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Asia: A Survey of Gender Budgeting Efforts

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Abstract

This paper reviews gender budgeting efforts in Asia. The countries in the region have achieved mixed success in improving gender equality. 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.

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I. INTRODUCTION

Recall the debate set off by Amartya Sen 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, and health care (Klasen and Wink, 2003; Klasen, 1994, 2008; Kynch and Sen, 2003).¹ 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-oriented 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-related 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).²

This paper reviews gender budgeting in Asia. The work here is part of a larger research project to survey worldwide practices in gender budgeting.³ Section II provides a summary of key regional gender inequality indicators. Section III sets the stage for gender budgeting. Sections IV and V survey the countries with gender budgeting efforts in the region and assess the effectiveness of their approaches. This section is dichotomized into countries with a prominent approach to gender budgeting and the countries with more initial efforts. Section VI looks at macroeconomic dimensions of gender budgeting in the region. Section VII offers thoughts on the way forward.

II. GENDER EQUALITY IN ASIA

Asian countries encompass a range of levels of development and show differing degrees of gender inequality. Figure 1 distributes Asian countries according to income, with most countries considered middle or lower income. Asian countries have generally been making progress in addressing gender inequality and women’s advancement, even though gender inequality remains high. Figure 2 shows gender inequality in secondary education, where we can see that the trend is toward greater equality.⁴

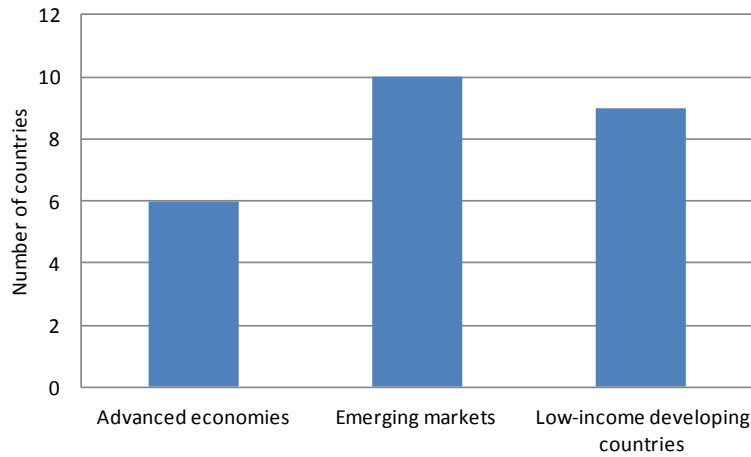
¹ To quote Klasen and Wink (2003) “Missing women refers to the deviation of the actual sex ratio from the expected sex ratio. It is far from a minor issue, but ranks among the worst human catastrophes of the twentieth century as it is larger than the combined casualties of all famines in the twentieth 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.”

² Two aspects are crucial to assess gender budgeting in Asia: i) the conditions under which gender budgeting is institutionalized; and ii) how gender budgeting improves gender inequality indicators. It is too early to econometrically test the second question, though the paper makes a start in Section VI. The paper mainly explores the first aspect, using a case study approach. The empirical investigation of gender budgeting on gender-related outcomes is beyond the scope of this paper. Stotsky and Zaman (forthcoming, 2016) attempts such an analysis in the context of India at the state government level.

³ See an overview of the conceptual goals of gender budgeting and a summary of results in Stotsky (2016).

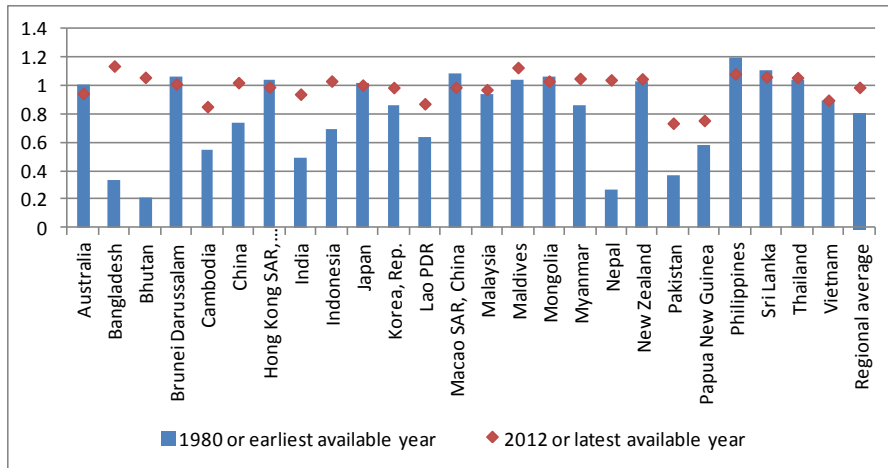
⁴It is important to note that the Asian countries, especially the lower income countries, have made significant progress in reducing gender inequality in secondary enrollment. For instance, Nepal has reached the Millennium

Figure 1: Asian Countries by Level of Income



Sources: IMF, World Economic Outlook (WEO); and IMF staff estimates.
 Note: Advanced economies include: Australia, Hong Kong SAR China, Japan, Korea, New Zealand, and Singapore. Emerging markets include: Brunei Darussalam, China, India, Indonesia, Malaysia, Maldives, Pakistan, Philippines, Sri Lanka, and Thailand. Low income developing countries include: Bangladesh, Bhutan, Cambodia, Lao PDR, Mongolia, Myanmar, Nepal, Papua New Guinea, and Vietnam.

Figure 2: Gross Secondary Enrollment (female to male ratio)



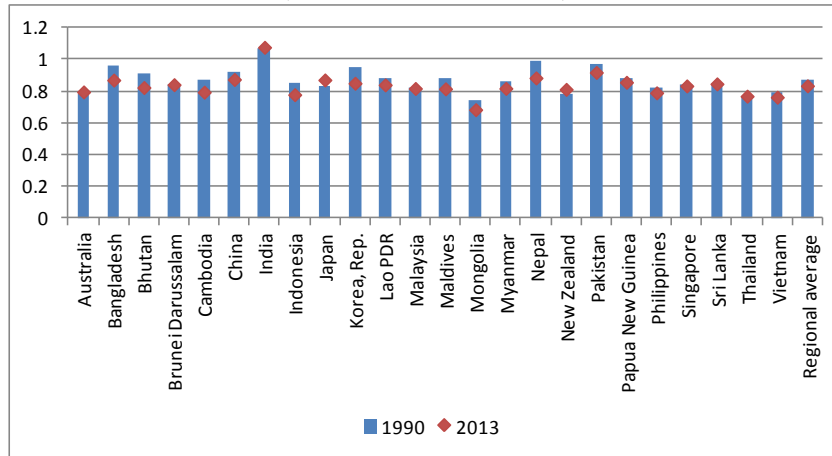
Sources: World Bank, World Development Indicators database; and IMF staff estimates.

Figure 3 shows gender inequality in under 5 mortality, where girls have a natural advantage. The high ratio in India is notable, showing the still significant female disadvantage.⁵

Development Goal in terms of progress of education, as can be seen from the Table 9 of the IMF report at <https://www.imf.org/external/pubs/ft/scr/2015/cr15317.pdf>.

⁵ The natural advantage of girls in survival is difficult to estimate and beyond the scope of this paper. 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).

