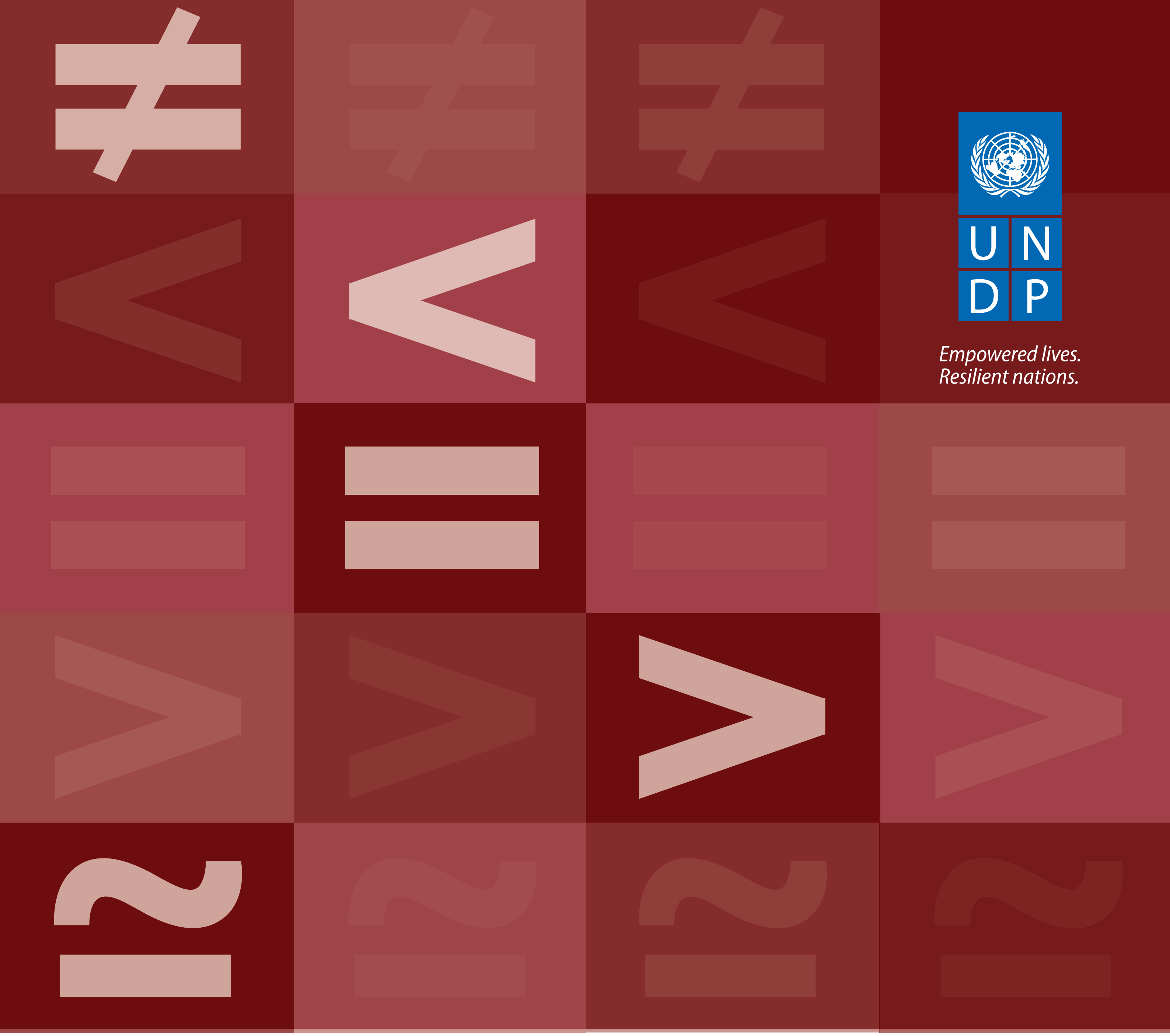

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Experience of ex-post and ex-ante Gender Budgets in Asia-Pacific

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Gender-Sensitive Fiscal Policies: Experience of ex-post and ex-ante Gender Budgets in Asia-Pacific

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Abstract

The paper takes the gender budgeting literature forward by identifying the elements of *equal power and equal voice* intrinsic in the gender-responsive budgeting (GRB) attempts across Asian and Pacific countries rather than confining to the budget analysis through a gender lens in isolation from overall fiscal policy and the gender development framework. The study recognises four critical elements with GRB. First, mandatory earmarking of a certain percentage of budgetary allocation for women could only be no more than a second principle of gender budgeting. Second, homogeneous 'one-size-fits-all' gender budgeting policies set at the national level (top-down approach to GRB) cannot ensure gender equity in a heterogeneous nation. Third, increasing presence of women in governance (feminization of governance) can alter public expenditure decisions in the direction of the revealed preferences ('voice') of women. Fourth, the advent of fiscal decentralization provides a logical entry point to manifest spatial mapping of gender needs; which is a step ahead of homogeneous 'one-size-fits-all' budget policies set at national levels. The paper analyses these elements broadly in the context of the Asia and Pacific region.

