

# **Beyond GDP and Public Policies for Gender Equality: Gender Budgeting in Asia Pacific**

No. 404

15-December-2023

Lekha Chakraborty



**National Institute of Public Finance and Policy**  
New Delhi

## **Beyond GDP and Public Policies for Gender Equality: Gender Budgeting in Asia Pacific**

**Lekha Chakraborty<sup>1</sup>**

### **Abstract**

The paper analyses gender budgeting as a fiscal innovation to translate the public policies into 'beyond GDP' commitments incorporating a gender lens. Earmarking a specific proportion of fiscal allocations for gender budgeting can be only a second best principle of gender budgeting. With the advent of fiscal decentralisation, a few countries in the Asia Pacific region have experimented with gender budgeting as a PFM tool of accountability and fiscal transparency. However the lack of gender disaggregated data and lack of flexibility of finance at local levels thwarted the process of deepening gender budgeting. The legally mandated gender budgeting process led by Finance Ministries has been found as the sustainable model of gender budgeting to translate resources into results. Fiscal marksmanship (deviation between budget estimates and actual spending) is an important prerequisite for establishing such result-based fiscal frameworks of gender budgeting.

---

<sup>1</sup> The author is Professor at NIPFP (independent institute of Ministry of Finance, Government of India) and Member of the Governing Board of Management, International Institute of Public Finance, Munich. She is also affiliated to Levy Economics Institute of Bard College, New York. Her lecture delivered at Department of International Development at London School of Economics on 29<sup>th</sup> September 2023 was based on this paper. The author sincerely acknowledges the valuable comments from Professor Naila Kabeer. Special thanks are due to Professor Tim Forsyth, Professor and Head, Department of International Development, London School of Economics and Political Science. Thanks are also due to Dipa Patel and Violet Fox for the communications and event management.

In the Asia Pacific region, India has over 20 years' experience of sustainable gender budgeting. The other countries – both developed and emerging economies - that have consistent process of gender budgeting over the last 20 years include Austria, Nigeria and Sweden (Nolte, Polzer, & Seiwald, 2021); (Khalifa & Scarparo, 2020); (Klatzer, Brait, & Schlager, 2018).; (Polzer & Seiwald, 2021); Chakraborty, 2020a; (Singh, 2018), (UNWomen, 2019), Chakraborty 2019). The studies have identified the need to initiate gender budgeting in some countries including Germany (Erbe, 2015) and more and more countries, including those in Africa, Asia and the Balkans (Nolte, Polzer, & Seiwald, 2021); Ng, 2016). However the acceptance that gender budgeting is a good budgeting (Stotsky, 2016) and incorporating it in the Public Financial Management (PFM) has been rare across countries, a few exceptions include India, Korea and Austria (Polzer & Seiwald, 2021), (Chakraborty L. , 2016b), (Moser & Korać, 2020), (Steger, 2010). In 2016, IMF has conducted the first ever global survey on gender budgeting, and integrated gender budgeting within the processes of PFM among the member nations (Chakraborty, 2020a; (Kolovich, 2018), (OECD, 2019); (PEFA, 2019). Gender budgeting began as an idea of gender mainstreaming to public budgets (UNWomen, 2019), (Sassen, 2010), (Elson D. , 2000), (O'Hagan A. , 2018), (Marx, 2019); (CoE, 2005), Nolte Polzer, & Seiwald., 2021;; (Stotsky, 2016); (Höllerer, Jancsary, Barberio, & Meyer, 2020), OECD 2016 ). Integrating gender budgeting into PFM requires strategic environment and effective tools of implementation which brings together gender, fiscal policy and public financial management (OECD, 2019); (O'Hagan A. , 2018); (Steccolini, 2019), (IMF, 2017).

Gender budgeting is a fiscal innovation (Chakraborty, 2004). The idea of gender in public finance is a young field of research and policy implementation and has been analysed and documented since 1990s (Ng, 2016); (O'Hagan A. , 2015) (O'Hagan A. , 2018), (Galizzi, 2010); (Sharp & Broomhill, 1990); (Sharp & Broomhill, 2002) (Budlender D. , 2002); Budlender et al., 2002; Chakraborty, 2016; (Elson & Sharp, 2010); (Ng, 2016a); (Ng, 2016b);, (O'Hagan A. , 2018); (Judd, 2002); (Himmelweit, 2002); (Rubin & Bartle, 2005); (Sharp & Broomhill, 1990), (Sharp & Broomhill, 2002); (Steccolini, 2019); (Budlender D. , 2002); (Elson & Sharp, 2010); (Morrissey, 2018); (Nolte, Polzer, & Seiwald, 2021); (Steinþórsdóttir, Einarsdóttir, Pétursdóttir, & Himmelweit, 2020); (Pearse, Hitchcock, & Keane, 2019): 116; (Downes, Lisa, & Scherie, 2017). This paper takes an inventory analysis of significant gender budgeting experiences in Asia Pacific region including India.

## Fiscal Context and Overview of Gender Budgeting in Asia Pacific

Despite being signatory to many gender conventions including Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), many countries in the Asian region have not yet initiated or implemented a sustainable process of using the budget for addressing underdevelopment of women and gender equality, including through gender budgeting. Against the backdrop of the Addis Ababa Action Agenda (AAAA), 2015, and the Sustainable Development Goals 2030, gender budgeting has recently gained significance as part of what is labeled “transformative financing to achieve gender equality” by 2030. The technical articulation of gender inequality in the Asia Pacific region and how the ranking of countries in Asia Pacific changes, when incorporating additional dimensions of time use and women in governance, is developed in Aggarwal and Chakraborty (2016). A diagnosis of gender inequality is an important prelude to gender budgeting (Lahiri, Lekha S, & P.N., 2002).