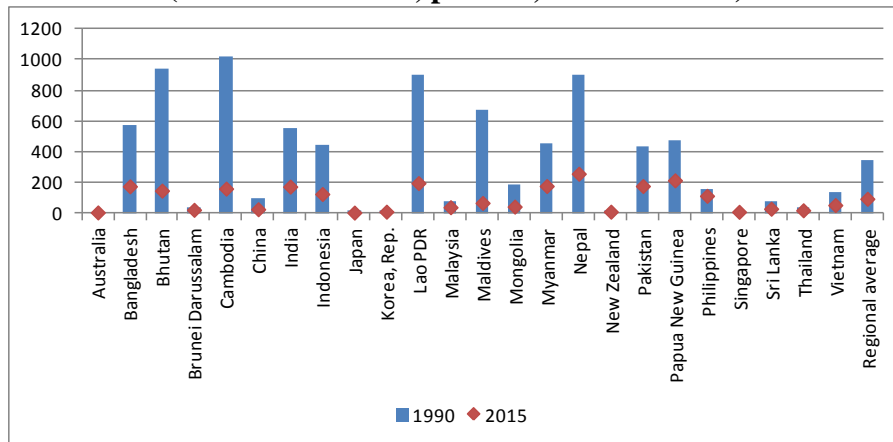
**Figure 3: Child Mortality, Under the Age of 5
(female to male ratio)**



Sources: World Bank, World Development Indicators database; and IMF staff estimates.

Figure 4 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.⁶ Figure 5 shows gender gaps in labor force participation rates, where the trend is toward equality, though notably a number of countries show a declining ratio.

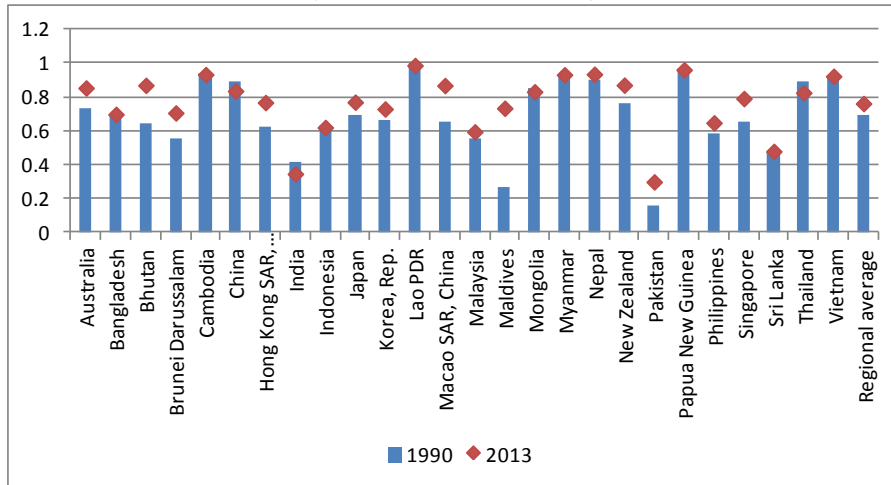
**Figure 4: Maternal Mortality Ratio
(modeled estimate, per 100,000 live births)**



Sources: World Bank, World Development Indicators database; and IMF staff estimates.

⁶ There are multiple factors that contribute to improvement or deterioration in maternal mortality. Thaddeus and Maine (1994) has provided a “three-delay model” framework to analyze what factors contribute to maternal mortality, i.e., the factors that affect the interval between the onset of an obstetric complication and its outcome (van den Broek and Falconer, 2011), where the three delays described and examined are: (i) delay in deciding to seek care, (ii) delay in reaching the health-care facility and, (iii) delay in receiving care after getting to the health-care facility. As noted by this study, this framework is widely used to examine and address factors contributing to maternal deaths. For details, see <http://bmb.oxfordjournals.org/content/99/1/25.full>.

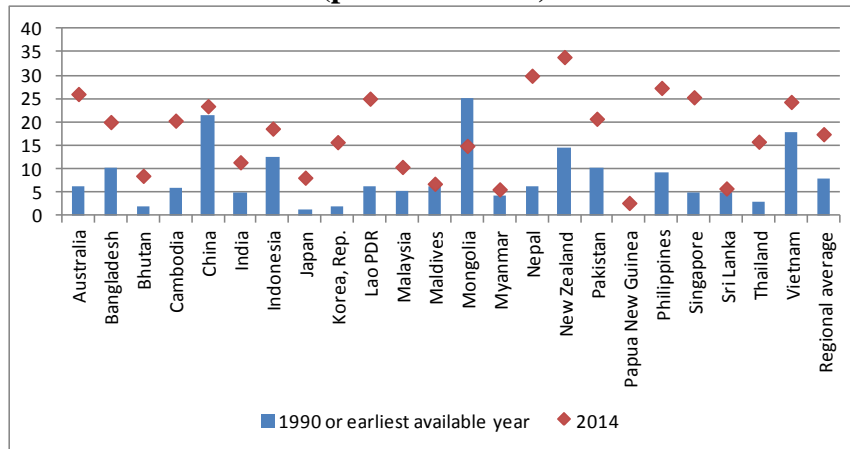
**Figure 5: Labor Force Participation Rate, Ages 15-64
(female to male ratio)**



Sources: World Bank, World Development Indicators database; and IMF staff estimates.

Finally, Figure 6 shows participation in parliaments across the region, where the trends point to an increased role for women.

**Figure 6: Seats Held by Women in National Parliaments
(percent of total)**

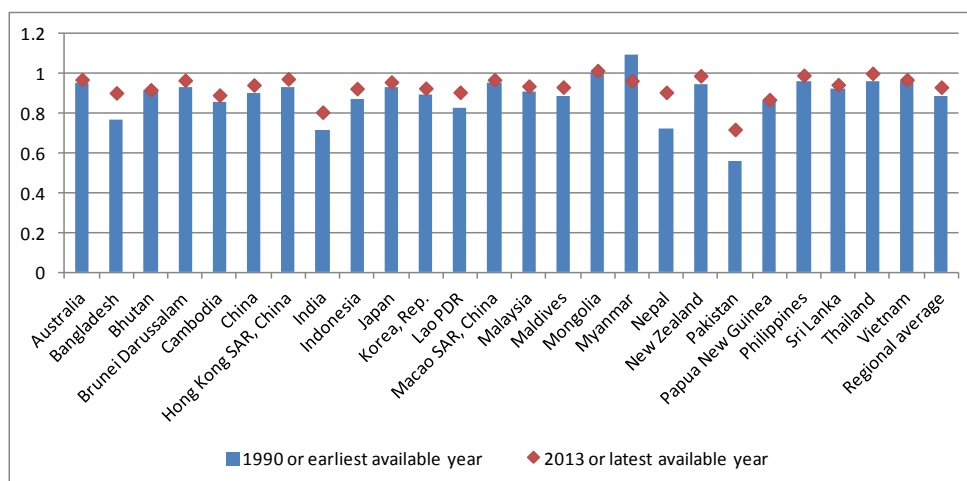


Sources: World Bank, World Development Indicators database; and IMF staff estimates.

While individual indicators are illustrative of developments in key variables, gender equality indices provide a useful summary of an aggregation of indicators. Figure 7 presents a summary of the Gender Development Index (GDI) across the region for the latest year for which data are available.⁷ 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.

⁷ Stotsky et al. (2016) develop a time-consistent version of the United Nations Development Program's GDI, which is used here.