Key words: Gender budgeting, gender equality, human development

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I. INTRODUCTION

Gender budgeting is emerging as a significant socio-economic tool to analyze budgetary policies to identify their effects on gender equity. Gender budgeting does not mean making separate budgets for women nor is it confined to analysis of earmarked funds for programmes exclusively targeted for women within budgets. It refers to analysis of the entire budget through a gender lens to identify gender-differential impacts and to translate gender commitments into budgetary commitments. It enhances the transparency and accountability of revenue and public expenditure. *Prima facie*, the budget may appear to be gender neutral; but due to differences in the socially determined systemic roles played by women and men, budgetary policies have differential impacts across gender. As a consequence, *gender neutrality* of budgetary policies can turn to *gender blindness* due to the fact that the women and men are at asymmetric levels of development on the socio-economic scale.

Gender budgeting is not "women budgeting"; rather, it is an analysis of budgets to ascertain the relative benefits (or losses) derived by each gender from a particular fiscal programme/project. Gender budgeting constitutes one among many macroeconomic policy tools to address gender equity; the prominent among other tools such as monetary policy, trade policy and financial deregulation policy. The discussion of gender budgeting in this paper is set within the overall framework of fiscal policy, and does not focus exclusively on public expenditure analysis. The significant elements of fiscal policy viewed through a gender perspective are budgetary allocations, actual expenditure and taxation; fiscal decentralisation and ex-ante gender budgeting; fiscal devolution (intergovernmental fiscal transfers) and aid effectiveness. However, most gender budgeting experiments worldwide have been largely confined to expenditure-side analysis of budgets. Revenue-side analysis has been undertaken almost nowhere, with a few exceptions such as India and Viet Nam, which will be discussed later.

The literature on gender budgeting so far has largely dealt with the expenditure budgets in isolation from the overall fiscal policy framework, with a few exceptions in India, Mexico, Morocco, the Philippines, and South Africa, where studies within the framework of fiscal decentralization have been undertaken.[1] Another notable study on gender budgeting conducted within the overall framework of gender diagnosis and fiscal policy framework has been conducted in India by the National Institute of Public Finance and Policy (NIPFP), and will be discussed later. The NIPFP study provides a gender diagnosis, a valuation of the statistically invisible care economy, and proceeds to analysis of budgets through a gender lens. It provides some selected indicators of the status of women in India, showing the degree of disadvantage especially in health, education and labour force participation and also evaluates the existing degree of gender inequality in the country, presenting an interesting application of Human Development Index (HDI), Gender Development Index (GDI) and Gender Empowerment Measure (GEM) and its linkages with fiscal policy.[2]

[1] NIPFP Working paper series: India (Chakraborty 2007); Mexico (Chakraborty 2006b); Morocco (Rao and Chakraborty 2006); the Philippines (Chakraborty 2006c); and South Africa (Chakraborty and Bagchi 2007).
[2] Stotsky 2006.

In the same manner as these few studies, this paper also takes up the macro framework in which gender budgeting is analyzed within the overall context of fiscal policy and gender development. The paper takes the literature forward by identifying elements of *equal power and equal voice* intrinsic in the attempts at gender budgeting across Asian and Pacific countries rather than confining to the budget analysis through a gender lens in isolation from overall fiscal policy and the gender development framework. In the literature, gender sensitive budgeting and gender-responsive budgeting are used interchangeably; the same convention is adopted in this paper.

The study recognises four critical elements with regard to gender-responsive budgeting (GRB). First, mandatory earmarking of a certain percentage of budgetary allocation for women could only be no more than a second principle of gender budgeting. Second, homogeneous 'one-size-fits-all' gender budgeting policies set at the national level (top-down approach to gender budgeting) cannot ensure gender equity in a heterogeneous nation. Third, increasing presence of women in governance (feminization of governance) can alter public expenditure decisions in the direction of the revealed preferences ('voice') of women. Fourth, the advent of fiscal decentralization provides a logical entry point to manifest spatial mapping of gender needs; which is a step ahead of homogeneous 'one-size-fits-all' budget policies set at national levels. The paper will analyse these elements broadly in the context of the Asia and Pacific region.

