sector (which represented 21.3 per cent of GDP in 2021) and by a high level of informal employment (84.6 per cent). Women have informal and precarious jobs, with a corresponding lack of social protection. The disparities in labour market indicators between women and men are evident when comparing the female labour force participation rate (26.3 per cent) with the male rate (53.8 per cent); the female informality rate (90.5 per cent) with the male rate (81.1 per cent); and the female unemployment rate (13.1 per cent) with the male rate (2.8 per cent). It is estimated that 24.3 per cent of the total female workforce was at risk of suffering a higher impact from the pandemic.

Measures implemented by Nepal and their impact on women

The government of Nepal announced the National Relief Programme in 2020 in order to respond to the COVID-19 pandemic. This programme provided a total estimated budget of US\$1.26 billion (which is approximately 3.7 percent of the total GDP of 2019/20) and identified three areas of concern: 1) addressing health emergencies and strengthening the health system (US\$347 million); 2) addressing social protection to the poor and vulnerable by providing immediate food relief to them and employment support to those who lost their jobs, including returning and potential migrants (US\$359 million), and 3) providing a stimulus package to the economic sector for their early recovery by providing concessional loans to enterprises, including tax relief to businesses and consumers at large (US\$555 million). Despite the fact that the National Relief Programme tried to minimize the impact of the pandemic on vulnerable groups, it is not clear how specific measures supported gender equality and women's empowerment.

Livelihoods

The main programme targeting unemployment intended to provide employment support to at least 500,000 unemployed people, but was not targeted specifically at women. The programme had problems meeting the set targets due to various reasons such as implementation and harmonizing with local-level programmes. Given its size (3.3 per cent of the total fiscal package), it is worth noting that one component was a wage subsidies package which targeted workers in small and medium-sized enterprises (SMEs) and industries affected by COVID-19 which are female dominated.

Social protection

Given the huge number of informal economy workers in Nepal, including women, most of them are not covered by any social protection. The social protection response by the government of Nepal to the COVID-19 crisis was mainly through delivering relief packages to vulnerable households during the initial peak. The relief package included food aid, a 10 per cent reduction in the cost of essential food items, and a 25 per cent reduction on electricity bills. Informal sector workers who lost their jobs were offered positions in public employment programmes for minimum wage, or provided with 25 per

cent of the local minimum wage if they chose not to participate. Although some measures had conditions relating to gender, there are generally no gender-disaggregated data on cash and in-kind assistance.

Health

Although spending provisions were made for healthcare including medicine, equipment and logistics, and access to insurance, reproductive health and domestic violence did not receive the attention they deserved. Nevertheless, healthcare spending was NPR 90.69 billion in FY 2020/21 and increased to NPR 122.77 billion in FY 2021/22. The spending in fiscal year 2021/22 was 7.45 percent of the total recovery programme. Furthermore, in FY 2020/21, a total of NPR 42.53 billion was allocated for COVID-19-related expenditures, while in FY 2021/22, the allocation was NPR 37.53 billion. These amounts accounted for approximately 46 per cent and 30 per cent respectively, of the total healthcare budget assigned for those years.

Food security

The COVID-19 pandemic and the lockdown measures increased food insecurity in Nepal. This was largely attributed to restrictions in movement, loss in income, declining economic activities, and suspension of school activities which limited the scope of the school meal programmes. Nevertheless, in the fiscal budget for FY 2020/21, an allocation of NPR 7.52 billion was made to expand the day meal programme nationwide. Currently, the programme is implemented for students up to grade 5 in community schools across 43 districts, aimed at improving student retention. Approximately 2.8 million children benefited from this programme, accounting for 0.5 per cent of the programme.

The Nepal government also focused on expanding agricultural production and output, providing support for small farm holders, and enhancing the agriculture value chain. In FY 2020/21, NPR 41.4 billion was allocated to the agriculture and irrigation sector, which accounted for 2.8 per cent of the total budget. However, according to World Bank data, the agriculture sector contributed 21.3 per cent to the GDP in 2021, showing that the stimulus package for agriculture was not in proportion to its significant contribution to the overall GDP.