Figure 7: GDI, Time-Consistent Version



Source: Stotsky et al. (2016).

Note: A higher number represents a better level of gender development.

III. 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),⁸ 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.⁹ Nevertheless, a few of the global best practice leaders of gender budgeting like Australia and India are also in this region. This region has comparatively rich fiscal data, disaggregated by sex, with special reference to specifically targeted programs and expenditures with gender impact, which may be used for empirical analysis of the impact of public expenditure on gender development. Elson (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.¹⁰

⁸ <http://www.un.org/womenwatch/daw/cedaw/reports.htm>.

⁹ Against the backdrop of the Addis Ababa Action Agenda, 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 using the Gender Inequality Index, 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 Aggarwal and Chakraborty (2016). A diagnosis of gender inequality is an important prelude to gender budgeting (Lahiri et al., 2002).

¹⁰ Elson (2006), Boxes 16 and 17.

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, captured in the public expenditure to GDP ratio. 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. The relatively weak scores for public financial management in a few Asia Pacific countries, calls 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 (forthcoming, 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 the paper. However, a close scrutiny of gender budgeting experiences in the region has highlighted that they have contributed more to a judicious reprioritization of public expenditure than increased allocations. We will revisit this point in country-specific sections.

Overview of gender budgeting in Asia

Gender budgeting has been seen as a powerful tool to integrate gender into fiscal policy in the region to address gender inequality and women's development. Many Asian nations have undertaken gender budgeting efforts, including advanced 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 taking place and subnational governments having spending responsibilities for basic public services, subnational gender budgeting is also important and spreading, even though it is still only in a few countries.

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 region, as acknowledged by the United Nations entities (UNDP Asia Pacific, 2010; UN Women, 2012), with the Ministry of Finance in the lead role to incorporate gender budgeting in Budget Circulars, Expenditure Budgets, and the Outcome Budget. The technical expertise of the team working with the Ministry of Finance to integrate gender budgeting within the classification of budget transactions was a strength of this. 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 help translate the gender commitments into budgetary commitments.

Table 1: Asian Fiscal Indicators

Country	Fiscal Aggregates ¹ (average 2012-2015; unless otherwise indicated) ² (percent of GDP)						Public Financial Management
	Total revenue	Total expenditure	Overall ³ balance	Gross ⁴ debt	Education ⁵ expenditure	Health ⁶ expenditure	Public Expenditure and Financial Accountability (PEFA), overall score ⁷
Australia	33.9	36.9	-3.0	32.4	5.2	6.3	n.a. ⁸
Bangladesh	10.8	14.2	-3.3	34.0	2.0	0.9	2.1
Bhutan	28.5	31.3	-2.8	96.1	4.8	3.1	3.0
Brunei Darussalam	39.9	34.7	5.2	2.4	3.0	2.3	n.a.
Cambodia	18.3	20.1	-1.8	33.1	2.6	1.4	2.1
China	28.4	29.7	-1.3	40.4	n.a.	3.0	n.a.
Hong Kong SAR, China	20.6	18.3	2.3	0.3	3.5	n.a.	n.a.
India	20.0	27.4	-7.3	66.9	3.6	1.3	2.6
Indonesia	16.4	18.5	-2.1	24.9	3.2	1.1	2.8
Japan	32.7	39.9	-7.2	244.9	3.8	8.5	n.a.
Korea, Rep.	21.4	20.8	0.6	34.2	4.6	3.9	n.a.
Lao PDR	23.7	27.1	-3.4	62.6	2.8	0.9	n.a.
Macao SAR, China	38.2	15.5	22.7	0.0	2.7	n.a.	n.a.
Malaysia	23.8	27.2	-3.4	55.9	5.8	2.2	n.a.
Maldives	30.2	38.6	-8.4	66.5	5.6	7.8	2.0
Mongolia	28.6	37.9	-9.3	n.a.	4.6	2.4	n.a.
Myanmar	22.4	24.5	-2.2	33.7	n.a.	0.7	1.5
Nepal	19.8	18.9	1.0	30.7	4.4	2.6	2.2
New Zealand	34.2	35.2	-1.0	31.0	7.1	9.3	n.a.
Pakistan	14.1	20.9	-6.8	64.5	2.3	1.0	2.5
Papua New Guinea	27.4	33.9	-6.5	34.3	n.a.	3.8	n.a.
Philippines	19.0	18.8	0.2	38.3	3.4	1.4	2.0
Singapore	21.7	17.2	4.4	101.2	3.1	1.7	n.a.
Sri Lanka	12.4	18.5	-6.1	76.8	1.9	1.7	n.a.
Thailand	21.9	22.2	-0.3	42.7	4.6	5.3	3.1
Vietnam	22.4	29.2	-6.7	53.9	6.3	3.5	2.4
Regional average	24.3	26.1	-1.8	52.1	3.9	3.2	2.4

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

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

^{2/} The figures are based on the average over the 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/} The figures for education expenditure are based on 2010-2013 averages or the number of years for which data are available in this period. The 2013 data are the latest available.

^{6/} The figures for health expenditure are based on 2011-2014 averages or the number of years for which data are available in this period. The 2014 data are the latest available.

^{7/} PEFA is a performance monitoring framework used to assess the public financial management 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 are 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.

^{8/} Data are not available.

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 help 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 give 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.

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 the care economy, to uplift poor women in the energy ladder through liquefied petroleum gas (LPG) subsidies.¹¹ This is a good example of how a prima facie gender-neutral ministry like the Ministry of Petroleum and Natural Gas can design a policy to address women’s needs.

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

¹¹The 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. The press release notes that this is the first time in the history of the country that the Ministry of Petroleum and Natural Gas would implement a welfare scheme benefiting many women belonging to the poorest households.” See <http://pib.nic.in/newsite/PrintRelease.aspx?relid=137647> and the budget speech <http://indiabudget.nic.in/ub2016-17/bs/bs.pdf>.

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.¹² 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.

Table 3: Revenue-Side Gender Budgeting

Content	Revenue Policy	Countries
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.

Sharp¹³ (2003) notes that the growth in gender budget initiatives has coincided with the introduction of reforms in budgetary processes, in both developing and industrialized 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.

IV. COUNTRY-SPECIFIC GENDER BUDGETING EFFORTS IN ASIA

We next turn to a survey and assessment of gender budgeting experiences in the region and start with those countries whose experience with gender budgeting is most notable in the region,

¹² Also see Basu (2006).

¹³ <http://www.wbg.org.uk/sharp2003.pdf.pdf>

including Australia, India, the Philippines, and Korea, a mix of advanced and less advanced countries.¹⁴

The gender budgeting initiatives vary in scope, objectives, strategies, entry points to the budget, tools of analysis, participants, and the politics of engagement.¹⁵ There is no single means of assessing the success of gender budgeting and it is partly because government budgets, and gender responsive budgets, can be seen as multi-faceted processes with substantive outputs resulting from government activities and their effects on the economy, and more broadly, society (Elson and Sharp, 2007). It is therefore difficult to identify the one particular criteria of success of gender budgeting due to heterogeneity in experiences 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, and how effective countries have been in developing transparent and accountable mechanisms in revealing the gender sensitivity of budget processes and allocations.

