

Federal fiscal policy effectiveness and Inequality: Empirical evidence on Gender Budgeting in Asia Pacific

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Abstract

This paper assesses gender budgeting in Asia Pacific region. The countries in the region have achieved mixed success in improving gender equality, with “missing women” in India and China still reaching catastrophic dimensions. Gender budgeting is ideally a fiscal innovation that translates gender-related goals into budgetary commitments and can help countries to achieve the Sustainable Development Goals with regard to gender equality. India has a sustainable gender budgeting model for the region, while a few countries in the region have begun such efforts more recently. The legislative mandates for gender budgeting in the Philippines and South Korea are remarkable achievements and are contributing to their efforts.

Key words: Gender Budgeting, Fiscal Policy, Public Financial Management, Asia Pacific, Gender Inequalities.

¹ This paper is based on the author’s IMF earlier research project, with some selective updating, chiefly of comparative economic performance. More recent information on fiscal measures the governments have undertaken may be available from public sources. Special thanks are due to Janet Stotsky and Pinaki Chakraborty for their valuable comments and suggestions. This paper was presented in Fiscal Affairs division of IMF on June 24th 2019. Thanks are due to Michael Keen, Manal Fouad and other participants of my seminar at IMF.

I. Introduction

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 and Wink, 2003; Klasen, 1994, 2008; Kynch and Sen, 2003; Bhalotra, Chakravarty, Mookherjee, and Pino, 2019).² It is critical for Asian countries to assess the role of public policy, and specifically fiscal policy, in addressing gender inequality (Chakraborty, 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, 2014a).

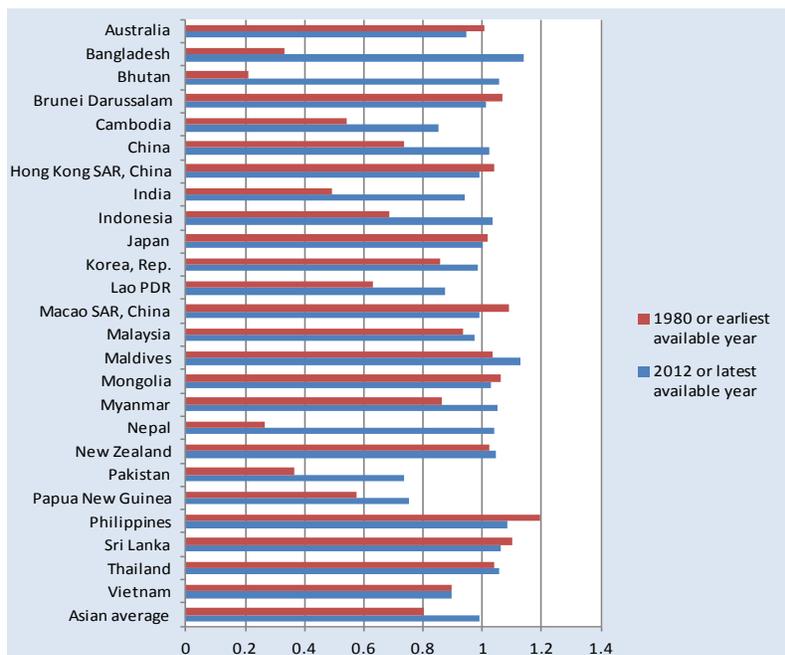
This paper reviews gender budgeting in Asia Pacific. It is organized as follows. Section II provides a summary of key gender inequality indicators in the region. Section III sets the stage for gender budgeting in the region. Sections IV and V survey the countries with gender budgeting efforts in the region and assesses the effectiveness of their approaches. This section is dichotomized into countries with an effective approach to gender budgeting and the countries with distinct beginnings on gender budgeting or integrating gender in fiscal policy frameworks. Section VI looks at macroeconomic dimensions of gender budgeting in the region. Section VII offers some thoughts on the way forward.

Asian countries encompass a range of levels of development and show differing degrees of gender inequality, with most falling into the middle or lower income categories. Asian countries have generally been making progress in addressing gender inequality and women’s advancement, even though gender inequality remains high. Figure 1 shows gender inequality in secondary education, where we can see that the trend is toward greater equality. Figure 2 shows gender inequality in under 5 mortality, where boys have a natural disadvantage. The high female to male ratio in India is notable.³

² To quote Klasen and Wink (2003) “Missing women refers to the deviation of the actual sex ratio from the expected sex ratio. It 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.”

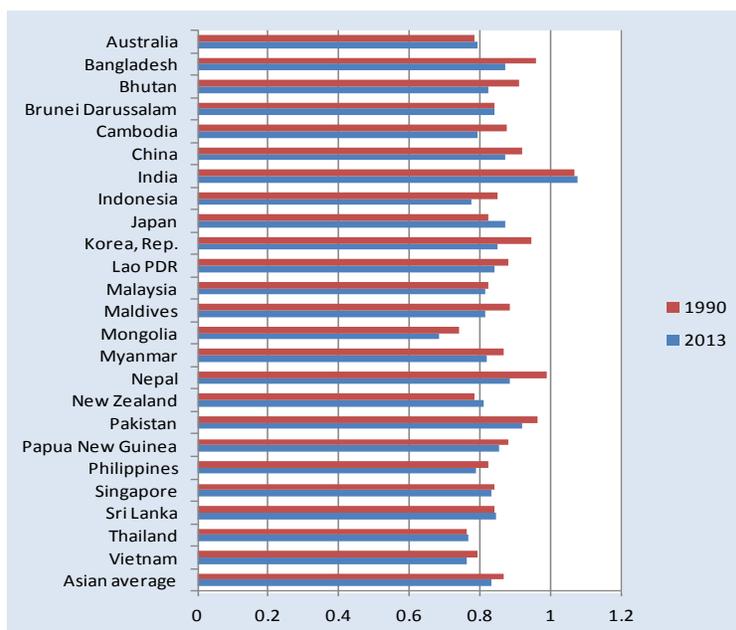
³ For details on the natural advantage of girls in survival and missing women estimates, see Klasen (1994), Klasen and Wink (2003), and Anderson and Ray (2010).

Figure 1: Gross Secondary Enrollment (female to male ratio)



Sources: World Bank, World Development Indicators database; and authors' estimates.

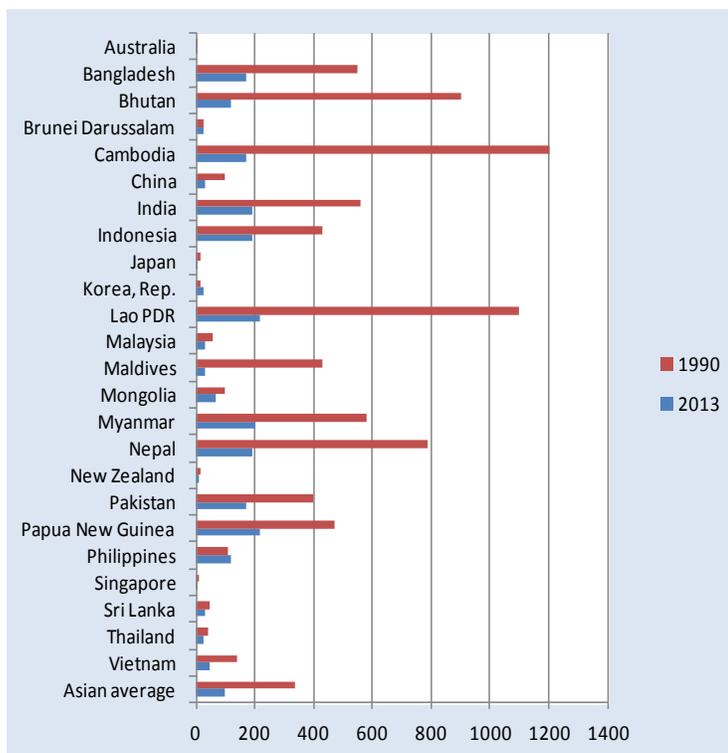
Figure 2: Child Mortality, Under the Age of 5 (female to male ratio)



Sources: World Bank, World Development Indicators database; and authors' estimates.

Figure 3 shows maternal mortality, a key indicator of women’s advancement, and the almost universal trend in the region of declining mortality, even while maternal mortality remains high in many countries (Thaddeus and Maine, 1994; van den Broek and Falconer, 2011).

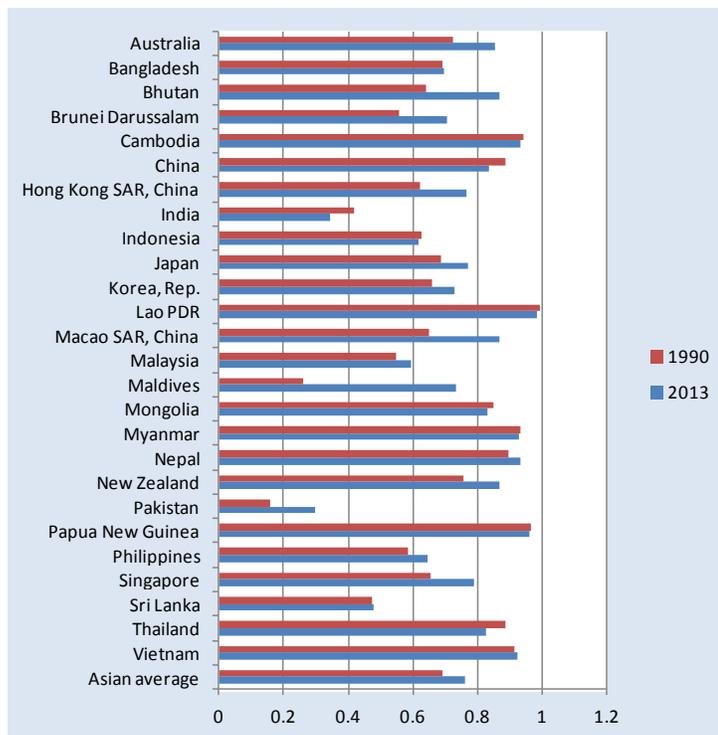
Figure 3: Maternal Mortality Ratio (modeled estimate, per 100,000 live births)



Sources: World Bank, World Development Indicators database; and authors’ estimates.