Amartya Sen set off an impassioned debate when he claimed that millions of women were “missing” in China and India, referring to the number of females who have

died as a result of foeticide and unequal access to household resources, nutrition, health care and access to property rights (Klasen & Claudia, 2003); (Klasen, 1994), (Klasen, 2008); (Kynch & Amartya, 1983); (Bhalotra, Abhishek, Dilip, & Francisco, 2019). Missing women refers to the deviation of the actual sex ratio from the expected sex ratio, which is far from a minor issue, but ranks among the worst human catastrophes of the twentieth century as it is larger than the combined casualties of all famines in the twentieth century and it also exceeds the combined death toll of both world wars and the casualties of major epidemics such as the 1918-1920 global influenza epidemic or the currently ongoing AIDS pandemic (Klasen & Claudia, 2003). It is critical for Asian countries to assess the role of public policy, and specifically fiscal policy, in addressing gender inequality (Chakraborty L., 2010a). The nature of gender-related concerns varies across this very diverse region, and ranges from a focus on addressing the burden of the unpaid care economy to redressing female deprivation in education and health.

Gender budgeting is ideally an approach to fiscal policies and administration that translates gender commitments into fiscal commitments through identified processes, resources, and institutional mechanisms, and can work on both the spending and revenue sides of the budget (Chakraborty, 2014). Nevertheless, a few of the global best practice leaders of gender budgeting like Australia and India are also in this region. This region has comparatively rich fiscal data, disaggregated by sex, with special reference to specifically targeted programs and expenditures with gender impact, which may be used for empirical analysis of the impact of public expenditure on gender development. (Elson D., 2006) initiates such an effort, where a cross-country comparison of public expenditure for gender equality is examined in the context of specifically targeted programs for women in the budget.

## **Fiscal and Regional Context of Gender Budgeting in Asia**

As a prelude to gender budgeting, it is significant to analyze the overall macroeconomic context of public finance in the region (Table 1). The size of the public sector varies a lot across the region, measured by the ratio of public expenditures to GDP. The low level of human development expenditure, especially in spending on health and education, presents a bleak picture of the role of public finance in social spending in the region. Public financial management is relatively weak in some countries, measured by Public Expenditure Financial Accountability (PEFA) scores, calling for strengthening fiscal administration.

There are no studies on the macroeconomic impacts of fiscal austerity and fiscal rules on gender inequality and women's development in the region. However, the plausible macroeconomic impacts of fiscal deficits have been analyzed by Chakraborty (2016). The adverse impact of rule-based fiscal deficits on gender-sensitive human development expenditure is beyond the scope of this paper. However, a close scrutiny of gender budgeting experiences in the region has highlighted that they have contributed more to a judicious reprioritization of public expenditure than increased allocations. We will revisit this point in country specific sections.

## **Overview of Gender Budgeting in Asia**

Gender budgeting has been seen as a powerful tool to integrate gender into fiscal policy in the region to address gender inequality and women's development. Many Asian nations have undertaken gender budgeting efforts, including developed and developing countries. However, gender budgeting at the national level does not fully address the fiscal challenges to countries with heterogeneous regions and populaces. With fiscal

decentralization in many countries in the region and subnational governments having important spending responsibilities for basic public services, subnational gender budgeting exercises are also important and beginning to expand, even though they are still confined to a few countries. Ng (2016) captures the local level processes of conducting participatory gender budgeting in the region.

The successful gender budgeting initiatives in the Asian region were “within government” exercises with the Ministry of Finance (instead of other sectoral ministries) spearheading the process, in collaboration with public policy think tanks and others. For instance, India is a leading example of gender budgeting in the Asia Pacific region, as acknowledged by the United Nations (UNDP Asia Pacific, 2010; UN Women, 2012; UN Women 2016). The Ministry of Finance has played a lead role to incorporate gender budgeting in budget circulars, expenditure budgets, and performance or outcome budgets. The technical expertise of the team working with the Ministry of Finance to integrate gender budgeting within the existing classification of budget transactions was a strength of the India initiative. The policy think-tank of the Ministry of Finance, the National Institute of Public Finance and Policy (NIPFP), provided analytical templates to the Ministry of Finance to make the generic concerns from the civil society organizations were heard and translate the gender commitments into budgetary commitments.

Yet another strength of the process in the region are the so-called gender budget statements within budget papers. The gender budget statements have helped to ensure that budgets include allocations in both national and subnational governments for women’s development, and this has led to more transparency and accountability in the budget exercises. The gender budget statements helped the countries to articulate how much they spend on women; and to mainstream gender budgeting in *prima facie* gender-neutral ministries, such as Science and Technology and others. The gender budgeting statements gave space to governments to build up sex- disaggregated or gender relevant data, though more sustained efforts are required to ensure that the data are used to guide effective programs and policies.

In the lower-income countries in the region, the approach to budgeting is hampered by low capacity, and gender budgeting in such countries faces more challenges to achieve its intended outcomes. However, there are bold exceptions in the Asian region, where gender budgeting has been attempted by the Ministry of Finance, using gender-based analytical matrices and frameworks (for instance, in Nepal and Sri Lanka).

Gender budgeting has provided an opportunity to incorporate care economy policies into macroeconomic frameworks in the region. The valuation of work done by women using time use data and incorporating it to gender budgeting policies came about as an offshoot of this process (Chakraborty, 2014). Exercises to incorporate time use in planning has helped governments to realize that the policies which were considered gender neutral were in fact not gender neutral. For instance, in Nepal, the gender budgeting matrix has incorporated women’s time use as one criterion. In India, in the Union Budget 2016-17, the Finance Minister has integrated gender budgeting in the energy sector by a policy initiative on care economy, to uplift poor women in the energy ladder to liquefied petroleum gas (LPG) subsidies. The Cabinet Committee on Economic Affairs, chaired by the Prime Minister, approved the scheme for providing free LPG connections to women from below poverty line households. This was the first time in the history of India that the Ministry of Petroleum and Natural Gas implemented a welfare scheme benefiting many women belonging to the poorest households. This is a good example of how a *prima facie* gender-neutral ministry like the Ministry of Petroleum and Natural Gas can design a policy to address women’s needs.