Technically, the process of gender budgeting involves a three-step procedure. First, an analytical framework is developed to analyze the "gender intensity" of existing budgetary allocations; second, to assess whether these budgetary allocations are being translated into specific results and outcomes that can be traced; and third, necessary modifications are made in budgeting classification and procedures to accommodate the changes, if any. This process assumes cross-sectoral policy dimensions, which require specific budgetary tools for gender mainstreaming, and monitor and quantify the desired outcomes in terms of gender. This process necessarily extends beyond the national level to sub-national levels, especially in the context of growing fiscal autonomy at the local level across Asian countries, and the increasingly effective presence of women in governance at lower levels. The gamut of gender budgeting experiences across Asian nations reveals that these range from apportioning a specific percentage of budgetary allocations for women and building budgets from below *ex-post* to identify local needs to attempts to change the budgetary accounting classification so as to mainstream gender in budgets. Gender auditing has also been used in several countries. The paper critically examines gender budgeting approaches in Asian and Pacific countries, against the backdrop of concepts of 'equal voice' and 'equal power'.

I.1 Rationale for Gender Budgeting

The rationale for integrating a gender perspective into budgetary policy has two dimensions: an equality dimension, and an efficiency dimension. Where there is increasing recognition that problems of inequality cannot be resolved by trickle-down effects of non-gender-aware macroeconomic policies, concerns for gender inequality need to be built into the macroeconomic policy framework. Apart from the basic principle of promoting equality among citizens, (the 'justice' dimension), gender equality can benefit the economy through efficiency gains. From an *efficiency* consideration, what is important is the social rate of return of investment in women, which can be shown in some cases to be greater than the corresponding rate for men. Empirical evidences suggest that gender equality investments result in higher growth and better development indicators - a thorough analysis of this aspect has been carried out in a publication titled *Investing in Gender Equality*.[3]

By contrast, within a rights-based approach, GRB is increasingly recognised as a tool to address discrimination. A rights-based approach, among other things, looks at the resource requirements (budgets) for human development. A rights-based approach provides values against which to assess budgets; it assists in choosing between different budgetary and policy options, and strengthens the demand for transparency and accountability.[4]

Last, but not least, the case for gender budgeting is based on the premise of ensuring transparency in the budgetary allocation for women, protecting these provisions from reappropriation and thereby enhancing accountability ('voice').

II. BRIEF HISTORY OF GENDER BUDGETING

Worldwide there is a growing move towards the integration of a 'Sustainable Human Development' paradigm into the macroeconomic policy framework. This approach takes gender equality along with poverty eradication, environmental regeneration and democratic governance as its cornerstones.[5] Among the logical entry points to such a paradigm shift has been gender-sensitive budgeting, pro-poor budgeting and environment-sensitive budgeting. As an outcome of the Beijing 1995 World Conference on Women, an international consensus document proposed the mainstreaming of gender concerns into macroeconomic policies. Against the backdrop of these developments, an attempt towards gender-responsive budgeting began in a number of industrialized and developing countries including Asia and the Pacific.

Australia was the pioneer in developing a gender-sensitive budget statement, a decade before the Beijing Conference. In 1984, a comprehensive assessment of the gender-differential implications of a sub-national budget was introduced in Australia. It was found that expenditures specifically targeted to women and girls in South Australia made up less than 1 per cent of the total budget.[6] In South Africa, gender-sensitive budgeting had two dimensions. A first phase was initiated in 1995, as a joint effort of parliamentarians and non-governmental organizations. This parliamentary-NGO initiative undertook a detailed gender-sensitive analysis of expenditure portfolios such as education, health, welfare, housing, labour, trade and industry, land affairs, agriculture, safety and security, transport, energy, foreign affairs as well as the cross-sector areas of public sector employment and taxation. A parallel initiative began in 1997 within the Department of Finance of South Africa, as a pilot for the Commonwealth initiative to integrate gender perspectives into expenditure policy. The Commonwealth Secretariat co-ordinated the implementation of gender-responsive budgets in Barbados, Fiji, St. Kitts and Nevis, South Africa, and Sri Lanka. Though the nature of gender responsive budget initiatives varies from country to country, one of the prominent features of the Commonwealth Secretariat initiative has been the direct engagement and co-ordination of the programme by Ministries of Finance (with the exception of some less-than-successful pilots such as that of Fiji).[7]

[3] UNDP 2008.
[4] For details on GRB using a rights-based approach, see Hewitt and Mukhopadhyay 2002.
[5] Çağatay et al. 2000.
[6] Sharp and Broomhill 1990.
[7] For details, see Buddlender et al. 2002.

In Mexico, UNIFEM in 2003 persuaded government to earmark 0.85 per cent of the total national budget for programmes to promote gender equality. Subsequently, 14 ministries have been required to report quarterly on these programmes. The GRB initiative in Mexico has filtered down to sub-national governments in Morelos, Queretaro and Chiapas as well; however, the initiatives have been limited to the health sector. In Oaxaca, although the initiative to integrate GRB was taken through legislation; effective fiscal decentralisation is a significant prerequisite to incorporate GRB at sub-national levels. A lack of flexibility of finance at local levels, since more than 95 per cent of the revenue of Oaxaca comes through intergovernmental transfers, has thwarted effective implementation of GRB, despite laws making it mandatory.[8]