Figure 4 shows gender gaps in labor force participation rates, where the trend is toward equality, though notably a number of countries show a declining ratio.

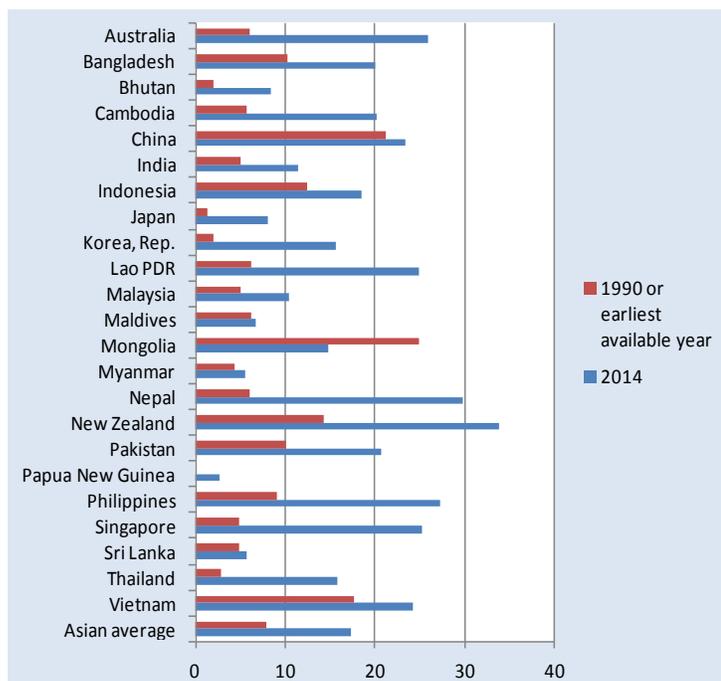
Figure 4: Labor Force Participation Rate, Ages 15-64 (female to male ratio)



Sources: World Bank, World Development Indicators database; and authors' estimates.

Finally, Figure 5 shows participation in parliaments across the region, where the trends point to an increased role for women.

Figure 5: Seats Held by Women in National Parliaments (percent of total)

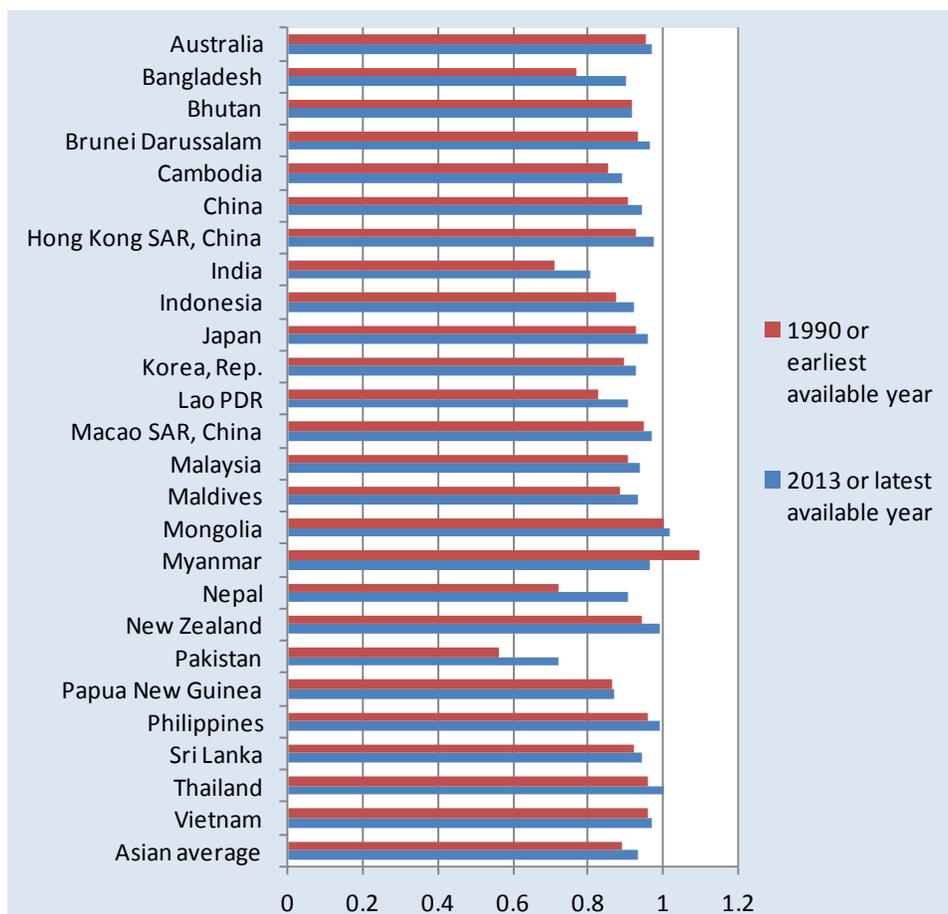


Sources: World Bank, World Development Indicators database; and authors' estimates.

While individual indicators are illustrative of developments in key variables, gender equality indices provide a useful summary of an aggregation of indicators. Figure 6 presents a summary of the Gender Development Index (GDI) across the region for the latest year for which data are available.⁴ This index generally ranges from 0 to 1, where higher numbers represent more equality. The range of results suggests that the region as a whole has made progress in recent decades. Advanced countries in the region and some of the developing countries are doing better overall, while the south Asian countries clearly tend to lag.

⁴ See chapter 2 for the time-consistent version of the United Nations Development Program's GDI, which is used here.

Figure 6: GDI, Time Consistent Version



Source: Authors' estimates.

II. Fiscal Context and Overview of Gender Budgeting in Asia

The trends in the last section suggested that the region is progressing in terms of narrowing gender inequality, though sizeable pockets still remain in this region. Despite being signatory to many gender conventions including Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW),⁵ 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.⁶ Nevertheless, a few of the global best

⁵ <http://www.un.org/womenwatch/daw/cedaw/reports.htm>.

⁶ 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, within a principal components analysis, is developed in

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 (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.⁷

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 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) and analysis of the benefits of social sector spending across sexes has been conducted in India at decentralized levels by Chakraborty et al. (2016). The adverse impact of rule-based fiscal deficits on gender-sensitive human development expenditure is beyond the scope of this chapter. 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

Aggarwal and Chakraborty (2016). A diagnosis of gender inequality is an important prelude to gender budgeting (Lahiri et al., 2002).

⁷ Box 16 and 17, Elson (2006).

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.

Table 1: Fiscal Context of Gender Budgeting in Asia

Country	Fiscal Indicators ¹ (average 2010-2015) ² (percent of GDP)						Public Expenditure and Financial Accountability (PEFA) (latest year available)	
	Total revenue	Total tax revenue	Total expenditure	Education expenditure	Health expenditure	Overall ³ balance	Gross ⁴ debt	PEFA overall score ⁵
Australia	32.9	26.4	36.9	5.3	6.1	-4.0	25.9	n.a. ⁶
Bangladesh	10.0	8.1	13.0	2.2*	1.2	-3.0	32.8	2.1
Bhutan	36.5	n.a.	37.9	4.7	3.5	-1.4	71.9	3.0
Brunei Darussalam	47.7	31.7	32.6	3.1	2.3	15.1	1.9	n.a.
Cambodia	17.0	n.a.	20.2	2.6	1.4	-3.2	31.2	2.1
China	27.0	18.5	27.4	1.9*	2.9	-0.4	37.0	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.	40.0	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	22.0	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	-4.0	53.8	n.a.
Maldives	25.4	15.5	35.1	6.5	5.0	-9.7	62.2	2.0
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	10.0	20.8	2.3	1.0	-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	18.0	13.7	18.7	3.4	1.4	-0.7	41.2	2.0
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	21.0	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	49.0	2.4
Regional average	23.6	16.9	25.6	4.1	2.9	-2.0	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.

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, 2014b). 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.⁸ This is a

⁸The Cabinet Committee on Economic Affairs, chaired by the Prime Minister, approved the Pradhan Mantri Ujjwala Yojana Scheme for providing free LPG connections to women from below poverty line households. This was the first time in the history of the country that the Ministry of Petroleum and Natural Gas implemented a welfare scheme benefiting many women belonging to the poorest households.

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.

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.⁹ 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

⁹ Also see Basu (2006).

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.

III. Country-Specific Gender Budgeting Efforts in Asia Pacific

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,

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.

including India, the Philippines, Bangladesh, Nepal, 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 covered in chapter 8, which features advanced economies.

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, 2007). 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 will try to analyze 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

India's gender budgeting efforts stand out globally because they have not only influenced expenditure but also revenue policies and because they have extended to national and subnational government levels. The goal of gender budgeting in India is to ensure greater efficiency and gender equity in fiscal policy. Gender budgeting has been integrated into many aspects of public finance, which include informing tax reforms, revising budget classification procedures to integrate gender; shaping inter-governmental fiscal transfers, fiscal decentralization efforts, and local budgeting, and assessing the effectiveness of public expenditure through the development of benefit incidence analysis.¹⁰

¹⁰ One approach to benefit incidence involves allocating unit costs according to individual utilization rates of public services. Symbolically, benefit incidence is estimated by the following formula:

$X_j \equiv \sum_i U_{ij} (S_i/U_i) \equiv \sum_i (U_{ij}/U_i) S_i \equiv \sum_i e_{ij} S_i$ where X_j = sector-specific subsidy enjoyed by group j ; U_{ij} = utilization of service i by group j ; U_i = utilization of service i by all groups combined; S_i = government net expenditure on service i ; and e_{ij} = group j 's share of utilization of service i . This analysis identifies the beneficiaries of public spending or subsidies and can be used to differentiate incidence by gender, income quintiles, geographical units, etc. To analyze the distributional impact of public expenditures on services that are not easily differentiated by ultimate beneficiary is more difficult. Examples include water supply and energy expenditure. However, time-use data may be used. Chakraborty (2008b) undertakes a gender-

Gender budgeting efforts in India have encompassed four sequential phases: (i) knowledge building and networking, (ii) institutionalizing the process, (iii) capacity building, and (iv) enhancing accountability (Chakraborty, 2014b). Table 4 summarizes these phases.