Public infrastructure and housing

The main expenses in public infrastructure and housing were allocated for the development of health, transport and water and housing infrastructure, with no apparent gender perspective. Nevertheless, in FY 2020/21, NPR 12.46 billion was allocated for the development of health infrastructure, accounting for 0.8 per cent of the total budget. NPR 6 billion was also allocated for the President Educational Reform Programme, which aimed at enhancing educational infrastructure. This funding represents 0.4 per cent of the programme.

NPR 43.1 billion was allocated to the Ministry of Drinking Water and Sanitation, which accounted for approximately 2.92 per cent of the total fiscal budget. Housing expenditures were also increased to address access gaps, with the Ministry of Urban Development receiving an allocation of NPR 37.80 billion in FY 2020/21, accounting for 2.5 per cent of the programme.

While the fiscal budget mentions quarantine centres, it did not provide a specific allocated budget for them. However, under the CARES programme implemented by the Asian Development Bank in coordination with the National Response Programme, successful implementation of quarantine centres was achieved at the beginning of the COVID-19 pandemic. Throughout the first and second waves of COVID-19, a total of 276,778 people utilized these quarantine facilities and subsequently returned home. Among the users, approximately 14.81 per cent were women, and efforts were made to provide separate showers and toilet facilities for women in these centres.

Monetary policy

Several measures were introduced to contain the adverse impact of the COVID-19 pandemic on the financial sector and the economy in general. They included lower lending rates, lower credit interest rates, concessional lending, refinancing facilities, easing of liquidity and credit conditions, less stringent cash and capital reserve requirements and less stringent loan recovery provisions. These measures have been generally effective. For instance, a loan guarantee programme was implemented to support SMEs. A provision was implemented to require banks and financial institutions to provide loans up to NPR 10 million to agriculture, handicrafts and skill-based businesses at a base rate plus a maximum of 2 percentage

points premium. Similarly, a provision was implemented to classify loans up to NPR 2 million provided to real agribusinesses under project collateral, loans up to NPR 2 million for women entrepreneurs running small enterprises and self-employed business, and loans up to NPR 2.5 million for the purchase of vehicles for self-employment under the deprived sector loan. Finally, the monetary authorities included a provision for credit repayment holidays and loan restructuring for businesses impacted by the pandemic. Borrowers who faced difficulties in repaying their loans due to COVID-19 were eligible for an extended repayment schedule.

Conclusions

Targeting specific provisions, in terms of fiscal policies, to specific sectors or groups can have gender-equalizing effects. Key to this, however, is the development of data and tools to identify those sectors with the greatest potential for promoting equality and to assess the impact of the measures. With this in mind, it is not clear how specific measures supported gender equality and women's empowerment, although some direct and indirect benefits to women can be guessed from the measures taken by Nepal.

In this regard, given that women constitute about 60 per cent of the agricultural labour force in Nepal, it can be assumed that lower interest rates on loans in the agricultural sector stimulated greater on-farm investment and demand for hired labour, thus benefiting women. However, the expansionary monetary policy that was undertaken had indirect effects on the economy in general through misallocation of resources, which resulted in soaring stock prices and an increase in land prices. In addition, if taking into account that male bias in ownership of land assets and stocks, the central bank should initiate a series of structural reforms to manage the risks in the medium and long term in order to create an environment conducive to inclusive growth. Something similar could happen in feminized sectors such as services, hospitality, education and manufacturing.

Niger

The impact of the pandemic on women

Niger, a country whose main source of income comes from agriculture (42 per cent of GDP, and a sector in which women represent 69.7 per cent of the workers), presented encouraging macroeconomic prospects in 2019, before the pandemic, despite structural poverty. This situation changed after the arrival of COVID-19, causing all socioeconomic indices to decrease. Women were disproportionately affected due to their greater presence in small businesses and in informal jobs in sectors such as tourism, hospitality and crafts, which are particularly vulnerable sectors. Likewise, confinement measures contributed to an increase in women's responsibility for unpaid care work, unemployment and gender-based violence in homes.

Measures implemented by Niger and their impact on women

As part of the response to COVID-19, Niger developed an Economic and Social Resilience Plan with five components: 1) health management of COVID-19; 2) support for the resilience of the education system; 3) support for vulnerable people; 4) mitigation of the economic and financial impact of COVID-19 and 5) strengthening the resilience of agro-pastoral producers. This ambitious plan, costing a total of XOF 1,438.397 billion or US\$24.715 billion over two years (2020/2021), was aimed at fiscal recovery and stabilization. Its aim was to address the negative effects of COVID-19 on the most vulnerable populations and businesses, as well as to create the conditions for national economic recovery.