In the Philippines, the GRB initiative was started in 1995, with the introduction of a Gender and Development (GAD) budget policy, which stated that government agencies must allocate 5 per cent of their budgets to activities related to gender and development. Subsequently, UNIFEM supported a GRB initiative under which the National Commission on the Role of the Filipino Women (NCRFW), the national women's machinery, was supported to intervene in the budget process. This initiative coincided with efforts to move from line-item to performance-based budgeting. The intervention of NCRFW was designed to create strategies to institutionalise gender responsiveness in the process. With the advent of further fiscal decentralisation, a few *barangays* (local communities) were involved in sector-specific GRB initiatives, including the health sector of Hilongos and the agriculture sector of Sorsogon.[9]

In South Africa, initiatives on GRB have been largely outside government. A donor-driven initiative on GRB within the Ministry of Finance in the 1990s was rolled back after two years when the funds were withdrawn, and the process failed to be integrated into budget policy. The aim of the GRB work in South Africa has largely been to demystify the budget process and create budget literacy among stakeholders. In the process, a series of Women's Budgets were published by a civil society organisation.[10]

In the UK, the Women's Budget Group has spearheaded the process of gender-sensitive budget analysis. Their core recommendations to the UK Government are the inclusion of a comparative 'gender impact statement' published with every Budget and Public Expenditure White Paper. The Women's Budget Group argued successfully that the Working Families Tax Credit (WFTC) in UK should be reformed to make it more effective by splitting it into two separate tax credits (an Employment Tax Credit and an Integrated Child Credit). The purpose was to reorient employment incentive effects in such a manner as to target men and women equally, so that work pays equally well for both sexes and a sharing of caring and earning roles between parents is encouraged.[11]

In Mozambique, the Ministry of Planning and Finance initiated a gender-sensitive budget exercise, with financial assistance from the Swiss Development Corporation. In Namibia, the staff of Ministry of Finance worked with consultants from the Swedish International Development Agency (SIDA) and produced an analysis of selected portfolios for the 1998 National Budget. In Uganda, the strong parliamentary *Women's Caucus* and the affiliated NGO *Forum for Women in Democracy (FOWODE)* have taken the lead in initiating

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[8] Chakraborty 2006b.
[9] For details, see Chakraborty 2006c.
[10] For details, see Budlender 2000.
[11] Elson 2006.

a gender budget exercise, initially focusing on selected portfolios.[12] The Asian and Pacific country experiences of gender budgeting will be discussed later in the paper.

The early experiences mentioned above of gender budgeting across the globe reveal the following:

- Most gender budget initiatives have been largely donor driven and lack institutionalisation and sustainability.
- Gender budgeting experiences have been largely confined to the public expenditure part of the budget, leaving the taxation side largely untouched.
- Civil society initiatives have focused on demystifying the budget exercise rather than mainstreaming gender into the existing budget process. The public finance lens of gender budgeting process has been weak in these initiatives.
- The weak co-ordination between the various actors in the process of gender budgeting marks one of the distinct elements of failure in institutionalising the process around the globe.
- Given that gender budgeting is a nascent experiment across countries and given that any new experiment requires appropriate institutional mechanisms to make the process sustainable, a significant prelude to any attempts at gender budgeting would have been proper institutional structures.

Though theoretical frameworks and methodological tools of gender-responsive budgeting have been developed, the translation of these conceptual tools into practical implementation has encountered many hurdles in different countries.

However, several Asian and Pacific countries have initiated gender-responsive budgeting exercises. The country experiences suggest that it is not that Ministries of Finance and Planning Commissions are gender blind *per se*; lack of awareness or understanding of gender-related issues is the main constraint. It is vital to provide a 'gender diagnosis' statement to Finance and Planning divisions prior to gender budgeting so that policies incorporate real gender concerns rather than focusing on mechanical technical exercises.

III. THE ANALYTICAL FRAMEWORK FOR GENDER BUDGETING

The analytical framework for gender budgeting can be broken down into: (a) *ex-post* gender budgeting, in which the existing budget is analyzed through a gender lens and (b) *ex-ante* gender budgeting, in which the needs of the women are identified first and then incorporated into the budget. *Ex-ante* gender budgeting is relatively easy at sub-national levels of government in which the identification of needs of women at local levels is relatively easy. In other words, the *ex-ante* budgeting is basically what is desirable in gender budgeting; by contrast, *ex-post* is in effect a gender auditing process applied to existing budgets. An *ex-post* assessment of the budget in period 't' can feed into the *ex-ante* assessment for preparation of the budget in period 't+1' as well and ideally would become an integral part of budget planning and allocation.

[12] Byanyima 2002.