Early on, the erstwhile Planning Commission, in the Ninth Plan (1997-2002), adopted a “Women’s Component Plan” as one of the major strategies to achieve gender equality. One of the initiatives was, in 1997, to earmark 30 per cent of developmental funds for women in all sectors. However, evidence on the Women’s Component Plan revealed that earmarking of Plan funds for gender development is only a second-best principle for integrating gender in macroeconomic policy making, as the 30 per cent was not spent effectively on women.

disaggregated benefit incidence analysis of the water sector in India using time-use data, while Chakraborty et al. (2012) assess health sector benefit incidence.

Table 4: Phases of Gender Budgeting in India

	Phases	Actors	Outcome
2000-03	Knowledge building and networking	National Institute of Public Finance and Policy (NIPFP), a think tank of the Ministry of Finance, Ministry of Women and Child Development (MWCD), UNIFEM, Ministry of Finance	Ex-post analysis of budget through a gender lens with objective "budgeting for gender equity," including a chapter in India's Economic Survey; Highlighted the need to integrate the unpaid care economy into budgetary policies Linking public expenditure and gender development.
2004-05	Institutionalizing	Ministry of Finance ; NIPFP	Expert committee on "Classification of Budgetary Transactions" with gender budgeting in the terms of reference; Budget Announcement on India's commitment to gender budgeting; Analytical matrices to do gender budgeting were designed by the Ministry of Finance and NIPFP (examples are in Appendix A). Gender Budget Statements included in Expenditure Budgets, from 2005-06 onwards. Gender Budgeting Cells (GBC) were instituted in Ministries.
2005-present	Capacity Building	Two phases. (i) Phase I: NIPFP, MWCD and Ministry of Finance (till 2006), Phase II - MWCD, UN Women (2006-present)	GBC officials, Ministries and State officers training; Charter on gender budgeting specifying the responsibilities of GRB cells
2012-present	Enhancing Accountability	Erstwhile Planning Commission (Eleventh Five Year Plan) incorporated a Committee on "Accountability," NIPFP has been part of this process with Planning Commission. Comptroller and Auditor General (CAG) has initiated accountability"/auditing of gender budgeting at State level.	Comptroller and Auditor General of India, since 2010, has been publishing a Report on Gender Budgeting in the State Finance Accounts. The accountability mechanism is yet to follow up effectively. This Report covers money "actually spent" on women.

Source: Chakraborty (2014b).

Subsequently, India moved away from “component plans” for women to macro level gender budgeting in 2000, encompassing the entire budget. This step ahead from planning to budgets was the formidable step taken in India to initiate genuinely gender budgeting.

In 2002, the Government of India commissioned the NIPFP to undertake a comprehensive study on gender budgeting. This pioneering study, Lahiri et al. 2002, analyzed the fiscal data of the entire Demand for Grants documents submitted by all the Ministries and Departments of Central Government—an extensive process—to identify the programs and schemes which existed, if any, for women, and to analyze the fiscal marksmanship of these spending programs (i.e., to assess the forecast errors or the deviation of budget estimates and revised estimates from actual results, which are released sequentially). This analysis was not selective, but covered all sectors.

The fiscal marksmanship analysis indicated that there was a significant deviation of budgeted from actual expenditure, and the NIPFP coordinated with the Comptroller and Auditor General to understand the reasons for the deviation. One of the findings of the study was higher allocations per se had not ensured higher actual expenditure on gender-sensitive human development, and these findings led the researchers to conduct expenditure tracking analysis and benefit incidence analysis to understand the gender inequality effects of fiscal policies.¹¹

The NIPFP study assessed the benefit incidence of budget allocations and fiscal marksmanship, and traced the link between fiscal policy and gender development.¹² The UNDP Asia Pacific (2010) highlights that based on the inputs from the NIPFP study and the recommendations from the Expert Committee on “Classification of Budgetary Transactions,” the Government of India, (the Lahiri Committee, Government of India, 2003), through the Minister of Finance announced in the Union Budget speech 2005-06 that the recommendations would be accepted and India

¹¹ The analysis of the largest microfinance-linked poverty program—Swarnajayanti Gram Swarozgar Yojana (SGSY)—was conducted for the all the six banking zones in India in a project between the NIPFP and the National Institute of Bank Management (a research institute of the Reserve Bank of India) in 2003-2006, with researchers working at the grassroots with the self-help groups, local functionaries, local banking officials, the district level bureaucrats and women beneficiaries of microcredit. One finding was that though government-led microfinance program had been successful in detouring women from “bad lemons” (indigenous money lenders), the program was not able to fully enable them as successful micro entrepreneurs. The program led to social empowerment of women more than financial empowerment. The findings suggested that capacity building of women in maintaining the financial accounts and infrastructural support for their economic activities were essential prerequisites for the success of microfinance programs (NIPFP-NIBM, 2006a; NIPFP-NIBM, 2006b).

¹² The NIPFP diagnoses the existing degree of gender inequality in India through sex disaggregation of relevant macro data, quantification of existing non-Systems of National Accounts unpaid care economy work of women, econometric investigation of the link between public expenditures and gender development, assessment of budgetary policies through a gender lens, and identification of policy alternatives to build in a gender-sensitive national budgeting process (Lahiri et al., 2002).

would institutionalize gender budgeting in the country from the 2006 Union Budget onwards.

Gender budgeting in India is not confined to an accounting exercise. The gender budgeting framework has helped the gender-neutral ministries to design new programs for women. For instance, the Ministry of Petroleum and Natural Gas has integrated gender-related policies in the energy area. Otherwise, a few mainstream ministries are trying to design new policies, though with insignificant allocations, based on the Lahiri Committee recommendations provided for in the Gender Budget Statements using the analytical matrices suggested by the NIPFP and Ministry of Finance. The Expert Committee also recommended opening a “budget head” on gender development in the classification of budgetary transactions. This recommendation to open a budget head has not yet been implemented.

As per the recommendations of the Expert Group, a Gender Budgeting Secretariat was placed in the Ministry of Finance; and Gender Budgeting Cells were constituted in the sectoral ministries. The Lahiri Committee also suggested the bureaucratic composition of the Gender Budgeting Cells. The decision to conduct state level gender budgeting was also included in the recommendations using the analytical matrices developed by the NIPFP and Ministry of Finance.

The NIPFP has conducted five analyses of the budget through a gender lens (for the period 2000-2005),¹³ which led to the formation of the “Gender Budget Statement” in the Expenditure Budget, Volume 1 of the Union Budget documents (Lahiri et al, 2000; Lahiri et al , 2001; Lahiri et al, 2002; Chakraborty, 2003a; Chakraborty, 2004a). The NIPFP stopped doing the analysis after integrating the Gender Budget Statement into the budget documents, as each sectoral Ministry/Department has been instructed to undertake the analysis for the specific Demand for Grants through gender budgeting cells using a practitioners’ manual¹⁴ developed by the NIPFP (Chakraborty, 2005a). The Ministries are mandated to do the analysis through compulsory instruction in the Budget Circular. Civil society organizations subsequently followed the NIPFP methodology for analyzing gender budget statements (Das and Mishra, 2006).¹⁵

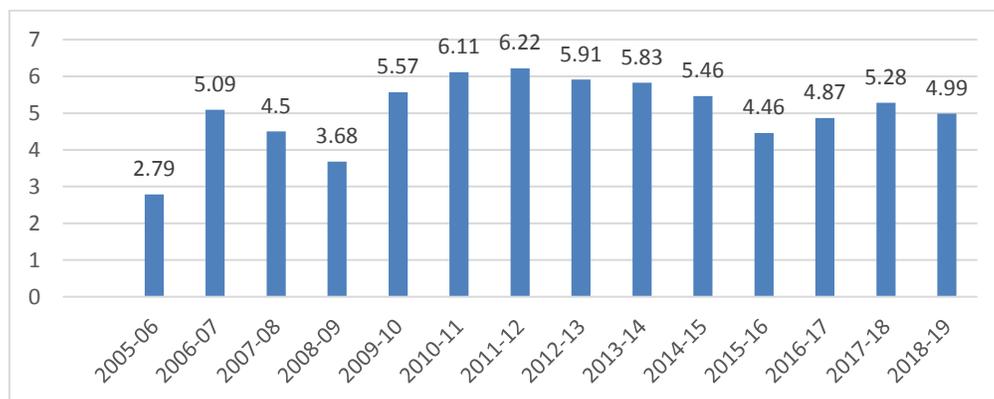
¹³ Lahiri et al. (2000, 2001 and 2002); Chakraborty (2003a, 2004a, 2005).

¹⁴ Chakraborty, 2005a: Gender Budgeting in Selected Ministries: Conceptual and Methodological Issues,” Working Paper, NIPFP-DWCD, Ministry of HRD, Government of India, May 2005.