Although many countries in the region have begun gender budgeting initiatives, most of them were one-off initiatives or undertaken outside government. This section narrates and assesses the experiences of the countries with a comparatively rich experience of gender budgeting in the region, with a focus on Australia, India, South Korea, and the Philippines.

A. 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 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

¹⁴ The IMF initiated a survey of countries to solicit their own view of efforts at gender budgeting. The responses in 2015 from two countries in the region—the Philippines and Pakistan—are incorporated into this paper.

¹⁵ Appendix A provides a means to classify regional gender budgeting initiatives in ex ante and ex post terms.

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.

Sawer (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 Women¹⁶ 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. Sawer (2002) noted that the 1983 Cabinet Handbook of the 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;
- 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 that have components where gender might be relevant, consisting of the bulk of the remaining expenditures not covered by the first two categories.¹⁷

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.¹⁸

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 impacts¹⁹ (Sharp and Elson, 2007). Despite the significant achievements in terms of an

¹⁶ 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.

¹⁷ <http://www.wbg.org.uk/pdf/HazelReevesBRIDGE.pdf>

¹⁸ I acknowledge Diane Elson for this point.

¹⁹ <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/sharp-elson-improving-budgets.pdf>.

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 the 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

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 whom 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.

B. INDIA

India's gender budgeting efforts stand out globally because they have not only influenced expenditure but also revenue policies, and have extended to national and subnational government levels. The goal of gender budgeting in India was to ensure 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.²⁰

²⁰ 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

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. Subsequently, India has 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.

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.

Origins of gender budgeting: comprehensive fiscal data usage and fiscal marksmanship analysis through a gender lens

In one of the first steps in 2002, the Government of India commissioned the National Institute of Public Finance and Policy (NIPFP), the think tank of the Ministry of Finance, to undertake a comprehensive study on gender budgeting. This pioneering study by 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.

Significant Deviations in Forecasts and Actual Results in Gender Budget Allocations

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 was that a higher allocation per se had not ensured higher actual expenditure on gender-sensitive human development, and these findings led the researchers to subsequently conduct expenditure tracking analysis and benefit incidence analysis to understand the gender inequality effects of fiscal policies.²¹

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

²¹ 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

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 (UN Women), 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 (Stotsky, 2006).
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 B) 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 MoF (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	The 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 the 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).

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 entrepreneurs. The program led to social but not financial empowerment. The findings suggested that capacity building of women on finance and support for their economic activities were essential prerequisites for the success of microfinance programs (NIPFP-NIBM, 2006a; NIPFP-NIBM, 2006b).

The NIPFP study assessed the benefit incidence of budget allocations and fiscal marksmanship, and traced the link between fiscal policy and gender development, which has been lauded by national and international experts as the best study in the region (UNDP Asia Pacific, 2010; UN Women, 2012).²² The UNDP Asia Pacific (2010) highlighted that based on the inputs from the NIPFP study and the recommendations from the Expert Committee on “Classification of Budgetary Transactions,”²³ the Government of India, under the Chairmanship of Ashok Lahiri (the Lahiri Committee, Government of India, 2003), the Minister of Finance announced in the Union Budget speech 2005-06 that the recommendations would be accepted and India would institutionalize gender budgeting in the country from the 2006 Union Budget²⁴ onwards.

Opening a “Head” on gender development in the classification of budgetary transactions

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 in energy policies. 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 in India.

Institutional structures for conducting gender budgeting

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.

²² The NIPFP study by Lahiri et al. (2002) examined the diagnosis of 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).

²³ <http://finmin.nic.in/reports/ReportExpGrGovTrans.pdf>.

²⁴ <http://indiabudget.nic.in/ub2006-07/bs/speecha.htm> (Bullets 30 and 31 in Budget Speech).

Generating analytical matrices of gender budgeting

The NIPFP has conducted five analyses of the budget through a gender lens (for the period 2000-2005),²⁵ 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 has stopped doing the analysis after integrating the Gender Budget Statement²⁶ 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’ manual²⁷ developed by the NIPFP (Chakraborty, 2005a). The Ministries are mandated to do the analysis through compulsory instruction in the Budget Circular.

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 B provides details.

It is relatively easy to identify the specifically targeted programs for women across 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.²⁸ The trends in gender budget allocations derived from the gender budget statements of the last ten years are shown in Figure 8. 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.²⁹

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

²⁵ Lahiri et al. (2000, 2001 and 2002); Chakraborty (2003a, 2004a, 2005).

²⁶ <http://indiabudget.nic.in/ub2014-15/eb/stat20.pdf>.

²⁷ Chakraborty, 2005a: Gender Budgeting in Selected Ministries: Conceptual and Methodological Issues,” Working Paper, NIPFP-DWCD, Ministry of HRD, Government of India, May 2005.

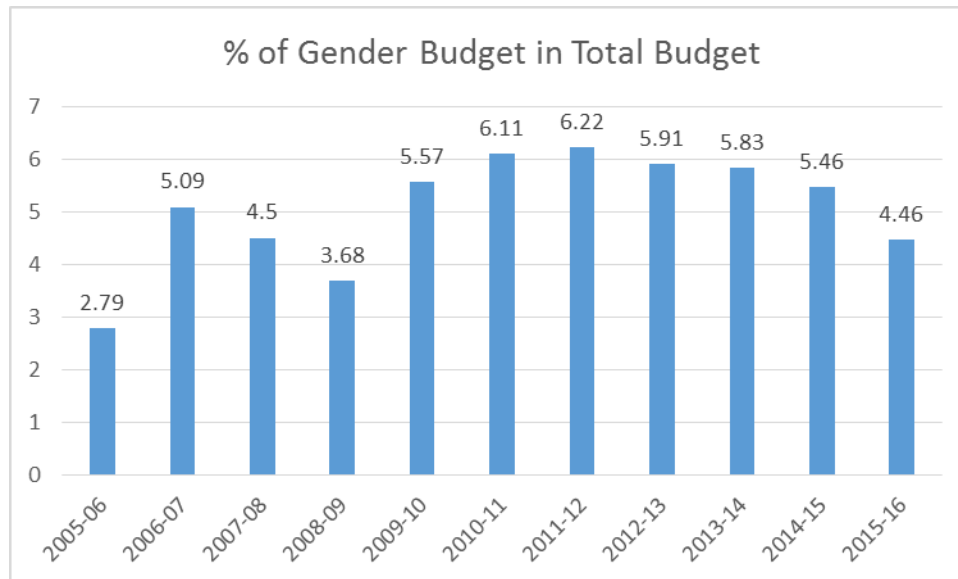
²⁸For instance, see page 15 of this Budget Circular

http://finmin.nic.in/the_ministry/dept_eco_affairs/budget/budgetcircular2013-14.pdf.

²⁹ 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

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.

Figure 8: Distribution of the Gender-Oriented Budget in the Total Budget



Source: Government of India (2015).

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 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.

State highlighting the significance of disaggregated classification of gender budgeting

Karnataka highlighted the importance of having a disaggregated approach in classification of the budget into Protective, Regulatory, Economic and Social Services (PRES) categories suggested in the Lahiri Committee report. This disaggregated classification would help to understand whether programs were skewed to reinforcing traditional roles of women or had allocated

enough for economic empowerment. The evidence from gender budgeting in Karnataka suggested that the major part of gender allocations is in the social sector, even while analysis has highlighted the need to strengthen allocations for economic empowerment.