Livelihoods

The livelihood measures consisted of unemployment insurance for formal jobs and, to a lesser extent, some type of aid in the event of informal job losses. This affected women, who occupy the majority of informal jobs (97.6 per cent). Aid was also allocated to offset the losses of micro, small and medium-sized enterprises (MSMEs), thus assisting women-led enterprises, especially micro and small ones.

Social protection

The private sector benefited from aid that was not equally distributed to the self-employed and those working in the informal sector, mostly women. Thus, for example, despite being more exposed to the virus in particularly feminized labour sectors, women were not taken into account during the confinement and faced the extra burden of care that occurred after the confinement. Women, however, did not see their situation compensated with greater social security. At most, there was specific aid in the payment of electricity and water bills.

Health

Although there were improvements in the areas of prevention and healthcare, specific measures targeting reproductive health and domestic violence were not taken into account during the pandemic.

Food safety

There were improvements in monetary transfers, the alleviation of food insecurity and the strengthening of the resilience of producers in the agro-pastoral sector. Most notably, there were specific plans for malnourished girls and boys, pregnant or lactating women, and mothers with hospitalized children.

Public infrastructure and housing

In terms of public infrastructure, actions focused on sanitary and school infrastructure, sanitation and water control, sustainable land management, and rural housing. Likewise, provisional accommodation was created for quarantine, hypothetically reducing women's care work in the cases where all members of a family became infected.

Conclusions

Although the pandemic had disproportionate effects on women and girls in Niger, due in large part to pre-existing gender inequalities, the government of Niger did take policy measures that integrated the specific needs of girls and women. However, the government should make an effort to collect relevant data in a sex-disaggregated manner, in order to efficiently design and monitor policies that meet the needs of women and girls.

In this sense, post-COVID-19 economic and fiscal recovery policies, strategies and programmes in Niger should prioritize the economic sectors that are mostly owned and occupied by women. This is an opportunity to achieve the greater empowerment of women and achieve gender equality. This will particularly affect the agro-pastoral sector, the industrial sector, the services sector (education, health and tourism) and, above all, women working in the informal sector. Thus, for example, in agriculture, which has not been particularly affected by the pandemic and with a large female presence, it is necessary to support a green and truly inclusive rural growth, that is, where the participation of women is full and not subsidiary in terms of ownership of land, finance and technology. In the services sector, another sector with a large female presence, it would be helpful to eliminate the bottlenecks that cause there to be more women employees than entrepreneurs. And something similar should occur with the informal sector, which is mostly feminized, but without social protection compared to in the formal sector, where men predominate.

Nigeria

The impact of the pandemic on women

The COVID-19 crisis in Nigeria was characterized by a near shutdown of all economic activities, capital flow reversals, a higher incidence of unemployment, especially in the informal sector, and a general loss of welfare. Coupled with a dependence on revenues generated from the sale of crude oil in the international market, the global impact of the crisis brought about a sharp decline in crude oil prices, and the disruption of international supply chains. The impacts included abrupt distortions of prices in Nigeria's domestic markets, a decline in public revenues that limited the federal government in meeting its obligations, and a downward pressure on public budgets for the most vulnerable in the society.

There is evidence to suggest that women were disproportionately affected by the pandemic relative to men. Women's job losses were more likely to be higher than men, especially in the informal sector (with women and girls accounting for a

majority of the workforce) and in certain industries. For example, sectors like education, wholesale and retail sales, and accommodation and food services, which are female dominated relative to men, were negatively impacted by the pandemic. The same happened with MSMEs. The pandemic revealed the limited access to quality healthcare services (especially for rural and marginalized women and girls), the higher burden on women to provide care, a spike in domestic violence (a consequence of lockdown measures), and a higher incidence of poverty among women.

Measures implemented by Nigeria and their impact on women

According to the IMF, the expenditure for the COVID-19 crisis was 0.3 per cent of the GDP.⁷

Livelihoods

COVID-19-related livelihood measures included the mobilization of resources to support the private and public sectors to stimulate the creation and the maintenance of employment. Given the lack of sex-disaggregated statistics and since the majority of women work in the informal sector, it was difficult to assess the impact. Something similar occurred with unemployment benefits and income support in the formal and informal sectors. The measures also included support for MSMEs and, in that sense, the fiscal stimulus provided support for female-owned businesses. The government has also considered loan guarantees, grants and the suspension or reduction of taxes.