¹⁵ Das and Mishra (2006). The NIPFP methodology has been used to categorize public expenditure into specific programs for women and public expenditure with intrinsic components of allocations for women, following Sharp’s approach in modified form. Expenditures are classified into three categories: (i) Expenditure specifically targeted to women and girls; (ii) Pro-women allocations, which are expenditure schemes with at least a 30 percent targeting of women, on a scale of 30 to 100; and (iii) Mainstream public expenditures with gender-differentiated impacts (between 0 to 30 targeting of women). Appendix A provides details. It is relatively easy to identify the specifically targeted programs for women across

The trends in gender budget allocations derived from the gender budget statements of the latest ten-year period are shown in Figure 7. The increasing trend in the allocation in the graph is not exclusively due to an increase in the allocation of the budget on women-oriented spending because the number of Demands for Grants/programs included in the gender budgeting statement changed over time.¹⁶

Figure 7: Distribution of the Gender-Related Budget in the Total Budget



Source: Government of India (2019).

Gender-disaggregated public expenditure benefit incidence analysis was recommended by the expert committee, although it was hardly undertaken by the Ministries for specific schemes. The next logical phase was capacity building. By the Eleventh Five Year Plan, there was a formal subgroup on Gender Budgeting as a part of Working Group on Empowerment of Women.

States Following the Central Government Model of Gender Budgeting

State level gender budgeting in India has also used the national level analytical matrices and templates. For instance, a successful example of subnational level gender budgeting was adopted by the State of Karnataka in 2006-07. In line with the NIPFP methodology, Karnataka has successfully institutionalized gender budgeting within its Ministry of Finance. The Comptroller and Auditor General report

ministries from the Expenditure Budget documents, but the challenge is discerning what components of mainstream budget programs have a “pro-women” or gender-equality impact from budget documents. The Budget Circular incorporates instructions to Ministries to undertake gender budgeting in terms of the above-mentioned categorization.

¹⁶ It is incorrect to interpret this graph to show an increasing trend in allocations on gender budgeting. The figures are not comparable across time points. For instance, in 2005, the analysis included only 33 Demand for Grants. In 2014-15, it increased to more than 50 Demand for Grants. The declining trend in recent years is due to the realignment of intergovernmental transfers from tied to untied with lower discretionary transfers, as recommended by the Fourteenth Finance Commission

mentioned that the Finance Department of Karnataka has followed the Lahiri committee recommendations on fiscal matrices and classification of budgetary framework in categorizing the allocations (Government of India, CAG report (Report 1) on State Finance, Karnataka, 2013). Intense consultations with field officers of 21 Secretariat Departments and 34 Administrative departments led to the first gender budget statement in Karnataka. Data paucity was a major constraint in validating the classifications of spending. The challenge was to obtain disaggregated data and identify the flow of funds for monitoring and evaluation.

At the state level, Kerala was also a leader in institutionalizing gender budgeting in 2008. The “Kerala Model” of development which is widely referred to in the development economics literature refers to a peculiar situation where human development indicators are good compared to a low level of per capita income. Against the backdrop of the budget announcement in 2006, the state government entrusted the Centre for Development Studies Unit on Local Self Government to undertake a study of state-level gender budgeting. A report entitled “Analysis of Kerala State Budget 2007-08 Through a Gender Lens” was prepared and submitted to the Finance Minister in February 2008. This Centre for Development Studies Report¹⁷ not only attempted an *ex-post* gender analysis of the Kerala State Budget 2007-08, but also provided a roadmap for institutionalizing gender budgeting within the Kerala Department of Finance, thereby introducing a *Statement on Gender Budgeting* in the budget documents. Subsequently, a significant move in this direction began in Kerala with the announcement by the Finance Minister in his Budget Speech 2008 that from next year onwards a special *Statement on Gender* would be submitted to the legislature along with the Budget, as is done at the central government, along with other policy announcements for institutional mechanisms. The Centre for Development Studies analysis also highlighted that there is no separate Ministry/Department for Women Affairs in Kerala. A new institutional structure named the “Gender Board” was announced in the 2008 Budget speech.¹⁸

A Gender Budget Statement of Kerala was extended by introducing allocations separately for infrastructure programs (Government of India, 2015). It is also noted that 15-20 per cent of local governments have undertaken studies on the Status of Women, as a prelude to gender planning at the local level¹⁹ (Government of India,

¹⁷ CDS Report by Chakraborty (2008a).

¹⁸ The other state level gender budgeting initiatives are collated in the Gender Budgeting Handbook, published by the Ministry of Women and Child Development, Government of India (2015). Broadly all states followed the national level gender budgeting - NIPFP template - to adopt gender budgeting. However, the collation of financial allocations at aggregate and disaggregate levels across sectors have not been published, though unpublished data sources of quantifiable allocations and physical targets exist across states on gender budgeting.

¹⁹ Government of India (2015) also notes that the State government has undertaken flagship programs on gender awareness including the implementation of the Protection of Women from Domestic Violence Act

2015). In Kerala, democratic decentralization occurred in the mid-nineties, and a Women Component Plan (10 per cent of State Plan Outlay) was earmarked to conduct gender budgeting at the third tier. The details of this process are provided in Isaac and Frank (2000), Isaac (2004) and Chakraborty (2004b).²⁰ In subsequent years, innovative projects related to gender in infrastructure projects have been consistently undertaken by the state government. For instance, in 2013, Kerala introduced *She-Taxi* to ensure safe mobility of women, driven by women, which has a database of all Emergency Response Systems in the city. Safe night shelters and hospitals are available for women, and vehicles are proactively monitored from a 24x7 Security Control Room. This is one of the flagship programs of “Gender Park,” introduced by the Department of Social Justice, Government of Kerala, to engage in innovative research and development, capacity building and innovative infrastructure projects for women’s security and empowerment. Gender Park was conceptualised by the former Finance Minister of Kerala, T. M. Thomas Isaac, and announced in his Budget Speech 2011-12.²¹ Gender Park is the first such large scale initiative in India to reduce gender inequalities through innovative projects, though delayed in its full execution, it was officially inaugurated recently by the President of India in February, 2016.²² In 2019, Kerala has become the first state in India to implement the “She Pad” scheme aimed to distribute clean sanitary pads to all school students across the state with the support of local self-government institutions.²³

Integrating Gender in Intergovernmental Transfers

In India and in other federal countries, own resources for supporting public expenditures at the state and local levels are meagre, and the lower tiers of the government depends heavily on intergovernmental transfers from higher tiers of

(PWDVA). Yet another flagship program was launched to improve the skills of women. In subsequent years, innovative projects related to gender in infrastructure projects have been consistently undertaken by the state government.

²⁰ Isaac (2004), “Democratic Decentralization and Women Empowerment: Kerala Model,” Paper presented at International Expert Group Meeting on Local Level Gender Responsive Budgeting, NIPFP, New Delhi. And the UN-IDRC–European Commission-meeting report prepared by Chakraborty (2004b) http://www.gender-budgets.org/index.php?option=com_joomdoc&view=documents&path=resources/by-type/meeting-reports-and-presentation/local-level-gender-responsive-budgeting-international-expert-group-meeting&Itemid=154

²¹ http://www.finance.kerala.gov.in/index.php?option=com_content&view=article&id=448:kerala-budget-2011-12&catid=18:state-budget.

²² <http://pib.nic.in/newsite/PrintRelease.aspx?relid=136959>.

²³ <https://www.indiatimes.com/news/india/in-a-first-kerala-makes-sanitary-napkin-vending-machines-mandatory-in-all-schools-321966.html?fbclid=IwAR2Xyuqoyx5bgVw1aSSL8A3q5MsVa9pW2chnOxz9X6DWP3EjhE80Hw8EYqY>.

government.²⁴ There is an ongoing debate in India to integrate gender in formula-based transfers, though it has not yet materialized (Chakraborty, 2010b). The Fourteenth Finance Commission of India, which reported in January, 2015, integrated “climate change” variables in the formula-based fiscal transfers. Perhaps gender development variables may become the mandate for future Finance Commissions. In India, a radical approach in terms of devolving 42 per cent of the tax pool of the central government to states (Report of Fourteenth Finance Commission, 2015; Chakraborty, 2015)²⁵ implemented by the Fourteenth Finance Commission, is a positive step in terms of flexibility of funds at the subnational level to prioritize in terms of gender sensitive human development including health and education, which are state “subjects” in the Constitution of India. The flow of unconditional funds to the subnational governments in India to strengthen the co-operative federalism can provide space for state priorities on gender development. Earlier studies noted that lack of flexibility of intergovernmental transfers and unfunded mandates were two deterrents to implementing gender budgeting effectively. Anand and Chakraborty (2016) analyze whether fiscal transfers are progressive or regressive in India ex-post to incorporating gender as a criteria in the formula-based intergovernmental fiscal transfers and found that the transfers are progressive.

Tax Side Gender Budgeting and Tax Incidence Analysis

The analysis of the revenue side of gender budgeting is still in the elementary stage because of a lack of sex-disaggregated tax data. The legislation defining different types of income does not make any specific provision for gender except in the personal income tax (Chakraborty et al., 2005a). The personal income tax system recognizes both individual taxation and the Hindu undivided family as a separate legal entity, reflecting an economic arrangement that is inherently biased against women as it assigns tax liability to the oldest male member of an extended family. However, looking at the income tax rule documents through a gender lens in the study, only one tax exemption is identified under Section 88C for women under which a woman below the age of 65 was entitled to an additional rebate on taxation. Tax exemptions under Section 88C marginally benefited women in India as only 4 per cent of economically active women are in the formal sector. The 88C exemption for women was eventually phased out. Recently in India, in some provinces, women have gotten favorable treatment in stamp and transfer duties during property transfers. For instance, in New Delhi, the duties are set at 4 per cent if the property is registered in

²⁴ The fiscal transfers and gender budgeting experiences can be found in Rao and Chakraborty (2006) on Morocco, Chakraborty (2006a) on Philippines, Chakraborty and Bagchi (2007) on South Africa, Chakraborty (2007) on India, and Chakraborty (2006b, 2009) on Mexico, while the unequal impact of fiscal transfers can be found in P. Chakraborty (2003a).