III.1 Analytical Framework for Ex-post Gender Budgeting

Ex-post gender budget analysis begins with the identification of three categories of public expenditure: (i) Expenditure specifically targeted to women and girls (100 per cent targeted for women); (ii) Pro-women allocations; which are the composite expenditure schemes with a women component (that is, a scale of 100to 30 - at least 30 per cent targeted for women); and (iii) Mainstream public expenditures that have gender-differential impacts (that is, a scale of 0 to 30). It is relatively easy to identify the specifically targeted programmes for women across ministries from the Expenditure Budget documents. But the challenge is that discerning what component of mainstream budget programmes has a "pro-women" or gender-equality impact is not easily done from simple perusal of the budget documents.

Within the analytical framework of gender budgeting, matrices can be developed to categorize financial inputs from a gender perspective; these can be transmitted to the identified Ministries/Departments to obtain the budgetary allocations to make gender impact analysis possible. The above three matrices form a categorisation of public expenditure on a scale of zero to 100 in terms of the proportions of beneficiaries who are women. In other words, the first matrix collates programmes specifically targeted to women with 100 per cent of allocations; while the second matrix collates public expenditure programmes with pro-women allocations, defined as at least 30 per cent of the budgetary allocations which benefit women. Pro-women allocation can be *ex-ante* (if it is calculated on the basis of amounts "earmarked" for women), or *ex-post* (if it is based on the identification of beneficiaries). The third matrix collates the allocations, which may be deemed residual only in the sense that these programmes do not fall within the first and second categories. These significant residual expenditures are likely to have gendered impacts, if not proven otherwise. Allocations under the third category include gender-specific allocations of 30 to zero per cent.

III.2 Analytical Framework for Ex-ante Gender Budgeting

The *ex-ante* process of gender budgeting approaches gender equity in an iterative manner as follows: (i) Identifying gender issues by place, sector and across socioeconomic groups; (ii) Translating gender concerns into relevant objectives to be included in the budget policy and programmes; (iii) Defining gender strategies at the policy and programme levels, with targets; (iv) Defining gender-sensitive performance indicators; and (v) Costing interventions to form the gender budget and subsequently identifying the budget headings.

Identifying the regional or local dimensions of ex-ante gender budgeting is a critical step. The gender issues differ from region to region within a country; for instance, within India, the needs of women in a Rajasthan desert village may differ from the needs of Kerala women in a coastal village. The gender concerns of a 'state-of-nature" region in the Andaman and Nicobar Islands differ from the gender issues in the urbanised regions of Haryana with no forest zones. The interface between gender and environment is also crucial when one talks about the spatial dimensions of gender budgeting. In the context of local-level *ex-ante* gender budgeting in one of the *barangays* of the Philippines, the interface between gender and environment has been clearly mapped out in the identification of gender-and-development budget objectives such as revamping irrigation facilities to lessen female out-migration, and measures against river quarrying to lessen the environmental hazards.

III.3 Gender-disaggregated Public Expenditure Benefit Incidence Analysis

Ex-post gender budgeting can be extended to gender-disaggregated benefit incidence analysis.[13] Theoretically, there are two approaches to analyze the impacts of public expenditure: benefit incidence studies and behavioural approaches. The behavioural approach is based on the idea that a rationed publicly provided good or service should be evaluated at the individual's own valuation of the good; Demery (2000) called this a 'virtual price'. Such prices will vary from individual to individual. This approach emphasizes the measurement of individual preferences for publicly provided goods. The methodological complication in the valuation of revealed preferences – based on microeconomic theory, with a paucity of unit-record data on the knowledge of the underlying demand functions of individuals or households – has meant that behavioural approaches have been less practical in estimating the distributional impact of public expenditure. However, time-use data can provide insights into the estimation of efficiency of public expenditure, based on the measurement of perceived individual preferences for publicly-provided goods.

The second approach, benefit incidence analysis (BIA), is a relatively simple and practical method for estimating the distributional impact of public expenditure across different demographic and socioeconomic groups. The genesis of this approach lies in path-breaking work by Meerman (1979) on Malaysia and Selowsky (1979) on Colombia. BIA involves allocating *unit costs* according to individual utilization rates of public services. BIA can identify how well public services are targeted to certain groups in the population, across gender, income quintiles and geographical units. Studies on BIA have revealed that a disproportionate share of health budget benefits the elite in urban areas, or that the major part of education budget benefits schooling of boys rather than girls; these have important policy implications. However, BIA studies have been largely confined to education and health sectors due to the comparative richness of unit utilization data from secondary sources. The analysis of the distributional impact of public expenditure on water supply and energy is difficult at a macro level due to a paucity of data on units utilized. However, time-use data may provide better information on unit utilization of other social-sector expenditures. Chakraborty (2008b) attempted an illustrative gender-disaggregated benefit incidence analysis of the water sector in India using time-use data.

Benefit incidence is computed by combining information about the *unit costs* of providing publicly provided goods with information on the *use* of these goods.

Mathematically, benefit incidence is estimated by the following formula:

$$C_j \equiv \sum_i U_{ij} (S_i/U_i) \equiv \sum_i (U_{ij}/U_i)\, S_i \equiv \sum_i e_{ij} S_i$$

where C_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.