Social protection

Through various social investment programmes, income support was provided in cash and in-kind, taking into account women and the most vulnerable. Aid was also provided for utility bills and internet. The fiscal stimulus package also prioritized the expansion of social security to all citizens, although the plan was not explicit on the amount of funds to be committed.

Health

The fiscal stimulus for the health sector was premised on some key priorities: ensuring an effective response to the crisis, improving access to quality and affordable healthcare, the domestic production of medical and pharmaceutical resources, and building capacity and resilience in Nigeria's health infrastructure. It is important to note that reproductive health and domestic violence protection were not explicitly identified in the provisions.

Food security

The lockdown measures increased the incidence of food insecurity across the country. The Nigerian government, through its Food for All project, focused on expanding agricultural production and output, providing support for small farm holders, and enhancing the agriculture value chain. Nevertheless, the fiscal stimulus package did not explicitly identify measures to ensure women farmers or cooperatives could access loans and other support.

Public infrastructure and housing

Nigeria already had a huge infrastructure deficit before COVID-19. The necessity to bridge the infrastructure deficit became evident, given the gendered impact of the pandemic. The financial items were distributed among hospitals and clinics, water and sanitation spending, and public transportation spending. Women's usage of public transportation is relatively more than men, and the provision of safe public transportation modes is a necessity. While it was planned to develop safe transport, the measures were not strictly implemented. The provision of affordable housing, rental or mortgage support, and schemes to defer rental and mortgage payments, were also considered.

Conclusions and recommendations

It can be observed from the measures implemented the gender neutrality of both fiscal and monetary measures. Although the stimulus response recognized investing in social protection and pro-poor sectors as a viable channel for stimulating the economy, the stimulus response did not mainstream gender as a focal point for attaining both immediate and longer-

⁷ International Monetary Fund. [Policy Responses to COVID-19](#). Nigeria.

term inclusive economic growth. Thus, attaining gender equality through the stimulus response was, at best, only implied and not guaranteed, as the response did not explicitly provide for targeted expenditures for key measures that support gender equality, especially in a crisis, including investment in unpaid care, protection of women's livelihoods in the informal sector through supporting their transition to the formal sector, gender-responsive public investments, a financing framework that includes affirmative procurement policies, and continued climate-resilience, especially in agriculture and the green and blue economy.

In general, the measures did not highlight the interlinkages between gender dimensions and the expected economic objectives. It is recommended that gender be mainstreamed in future proposed stimulus responses. Doing this would entail a gender analysis of proposed expenditures, with details of expected policy beneficiaries, disaggregated by sex. Including a gender analysis of the stimulus response ensures that the expected benefits are not understated, while maintaining effective monitoring and evaluation of implemented programmes, given already established gender-based targets.

Palestine

The impact of the pandemic on women

The Palestinian economy was deeply impacted by the pandemic, exacerbating a crisis stemming from its fragile political and economic situation. Statistics issued by the Palestinian Central Bureau of Statistics (PCBS) show that by June 2020, the real GDP had declined by about 22 per cent and the unemployment rate rose to 26 per cent.

As in the other countries, the pandemic impacted women more profoundly than men. Prior to COVID-19, women already were in an unequal position compared to men in terms of labour force participation (70 per cent versus 18 per cent), unemployment (41 per cent versus 21 per cent) and wages (below the average wage for men). Businesswomen are also more vulnerable to economic shocks with less access to financial resources, including cultural barriers to pursuing entrepreneurship. Challenges facing women, both as workers and as business owners, are further amplified as they bear an unequal share of unpaid work and caring for household needs. These responsibilities were escalated during the lockdown when nurseries, kindergartens and schools were closed.

The data show that the lockdown had different effects on women. Unemployment rose more for women, albeit slightly, but it added up to a substantially higher unemployment rate than before the pandemic. In addition, working women, mainly in the informal sector, suffered more from wage cuts or wage losses due to layoffs. As for women-owned businesses, the evidence shows that they endured extra closing days during the lockdown as they are disproportionately concentrated in the sectors that were greatly affected by the restriction measures.