²⁵ P. Chakraborty (2015) at <http://www.thehindu.com/opinion/lead/getting-federal-transfers-right/article7181478.ece>.

the name of a woman and 6 per cent if registered in the name of a man. A NIPFP study examines tax incidence of indirect taxes through a gender lens (Chakraborty et al., 2010).²⁶

Strengthening Accountability Mechanisms and Capacity Building and Gender Mainstreaming

The Gender Budget Statement has helped women activists and civil society organizations place the call for better funding and provisioning for women's rights on a much stronger ground (UN Women, 2012; Mishra and Sinha, 2012). Though the Lahiri Committee has provided a comprehensive framework for accounting in gender budgeting, it has not yet been completely implemented in India at the national and subnational levels (Government of India, 2015; Jhamp and Mishra, 2015; UN Women, 2012). But further effort is required to strengthen the implementation of gender budgeting in terms of public expenditure benefit incidence in ministries and in building strong accountability mechanisms.

The gender budgeting statement led to "gender mainstreaming in budgeting" in India (Chakraborty, 2003c; Chakraborty, 2011). For instance, initiatives on gender budgeting have been undertaken especially in gender-neutral ministries like Finance, Science and Technology, Road Transport and Highways, Communications and IT, Corporate Affairs, Ocean Development and Petroleum and Natural Gas and led to development of policies to improve gender equity and achieve women's development goals (Government of India, 2015, Jhamp and Mishra, 2015).

AUSTRALIA

Australia was the pioneer in introducing gender budgeting in 1983-84 at the national level. There were three phases of government, where gender budgeting took shape: the Hawke and Keating Labor Governments (1983–1996); the Howard

²⁶ It is part an eight-country study on *Gender and Taxation: Improving Equity and Revenue Generation* (Grown and Valodia, editors, 2010). The study is the first serious attempt to empirically analyze the revenue side of government budgets from a gender perspective, particularly in developing countries. It examines the impact of direct and indirect taxes on women and men in Argentina, Ghana, India, Mexico, Morocco, South Africa, Uganda and the UK. The analysis of the data from this study suggests that equity goals should not be abandoned, but in fact broadened to include gender. The analysis also emphasizes the need to move beyond conventional notions of vertical and horizontal equity to a tax framework based on promoting substantive gender equality, as reflected in CEDAW. The detailed incidence estimates of VAT provided in the study is the only comprehensive study in the region on tax incidence through a gender lens. It finds the effective tax rate (or incidence) of indirect taxes is higher on women in low income quintiles. A recent debate relates to the use of fiscal space generated from natural resources taxes and mining taxes and royalties. Empirical literature is scarce in this area (Chakraborty et al., 2016).

Liberal-National Governments (1996–2007) and the Rudd and Gillard Labor Governments (2007–2013) (Sharp and Broomhill, 2013). This section will not address the political economy aspects of gender budgeting in these three phases, but instead highlight briefly the fiscal process and outcome of thirty years of gender budgeting in Australia, which abruptly ended in 2014. Despite this, the Australian model of gender budgeting inspired both developed and developing countries to adopt such exercises, with the aim to strengthen gender equity and women's economic empowerment.

Initial Project on Gender Budgeting

Phase I (1983 to 1996), under the Labor governments, is cited in a number of retrospective assessments as the most successful phase of gender budgeting. It saw the introduction of a project involving 13 departments and led to the submission of a Women's Budget Statement as part of the 1983-84 budget documentation (Sawer, 2002). This gender budgeting framework was subsequently extended to states and territory governments, as well. The Women's Budget Statements were very comprehensive documents in Australia and were an effective first step towards transparency and accountability of budgeting in ensuring that gender equity concerns were heard.

Sawyer (1990) noted that the genesis of gender budgeting discussions in Australia can be traced to the quarterly meeting of federal, state and territory "femocrats" who headed the women's policy offices established in the 1970s. Sharp and Broomhill (2013) noted that these discussions were focused on how to influence non-gender-specific public expenditure under the guidance of Dr. Anne Summers, the Head of the Office of the Status of Women²⁷ in the Department of the Prime Minister and Cabinet, and gained approval through the high-level co-ordination of federal government departmental heads—the Secretaries' Taskforce on the Status of Women. Sawyer (2002) noted that the 1983 Cabinet Handbook of the new Labour government ensured that all Cabinet submissions should include a statement discussing their impact on women.

The analytical framework in which these government entities conducted gender budgeting was through categorizing public expenditure into gender allocations as follows:

Category 1: Public expenditure for programs that specifically targeted women;

²⁷ The Office of the Status of Women supports the Australian Government in its commitment to strengthen the provision of gender analysis, advice and gender mainstreaming. It works in co-ordination with other sectoral ministries in policy and program development and implementation towards gender equity.

Category 2: public expenditure for programs to promote employment of women and men in equal numbers, equal representation within management posts, and equal pay; and

Category 3: mainstream expenditures which have components where gender might be relevant, which consisted of the bulk of the remaining expenditures not covered by the first two categories.²⁸

Sharpe's framework on gender budgeting has been the analytical framework for classifying expenditures of many countries at national and subnational levels with country-specific improvisations. Her framework is an accounting framework and not an "outcome framework" in the sense that while it helps to categorize public allocations for gender development, it does not analyze the impact of such allocations on gender outcomes.²⁹

In Australia, the categorization of gender allocations was sustained at the federal, state and territorial level from 1984 to 1996, and despite a change of government at the federal level, some remnants of it were maintained at the state level until the early 2000s. South Australia published the Women's Budget Statement as an appendix to the budget papers during the early 2000s (Sharp and Costa, 2010a; Sharp and Broomhill, 2002 and 2013; Chakraborty, 2010a). The Australian Women's Budget Statements improved the availability of sex-disaggregated data by the sectoral ministries and agencies which were essential for assessing the gender disaggregated budgetary impacts³⁰ (Sharp and Elson, 2007). Despite the significant achievements in terms of an increased understanding of government officials of gender-related concerns and the need to quantify the policy impacts of budgets on women, the initial efforts failed subsequently to produce significant policy change, which was attributed to cuts in public spending (Sawer, 2002).

A Backlash: Office of Status of Women demoted from Prime Minister's Office

Phase II (1996 to 2007) showed some movement backward in emphasis on gender budgeting. The election of Conservative governments witnessed a shift in policy discourse toward reducing the size of government. The Office of the Status of Women was demoted from the Department of the Prime Minister and Cabinet to the Office for Women in the Department of Family and Community Services, which made it more difficult to analyze the gender-differential impact of policies and budgets (Sharp and Broomhill, 2013).

Abrupt End to Gender Budget Statements

²⁸ <http://www.wbg.org.uk/pdf/HazelReevesBRIDGE.pdf>

²⁹ I acknowledge Diane Elson for this point.

³⁰ <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/sharp-elson-improving-budgets.pdf>.

This practice of producing the Women's Budget Statement abruptly ceased in 2014, though the reasons why are unclear (Budlender, 2015). Nonetheless, the Australian Labour Party produced the "Women's 2014 Budget Reply Statement." The Party commissioned a micro-simulation study on the impact of the budget on different income groups which was discussed widely in the media and highlighted how single parents (85 percent of which are women) would be particularly adversely affected by proposed budgetary policies (Budlender, 2015). The Party produced a tabular form of a Statement with Policy ("supporting family"), with measures and impact. The civil society group, the National Foundation for Australian Women, also produced a "Budget 2014-15—a gender lens." The foundation produced detailed statements in 2014, in the absence of a government statement.

A. KOREA

In Korea, performance-based budgeting was introduced in 2003 and the Ministry of Planning and Budget is still in the process of establishing performance indicators. In Korea, the fiscal policy reforms and the institutional structure were conducive to adopting gender budgeting. Korea adopted budget reform processes recently, which include a Medium Term Expenditure Framework, performance-oriented budgeting, a shift from bottom-up budgeting to top-down budgeting, and a digital budgeting accounting system.

Legal Backing for Conducting Gender Budgeting

Korea's gender budgeting initiative has been substantive (Table 5). The legal backing for the requirement of gender responsive budgeting is contained in legislation. The National Finance Act, legislated in 2006, requires submission of gender budgets and gender balance reports from the 2010 fiscal year onward (Kim, 2010). The Act requires the government to draw up gender budget statements which analyze the impact of the budget on women and men in advance, encompassing both spending and revenues. The government is required to produce a gender balance sheet, which assesses whether the budget benefits women and men equally and remedies gender discrimination. In all, articles of the National Finance Act relate to gender responsive budgeting³¹ as follows.

³¹Article 16 states that the government should evaluate the impact of public expenditure on women and men and that the results should be reflected in the national budget. Article 26 refers to the preparation of a gender budget statement by line ministries. Article 34 specifies that the gender budget statement should be included in the Budget Bill submitted to the parliament. Article 57 mandates that a gender balance sheet is to be prepared which would indicate how identified gender imbalances are being remedied.

Table 5: Institutionalizing Gender Budgeting in Korea

Subject Details	Research Year
Development of concepts and methodology of gender budgeting	2007
Research of gender budgeting in other countries	2007, 2008
Development of gender budgeting statement (draft) and guidelines (draft) for gender budgeting	2007
Development of gender budgeting balance sheet (draft)	2008
Pilot analysis of departments and policies	2008, 2009
Development of gender budgeting mechanism and implementation methods	2008, 2009
Development of gender budgeting information database (DB) and its pilot application	2007- 2009
Development of gender budgeting manual and training system targeting government officials	2009
Publication of gender budgeting guidebook and public relations brochure	2009
Institutionalization of gender budgeting in local autonomous associations	2008
Identification of budget analysis cases of local governments	2009
Analyzing taxes from a gender sensitive approach	2008, 2009
Analyzing the mid- and long-term National Fiscal Management Plan and Program Budget from a gender sensitive approach	2007, 2009
Development of the gender budget performance management system	2007, 2008
Development of the monitoring and feedback system	2009

Source: Adapted from Kim (2008)

1) **National Finance Law, Article 16** (the principle of budgeting): Government has to abide by the following rules in terms of budget preparation and execution. Government will evaluate how the national budget might have different effects on women and men, and make sure the evaluation results are reflected in budget preparation.