[13] In the mid-nineties, the Commonwealth Secretariat commissioned a study to develop tools for GRB analysis (Elson 1999).The six tools suggested by Elson for GRB are the following: (i) gender-aware policy appraisal; (ii) beneficiary assessment; (iii) gender-disaggregated public expenditure incidence analysis; (iv) analysis of impact of the budget on time use; (v) gender-aware medium-term economic policy framework; and (vi) gender-responsive budget statements.

III. 4 Gender Budgeting: Taxation-side Analysis

Empirical studies on gender-responsive tax policy, in particular gender-disaggregated tax incidence, are scarce. The literature on tax incidence is skewed towards looking at the distribution of tax burden in terms of income categories.[14] Only a few attempts are noted on gender and taxation in Asian and Pacific countries; a study on tax incidence across gender in the context of India;[15] and impact of taxation on small enterprises through a gender lens in the context of Viet Nam.[16] In some countries such as India, some greater tax concessions are given to women for reasons of gender equity. Studies on ‘tax expenditure analysis’ (amount forgone by the government to meet tax concessions for women) can also be attempted in future. A general analysis of impact of government revenues on women can be found in Barnett and Grown (2004).

Another significant issue is the gender-differential impacts of policies related to prohibition and regulation of excise duties on alcohol. Studies are scarce on the tradeoffs between revenue enhancing through excise taxes and alcoholism-induced poverty and domestic violence. Among the scarce literature, in one noted study an econometric analysis has been undertaken on primary data from a rural survey of Karnataka state in India in 2003–2004, to determine whether ease of access to liquor has a statistically significant impact on the probability of a rural household consuming liquor.[17] The study noted that the effort to assemble fiscal resources to reach the Millennium Development Goals should not be achieved at the expense of the state becoming a partner in promoting the consumption of a potentially addictive substance.

In Australia, an early campaign centered around the ‘dependant-spouse rebate’ paid primarily to male breadwinners, which the Federal Treasury eventually acknowledged as a gender issue in one of the early Federal Women’s Budgets.[18] In various industrialized countries, recent work focuses on the gender aspects of the interaction between the tax and welfare system resulting in higher effective marginal tax rates for women. This has been a major criticism of the family assistance packages of recent UK federal budgets.[19] Apps and Rees (2008) argued that recent reforms in the US, UK and Australia in lowering tax rates on high incomes and expanded tax credits, and family transfer payments are withdrawn on the joint income of a couple have led to high effective marginal rates across a wide band of middle earners, and to a shift towards joint taxation. They also argued that joint taxation results in high tax rates on secondary earners, with consequential undesirable effects on both work incentive and fairness of income distribution. The life-cycle analysis of time use and saving decisions applied in the study indicated strong negative effects on female labour supply and household saving. The study highlighted that debates related to direct taxes are yet to be incorporated into tax policy debates in most Asian countries.

[14] Pechman 1985; Engel et al. 1999.
[15] Chakraborty et al. 2008.
[16] Akram-Lodhi and van Staveren 2005.
[17] Rajaraman 2007.
[18] Sawer 2002.
[19] Apps and Rees 2008.

IV. COUNTRY EXPERIENCES IN GENDER BUDGETING

Despite the innumerable problems of mainstreaming gender in the budget process, several Asian countries have made efforts to engage in the exercise. In this section, the process and experience of gender-responsive budgeting undertaken in selected Asian and Pacific countries is reviewed. The countries examined are: Afghanistan, Australia, Bangladesh, Fiji, India, Malaysia, Nepal, New Zealand, Pakistan, the Philippines, Samoa, Singapore, Sri Lanka and Viet Nam. Much of the reporting of experience in gender budgeting is biased towards explaining the processes involved, such as sensitisation and awareness generation, rather than analytical and empirical exercises of examining fiscal data through a gender perspective. A few exceptions to this pattern are Australia, India, Nepal, the Philippines, and Sri Lanka, where the reviews of processes and outcome are balanced. The discussion of comparatively developed GRB experiences is taken up in IV.2, while IV.1 reviews the GRB experiences in countries in early stages of the exercise.

As noted earlier, a major limitation in conducting empirical analysis of gender budgeting Asia and Pacific countries is the lack of data analysis. Only a few countries undertake developed data analysis and support the gender budgeting process with statistical evidence. Few provide very recent data. The data requirements for gender budgeting can be categorised as shown in Table 1. Gender diagnosis and budgeting requires gender statistics to analyse the gender disparities and to identify potential budget interventions related to gender issues, through an analysis of expenditure budgets and detail demand for grants.