Measures implemented by Palestine and their impact on women

Palestine faces unique challenges, unlike other countries. Resources were needed to overcome the effects of the crisis but it was beyond what Palestine could afford. Because of Israeli control, Palestine lacks commonly used fiscal and monetary policies or even the ability to use its own resources to transfer cash payments to vulnerable groups. It is forced to rely on international donations to alleviate the budget gap. The repercussions of the pandemic crisis worsened the fiscal space of Palestine.

The total COVID-related spending in 2020 was estimated at NIS 659 million (1.1 percent of GDP),⁸ of which NIS 499 million (0.8 percent of GDP) was for health, NIS 107 million (0.2 percent of GDP) for social protection, and NIS 53 million (0.1 percent of GDP) for workers who lost their income.

Livelihoods

Palestine put in place measures to support businesses, facilitating financing conditions such as loans at low or even zero-interest rates to help establishments maintain their commercial activity and retain their staff. These measures were overall

⁸ International Monetary Fund. [Policy Responses to COVID-19](#). Palestine.

gender-responsive, as can be seen by comparing the measures approved and granted with the proportion of establishments owned by women. Other measures had a lower impact because of the eligibility conditions that limited access for women, as they were challenged by their informal work status or a lack of evidence of the ability to pay back loans. The government also made tax payments more flexible and managed to get the bank to defer payments of instalments or restructure debts. They also reached an agreement between employers and unions regarding sanitary working conditions, hours, work-life balance and wages. Most of these measures were gender blind.

Social protection

Cash transfers were distributed with the objective of providing a certain degree of social protection to vulnerable workers and households. Public employment was created at the municipal level to maintain local services, maintenance work and the development of local infrastructure and administrative activities. Judging by the representativeness of women among total beneficiaries, it can be concluded that the measure were overall gender-responsive.

Conclusions and recommendations

Most of the interventions related to COVID were in the area of livelihoods, which aimed to keep MSMEs afloat during the pandemic, and promote the retention of employees, especially in the most affected sectors. The few social protection policies carried out were rather limited in scope and breadth. Furthermore, there is a lack of data concerning some of the interventions, which makes it difficult to gauge if all the protection extended towards employees was honoured by business owners.

When it comes to the gender-responsiveness of these interventions, the majority have been quite gender-responsive in terms of coverage. The percentage of women beneficiaries of these funds, payments and guarantees were in general well above their actual representation in the economy, either as workers or as leaders of MSMEs. However, because of their small scale, the interventions themselves had relatively limited effects for both men and women.

Senegal

The impact of the pandemic on women

Prior to COVID-19, Senegal was considered a symbol of stability in a region confronted with political insecurity and economic crises, thanks to its early transition to pluralism, relatively stable economic growth and progress in human development. However, data and research revealed that the COVID-19 pandemic led to a strong economic recession in Senegal that has pushed a sizeable percentage of the population into poverty, intensifying political and social tensions. The Senegalese government's response to the crisis, with the support of its development partners, was swift and substantial. Nevertheless, limited fiscal buffers and safety nets, a vulnerable healthcare system and a large informal sector posed significant challenges to containing the economic damage to the country. Most policy responses failed to incorporate and address the different impacts on men and women of the pandemic due to the different socioeconomic roles they play and existing gender inequalities.

Measures implemented by Senegal and their impact on women

To mitigate the effects of the COVID-19 pandemic on populations and businesses, in 2020 Senegal set up the Economic and Social Resilience Programme (PRES), consisting of 21 measures. Although the total budget was substantial (US\$1.7 billion), it was still a small proportion of the country's GDP (less than 1 per cent).

Only 38 per cent of the measures in total (8 of 21) were considered gender-sensitive. Of these, 2, or 25 per cent of all gender-sensitive measures, were directed to violence against women and girls in the form of a series of campaigns covering different issues (female genital mutilation, gender-based violence and HIV prevention) and services and support for survivors. However, no budgetary allocations were found in the UN Women COVID-19 Global Gender Response Tracker for these two measures in comparison with most of the other measures for which specific amounts could be found. No measures for support of care were identified, even though before COVID-19, women in Senegal spent around 37 hours per week doing unpaid care work. This figure is thought to have increased substantially during the crisis as schools closed and mobility and other restrictions were imposed. The rest of the measures, six in total, targeted women's economic

security. This was either because the measure concretely mentioned groups of women as beneficiaries or because the sector had a large proportion or the majority of beneficiaries who were women.