- 2) **National Finance Law, Article 26** (gender budgeting statement): (i) The government has to prepare a report examining how the national budget will influence women and men differently. (ii) The gender sensitive budgeting statement should include the expected outcomes in terms of enhancing gender equality, objectives related to gender budgeting, and gender analysis of program recipients.
- 3) **National Finance Law, Article 34** (accompanying documents to the gender budgeting plan): The budget plan submitted to the national assembly should include a gender budgeting statement.
- 4) **National Finance Law, Article 57** (preparation and submission of the balance sheets): (i) The government has to prepare a report that evaluates whether women and men equally receive the benefits of the budget and whether the budget was executed to reduce gender inequality. (ii) Gender sensitive balance sheets should include budget execution records, analysis, and evaluation about the effects of gender budgeting on gender equality.
- 5) **National Finance Law, Article 68-2** (gender sensitive funds management): (i) The government has to prepare a report examining how funds will influence women and men differently. (ii) A gender sensitive funds management statement should include the expected outcomes in terms of enhancing gender equality, objectives related to gender sensitive funds management, and recipient analysis based on gender.
- 6) **National Finance Law, Article 73-2** (gender sensitive balance sheets of funds): (i) The government has to prepare a report that evaluates whether women and men equally receive the benefits of funds and whether funds were executed to reduce gender inequality. A gender sensitive balance sheets of funds should include funds execution records, analysis, and evaluation about the effects of gender sensitive funds on gender equality. The law states that ministries are to begin submitted gender budget statements by 2010. It also states that the Ministry for Planning and Budget is to prepare a gender budget statement about the revenue side from 2011 onwards.

In addition, the Ministry of Planning and Budget, through its budget guidelines for 2006-2007, ordered that every ministry report on budget allocations with the aim of fostering gender equality as well as monitoring the impact of mainstream programs on gender equality (Elson, et al., 2009). The government set up Women's Focal Points in key ministries of government, including Justice, Labor, Health and Welfare, Agriculture and Forestry, Education and Human Resources, and Government and Home Affairs. The research methods to perform gender sensitive fiscal planning and analysis are still a work in progress.

Institutionalizing Gender Budgeting

In Korea, unlike in India and in Australia, the gender budgeting statement is enacted through law. However in the first phase of knowledge building and

developing methodology, India and Korea have commonalities in their approach. Like NIPFP in India, the Korean Women's Development Institute (KWDI), a policy think tank has initiated research and methodology on gender budgeting. The main objective of the KWDI is to provide a framework in which gender can be integrated in the medium-term expenditure framework, program budgeting formats, and performance budgeting.

The KWDI has undertaken a massive consultation process by organizing international symposiums, organizing field trips abroad and operating a Gender Budget Forum (which comprises governmental officials from line ministries and agencies, academics, journalists, and civil society groups) and shared the research and practice on Gender Budget Net, a web site developed for this purpose. The outcome of this consultation process was the 2008 pilot project on the gender budget statement. Article 26 of the National Finance Act, as mentioned above, requires the government to prepare a report on the impact that the budget is likely to have on the two genders and include its results in the national budget.³²

The KWDI developed a gender budgeting statement in 2008, which has two parts. The classification procedure of gender budgeting has similarities with that of India. The KWDI has classified the gender budget into expenditure those specifically targeted to women and aiming at improving gender equality³³ and second, all the mainstream budgetary activity.³⁴

The KWDI identified 67 projects under the first category, in 2010, which were specifically targeting for women. For the second category on mainstream expenditure or gender-based impact analysis projects, they identified 128 mainstream projects (Cho, et al, 2012). These are included in a gender budget statement. In addition, a Gender Budget Balance Sheet was prepared, which evaluates the expenditure performance by conducting an impact analysis on gender equality and the overall budget expenditures.

There is a Gender Budgeting Task Force organized by both Ministries. The director of the social budget from the Ministry of Planning and the Finance and the director of the women's policy from the Ministry of Gender Equality are co-chairs.

³² <http://english.mosf.go.kr/upload/pdf/TheBudgetSystemofKorea.pdf>.

³³ For the first category of expenditure, the approach of KWDI is to calculate the total cost for these projects, calculate this as a percentage of total spending, and assess the priorities for those projects and whether they are meeting their targets. These assessments look at the needs of the target groups, recommend adjustments in budgets so as to enable the projects to better meet the target and might entail specifying new projects.

³⁴ For mainstream budgetary activities, guidelines for the drafting of the gender budget statement call for a gender disaggregated breakdown of beneficiaries, analysis of the gender gap in beneficiaries, identifying a gender equality objective and incorporating all findings of the analysis in the forthcoming budget.

The Task Force is comprised of head of units from a range of ministries as well as researchers from KWDI, the Korean Institute for Gender Equality Promotion and Education (training organization on gender equality for civil servants), the Korean Development Institute, and the Korean Institute of Public Finance.

Gender Budgeting in Infrastructure

Kim (2010) noted that gender budgeting was applied to identifying needs for infrastructure, in order to reduce the average waiting time for rest rooms (the average time for men was 1 min 24 sec, and for women, 2 min 30 sec), which led to modifications in rest room construction to accommodate more women.³⁵ Other substantive results relate to the funding of programs to reduce the home care of women to enhance their labor force participation, which is important in Korea, with its rapidly aging workforce and lower level of women's participation. Kim Jinyoung, Jong-Wha Lee and Kwanho Shin (2015) noted that these policies would be helpful for enhancing economic growth when combined with the reduction of fundamental discrimination in the Korean labor market.³⁶

Local Level Gender Budgeting

Cho et al. (2014) noted that since 2013, the local governments began to draft gender budget statements. The basis for local level gender budgeting statements was laid down in Article 36 Clause 2 and Article 53 Clause 2('II.3.8) of the Local Public Finance Act. The guidelines for this exercise were drafted by the Ministry of Security and Public Administration in 2012. The lack of clear selection criteria for the target projects affected the credibility of the gender budget statements. The target projects are broadly dichotomized into "mandatory projects" and "recommended projects." Under mandatory projects, Women's Policy projects (in accordance with the Third Basic Plan for Women's Policy (2008-2012) projects) and Gender Impact Assessment Projects-Government funded (projects targeted for assessment according to the Gender Impact Analysis and Assessment Act, 2016 and the other projects on which it is possible to conduct gender benefit analysis) are selected. Under "recommended

³⁵ Though emphasis on infrastructure is given in the Korean gender budgeting efforts, the evidence on what was accomplished is not widely available in published form. One such analysis indicated that gender budgeting led to the modification of the Act on the Public Toilet, where Article 7 (Standard for Public Toilet Construction) states that in any newly constructed public facilities the total number of toilets in women's restrooms should be the same or higher than men's (Kim, 2010). The details of gender budget statement and gender assessment impacts are provided in Kim (2010), accessed from http://www.igs.ocha.ac.jp/igs/IGS_publication/journal/13/63-66.pdf.)

³⁶ The results showed that if the disparities at home and in the labor market between men and women are completely removed, the female labor force participation rate would increase from 54.4 to 67.5 percent, and the growth rate in per capita income would rise from 3.6 percent to 4.1 percent on average over a generation (see <http://econ.korea.ac.kr/~jwlee/papers/Gender%20and%20Korea%20KLS.pdf>).

projects,” Gender Impact Assessment Projects-Non-Government funded and Special projects operated by the local governments were further selected.

Challenges

The KWDI has identified challenges to integrate gender budget into performance budgeting; to build capacity of the budget officials; to create regulations for consultative services for gender budgeting; and to establish a legal basis and a roadmap that lays out implementation plans (Cho et al., 2014).

B. Summary of Prominent Gender Budgeting Efforts

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

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 subnational 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, 2010) notes that setting a floor for spending on gender-related aims resulted in a misallocation of resources in various departments. It also resulted in the marginalization of gender issues from mainstream budgeting, as floor limits were taken as ceilings in various departments. Earmarking a specific proportion of budget allocation for women is only a second-best principle of gender budgeting and is not likely to be the most appropriate tool for ensuring effective use of public funds. By comparison, differential targeting of expenditures based on the identification of appropriate programs for women in various sectors, or a reprioritizing of expenditures based on a generic list of appropriate programs and policies for women might be more effective than a uniform targeting of 5 per cent across the board.

The GAD budget policy led to formulation of annual gender plans and budgets in all government departments, including their attached agencies, bureaus, state universities and colleges, government owned and controlled corporations, and local government units. The authorities reported in 2015 that GAD planning is integrated in the regular activities of agencies and the cost of implementing such is at least five percent (5 percent) of their total annual appropriation based on the General Appropriations Act.³⁷ This Act and the Philippine Magna Carta of Women (Republic Act, 9710) guarantee that all government agencies and instrumentalities review and revise or remove gender discriminatory policies, procedures and systems and should promote gender responsive planning and budgeting. Since 1995, the Philippine Commission on Women has been the primary agency of gender budgeting, being the national machinery on women responsible in monitoring the compliance. The public expenditure analysis of gender has been carried out at the sectoral level, including education, health, environment and climate change, social welfare and protection, peace, and security.

There have been no gender budgeting initiatives on the tax side or with respect to employment or procurement policies. Gender budgeting led to initiatives related to improving sex-disaggregated data and statistics in reports of programs and projects. Civil society organizations act as the "watch dog" of formulation and implementation of gender budgeting, while the legislative branch and parliamentary committees play a role in gender budgeting through Conduct Committees and public hearings.

³⁷ Authorities' response to the IMF questionnaire, unpublished, 2015.