**Table 1: Fiscal Context of Gender Budgeting in Asia**

Country	Fiscal Indicators <sup>1</sup> (Average 2010-2015) <sup>2</sup> (Percent of GDP)							Public Expenditure and Financial Accountability (PEFA)
	Total revenue	Total tax revenue	Total expend iture	Education expenditure	Health expend iture	Overall <sup>3</sup> balance	Gross <sup>4</sup> debt	PEFA overall score <sup>5</sup>
	Australia	32.9	26.4	36.9	5.3	6.1	-4	25.9
Bangladesh	10	8.1	13	2.2*	1.2	-3	32.8	2.1
Bhutan	36.5	n.a.	37.9	4.7	3.5	-1.4	71.9	3
Brunei Darussalam	47.7	31.7	32.6	3.1	2.3	15.1	1.9	n.a.
Cambodia	17	n.a.	20.2	2.6	1.4	-3.2	31.2	2.1
China	27	18.5	27.4	1.9*	2.9	-0.4	37	n.a.
Hong Kong SAR, China	21.7	n.a.	18.6	3.5	n.a.	3.1	0.6	n.a.
India	19.4	16.5	27.3	3.7	1.2	-7.9	67.2	2.6
Indonesia	16.8	12.1	18.1	3.3	1.1	-1.4	23.9	2.8
Japan	30.9	n.a.	40	3.8	8.3	-9.1	231.2	n.a.
Korea, Rep.	21.6	14.3	20.2	4.9	4.1	1.4	32.4	n.a.
Lao PDR	22	14.2	24.7	2.8	0.8	-2.6	57.1	n.a.
Macao SAR, China	n.a.	n.a.	n.a.	2.9	n.a.	n.a.	n.a.	n.a.
Malaysia	23.9	n.a.	27.9	5.5	2.2	-4	53.8	n.a.
Maldives	25.4	15.5	35.1	6.5	5	-9.7	62.2	2
Mongolia	n.a.	n.a.	n.a.	5.4	3.8	n.a.	n.a.	n.a.
Myanmar	17.6	5.5	20.9	0.8	0.4	-3.4	44.2	1.5
Nepal	18.4	13.5	18.5	4.7	2.5	-0.1	33.8	2.2
New Zealand	34.3	27.3	38.5	7.2	8.3	-4.2	30.6	n.a.
Pakistan	13.4	10	20.8	2.3	1	-7.4	62.4	2.5
Papua New Guinea	29.8	25.1	31.3	n.a.	3.1	-1.6	27.3	n.a.
Philippines	18	13.7	18.7	3.4	1.4	-0.7	41.2	2
Singapore	22.3	13.4	15.1	3.1	1.5	7.2	102.8	n.a.
Sri Lanka	13.8	n.a.	20.5	1.9	1.4	-6.8	79.5	n.a.
Thailand	21	17.3	21.5	5.7	3.3	-0.5	40.1	3.1
Vietnam	24.7	20.6	29.2	6.3	2.7	-4.5	49	2.4
Regional average	23.6	16.9	25.6	4.1	2.9	-2	51.7	2.4

**Sources:** World Economic Outlook (WEO), World Bank Development Indicators (WDI) and IMF staff calculations.

**Note:** A \* reflects value of latest year available since data were not available for the 2010-2013 period. Bangladesh (2009) and China (1999).

1/ All figures except for health and education expenditure are drawn from the latest WEO and concept of government corresponds to that in the WEO. Please see WEO for further details. Health and education expenditure are drawn from World Bank Development Indicators (WDI) and correspond to the general government concept.

2/ Average over number of years in this period for which data were available.

3/ Corresponds to the concept of total revenue minus total expenditure.

- 4/ Gross debt does not net out holdings of debt by other entities of the government.
- 5/ PEFA is a performance monitoring framework used to assess the public financial management (PFM) systems in developing countries. It is an initiative jointly supported by the World Bank, IMF, European Commission and other development and government institutions. The framework consists of 28 indicators with each indicator scored on a scale from A (highest) to D (lowest). PEFA scores reported above is an average of the 28 indicators and convert the four ordinal PEFA scores (A,B,C,D) to numerical scores (4,3,2,1) with “+” score given 0.5 point. A higher PEFA score implies stronger administration of public finance. On a global basis, the lowest score is 1.1 and highest score is 3.6. Please see <https://www.pefa.org/> for further details.
- 6/ Data are not available

Yet another challenge is to give gender budgeting legal standing in the countries in the region. Legislation supporting gender budgeting is rarely found in the region. Gender budgeting is more a fiscal fiat than a legal fiat. In the region, Korea and the Philippines have made gender budgeting mandatory through the law (Table 2).

**Table 2:** Legal Fiat of Gender Budgeting

Country	Law	Year of Commencement
The Philippines	Gender and Development (GAD) Budget, earmarking 5 per cent of all sectoral budgets for women.	1995
The Republic of Korea	National Finance Law (Articles 16, 26, 57, 68-2, 73-2) to introduce gender budgeting principles and statements, and to do gender differential impacts/analyze in balance sheet, flow of funds and audits.	2006

**Source:** Author’s compilation.

The revenue side of gender budgeting is still in nascent stages. Revenue policies that provide favorable treatment to women may help to improve their paid work efforts, access to land and property, and their ability to accumulate financial savings and investments, as well as enhance their children’s access to education and health, and increase their “say” in intra-household decisions (Basu, 2006). Typically, the debate has centered on the role of personal income taxes (Table 3). However, there is more recent focus on indirect taxes as well as property and mineral taxes. These issues are discussed further in the case studies.