The State of Karnataka has been a best practice of institutionalizing gender budgeting within a Ministry of Finance, and strengthening the accountability mechanisms, with inputs from the Comptroller and Auditor General.

More states following the central model of gender budgeting

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 Report³⁰ 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 was no separate Ministry/Department for Women Affairs in Kerala. A new institutional structure named the “Gender Board” was announced in the 2008 Budget speech.³¹

Integrating gender budgeting in infrastructure spending and local level

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 level³² (Government of India, 2015). In Kerala, democratic decentralization occurred in

³⁰ CDS Report by Chakraborty (2008a).

³¹ 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.

³² Government of India (2015) also noted that the state government has undertaken flagship programs on gender awareness including the implementation of the Protection of Women from Domestic Violence Act (PWDVA). Yet

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).³³ 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.³⁴ This is one of the flagship programs of “Gender Park,” introduced by the Department of Social Justice, Government of Kerala,³⁵ to engage in innovative research and development, capacity building, and innovative infrastructure projects for women’s security and empowerment. Gender Park and the above-mentioned gender in infrastructural projects were conceptualized by the then Finance Minister of Kerala, T M Thomas Isaac, and announced in his Budget Speech 2011-12.³⁶ 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, 2016.³⁷ Recently, when the new government came into power in Kerala, with T M Thomas Isaac returning to power as Finance Minister, he presented his Budget on July 8th 2016, with one of the key policy announcements on gender budgeting, with enhanced budgetary allocations. He also announced a new Ministry for Women in Kerala.³⁸ The high human development of the state reflects public spending in social sectors like education and health, and the recent budget has announced a few gender-friendly programs to address second generation issues in these sectors. The impact of gender budgeting on human development is still too early to analyze. However, with the renewed roadmap for gender budgeting for next five years in the Budget 2016, a significant impact is expected during this period.

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.

³³ 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

³⁴ For details , refer <http://genderpark.gov.in/she-taxi/>

³⁵ <http://genderpark.gov.in/>

³⁶ However, the government changed immediately after that, in 2011-12, for the next five years. Kerala is noted for an anti-incumbency pattern in election outcomes; every five years, the government has changed. For budget details, refer http://www.finance.kerala.gov.in/index.php?option=com_content&view=article&id=448:kerala-budget-2011-12&catid=18:state-budget

³⁷ <http://pib.nic.in/newsite/PrintRelease.aspx?relid=136959>

³⁸ In Kerala, the Finance Minister has also announced revenue-side policies in the July 2016 budget for addressing health concerns arising from obesity , initially by imposing a Fat Tax of 14.5 per cent on junk food. In Kerala, the morbidity and mortality from lifestyle diseases are greater than from communicable diseases (for details on the Budget announcements, see <http://www.finance.kerala.gov.in/>).

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 government.³⁹ 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)⁴⁰ 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) analyzed whether fiscal transfers are progressive or regressive in India ex-post to incorporating gender as a criterion in the formula-based intergovernmental fiscal transfers and found that the transfers would be 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

³⁹ 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 Chakraborty (2003a).

⁴⁰ Chakraborty (2015) at <http://www.thehindu.com/opinion/lead/getting-federal-transfers-right/article7181478.ece>.

property transfers. For instance, in New Delhi, the duties are set at 4 per cent if the property is registered in the name of a woman and 6 per cent if registered in the name of a man.⁴¹

A NIPFP study examined tax incidence of indirect taxes through a gender lens (Chakraborty et al., 2010).⁴² The analysis of the data from this study suggested that equity goals should not be abandoned, but in fact broadened to include gender. The analysis also emphasized 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 found 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).

Strengthening accountability mechanisms and capacity building

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). 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; UN Women, 2012). But further effort is required to strengthen the implementation of gender budgeting in terms of public expenditure benefit incidence in ministries (though the budget speech, 2005-06⁴³ and the gender

⁴¹ http://www.delhi.gov.in/wps/wcm/connect/doi_revenue/Revenue/Home/Services/Property+Registration

⁴² It was part an eight-country study on "Gender and Taxation: Improving Equity and Revenue Generation" with support from the International Development Research Centre, the Ford Foundation and the United Nations Development Program (UNDP). The study is the first serious attempt to 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 United Kingdom (Grown and Valodia, 2010).

⁴³ With the announcement to conduct benefit incidence analysis to capture the distributional impacts of public expenditure across gender, the Finance Minister has provided an advanced methodological space to conduct gender budgeting, though such exercises are so far conducted by the researchers from policy think tanks in the context of India (Chakraborty, et al., 2013). To quote the Union Budget Speech 2004-05, paragraph 76, "Women's groups have met me and urged me to consider gender budgeting. This means that the budget data should be presented in a manner that the gender sensitivities of the budgetary allocations are clearly highlighted. An expert group on 'Classification System of Government Transactions' has submitted its report on July 6, 2004. It has recommended appropriate systems for data collection and representation in the budget. The group has also recommended introduction of periodic benefit-incidence analysis. Government will examine the recommendations, and I hope it will be possible for me to implement some of them in the Budget for 2005-06" (<http://indiabudget.nic.in/ub2004-05/bs/speecha.htm>) and in the Union Budget Speech 2005-06, paragraph 25. "Last July, I promised to consider gender budgeting. Hon'ble Members will be happy to note that I have included in the budget documents a separate statement highlighting the gender sensitivities of the budgetary allocations under 10 demands for grants. The total amount in BE 2005-06, according to the statement, is Rs.14,379 crore. Although this is another first in budget-making in India, it is only a beginning and, in course of time, all Departments will be required to present gender budgets as well as make benefit-incidence analyses." (<http://indiabudget.nic.in/ub2005-06/bs/speecha.htm>).

budget statement indicated the government would conduct such exercises,⁴⁴ no ministries have begun benefit incidence analysis) and in building in strong accountability mechanisms.

Gender budgeting led to gender mainstreaming of budgets

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.).

C. 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 sub-national budgets. Under quota-based gender budgeting, money was earmarked for such activities as ballroom dancing in certain government departments. As there was no penalty for not utilizing the GAD budget fully and efficiently, many departments ended up with an unspent surplus in the GAD budget. However, the 5 per cent requirement was eventually made more flexible so that departments could spend money only on effective programs. 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 (Budget Circular 2012).⁴⁵

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.

⁴⁴ <http://indiabudget.nic.in/ub2005-06/eb/stat19.pdf>.

⁴⁵ Budget Circular 2012-13 can be accessed at http://www.dole.gov.ph/fndr/bong/files/Joint%20Circular%20No%202012-01_Guidelines%20for%20the%20Preparation%20of%20GAD%20Plan%20and%20Budget%20and%20Accomplishment%20Reports.pdf

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.⁴⁶ 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. 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.

The authorities also indicated that 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 their 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.

Fiscal decentralization and unfunded mandates

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.

Local level gender budgeting in communes

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 (UN Women) in 2004, identified entry points for results-oriented gender budgeting. In Sorsogon, the initiative was taken in the health sector, where gender-related

⁴⁶ Authorities’ response to the IMF questionnaire, unpublished, 2015.

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.”

Integrating gender in equalization transfers

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.⁴⁷ The examples of local level gender budgeting in two local units highlighted the significance of spatial mapping of gender needs before budgeting.

D. 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

⁴⁷ 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) noted 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.