Fiscal Decentralization and Gender Budgeting

With the strengthening of the fiscal decentralization process in the Philippines subsequently, local government units were provided with more opportunities for gender budgeting, and encountered more challenges as well. The devolution of basic functions like health, social welfare, and agricultural extension to these units in 1991 created more space to address gender needs at the local level. Some units have indeed used this opportunity to initiate gender-responsive policies. Chakraborty (2006a) notes, however, that as devolved functions were largely unfunded mandates and since intergovernmental transfers and budgetary process at the local level were largely politically determined, the resource gap posed serious challenges for effective decentralization and for gender budgeting initiatives as well.

Gender budget initiatives at the local level can be found in a few local units in the Philippines, particularly in Sorsogon and Hilongos, where selective attempts were made to identify specific gender needs before drafting of the budget. These initiatives, which came from the Department of Interior and Local Government and the National Commission on the Role of Filipino Women, with the support of UNIFEM in 2004, identified entry points for results-oriented gender budgeting. In Sorsogon, the initiative was taken in the health sector, where gender-related Millennium Development Goal health goals were identified and budgeted. In Hilongos, the initiative was taken in the agriculture sector. By strengthening the agricultural sector, the goal was to reduce the forced migration of women, and enhance their income-earning opportunities, as women predominate in agriculture. For instance, since women are key contributors to intra-household food and nutrition security, decentralization has implicit gender dimensions. One component of the local gender budgeting in Hilongos was revamping the irrigation system and strengthening other policies to increase agricultural productivity. The objective was to decrease women “voting with their feet” by moving to urban areas to become domestic workers. Indeed, labor mobility may be a form of local accountability, when citizens reveal their preferences by “exiting.”

There has been no direct attempt so far to incorporate gender concerns into intergovernmental fiscal relations in the Philippines. Given the asymmetries in the assignment of functions and finance, a significant prerequisite of gender budgeting is to overcome the issue of unfunded mandates (Chakraborty, 2006a).

Another important question is whether the fiscal transfer system in the Philippines has an equalizing impact. Equalization transfers improve the capacity of poorer regions to deliver standards of social and economic services. Though these transfers are not specifically targeted to the poor; the poor—in particular women—are expected to benefit from a general capacity improvement in the region. However,

Chakraborty (2006a) notes that in the Philippines, though equal sharing was one of the criteria of intergovernmental transfers, with 25 per cent weight— along with population (50 per cent) and area (25 per cent)—it was also not equitable. Given the systemic economic differences between the sexes, fiscal transfers should take into account gender-specific needs.³⁸ The examples of local level gender budgeting in two local units highlighted the significance of spatial mapping of gender needs before budgeting

Bangladesh

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, 2010a). The initiative was led by a Bangladeshi academic, Siddiqui,³⁹ and supported by the Royal Norwegian Embassy. 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). A Financial Management Reform Program involved gender budgeting training

³⁸ Integrating gender in asymmetric federalism is a nascent area of research (Chakraborty, 2006a). A centrally determined "one size fits all" gender policy through a national GAD budget cannot be a solution to redress gender inequality in a country with 42,000 major local units. Given the heterogeneity in the efficiency of public service provisioning across jurisdictions, Guevara (2003) notes that it may be timely to consider an asymmetric federalism approach in the context of the Philippines. "Asymmetric federalism" refers to federalism based on unequal powers and relationships in political, administrative and fiscal arrangements between the units constituting a federation (Rao and Singh, 2004). Chakraborty (2006a) notes that gender-sensitive benchmarking of local governance can empower women to compare the relative performance of their governments and influence public service supply decisions to ensure gender equality through competitive federalism.

³⁹ Unpublished documents.

of all ministries engaged in the Medium Term Budgetary Framework and the program on Policy Leadership and Advocacy for Gender Equality-Phase II (PLAGE II) and complements the work undertaken by the Ministry of Finance and the Financial Management Reform Program by strengthening partner ministries' capacity to analyze gender-related concerns and mainstream gender across their programs, and the capacity and position of the Ministry of Women and Children's Affairs to lead gender mainstreaming.

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 2015a). In 2012, a review of 20 ministries was carried out and concluded that Bangladesh is successful in institutionalizing the gender budgeting process.

Apart from gender budgeting, in Bangladesh, its Food for Education (FFE) program, introduced in 1993, constitutes an innovative approach to raising enrollment rates and reducing dropout rates of students in school and improving nutrition. An evaluation of this program suggested that the government could target better the subsidies to get the maximum benefits (Ahmed and Arends-Kuenning, 2006). This entailed determining the appropriate geographical targets (i.e., focusing on communities, municipalities, urban areas, etc.) and categorical targets (i.e., girls, families, HIV orphans, displaced people, and war affected people) to generate a greater impact on school enrollment and retention rates, and nutrition.⁴⁰ An IFPRI study finds that the enrollment increase was greater for girls than for boys, however the quality of education remained a problem for all children (Ahmad and del Ninno, 2002).

Nepal

In the fiscal year 2007-08, the Ministry of Finance, Government of Nepal introduced gender budgeting. A new classification of budgetary transactions was introduced to incorporate gender budgeting into the budget. Like that of India,

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http://cip.cornell.edu/DPubS/Repository/1.0/Disseminate?view=body&id=pdf_1&handle=dns.gfs/1200428158.

Bangladesh and Sri Lanka, the new classification mainly entailed categorizing public expenditure by benefits to women. According to the government's guidelines, all line ministries, departments, project/program units at all levels have to provide information classifying their demands for grants (on new preprograms and associated expenditure items) into the three categories, directly gender responsive (G01), indirectly gender responsive (G2) and neutral, scoring as per the indicators. The gender budgeting classification criteria and corresponding scores are given in Table 6.

Table 6: Criteria of Gender Responsive Budgeting and Scores in Nepal

No.	Criteria	Score
1	Women's participation in formulation and implementation of the program	20
2	Women's capacity development	20
3	Women's share in the benefit	30
4	Promoting employment and income generation for women	20
5	Qualitative improvement of women's time use or reduced workload	10

Source: Budget Speech (2015-16), Ministry of Finance.

Public budget expenditures are classified into three categories:

- Those that are more than half related to programs directly responsive to gender (> 50 percent)
- Those that are indirectly gender responsive (>20 to < 50 percent)
- Those that are neutral (<20 percent).

The scoring system takes account of different aspects of gender sensitivity, participation, capacity building, benefit sharing, and increased access to employment and income earning opportunities and reduction in women's work load. These indicators have been allocated 20 potential percentage points each. Programs scoring 50 percent or more are classified as directly supportive to women, those scoring 20 to 50 percent as indirectly supportive and scoring less than 20 percent as neutral (Ministry of Finance, Government of Nepal, 2007). The complexity and subjectivity of the scoring method of gender budgeting may one of the reasons for the lack of universal acceptance of Nepal's experience with gender budgeting. There has been criticism of this system of scoring, and Acharya et al. (2002) have put forward an alternative classification procedure.

Sri Lanka

Sri Lanka joined the Commonwealth's gender budgeting pilot projects in 1997, which was then followed by an initiative by UNIFEM in 2002 (Chakraborty, 2003b). 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, 2003b). 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, 2003b). A report by the Department of National Planning argued that women benefited from 48 percent of recurrent expenditure in education, 56 percent of recurrent expenditure in health, and 57 percent in social services, through benefit incidence analysis, but they had had limited access and participation in government-supported programs in the agriculture and industry sectors. The report stressed that there is no need for an increase in funding for women but an evaluation and redesign of the existing programs was required (Chakraborty, 2003b). The funds allocated for women-specific programs changed every year. In 2004, the National Budget Statement required all ministries to allocate 10 percent of their budgets to improve the status of women.

It is difficult to understand whether there is any focus on employment programs for women in Sri Lanka's gender budgeting. There were no quantitative goals for employment of women but the Ministry of Social Welfare had a specifically targeted expenditure program on employment opportunities for women. The share of specifically targeted programs for women under the Ministry of Tertiary Education and Training were few and only a negligible share of total expenditure was allocated for women (Chakraborty, 2003b). The Ministry of Employment and Labour was entrusted with the mission of formulation of policies pertaining to employment. There is a Women and Child Affairs Division under this Ministry which enforces legal enactment with the objective of serving the occupational rights of women (Chakraborty, 2003b).

The gender budgeting process is not currently underway in Sri Lanka.

Indonesia

In 2008, the Ministry of Finance passed a decree providing a framework for gender budgeting at the central level of government, and a form of gender budgeting was tried at the subnational level as well. Leading these efforts is the Ministry for Women's Empowerment.⁴¹ A gender budget statement was introduced within government in Indonesia in 2010. This was in response to the 2009 regulation which provides for an introduction of "gender responsive budget analysis tool" in the budgeting process. Since 2009, the Ministry of Finance has issued "annual regulations" similar to "call circulars" to adopt gender budgeting (Budlender, 2015; UN Women, 2015c). The 2012 circular specifies that central ministries must submit completed gender budget statements for 2012 and subsequent years to the Director General of Budget within Ministry of Finance, as well as to Bappenas (the National Planning Commission) and Ministry of Women Empowerment and Child Protection for monitoring and evaluation purposes.

Pakistan

The Ministry of Women and Development called for gender budgeting in 2001 in a paper regarding gender and poverty issues put forward as part of Pakistan's application for an IMF loan under the Poverty Reduction Growth Facility. The introduction of budget reforms and changes in public resource management processes provided opportunities for the emergence of a gender budgeting initiative (Government of Pakistan, 2002; Chakraborty, 2010a; Sharp, Elson, and Costa, 2010b).