Sharp (2003) notes that the growth in gender budget initiatives has coincided with the introduction of reforms in budgetary processes, in both developing and advanced countries, and one of such budgetary reforms has been the introduction of “results-based” budgeting, which shifts assessment of the success of government programs and policies away from the raising and spending of money (budgetary inputs) to the achievement of results in the form of outputs and outcomes. Gender budgeting efforts fit well into a results-based budgeting approach.

We next turn to a survey and assessment of gender budgeting experiences in the region and feature those countries whose experience with gender budgeting is notable or interesting, including the Philippines, Bangladesh, Sri Lanka, Indonesia, and Pakistan. We focus on the developing countries in the region. Australia and the Republic of Korea, both of which have had notable gender budgeting efforts, are also covered in this paper, which features advanced economies.

**Table 3: Revenue-Side Gender Budgeting**

Content	Revenue Policy	Countries (open-ended)
Direct income taxes	Tax exemption policy	India–different tax exemption for women in the personal income tax, subsequently revoked. Vietnam–tax exemption for women entrepreneurs in small and medium enterprises.
Filing of direct taxes	Personal filing of taxes instead of joint filing of direct taxes	India, Thailand (recently debated), Australia
Property taxes	Differential rates for women property owners	India (in certain Provinces including New Delhi)
Mining taxes and royalties (Non tax revenue)	Linking of mining revenue for human development	India (District Mineral Fund in latest mining regulations bill, linking coal proceeds and mining taxes to human development, is yet to be implemented).
Indirect taxes	Tax incidence analysis across income quintiles, region-wise	India (examining the incidence of different households, headed by females and males, and with children and without children)

**Source:** Author's compilation

The gender budgeting initiatives vary in scope, objectives, strategies, entry points to the budget, tools of analysis, participants, and the politics of engagement. There is no single means of assessing the success of gender budgeting and it is partly because government budgets, and gender responsive budgets, arise as a result of multi-faceted processes leading to substantive outputs (Elson and Sharp, 2010). It is therefore difficult to identify the one particular criterion of success of gender budgeting owing to heterogeneity in the experiences of countries, but the tangible criteria of success include whether these efforts help to reduce gender inequality and lead to the advancement of women. This paper analyzes how gender sensitive the budget making processes are, how effective countries have been in developing transparent and accountable mechanisms in revealing the gender sensitivity of budget processes and allocations, and whether the gender budgeting efforts led to specific policy actions or programs.

Although many countries in the region have begun gender budgeting initiatives, most of them were one-off initiatives or undertaken outside government. India stands out for its implementation of gender budgeting at the national and subnational levels of government. It has integrated gender budget within the Expenditure Budget and also given instructions to integrate it into the Outcome Budget. However, the capacity of sectoral gender budgeting cells to carry out specific analysis of gender-related needs and advocate for policies and programs remains a challenge. Korea, like India, with the support of think tank and other research, has formulated a framework for gender budgeting and implemented legal backing with provisions in national finance laws. The Philippines has shown the pitfalls of earmarking a floor on spending in sectoral budgets, but was later able to improve this strategy and link this spending to results-oriented budgeting. At the subnational level, the States of India like Kerala and Karnataka, and the communes in the Philippines like Sorsogon and Hilongos have provided good examples of local level gender budgeting. Australia was a pioneer of gender budgeting, but abruptly ended the Women's Budgets within budget documents and its initiative.



The Philippines provides an example of how gender budgeting can be applied at both national and subnational levels. Gender-responsive budget policy initiatives started at the national level in the Philippines with the Gender and Development (GAD) budget in 1995. The GAD budget made a provision for earmarking at least 5 per cent of all departmental expenditure on programs for women in national and sub-national budgets. Under quota-based gender budgeting, money was earmarked for such activities as ballroom dancing in certain government departments. As there was no penalty for not utilizing the GAD budget fully and efficiently, many departments ended up with an unspent surplus in the GAD budget. However, the 5 per cent requirement was eventually made more flexible so that departments could spend money only on what was truly needed. This “harmonized GAD” rule began in 2012 “to ensure that different concerns of men and women are addressed equally and equitably” in programs, activities, and projects (see Philippine Budget Circular 2012). Chakraborty (2006a, 2006b, 2010) notes that setting a floor for spending on gender-related aims resulted in a misallocation of resources in various departments.

Integrating gender-related concerns into national policies became prominent in Bangladesh with the formulation of the fifth five-year plan, 1997-2002. The adoption of a National Policy for the Advancement of Women and National Action Plan for the Advancement of Women in 1997 led to gender budgeting (Chakraborty, 2010). The Ministry of Health also piloted a gender-disaggregated beneficiary assessment of community health services. After the findings of this analysis were presented to the Ministry of Finance, it agreed to incorporate gender-related and anti-poverty concerns into the budget. The Ministry of Finance along with the Ministry of Women and Children’s Affairs led the initiative. Several ministries carried out gender mainstreaming separately but the major task of gender mainstreaming was given to the Ministry of Women and Children’s Affairs.

The gender budgeting effort encompassed analysis in a number of ministries of gender-related concerns and also the assignment in 47 ministries of Women in Development focal points. Section 3 of the Budget circular instructs the ministries to assess the impact of their strategies on gender-related and anti-poverty objectives, while Section 4 requires them to assess the impact of their activities on the outlined gender and poverty goals (Sharp, Elson, Costa, Vas Dev, and Mundkur, 2009). Gender “shares” for each expenditure are also calculated using the specially developed RCGP (Recurrent, Capital, Gender and Poverty) database and methodology (Budlender, 2015).