Table 1: Data Requirements for Conducting Gender Budgeting

Gender Diagnosis	**Gender Analysis of Budgets**	
(illustrative data, list is open-ended)	**Financial Inputs**	**Outcome/Output**
Gender Indicators,, including	Revenue Budgets	Performance Budgets
Education	Expenditure Budgets	Outcome Budgets
Health	Detailed Demand for Grants	
Labour Force Participation Rates	Ministry Data/Information specific to Programmes/Schemes	
Unemployment Rate		
Care Economy Statistics		
Time Use Statistics		

This paper focuses on existing studies on gender budgeting; assessing the intensity of gender allocations in country budgets is outside the scope of the paper. Such a task – an assessment of the gender intensity of budget allocations – could be part of a research agenda for the future. The current analysis uses data from budget documents – which include revenue budgets, expenditure budgets, performance budgets or outcome budgets, if any; detailed demands for grants, gender statistical data to conduct benefit incidence analysis – for which the exercise can be difficult if the *classification system of the budgets* is not conducive to gender budgeting. For instance, since the budget of Sri Lanka broadly emphasises economic classification[20], apart from providing *object details* of Projects, it is difficult to undertake a gender categorisation of expenditure exclusively from the Budget documents,

[20] Economic classification of budget broadly categories expenditure in terms of wages and salaries, transfers, subsidies, grants and capital expenditure.

unless supplemented with information from individual Ministries. Chakraborty (2003b) carried out a gender budgeting exercise of the budget of Sri Lanka 2003, in co-ordination with individual Ministries. The author noted that unless the nature of programmes/projects is explicitly known, it is impossible to identify programmes that are specifically targeted for women or have a pro-women bias, apart from expenditure which is gender neutral. A further point to be noted is that the conduct of gender budgeting differs in a country where there is relatively more donor presence compared with a country which is able to rely on domestic resource mobilisation. Aid effectiveness and gender budgeting is an upcoming area of research, and country experience based on such research will be valuable in this field. Gender-sensitive analysis of budgets *begins* with categorising expenditure, but it does not *stop* there. Categorisation has to be followed by a number of exercises that examine what *use* has been made of expenditures and what *impact* these have had (from financial inputs to gendered outputs and impacts). However, existing studies, largely due to data constraints, are skewed towards the analysis of gender financial inputs, rather than how these financial inputs have translated into gendered outputs and impacts.

IV.1 Nascent Experiences on GRB

IV.1.1 Afghanistan

Gender budgeting began in Afghanistan only in 2007. A unit on gender budgeting was created in the Ministry of Finance to assist the Government to meet its obligations regarding women's advancement by analyzing, reviewing and contributing to government policies, programs and budgets. Recognising that it is vital to institutionalize mechanisms to monitor and account for the impact of government spending on men and women, the Ministry of Finance has played a leading role in creating gender budgeting units after a series of deliberations with working groups from various Ministries in co-ordination with GTZ-GM (German Technical Co-operation Gender Mainstreaming Project). The aim of the Gender Budgeting Unit is to ensure that the budget process is just and fair, and that resources are equally distributed to all citizens. The Gender Budgeting Unit will also provide advice on gender-sensitive programming for all Afghan ministries.

There was inclusion of a separate chapter on gender equality in the Master Plan of the Ministry of Agriculture, Irrigation and Livestock (MAIL), in the proposed Strategic Plan of the Ministry of Rural Rehabilitation and Development (MRRD) and in the National Education Strategic Plan (NESP) developed by the Ministry for Education; all, however, with no specific budgetary allocations.

The rationale for conducting gender budgeting in Afghanistan is based on serious gender disparities in the country. The limited statistical evidence indicates that women and men in Afghanistan have not had equal access to education, land, credit and governance.

The lack of gender disaggregated data is a major constraint in undertaking gender budgeting analysis in Afghanistan. There is no segregation of schemes and/or beneficiaries on the basis of gender in any Ministry.

A major challenge to gender budgeting in Afghanistan is to undertake a public expenditure profile through a gender lens by quantifying budgetary allocations for women at national and sub-national government levels. This ex-post analysis of gender budget needs to be built in along with development of monitoring tools that would simultaneously generate sex-disaggregated data and gender development indicators for all sectors. Capacity building to undertake gender budgeting analysis linking gender-sensitive policy formulation to programming and budget formulation is a key challenge.[21]

IV.1.2 Bangladesh

In Bangladesh, integrating gender into national policies became prominent with the formulation of the Fifth Five Year Plan (1997-2002), which adopted the principle of mainstreaming women's development in the Plan. The declaration of the National Policy for the Advancement of Women, the adoption of the National Action Plan (NAP) for the Advancement of Women in 1997, and measures to implement the Beijing Platform for Action (PFA) are other noteworthy developments in this direction. Bangladesh has also been a signatory of several international treaties including CEDAW.