The Gender Resource Budgeting Initiative in Pakistan began in the federal government and in Punjab, in co-ordination with UNDP and other bilateral agencies in 2005. The Initiative was integrated in "Strengthening Poverty Reduction Strategy Monitoring" (SPRSM) funded by the UNDP (2008-2012). It was implemented in the federal government and in three provinces. However, the Initiative was not confined to SPRSM. The Medium-Term Budgetary Framework Secretariat in the federal government has integrated gender in medium-term output-based budgets. The primary objective of the Initiative was to analyze public expenditure in pro poor sectors through a gender lens. The key focal areas/priority sectors of the initiative during 2008-2012 remained in the social sector—such as health, education, women development, population welfare, and labor.

⁴¹ A major gender responsive budgeting program was undertaken by the Asia Foundation involving six provinces and 15 districts. The program increased women's participation in budget and planning meetings in 93 villages in Sulawesi, trained 4,500 local government and civil society representatives in gender analysis. Also, US\$1.4 million in excessive or wasteful spending was reallocated to health and education as a result of partner advocacy efforts. An initiative by the Women's Research Institute funded by the Ford Foundation to reduce the high maternity mortality rate was another success.

The first time-use survey in Pakistan was carried out in 2007 by the Federal Bureau of Statistics. It engaged close to 20,000 households from across the country to uncover the macroeconomic implications of unpaid care work and to strengthen public policies to support men and women to realize their productive potential. Drawing on these data, further research was commissioned, to measure the value of unpaid care work in Pakistan and the results were made available to government officials and the public (Mahbub and Budlender, 2007).

The Budget Call Circular (BCC) 2006-07, issued by the Finance Department, Government of the Punjab, for the first time asked for some sex-disaggregated information. The data given in response to the budget call circular provided information on gender patterns in public sector employment and remuneration. These data helped in increasing women's employment in the government and reducing the gender wage gap. It also led to the publically funded day care centers to promote women's participation in paid activities.

In the second phase, 2008-2012, the initiative led to engendering targets in the output-based budgeting system at the national level, across all ministries. The Ministry of Finance reported that gender budgeting initiatives relate neither to tax nor to government employment or procurement practices. However, the initiative provided support to strengthening the statistical function in reporting of the Millennium Development Goals.

Against the backdrop of an IMF-supported economic program, the federal government reinvigorated the work on gender-disaggregated analysis and carried out a gender-responsive analysis of the FY2015/16 budget to ensure that fiscal policies incorporate gender equality principles and are geared to attaining inclusive economic growth. This work has contributed to a baseline for the FY2016/17 budget to foster gender equality in education and work force participation, and also has applications at the subnational level (IMF, 2016).

IV. Macroeconomic Links between Fiscal Policy and Women's Development

Assessing the impact of gender budgeting on women's development in the region is complex. Linking gender budgeting to outcomes requires not only assessing the success of gender budgeting in influencing fiscal policies but also assessing the linkage of fiscal policy to gender equality and women's development. Lahiri et al. (2002) notes that since there is a contemporaneous transformation of many socioeconomic and policy variables that result in gender-related development, it is a difficult task to establish a bivariate link between the fiscal policies specifically and gender-related development. However, the ability to establish such links would

enable us to assess whether government investments, especially on human development and gender budgeting, result in women's development and more gender equality.

Using a fixed effects model of pooled least squares for the early 1990s, Lahiri et al. (2002) find that there is a positive functional relationship between per capita combined expenditure on health and education and the UNDP's Human Development Index and the associated Gender Development Index. The results showed that a one percent increase in spending results in a 0.33 percentage increase in the Human Development Index and only a 0.06 percent increase in Gender Development Index for the period 1993-1995. This result from the bivariate model confirms that public expenditure on human capital formation, despite the constraints of intra-household disparities in resource allocation, especially on human capital formation, leads to better gender development indicators.

We examine the link between public expenditure on human development and the Gender Development Index by incorporating economic growth variables.⁴² In this context, it is important to note that the substantial impact of higher GDP per head on life expectancy and other social outcomes of better literacy level, low mortality rates among children, and better schooling among children seems to work via factors in which the public policy stance plays a significant part. Chakraborty (2003d, 2005b), using fixed effects panel estimation, in the context of Asia Pacific, finds that both economic growth and the public policy stance matter for gender-related development, however, public policy variables (expenditure on human development, especially education and health) were more meaningful than economic growth in determining the outcomes for gender-related development. This clearly reinforces the significance of fiscal policy for human development and gender budgeting. A point to be noted here is that effectiveness of public expenditure on education and health on women and men are different due to the asymmetric scales of socio-economic development. As noted, the evidence from gender disaggregated benefit incidence analysis revealed that the effectiveness of education and health spending across gender and regions are different. This strengthens the case for gender budgeting in social sectors like education and health.

V. Conclusion

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

⁴² Empirical evidence shows that in a semi-logarithmic framework, regressing proportionate shortfalls of life expectancy against per capita GDP reveals that nearly half of the variations in the life expectancy can be attributed to differences in GNP per head (Anand and Ravallion, 1993).

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.

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.

Positive Outcomes of Gender Budgeting

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.

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Appendix A: Analytical Matrices for Gender Budgeting

GRANT No: -----

MATRIX I: Public Expenditure Specifically Targeting Women (100%)

Name of the Programme/Schemes (Head of Account)	2016-17			2016-17			2015-16			2017-18		
	BE	RE	Actuals	BE	RE	Actuals	P	NP	T	P	NP	T
1.												
2.												
3.												
TOTAL												

Note: Trace the matrix back to 2005 to analyse the trends in allocation. P is Plan, NP is Non- Plan, and T is Total. The Plan-Non- Plan distinction of expenditure will be redundant in 2017-18. The data on actual expenditure comes with a time lag.

GRANT No: -----

MATRIX II: Public Expenditure with Pro-women Allocation (100> exp. ≥30)

Name of The Programme/ Scheme	2015-16				2016-17			
	W-exp (BE)	Ex-ante W-pro (%)	W-exp (RE)	Ex-ante W-pro (%)	W-exp (ACTUAL)	Ex-ante W-pro (%)	W-exp (BE)	Ex-ante W-pro (%)
1.								
2.								
3.								
TOTAL								

Note:

- (i) Trace the matrix back to 2005 to analyse the trends in allocation.
- (ii) W-exp is the expenditure on women, (that is, $W\text{-exp} = TE * W\text{-pro}$) where TE is the total expenditure and W-pro is the pro-women allocation in percentage terms.
- (iii) Ex ante W-pro is the percentage of allocation 'earmarked' for women, as prescribed in policy directives. Ex-post W-pro is the percentage of allocation on the basis of 'actual beneficiaries' in period T-1.

GRANT No: -----

MATRIX III: Residual Expenditure ($0 \leq \text{exp.} > 30$)

Name of The Programme/ Scheme	2015					2016				
	W-exp (BE)	Ex-ante W-pro (%)	W-exp (RE)	Ex-ante W-pro (%)	W-exp (ACTUAL)	Ex-ante W-pro (%)	W-exp (BE)	Ex-ante W-pro (%)		
1.										
2.										
3.										
TOTAL										

Note:

- (i) Trace the matrix back to 2005 to analyse the trends in allocation.
- (ii) W-exp is the expenditure on women, (that is, $W\text{-exp} = TE * W\text{-pro}$) where TE is the total expenditure and W-pro is the pro-women allocation in percentage terms.
- (iii) Ex ante W-pro is the percentage of allocation 'earmarked' for women. Ex-post W-pro is the percentage of allocation on the basis of 'actual beneficiaries'.
- (iv) Denote 'zero' in W-pro columns, if the expenditure is strictly gender neutral.
- (v) Denote 'alpha' in W-pro columns, if the expenditure is not strictly gender neutral, but cannot be gender-partitioned. Also, state the reason why it cannot be gender-partitioned, whether due to paucity of data, conceptual problems or any other reasons.

MATRIX IV: Categorisation of Specifically Targeted Programmes in 'PRESS' Framework

Name of the contributing programme under each cluster	2016-17 (BE)	2016-17 (RE)	2015-16 (Actual)	2017-18 (BE)
Protective & Welfare Services 1. 2. 3. TOTAL				
Regulatory Services 1. 2. 3. TOTAL				
Economic Services 1. 2. 3. TOTAL				
Social Services 1. 2. 3. TOTAL				

Note: Trace the matrix back to 2005 to analyse the trends in allocation

MATRIX V: Categorisation of Public Expenditure with Pro-women Allocation in 'PRES' Framework

Name of the contributing programme under each cluster	2016-17 (BE)	2016-17 (RE)	2015-16 (Actual)	2016-17 (BE)
Protective & Welfare Services 1. 2. 3. TOTAL				
Regulatory Services 1. 2. 3. TOTAL				
Economic Services 1. 2. 3. TOTAL				
Social Services 1. 2. 3. TOTAL				

Note: Trace the matrix back to 2005 to analyse the trends in allocation

MATRIX VI: Economic Classification of Specifically Targeted Expenditure on Women

Name of the contributing programme under each cluster	2016-17 (BE)	2016-17 (RE)	2015-16 (Actual)	2017-18 (BE)
I.-----				
Wages and Salaries				
Transfer Payments (subsidies, grants etc)				
Capital (developmental)				
Expenditure				
Others				
II. -----				
III. -----				
TOTAL				

Note: Trace the matrix back to 2005 to analyse the trends in allocation.

**MATRIX VII: Economic Classification of Public Expenditure with Pro-women Allocation
(100> exp. ≥₹30)**

Name of the contributing programme under each cluster	2016-17 (BE)	2016-17 (RE)	2015-16 (Actual)	2017-18 (BE)
I.-----				
Wages and Salaries				
Transfer Payments (subsidies, grants etc)				
Capital (developmental)				
Expenditure				
Others				
II. -----				
III. -----				
TOTAL				

Note: Trace the matrix back to 2005 to analyse the trends in allocation.

Source: All seven analytical matrices on gender budgeting presented here were initially developed by the author working with the Chief Economic Adviser, Government of India in 2003, which were also included in the Classification of Budgetary Transactions Report, Ministry of Finance, which led to introducing gender budgeting in India.

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