As such, gender budgeting in Bangladesh has focused on the analysis of ministry budgets to determine whether they are gender responsive or not. The government produces a document along with the budget which explains how different activities of various ministries/divisions have implications for women’s advancement and rights. The first year, such analysis was done for four ministries and in the second year this was done for ten ministries.

Since 2009, the Bangladesh government has been producing an annual gender budget report that can be considered a form of a gender budget statement (Budlender, 2015, UN Women 2015). In 2012, a review of 20 ministries was carried out and concluded that Bangladesh is successful in institutionalizing the gender budgeting process.

Sri Lanka joined the Commonwealth’s gender budgeting pilot projects in 1997, which was then followed by an initiative by UNIFEM in 2002 (Chakraborty, 2003). Donors have played an important role in the implementation of gender responsive budgeting and macro policies in Sri Lanka (for details, see Government of Sri Lanka, 2003, 2000a and 2000b; Sharp et al., 2010). The gender budgeting initiative in Sri Lanka has had two

phases. The initial phase was the Commonwealth initiative coordinated by the Department of National Planning and concentrated on health, education, the public sector, employment, agriculture, industry and social services in 1997. The second round of the initiative was taken up by Ministry of Women's Affairs in coordination with UNIFEM and their aim was to prepare the ex-post analysis of the budget in 2003 (Chakraborty, 2003). Women's development is referred to in the 2003 budget, with the establishment of a separate window for women to borrow special money for small businesses, in each of the special funds being set up for sectoral development (Chakraborty, 2003).

## Country Specific Outcomes

- **India:** The nodal role of the Ministry of Finance with the support of policy think tanks in gender budgeting has led to the successful institutionalization of gender budgeting at both the national and subnational levels. Gender budgeting has also led to gender mainstreaming in the budget, with more and more prima facie gender neutral sectors adopting gender budgeting and reporting to the Ministry of Finance on their efforts to address gender equality through fiscal policies. Accountability and transparency are part of the objectives of gender budgeting. However, the integration of gender budgeting statements into the budget documents for transparency; and the relevant accountability mechanisms were largely absent in the region. India is an exception.
- **The Philippines:** The initial gender budgeting efforts suggested that earmarking a portion of budget for women in every ministry or department is a second-best principle of gender budgeting. The Philippines has moved away from this approach to results-linked gender budgeting.
- **Bangladesh:** Though not in the name of gender budgeting, a successful Food for Education program was introduced with the aim to improve the school enrollment and retention rates of children and improve their nutrition levels, with some evidence suggesting that it had a more meaningful effect on girls.
- **Nepal:** The integration of time use statistics and the statistically invisible care economy in gender budgeting is almost non-existent in the Asian region except in Nepal, where it was integrated in analytical matrices of gender budgeting.
- **Sri Lanka:** Two rich studies on gender budgeting, by the Commonwealth Secretariat and UN Women, and former study analyzed the benefit incidence analysis of public expenditure through a gender lens.

## Conclusion

The overall positive outcome of the gender budgeting in the region can be summarized in the following observations.

1. Gender budgeting has led to fiscal policies that were oriented to gender equality in some countries and mainstreaming gender in prima facie gender-neutral ministries in a few others.
2. The advent of fiscal decentralization raises the importance of integrating gender budgeting at subnational levels of government. So far, local initiatives were rare in the region, except in India, Indonesia and the Philippines.

3. The revenue-side gender budgeting policies, like differential rates for men and women in property tax rates in a few States in India is an innovation. And gender budgeting has led to some reconsideration of income tax structure. However the analysis of the revenue side through a gender lens needs to be strengthened in the region.
4. It also led to the analysis of the effectiveness of public spending through a gender lens. The public expenditure benefit incidence analysis and expenditure tracking for flow of funds are the methodologies used to capture the gender differential impacts of public spending.
5. Public finance management in some countries now integrates gender as category of analysis. Monitoring outcomes rather than inputs were given emphasis.
6. It has also led to improved dialogue to integrate gender in the classification of budgetary transactions to allow better tracking and management.
7. Gender budgeting statements within budget documents helps ensure transparency in the budgetary allocations for women. However, this exist only for a few countries including India, Bangladesh, and Nepal.
8. Gender budgeting has helped women activists and civil society organizations place the call for better budgetary allocations for gender equality and equity concerns.

The need to further strengthen gender budgeting within PFM framework is crucial. The assumption that “all women are equal” may lead to partial inferences as intersectionality issues (of interface between gender and race; gender and class; displaced persons and refugees) are equally significant to be addressed within the public finance discourses while preparing the fiscal policies (Bearfield, 2009; Escobar, 2021; Riccucci et al., 2014; Chakraborty, 2016, Klatzer, 2016; Escobar, 2021; Rubin and Bartle ,2005; Anessi-Pessina et al., 2016; Van Helden and Uddin, 2016; (Khalifa and Scarparo, 2020). From the angle of gender-responsive public financial management, differentiating between ex ante and ex post approaches to gender budgeting are also crucial (Downes et al., 2016; Chakraborty, 2016; Nakray, 2015; Rubin and Bartle, 2005, (Bakker, 2018).

The broad conclusion is that gender budgeting in the region is sustainable and adds substantively to fiscal policy but succeeds only if the Ministry of Finance owns the process. The experience of the region suggests that initiatives on gender budgeting should begin with the Ministry of Finance and requires adequate support of all stakeholders including civil society, parliamentarians, academicians, and the people. For instance, the heterogeneous stakeholders in the process who supported the Ministry of Finance in India to introduce gender budgeting include policy think tanks, the Ministry of Women and Child Development, UN entities, and civil society organizations. Though gender budgeting has the potential to transform gender equality in the region, the results are still modest in most of the lower-income countries except the India and the Philippines, where the efforts have led to substantive fiscal policies.