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 budgeting⁴⁸ as follows.

- 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.
- 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.
- 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.
- 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.

⁴⁸Article 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)

- 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.

- 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 the 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.⁴⁹

⁴⁹ <http://english.mosf.go.kr/upload/pdf/TheBudgetSystemofKorea.pdf>.

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 equality⁵⁰ and second, all the mainstream budgetary activity.⁵¹

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. 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.⁵² 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, Lee, and 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.⁵³

⁵⁰ 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.

⁵¹ 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.

⁵² 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.

⁵³ 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

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 for which it is possible to conduct gender benefit analysis) are selected. Under “recommended 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).

E. 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.

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>).

V. OTHER COUNTRIES WITH GENDER BUDGETING EFFORTS

In this section, we review the gender budgeting efforts of some other countries in the region and also those that have incorporated gender-related concerns into macroeconomic policy. The efforts exhibit a wide variety of approaches, with varying degrees of success.

A. BANGLADESH

Integrating gender-related concerns into national policies became prominent in Bangladesh with the formulation of 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,⁵⁴ 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 gender budgeting 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 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

⁵⁴ Unpublished documents.

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.⁵⁵ An IFPRI study found 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).

B. BHUTAN

In co-ordination with UNDP, the Ministry of Finance in Bhutan, in 2006, established an institutional framework for gender responsive planning and budgeting and set strategy options. The efforts also entailed training of officials and an effort to collect sex-disaggregated data for the preparation of subsequent government Five-Year Plans. A draft Gender Budget Statement for inclusion in the budget was also prepared. A working group chaired by the Director of the Department of National Budget was also constituted and the government and UN Women jointly developed a Strategic Framework for Gender Mainstreaming and Gender Budgeting (UN Women, 2015a). The Budget Call Circular (BCC) of 2013-14 as well as of 2014-15 instructed all sectoral agencies to ensure that they incorporate gender-related concerns at the time of submission of their budgetary proposals (UN Women, 2015a, Budlender, 2015).

C. BRUNEI

Brunei Darussalam does not have a formal gender budgeting initiative. The Government fully recognizes the importance of women's role in the socio-economic development of the country and this is reflected in Brunei Darussalam's Vision 2035, which stresses equal opportunities for women in the work force and nation building. Women in Brunei Darussalam are given equal rights in education, training, healthcare, employment, business, ownership of assets, benefits and citizenship, amongst others.⁵⁶ A Special Committee on Family Institutions and Women in 2008

⁵⁵ http://cip.cornell.edu/DPubS/Repository/1.0/Disseminate?view=body&id=pdf_1&handle=dns.gfs/1200428158

⁵⁶ The Government of Brunei Darussalam has always been committed to providing the people of Brunei with a high quality of life, regardless of gender, according to the government's representative in the IMF Executive Director's office. The signing of the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) in 2006 was a significant step in support of international efforts to address the issue of discrimination against

was established to formulate policies, legislations and plans of actions to address issues on women and family institutions; to ensure that the gender and family perspectives are incorporated into all national policies and budgetary requirements; and to ensure close cooperation between relevant stakeholders from government and non-government agencies. (Brunei Darussalam Country Report, 2014).

D. CAMBODIA

In 2003, the UNDP project Partnership for Gender Equality lobbied the World Bank to integrate gender issues under the World Bank's Integrated Fiduciary Assessment and Public Expenditure Review. As a result, a chapter on gender-related concerns was included in the report, and the Minister of Women's Affairs was invited to submit project proposals to the World Bank for gender budgeting. Subsequently, an entire section was devoted to Gender Development in the 2003-05 Medium Term Expenditure Framework (Dev et al. 2010).

E. CHINA, THE PEOPLE'S REPUBLIC OF

Budlender (2015) noted that in 2009, officials of Jiaozuo City produced for the first time a multi-volume publication presenting gender analysis of key budget allocations in education, employment, public health, cultural activities, family planning and poverty alleviation.⁵⁷

F. HONG KONG, SAR CHINA

There is no gender budgeting in Hong Kong. The Equal Opportunities Commission in Hong Kong assisted the Government in setting up Gender Focal Points in all bureaus and departments in 2003. The officials in-charge who serve as the resource persons and liaison points for their respective organizations, are responsible for identifying the gender-specific needs at their level and formulating policies to address those needs. For capacity building, a web portal was

women. As to the commitment for the advancement of the status of women in the country and acknowledging the need to continue achieving their full potential, the government will continue with efforts to ensure that women participate in capacity building and national development programs as well as encourage their further participation in regional and international bodies. Legislation for the protection of women and girls are manifested in many Acts and Orders which guarantees the promotion and protection of women from a rights-based approach. In 2011, the government announced an increase in maternity leave from a period of 56 days (8 weeks) to 105 days (15 weeks) for all employees in the public and private sector. To facilitate this, budgetary provisions have been allocated by the government to help bear the costs of salaries to be paid to private sector employees during the first five weeks of their 15 weeks maternity leave.

⁵⁷ China has focused on financial inclusion for women. This was not a gender budgeting initiative, but a similar exercise. This initiative, not in the name of gender budgeting, but which has successfully addressed the needs and concerns of women through the microfinance programs. The Chinese programs were set up at a level below the formal banking structure and are, in many cases, operated by non-governmental organizations, rather than fully-chartered banks (Aghion and Morduch, 2000). As a means of widening access to financial services, some of the programs have primarily social missions, focusing on outreach to women and measuring success in terms of poverty alleviation. The group lending mechanisms ensured the success of these initiatives as microfinance programs in China can claim average repayment rates above 90 per cent (Aghion and Morduch, 2000).

launched in 2009 by the government. The most recent initiative by the Commission has been the adoption of a guidebook that should help government officers understand more about gender mainstreaming. The Chief Executive accepted the recommendations of the Commission, in 2015 that, starting from 2015-16, all bureaus and departments would be required to refer to the Gender Mainstreaming Checklist which is an analytical tool composed of a list of simple questions to help government officers consider the needs and perspectives of women and men in a more systematic way during the design, implementation, monitoring and evaluation of policies (Women's Commission, 2015).

G. 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.⁵⁸ 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.

H. JAPAN

There is no gender budgeting initiative in Japan. Based on the Basic Act for Gender Equality, a Five-Year Plan for gender-equality is formulated every five years-2000, 2005, and 2010 (Ichii, Elson, Costa, and Dev, 2010; Assmann, 2014). Now just ending, the 2010 Third Basic Plan for Gender Equality, approved by the Cabinet had 15 priority fields and the government set 82 performance objectives corresponding to the priority fields (42 in the previous plan) to ensure effectiveness of the Plan. The nation also continues to put efforts to better its performance on reproductive health and education (Government of Japan, 2011). The Japanese cabinet approved the new Five-Year Plan for gender equality on December 25, 2015, and too early to analyze its impact on gender outcomes.

⁵⁸ 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.

I. LAOS

The Gender Resource Information and Development Centre, with support from the World Bank, in 2005, developed a manual that was intended to instruct ministries on understanding gender-related indicators to capture the outcome of projects addressing gender concerns and on collecting sex-disaggregated data for better monitoring (GRIDC, 2005). There is no evidence any project has been carried out in Laos using the guidelines of this very well conceptualized and comprehensive manual. International evidence in the field of gender budgeting can be integrated into the manual to make it usable as the basis for a gender budgeting initiative.