Livelihoods

Most of the measures were aimed at economic, financial and fiscal support for businesses and entrepreneurs, followed by employment support (especially in the agriculture sector). All measures reflected gender-responsiveness.

Social protection

In the area of social protection, some measures for social assistance stand out, although with little gender sensitivity, but no social insurance measures were identified. As described previously, no measures for support of care were identified, even though before COVID-19, women in Senegal spent around 37 hours per week doing unpaid care work. This figure is thought to have increased substantially during the crisis as schools closed and mobility and other restrictions were imposed.

Health

In addition to health spending in relation to the pandemic, some gender-sensitive measures related to violence against women and girls in the form of a series of campaigns covering different issues (female genital mutilation, gender-based violence and HIV prevention) and services and support for survivors. However, no budgetary allocations for these measures were found in the database.

Food security

The measures in response to COVID-19 included the provision of subsistence to vulnerable households in the form of food baskets sourced from women farmers.

Public infrastructure and housing

There were no measures aimed at public infrastructure, but there was support for the payment of utilities, with gender sensitivity.

Conclusions

The fact that over 40 per cent of the economic and fiscal measures taken in response to COVID-19 were gender sensitive is encouraging. The government can be expected in this recovery phase to take gender-responsive budgeting to a higher level, especially around the tracking of resources. Nonetheless, several problems impeded the development of gender-responsive policy responses in Senegal, for example, gender roles and sociocultural norms and the lack of sex-disaggregated and gender-sensitive data available for analysis and policy decision-making.

In terms of the fiscal space, amplifying the tax base while at the same time increasing the efficiency of the tax and the budgetary systems is key to increasing social expenditure for services and infrastructure. Likewise, the higher participation of women in the economy can help to widen the fiscal space as they become tax and social security contributors. The multiplication effects of this would further increase the ability to invest in the care sector. For example, social protection continues to be relatively small in terms of GDP. Only 20 per cent of the population is covered by at least one social protection benefit and only 50 per cent of the population is affiliated to a social health protection scheme. Maternity benefits, for example, only cover 30.4 per cent of the female labour force.

► VII. General conclusions

General conclusions

In all countries, it is confirmed that the effects of COVID-19 accentuated structural gender disparities. These disparities refer to participation in the labour market, the unequal burden of unpaid care work, unemployment, informality, sectorial feminization, wage levels, possibilities for entrepreneurship, access to financing and education, social security coverage and access to public services, among others.

Livelihoods

In the analysed countries, most of the measures were aimed at providing economic, financial and fiscal support to businesses and entrepreneurs, with a special focus on the agricultural sector. Several countries (Egypt, Ethiopia, Mali, Morocco, Mozambique and Palestine) introduced measures to support micro and small enterprises, such as tax reductions, tax forbearance and financial assistance.

Overall, women received less assistance than men, and there were no specific indicators to suggest that interventions would address gender disparities resulting from the pandemic. Moreover, policies and programmes often failed to address the needs of the majority of the population, particularly those in the informal sector, where women are overrepresented, and those who work for low-wages and in insecure and unorganized work, as in Ethiopia, Morocco and Mozambique.

It should be noted that some countries provided financial support measures to women-led projects (Egypt) and others implemented measures to reduce working hours, particularly in the public administration sector (Mali), which benefited female civil servants by reducing their overall workload.

Social protection

Numerous social assistance measures were taken during the pandemic, especially aimed at replacing or supplementing income and providing subsidies for people in situations of high social vulnerability, particularly those involved in informal or precarious jobs. In many cases, the private sector benefited from assistance that was not equally distributed to the informal sector, which is dominated by women. This meant that even though women faced additional risks during the pandemic, they were not provided with adequate social protection.

Countries such as Egypt focused on income support and loans for vulnerable groups, while Argentina implemented income support or replacement and provide allowances for dependent daughters or sons. Both countries focused on sectors with social vulnerability, particularly linked to informal and precarious jobs in which women predominantly work. Other countries implemented initiatives to promote productive and decent employment, with a focus on female empowerment and gender equality (Morocco). However, there were countries that demonstrated limitations in terms of coverage of these initiatives (Nepal and Senegal). Overall, social protection measures did not adequately include women's unpaid care work, which is presumed to have increased considerably during the crisis due to school closures and other mobility restrictions.