At the next level, it is important to examine all the fiscal policy components through a gender lens beyond the realm of gender budgeting. In the post-pandemic fiscal strategy, gender budgeting is a powerful PFM tool to integrate “beyond GDP” paradigm in financing human development.

## References

- Aggarwal, Bhavya, & Lekha, Chakraborty, 2016. "The 2030 Sustainable Development Goals and Measuring Gender Inequality: A Technical Articulation for Asia Pacific". Working Paper, New York: Levy Economics Institute.
- Ahmad, A.U., & del Ninno, Carlo, 2002. *The Food for Education Program in Bangladesh: An Evaluation of its Impact on Educational Attainment and Food Security*. (Discussion Paper Brief 138). Washington DC: International Food Policy Research Institute.
- Ahmed, A. U., & M. Arends-Kuenning, 2006. Do Crowded Classrooms Crowd Out Learning? Evidence from the Food for Education Program in Bangladesh. *World Development*, 34:665-684.
- Bakker, I., 2018. Connecting women's human rights to public resources in Canada. *Canadian Women Studies*. 33(1/2): 71-77.
- Basu, Kaushik, 2006. Gender and Say: a Model of Household Behaviour with Endogenously Determined Balance of Power. *Economic Journal*, 116, 558-580. (Working Paper No. 273). Accessed at <https://www.nipfp.org.in/publications/working-papers/1868/> Page 43
- Bearfield, D.,A, 2009. Equity at the intersection: Public administration and the study of gender. *Public Administration Review*, 96(3): 383-386.
- Bhalotra, Sonia, Abhishek Chakravarty, Dilip Mookherjee, & Francisco, J. Pino, 2019. Property Rights and Gender Bias: Evidence from Land Reform in West Bengal. *American Economic Journal: Applied Economics*, 11:205-237.
- Budlender, D., 2002. Gender budgets: What's in it for NGOs?. *Gender and Development*, 10(3): 82-87.
- , 2015. Budget call circulars and gender budget statements in the Asia Pacific: A Review. UN Women
- Budlender, D, Elson, D, Hewitt, G, et al., 2002. *Gender Budgets Make Cents. Understanding Gender Responsive Budgets*. London: Commonwealth Secretariat.
- Chakraborty, Lekha S., 2003. *Gender Budgeting in Sri Lanka: Categorizing Financial Inputs*. Sri Lanka: UNIFEM and Government of Sri Lanka.
- Chakraborty, Lekha, 2004a. Gender Budgeting in Asia: An Empirical Investigation of Selected Seven Countries. (Paper prepared for The Commonwealth Secretariat, UK).
- Chakraborty, Lekha, 2006a. *Fiscal Decentralisation and Local Level Gender Responsive Budgeting in the Philippines: An Empirical Analysis*. (Working Paper No. 41). New Delhi: National Institute of Public Finance and Policy.
- Chakraborty, Lekha, S., 2006b. *Fiscal Decentralisation and Gender Responsive Budgeting In Mexico: Some Observations*. (Working Paper No. 40). New Delhi: National Institute of Public Finance and Policy.

- Chakraborty, Lekha, 2010. *Gender-Sensitive Fiscal Policies: Experience of Ex-post and Ex-ante Gender Budgets in Asia-Pacific*. Bangkok: UNDP.
- , 2014. *Integrating Time in Public Policy: Empirical Description of Gender-Specific Outcomes and Budgeting*. (Working Paper No. 785). New York: Levy Economics Institute.
- , 2016. *Fiscal Consolidation, Budget Deficits and Macroeconomy: Monetary-Fiscal Linkages*. New Delhi: Sage Publications.
- , 2019. *Indian Fiscal Federalism: A Few Empirical Questions*. Panel on *Indian Fiscal Federalism*, the at the book launch by Y. V. Reddy & G. R. Reddy. New Delhi: India International Centre. (March 28).
- , 2020a. *The gender budgeting gets a leap in the Fifteenth Finance Commission*. New Delhi: Business Standard.
- , 2020b. *Macroeconomic Policy Coherence for SDG 2030: Evidence from Asia Pacific*. (Working Paper No. 292). New Delhi: National Institute of Public Finance and Policy.
- Cho, Sun-Joo, *et al.*, 2012. *Analysis and Evaluation on Gender Budgeting in Korea, (II)*. Korean: Korea Women's Development Institute.
- CoE, 2005. *Gender budgeting*. Council of Europe.
- Downes, R, von Trapp, L, Nicol, S, 2017. *Gender budgeting in OECD countries*. *OECD Journal on Budgeting*, 16(3):1–38.
- Escobar, O., 2021. *Transforming lives, communities and systems? Co-production through participatory budgeting*. In Loeffler, E, Bovaird, T (*eds*) *The Palgrave Handbook of Co-production of Public Services and Outcomes*. Cham: Palgrave Macmillan, pp. 285–309
- Elson, D., 2000a. *Gender at the macroeconomic level*. In J. Cook, J. Roberts, & G. Waylen (*Eds.*), *Towards a gendered political economy*. (pp. 77–97). Macmillan.
- , 2000b. *Progress of the World's Women 2000*. UNIFEM Biennial Report. New York: United Nations Development Fund for Women.
- , 2006. *Budgeting for Women's Rights: Monitoring Government Budgets for Compliance with CEDAW*. New York: UNIFEM.
- Elson, Diane, Reina Ichii, Rhonda Sharp, Monica Costa, & Sanjugta Vas, Dev, 2009. *Gender Responsive Budgeting in Asia Pacific: The Republic of Korea*. Australia: UNISA.
- Elson, D, Sharp, R., 2010. *Gender-responsive budgeting and women's poverty*. In Chant, S (*Ed.*), *The International Handbook of Gender and Poverty: Concepts, Research and Policy*. (pp. 522–527). Cheltenham: Edward Elgar.
- Erbe, B., 2015. *Gender mainstreaming in public financing of universities: Central findings for Germany*. *Politica Economica/Journal of Economic Policy*, 31(2): 213–232.