J. MALAYSIA

An Asian Development Bank meeting was held in Putrajaya in 2012 in co-ordination with Ministry of Finance inviting international experts on gender budgeting to initiate a template on gender budgeting statement in outcome based budgeting.⁵⁹ To quote the discussion with Ministry of Finance Official, Government of Malaysia.

“Gender Budgeting in Malaysia is embedded in the Results Framework of the respective Ministries when they formulate their plans. The plans are formulated using the Program Logic Model called ProLL that focuses on clients. The gender budgeting component will be identified when programs identify their clients, and where gender need to be differentiated. Once the respective program clients have been identified then it will trigger a process in the logic model that will raise all the necessary information to address the problems and needs of that particular client group. So, in essence under outcome based budgeting the gender budgeting requirements are part of the programs that have been identified in the agencies and addressed holistically as a program outcome. This ensures that all cross linkages that contribute the GB need are also taken into consideration.”⁶⁰

In 2013, Malaysia moved to performance or results-based budgeting. The shift to outcome-based budgeting has given gender equality advocates opportunities for new monitoring and accountability mechanisms for linking budgets (resources) to gender equality commitments (Manual on Gender Budgeting in Malaysia, 2005). The government sought to strengthen and institutionalize gender budgeting by including in its budget circulars, issued to line ministries, instructions on how they must submit their budget proposals for the coming year. It informs each agency of its budget “ceiling” for the next year, i.e. how much the Ministry of Finance or Planning Commission is planning to allocate to that agency. All line ministries are asked to incorporate gender objectives in their planning.

⁵⁹[https://wpqr4.adb.org/lotusquickr/mfdrmfdr/PageLibrary482571AE005630C2.nsf/0/B5915114EFA54B4648257B2F0018C1F0/\\$file/Final%20workshop%20report.pdf](https://wpqr4.adb.org/lotusquickr/mfdrmfdr/PageLibrary482571AE005630C2.nsf/0/B5915114EFA54B4648257B2F0018C1F0/$file/Final%20workshop%20report.pdf)

⁶⁰ Email correspondence with Mr. Koshy, Finance Ministry official, Outcome Based Budgeting, Government of Malaysia.

K. MONGOLIA

The government developed its gender budgeting initiative from its gender mainstreaming framework, with assistance from international agencies (Costa and Sharp, 2010). The adoption of the 2003-2015 National Program for Gender Equality was accompanied by the establishment of the National Council on Gender Equality, which was mandated to elaborate and implement gender mainstreaming (Costa and Sharp, 2010). Although sex-disaggregated data are collected and reported by the national statistical office, inadequate use of that data is made at all levels, from policy planning through to service provision (Begzsuren, Tsolmon and Dolgion Aldar, 2014). But there were many goals for improved data collection methodology to address gender issues and to incorporate sex-disaggregated data for policy reforms.

L. MYANMAR

Myanmar is in nascent stages towards implementing gender budgeting. It is one of the Association of Southeast Asian Nations signatories of the 2006 Tokyo Joint Ministerial Communiqué, “Toward Gender Equality in East Asia.” which identifies gender budgeting and gender analysis as tools to enhance gender equality as well as to ensure strategic use of limited public resources. Though the nation has taken significant steps in closing gender gaps, the government has not committed to gender budgeting. Myanmar’s spending on health, education and social welfare combined is less than spending on defence (Oo, et al., 2015). Furthermore, budget allocations for the Department of Social Welfare, Relief and Resettlement, the government agency tasked with addressing systemic gender inequalities, only receives 0.1 percent of the total government budget (Economics and Research Department, 2014)

M. 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, 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.⁶¹

N. NEW ZEALAND

New Zealand officially has no gender budgeting. However, this does not mean that there is no attempt to undertake analysis that would guide budget decisions to address gender inequality. For instance, New Zealand has recently undertaken a time use survey to examine the extent of the inequality of women's and men's contribution to the unpaid care economy. Recent attention has focused on social policies which may potentially increase maternal work participation rates or their hours of work. However, less attention has been given to how this might change the

⁶¹ http://dataspace.princeton.edu/jspui/bitstream/88435/dsp01xg94hp627/1/Gender_Budget_Audit_Nepal.pdf.

distribution of paid and unpaid work both within households, and the total amount of work undertaken by individuals and households.

O. 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 2005.⁶² 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.⁶³ 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.

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

⁶² <http://www.grbi.gov.pk>.

⁶³ http://www.pk.undp.org/content/pakistan/en/home/operations/projects/poverty_reduction/strengthening-poverty-reduction-strategy-monitoring.html.

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 Pakistan's IMF-supported economic program, the federal government has 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).

P. PAPUA NEW GUINEA

There is no gender budgeting initiative.

Q. SINGAPORE

Singapore does not have a formal gender budgeting initiative in place. In recent years, the budget has tried to encourage parenthood (Chakraborty, 2010a).⁶⁴ In 2004, the budget introduced several fiscal policies to address the issue of falling fertility through encouraging parenthood (Government of Singapore, 2004).

R. SRI LANKA

Sri Lanka joined the Commonwealth's gender budgeting pilot projects in 1997, which was then followed by an initiative by UNIFEM (UN Women) 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 (UN Women) 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

⁶⁴ http://www.snap-undp.org/elibrary/Publications/APHDR-TBP_2010_06.pdf.

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).

Chakraborty (2003b) selected seven ministries in Sri Lanka for analysis. Those seven ministries were Ministries of Women's Affairs, Social Welfare, Samrudhi, Employment and Labor, Tertiary Education and Training, Health and Fisheries. The gender budgeting process abruptly ended in Sri Lanka.

S. TAIWAN, PROVINCE OF CHINA

Though there is no evidence of gender budgeting at the national or sub-national levels, subsequent legislation and efforts of the government have tried to incorporate some elements.

T. THAILAND

Though the nation has done exceedingly well in achieving the Millennium Development Goals and closing gender gaps that existed in critical areas of health, education and poverty, there is also a recognition of the need for more persistent efforts. In 2006, the Office of Women's Affairs and Family Development, in collaboration with donors, initiated gender budgeting mainly in the context of workshops and training government officials, policymakers, academics, women officials and other interested actors. The Thai Women's Development Plan in the Tenth National Economic and Social Development Plan (2007-2011) recognizes the need to analyze the differential impact of budgeting on women and men, and creates mechanisms for gender budgeting. In Thailand, recently there has been efforts to instill gender equality framework in the Revenue Department. Efforts have been made to alter direct tax policies to encourage female labor force participation and led to more options of income tax filing on an individual or "family unit" basis.

U. VIETNAM

In Viet Nam, the Gender Equality Law stipulates gender mainstreaming in the formulation of legal documents (UN Women, 2015b, Government of Viet Nam, 2010). The revised Law on Promulgation of Legal Documents, approved in June 2015, defines the responsibility of the Parliamentary Committee for Social Affairs as to appraise and verify the mainstreaming of gender equality issues in draft laws, ordinances and draft resolutions (article 69). One solution to these challenges is gender mainstreaming in the government budget process or gender responsive budgeting, a key accountability tool to monitor and facilitate implementation of government gender equality commitments (UN Women, 2015b).