Health

The largest number of measures in the health sector were implemented to address the specific situation of people working in essential jobs, focusing on protecting these workers and supplementing their income. Health expenditures went mainly for the purchase of medical equipment, face masks and the construction of field hospitals, with limited attention to meeting the specific needs of women.

The pandemic disproportionately affected women in the healthcare sector, who constitute the majority of healthcare workers (e.g. nurses, health extension workers and custodial staff). Healthcare workers were exposed to physical contact and the working conditions worsened with the increase in unpaid working hours, especially for women.

Only two of the countries analysed in this study took measures to protect and support victims of gender-based violence (Argentina) and violence against women and girls (Senegal), problems that intensified during the period of confinement. Reproductive health did not receive either appropriate attention or specific measures during the pandemic despite the increased spending on healthcare. This can be seen in the lack of measures in several countries, including Argentina, Nepal, Niger and Nigeria.

Food security

Food security measures were implemented in several countries to address the impact of the COVID-19 pandemic and to reduce blockages to food availability and access. Measures in Argentina, Egypt and Morocco focused on ensuring women's access to food and addressing the food security of children. In Ethiopia, Mali and Senegal, food baskets were provided to vulnerable households, especially those living in urban areas and without access to cooking facilities, or to women farmers (Nigeria and Senegal) or small-scale producers (Mozambique). This had a gendered impact, although none of the measures explicitly addressed women's needs. Cash transfers and food cards were used to support the purchase of food by vulnerable populations in Argentina, Niger and Nigeria, but not specifically for women.

Public infrastructure and housing

Some countries recognized the importance of public infrastructure, especially in the context of social housing (Egypt) or social infrastructure (Argentina). This included spending on essential services in poor neighbourhoods and efforts to strengthen community spaces. The COVID-19 pandemic posed specific challenges for social infrastructure, especially for female-headed households (Ethiopia). Both Niger and Nigeria prioritized health and sanitation infrastructure, and Nigeria also emphasized the need for safe public transport, especially for women, but the measures were not rigorously implemented.

There appears to be a growing awareness of the gender implications of public infrastructure policies (Niger), with some measures specifically targeting women or female-headed households (Ethiopia). Unfortunately, some of the countries analysed had a significant infrastructure deficit (Mozambique and Nigeria), which increased with the COVID-19 pandemic. Other countries made investments in roads that could in principle have improved rural women's access to markets (Mali).

► VIII. Lessons learned

Lessons learned

The fiscal policies undertaken to reduce the gendered impact of the pandemic varied between countries. Some countries opted for gender-sensitive policies accompanied by significant fiscal stimulus packages (Argentina). Others took a gender perspective in their policies and provided moderate or insufficient packages (Egypt, Mali, Morocco Palestine and Senegal). Still others, regardless of the size of the fiscal package, designed gender-neutral policies (Ethiopia, Mozambique, Nepal, Nigeria), although sometimes with indirect benefits for women.

The most remarkable case study, compared to the other case study countries and not rich countries, was Argentina, where it was shown that the fiscal restrictions so often used as an argument to restrict the expansion of policies were reversed because of the political will to do so. In an adverse context, Argentina allocated more than 6 per cent of its GDP to address the emergency, of which almost 36 per cent was allocated to measures that could potentially close gender inequality gaps.

That said, the efforts of some countries with modest but important gender policies and fiscal stimuli (such as Egypt, a benchmark in its region) should be highlighted and not underestimated, especially considering the fact that most of the countries analysed had little room for manoeuvre in terms of spending, given their very delicate economic situation. In any case, what is striking, and not in a positive way, is that several of them designed gender-neutral fiscal policies, thus ignoring structural gender inequalities and how they worsened during the pandemic. Therefore, the first and most important lesson is that when designing future inclusive policies in adverse scenarios, this omission should be taken into account and corrected.

To avoid these omissions, it is essential to improve women's participation in decision-making spaces and ensure that they are part of the policies that affect them. This will be key to the design of fiscal policies with a gender perspective. Last but not least, for the design, but also for adequate monitoring of these policies and transparency and accountability, it is necessary to have information disaggregated by sex. The authors of the reports from all countries have highlighted this. Without these data, it is very difficult to assess the impact of a given policy and to have an accurate understanding of each particular social and economic situation.

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