- Galizzi, G., 2010. The formulation of gender sensitive budgets: Integrating gender into the balanced scorecard. *Economia Aziendale*, 1(3): 335–343. Online.
- Government of Pakistan, 2002. *Major/Important Achievements made by the Ministry of Women Development*. Islamabad: Ministry of Women Development, Social Welfare and Special Education.
- Himmelweit, S., 2002. Making visible the hidden economy: The case for gender-impact analysis of economic policy, *Feminist Economics*, 8(1): 49-70.
- Höllerer, M. A., Jancsary, D., Barberio, V., & Meyer, R. E., 2020. The interlinking theorization of management concepts. *Organization Studies*, 41(9): 1284-1310.
- IMF, 2017. Gender budgeting in G7 countries. Washington D C : International Monetary Fund. Judd, K. (ed.) 2002. *Gender Budget Initiatives: Strategies, Concepts and Experiences*. New York: UNIFEM.
- Klasen, Stephan, 1994. Missing Women Reconsidered. *World Development*, 22: 1061-1071.
- , 2008. Missing Women: Some Recent Controversies on Levels and Trends in Gender Bias in Mortality. (Discussion Paper No. 168). Ibero America Institute
- Klasen, Stephan, & Claudia, Wink, 2003. Missing Women: Revisiting the Debate, *Feminist Economics*, 9: 263-299.
- Khalifa, R., & Scarparo, S., 2020. Gender responsive budgeting: A tool for gender equality. *Critical Perspectives on Accounting*, DOI: 10.1016/j.cpa.2020.102183
- Kim, Young-Ock, 2010. Institutionalizing Gender Budgeting: the Experience of Korea. *Korean Women's Development Institute*. Seoul: KWDI. [http://www.igs.ocha.ac.jp/igs/IGS\\_publication/journal/13/63-66.pdf](http://www.igs.ocha.ac.jp/igs/IGS_publication/journal/13/63-66.pdf)
- Kim Jinyoung, Jong-Wha Lee, & Kwanho, Shin, 2014. *Gender Inequality and Economic Growth in Korea*. paper prepared for Asian Development Bank <http://econ.korea.ac.kr/~jwlee/papers/Gender%20and%20Korea%20KLS.pdf>
- Klatzer, E., 2016. Integrating gender equality, women's rights and participation in the budget process: A survey of entry points and practical examples. In Ng, C (Ed.) *Gender Responsive and Participatory Budgeting*. Imperatives for Equitable Public Expenditure pp. 99–123. Heidelberg: Springer.
- Klatzer, E., Brait, R., & Schlager, C., 2018. The case of Austria: Reflections on strengthening the potential of gender budgeting for substantial change. In A. O'Hagan, & E. Klatzer (Eds.), *Gender budgeting in Europe* (pp. 137–157). Palgrave Macmillan
- Kolovich, Lisa, (ed) 2018. *Fiscal Policies and Gender Equality*, ed. Lisa Kolovich, IMF
- Kynch, Jocelyn, and Amarty, sen, 1983. c. *Cambridge journal of Economics*.
- Lahiri, Ashok, Lekha S. Chakraborty, & P.N. Bhattacharyya, 2002. *Gender Diagnosis and Budgeting in India*. New Delhi: National Institute of Public Finance and Policy.

- Marx, U., 2019. Accounting for equality: Gender budgeting and moderate feminism. *Gender, Work & Organization*, 26(8): 1176–1190. DOI: 10.1111/gwao.12307
- Mahbub, Nadeem, & Debbie Budlender, 2007. *Gender Responsive Budgeting in Pakistan: Experience and Lessons Learned*. New York: UNIFEM.
- Morrissey, S., 2018. *Gender Budgeting: A Useful Approach for Aotearoa New Zealand*. Wellington: New Zealand Treasury.
- Moser, B., & Korać, S. 2020. Introducing gender perspectives in the budgetary process at the central government level. *International Journal of Public Administration*, DOI: 10.1080/01900692.2020.1755683
- Nakray, K., 2015. Gender budgeting and public policy: The challenges to operationalising gender justice in India. *Policy & Politics*, 43(4): 561–577.
- Ng, Cecilia, 2016. *Gender Responsive and Participatory Budgeting: Imperatives for Equitable Public Expenditure*, Springer International.
- Ng, C., 2016. Making public expenditures equitable: Gender responsive and participatory budgeting. In Ng, C. (ed.) *Gender Responsive and Participatory Budgeting. Imperatives for Equitable Public Expenditure*. (pp. 1–16). Cham: Springer.
- Nolte, IM, Polzer, T, Seiwald, J., 2021. Gender budgeting in emerging economies – A systematic literature review and research agenda. *Journal of Accounting in Emerging Economies*. Epub ahead of print 2021
- OECD, 2016. *Gender Budgeting in OECD Countries*, Paris: OECD.
- OECD, 2019. *Economic Survey of India 2019*. New Delhi:OECD New Delhi <https://www.oecd.org/economy/surveys/India-2019-OECD-economic-survey-overview.pdf>
- O’Hagan, A. 2015. Favourable conditions for the adoption and implementation of gender budgeting: Insights from comparative analysis. *Politica Economica*, 31(2), 233–252. DOI: 10.1329/80935
- O’Hagan, A., 2018. Conceptual and institutional origins of gender budgeting. In A. O’Hagan, & E. Klatzer (Eds.), *Gender budgeting in Europe*. (pp. 19–42). Palgrave Macmillan.
- Pearse, R, Hitchcock, JN, Keane, H., 2019. Gender, inter/disciplinarity and marginality in the social sciences and humanities: A comparison of six disciplines. *Women’s Studies International Forum*, 72(1): 109–126.
- PEFA, 2019. *Supplementary framework for assessing gender responsive budgeting*. PEFA.
- Polzer, T., & Seiwald, J., 2021. Outcome orientation in Austria: How far can late adopters move? In Z. Hoque (Ed.), *Public sector reform and performance management in developed economies* (pp. 119–145). Routledge.
- Riccucci, N, Van Ryzin, G, Lavena, C., 2014. Representative bureaucracy in policing: Does it increase perceived legitimacy?. *Journal of Public Administration Research and Theory*, 24(3):537–551.