VI. MACROECONOMIC LINKS BETWEEN FISCAL POLICY AND WOMEN'S DEVELOPMENT IN THE REGION

Assessing the impact of gender budgeting on women's development in the region could be a plausible follow up analysis of this paper⁶⁵. Due to limited data over time tracking the results, the econometric analysis of the impact of gender budgeting on gender inequality indicators is not attempted in this paper. 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) noted 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 further examine the link between public expenditure on human development and the Gender Development Index by incorporating economic growth variables.⁶⁶ In this context, it is important to note that the substantial impact of higher GDP per head on life expectancy and other social

⁶⁵ The bivariate analysis of linking gender inequality measures to GDP per capita and other economic development measures is the agenda of a follow up paper.

⁶⁶ 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).

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.

VII. CONCLUSION

The broad conclusion is that gender budgeting is sustainable, but only if the Ministry of Finance owns the process. The initiatives on gender budgeting should begin from the Ministry of Finance with 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. The prime involvement of the Ministry of Finance has provided a technical space to translate the conceptual and micro level prescriptions to a simple and practical exercise within the budget process. Though gender budgeting has the potential to transform gender equality in the region, the results are still modest in most countries except India, the Philippines, and South Korea, where the efforts has 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.
- Korea: The legally compulsory nature of gender budgeting in Korea is counted as a significant achievement in the region. Gender budgeting led to some significant changes in fiscal policies, though they could be deeper than what is seen so far.
- 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.

- East Asian region: Despite the recognition of the relevance of gender budgeting in policy circles, more work needs to be done in raising awareness and capacity building through technical assistance in the region.
- 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.
- Malaysia: Integrating gender budgeting into outcome-based budgeting, linking resources to results, is incomplete.
- India, Australia, and Korea: 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.

Positive outcomes of gender budgeting

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

- 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.
- 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.
- 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.
- 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.

- Public finance management in some countries now integrates gender as category of analysis. Monitoring outcomes rather than inputs were given emphasis.
- It has also led to improved dialogue to integrate gender in the classification of budgetary transactions to allow better tracking and management.
- Gender budgeting statements within budget documents helps ensures transparency in the budgetary allocations for women. However, this exist only for a few countries including India, Australia, Korea, Bangladesh and Nepal.
- 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: Ex-Ante versus Ex-Post Frameworks

One way of classifying gender budgeting efforts is by ex-ante and ex-post approaches (Table A1). The ex-ante approach starts by identifying gender-related concerns, and then translates these concerns into relevant objectives in budget policies and programs (for details, see Chakraborty, 2010c). The ex-post approach applies to budgets with no prior identification of gender-related needs. It focuses on how expenditure allocations address gender-oriented concerns, and whether public decisions are supported by benefit and tax incidence analysis. For instance, Australia, India and Korea have predominantly undertaken ex-post gender budgeting while the Philippines has undertaken ex-ante gender budgeting at the commune level with the advent of fiscal decentralization. The details of these exercises are taken up in the country-specific case studies.

Table A1: Public Expenditure Ex-Ante and Ex-Post Gender Budgeting

Country	Ex-ante	Ex-post
India	(i) In Karnataka, an ex-ante building up of gender budgets was attempted to test whether feminization of governance can alter public expenditure decisions in favor of women. (ii) In Kerala, at the local level, ex-ante planning is practiced in Gram Sabhas, to design the 10 percent Women Component Plan. (iii) Energy Sector: In 2016, the Government of India designed a policy to integrate gender budgeting in the energy sector, providing a liquefied petroleum gas connection to poor women in rural households. (iv) Infrastructure: In 2012, the Government of India designed a policy “Nirbhaya” towards safeguarding and securing women in public spaces, after the Justice Verma Committee (2013) recommendations. This policy is cross-sectoral and still in nascent stages.	(i) In India, at the national and subnational levels, Gender Budget Statements were formulated using analytical matrices. (ii) In India, the Classification of Budgetary Transactions, Expert Group of the Ministry of Finance instructed all Departments/Ministries to carry out periodic public expenditure benefit incidence analysis .
The Philippines	(i) The Gender and Development Budget is designed to integrate gender concerns in all sectors. (ii) In Hilongos and Sorsogon, ex-ante gender budgeting addresses the sectoral concerns of women, after a mapping of needs.	
Bangladesh	Nil	Incorporating gender budgeting within the medium term fiscal framework
Nepal	Nil	Preparing gender budgets in selected sectors, using matrices
Korea	Nil	Incorporating gender budget statements through the National Finance Law
Australia	Nil	Preparing Women’s Budgets annually as a separate document until 2014.
Indonesia	nil	Preparing gender budget statements.
Malaysia	nil	Integrating gender in outcome budgets.
Sri Lanka	nil	Analyzing public expenditure benefit incidence and sectoral budgets through a gender lens.
Pakistan	nil	Integrating gender budgets within the medium term fiscal framework

Source: Author’s compilation

Appendix B: 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 BE			2016-17 RE			2015-16 Actuals			2017-18 BE		
	P	NP	T	P	NP	T	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.

Appendix C: Gender Budgeting in Asia Data Template

	Australia	India	Korea	The Philippines
ORIGINS				
Does the government have a gender budgeting initiative	Yes	Yes	Yes	Yes
If yes, start year	1983	2002	2009	1995
If any, end year	2014			
Supported by international organizations or bilateral aid agencies	No	No	Yes	Yes
Tied to MDGs or national development plan or gender equality strategy	No	Yes	Yes	Yes
SELECTED COMPONENTS OF FISCAL POLICY				
Focus on spending	Yes	Yes	Yes	Yes
Spending focus on key human development (education and health)	Yes	Yes	Yes	Yes
Spending focus on physical infrastructure (transport, water, electricity, and energy)	No	Yes	No	Yes
Spending focus on justice and security (violence against women, judicial assistance)	Yes	Yes	Yes	Yes
Spending focus on jobs, entrepreneurship, wages etc	Yes	Yes	Yes	Yes
Structural reforms in spending (subsidies, transfers, incentive or distributional objectives)	Yes	Yes	Yes	Yes
Focus on revenue	Yes	Yes	No	No
Personal income tax focus	Yes	Yes	No	No
Other tax focus, including general or selective sales and trade	No	No	No	No
INDICATORS TO PLACE GENDER BUDGETING IN THE FISCAL PROCESS				
Broad statement of goals of Minister of Finance	No	Yes	Yes	No
Gender budgeting statement in budget documentation	Yes	Yes	Yes	Yes
Gender budgeting circular or related to instruct the bureaucracy	No	Yes	No	Yes
Gender budgeting in planning and programming	No	Yes	Yes	Yes
Gender budgeting outcome report or audit	No	Yes	Yes	Yes
Explicit reporting on gender equality spending	No	Yes	Yes	Yes
LEGAL BASIS				
Gender budgeting has constitutional standing	No	No	No	No
Gender budgeting is incorporated in organic budget or other finance laws	No	Yes	Yes	Yes
ROLE OF GOVERNMENT				
Ministry of Finance lead entity	No	Yes	Yes	No
Other ministries play consequential role and which	Yes; The Office of the Status of Women	Yes; Ministry of Women and Child Development	Yes; The Philippine Commission on Women	Yes; The Korean Women Development Institute; Gender Budgeting Task Force
Subnational government	Yes	Yes	Yes	Yes
ROLE OF CIVIL SOCIETY				
Significant encouragement or participation of civil society	Yes	Yes	Yes	No