- Rubin, MM, Bartle, JR, 2005. Integrating gender into government budgets: A new perspective. *Public Administration Review*, 65(3): 259–272.
- Sassen, S., 2010. Strategic gendering: One factor in the constituting of novel political economies. In S. Chant (Ed.), *International handbook of gender and poverty: Concepts, research, policy* (pp. 522–527). Edward Elgar
- Sawer, Marian, 2002. Australia: The Mandarin Approach to Gender Budgets. In Debbie Budlender and Guy Hewitt, editors, *Gender Budgets Make More Cents*. (pp. 43–64) London: Commonwealth Secretariat.
- Singh, D., 2018. The gender dimensions of expenditure in India: Some policy issues and concerns. *Productivity*, 52(2): 111–120.
- Sharp, R, Broomhill, R, 1990. Women and government budgets. *The Australian Journal of Social Issues*, 25(1): 1–14.
- Sharp, R, Broomhill, R, 2002. Budgeting for equality: The Australian experience. *Feminist Economics* 8(1): 25–47.
- Sharp, Rhonda, 2003. *Budgeting for Equity: Gender Budgeting Initiatives within a Framework of Performance Oriented Budgeting*. New York: UNIFEM.
- Sharp, Rhonda, Diane Elson, Monica Costa, Sanjugta Vas Dev, & A. Mundkur, 2009. *Republic of Bangladesh: Gender Responsive Budgeting in the Asia Pacific Region*. Bangladesh: UNISA.
- Sharp, Rhonda, Diane Elson, Monica Costa, & Sanjugta Vas Dev, 2010. *The Socialist Republic of Vietnam: Gender Responsive Budgeting in the Asia Pacific Region*. UNISA.
- Sharp, Rhonda, and Monica Costa, 2010a. *Gender Responsive Budgeting in the Asia Pacific Region: Commonwealth of Australia*. Australia: UNISA.
- Sharp, Rhonda, Diane Elson, and Monica Costa, 2010b. *Gender Responsive Budgeting in the Asia Pacific Region*. Pakistan: UNISA.
- Steinþórsdóttir, FS, Einarsdóttir, T, Pétursdóttir, GM, et al. 2020. Gendered inequalities in competitive grant funding: An overlooked dimension of gendered power relations in academia. *Higher Education Research & Development*, 39(2): 362–375.
- Steger, G., 2010. Austria's budget reform: How to create consensus for a decisive change of fiscal rules. *OECD Journal on Budgeting*, 10(1), 7–20. DOI: 10.1787/budget-10-5kmh5hcrx924
- Steccolini, I. 2019. New development: Gender (responsive) budgeting – A reflection on critical issues and future challenges. *Public Money & Management*, 39(5): 379–383.
- Stotsky, Janet G., 2016. *Gender Budgeting: Fiscal Context and Overview of Current Outcomes*. (IMF Working Paper 16/149). Washington, DC: International Monetary Fund.
- UNDP Asia Pacific, 2010. *Power, Voice and Rights: A Turning Point for Gender Equality in Asia and the Pacific*. India: Macmillan.



- UN Women, 2012. Gender Responsive Budgeting in the Aid Effectiveness Agenda: End-of-Programme Evaluation. (Revised Evaluation Report). Universalia.
- , 2015. Meeting report, Asia Pacific Consultation on Shaping a New Agenda for Transformative Financing on Gender Equality, , Bangkok: Thailand. (November 16-17).
- , 2016. Gender Responsive Budgeting in the Asia-Pacific Region: A Status Report. New York: UN Women.
- , 2019. Gender equality as an accelerator for achieving the Sustainable development Goals. UNDW and UN Women.
- Van Helden, J, Uddin, S. 2016. Public sector management accounting in emerging economies: A literature review. *Critical Perspectives on Accounting*, 41(1), 34–62.

## MORE IN THE SERIES

- Mukherjee, Sacchidananda (2023). [Distributional Impact of Indian GST](#), W.P. No. 403 (October).  
Lekha Chakraborty, is Professor, NIPFP  
Email: [lekha.chakraborty@nipfp.org.in](mailto:lekha.chakraborty@nipfp.org.in)
- Chakraborty, Lekha, Ajay Narayan Jha, Jitesh Yadav, Amandeep Kaur and Balamuraly B., (2023). [Deep De-Carbonization And Regional Equity](#), WP No. 402 (October).
- Kaur, Amandeep, Ajay Narayan Jha, and Lekha Chakraborty, (2023). [G20 and Climate Responsive Budgeting](#), W.P. No. 401 (September)



National Institute of Public Finance and Policy,  
18/2, Satsang Vihar Marg,  
Special Institutional Area (Near JNU),  
New Delhi 110067  
Tel. No. 26569303, 26569780, 26569784  
Fax: 91-11-26852548  
[www.nipfp.org.in](http://www.nipfp.org.in)