There are 47 Ministries with Women in Development (WID) focal points and the task of gender mainstreaming has been assigned to the Ministry of Women and Child Affairs. In 1996, 12 sectoral (line) ministries were assigned to assess the gender gaps and needs of their sectors and 12 *sectoral needs assessment* teams consisting of government officials and non-government experts were set up to review these ministries including Women and Child Affairs (focal ministry), Law, Justice, Industry, Agriculture, Environment and Forestry, Labour and Employment, Health and Family Planning, Information.[22] It should be noted that macro-sectoral WID policies remain largely rhetoric; except for the crop sector, where 0.24 per cent of the total sectoral allocation is set aside for women in agricultural development, no other multi-sectoral programme sets aside an allocation for WID activities. Moreover, social sectors such as education and health do not provide sex-disaggregated allocation information.

Against this background, a gender-responsive budgeting initiative began in Bangladesh in 1999, in collaboration with the World Bank. The initiative placed emphasis on beneficiary assessment and incidence analysis to serve as a baseline for the government to undertake gender budgeting.[23] In the experience of gender budgeting in Bangladesh, one finds both government and non-government initiatives.[24]

Bangladesh Nari Pragati Sangha (BNPS), a national NGO has been conducting annual research on 'women's share in the national budget' since 2001 with financial assistance from the Bangladesh Freedom Foundation (Ford Foundation). In the BNPS-BIDS study, it is noted that more than 50 per cent of total government expenditure is revenue expenditure (current expenditure), in which salary and other amenities such as pension and gratuities of government employees constitute 30 per cent of revenue expenditure. But fewer than 15 per cent of government employees are women. The study also looked into gender-differentiated beneficiaries in pension and food assistance programmes.

The methodology used by this study to analyse the expenditure side of gender budgeting categorised the Annual Development Programme (ADP) of the Government of

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[21] UNIFEM n.d.
[22] Asian Development Bank 2001.
[23] Budlender et al. 2002.
[24] One of the significant changes occurring in the last two decades is the increasing participation of women in public life. A proliferation of organized activities by NGOs has its roots in the 1971 post-war period, when NGOs organized for the first time to rehabilitate thousands of women victims of the war of Independence. ADB (2001) noted that this massive organization of rural poor women in Bangladesh is significantly different from the urban-based social welfare services undertaken by educated upper- and middle-class women's organizations.

Bangladesh into three components: (i) Directly growth-oriented programmes (in sectors such as agriculture, industry, rural development, power, transport, communication etc.); (ii) Indirectly growth-oriented programmes (in sectors such as health, education, science and technology, labour and manpower etc., directed at social capital formation); and (iii) Welfare-oriented programmes which include all safety net programmes. Development programmes included in these categories were again subdivided into programmes which target women only, programmes which are gender-sensitive with partial impact on women, and programmes with no impact on women. This analytical framework broadly conforms to the *ex-post* type analysis discussed in section III.

Majumdar (2002) analyzed the development budgets of the period 1997-98 to 2001-02, which is the Five Year Plan period. The study findings revealed that only a few sectors such as health, education, social welfare and women's affairs had specific programmes for women, and the author concluded that Bangladesh conspicuously failed to mainstream gender into its macroeconomic plan. The study also highlighted the lack of efficiency in budgetary allocation, with a very high rate of unutilized budget allocation in various sectors. It recommended that women's development not be addressed as a welfare issue alone in the national budget; more development programmes should be designed for women, other than such safety net programmes as widows' allowance schemes, rural maintenance programmes, food assistance programmes, which target only women in distress.

In Bangladesh, government initiatives on gender budgeting have mainly been limited to sectoral analysis. The Policy Research Unit in the Ministry of Health in Bangladesh has been engaged in linking sex-disaggregated beneficiary assessment with local service delivery. In the transformation towards output-based budget monitoring in Bangladesh, donor-supported sector programmes have been analyzed in terms of outputs and targets.

A recent initiative in gender-sensitive public policy in Bangladesh has been engendering the Poverty Reduction Strategy Paper (PRSP). A recent study noted that strengthening women's representation and participation in economic and political life can contribute significantly to poverty alleviation and to more effective and accountable governance and that one tangible way to respond is by formulating gender budgets.[25] The study noted that experience to date has shown the potential of gender analyses not only to advance gender equality, but to improve transparency and good governance. It also noted that gender budgets have contributed to reprioritization of public spending and to other policy changes in areas such as child care, and combating domestic violence, literacy, and fostering political participation in Bangladesh. However, the institutionalization of gender budgeting within the government remains a great challenge in Bangladesh.

The path towards institutionalizing gender budgeting began with a reference to gender budgeting by the Finance Minister in his budget speech in 2007-08. He noted that as part of ongoing budget reforms, Bangladesh had initiated preparation of pro-poor and gender budget design along with a Medium Term Budgetary Framework (MTBF) approach. The budget speech stated that currently direct and indirect gender equality expenditure taken together accounts for 22 percent of the total budget. The budget proposed that it will increase this share to 24 percent by 2008.[26]

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[25] Aminuzzaman 2007.
[26] Aminuzzaman 2007.

The special feature of the 2007-08 budget is that figures on gender-equity-related allocations were made available to the general public for the first time, along with poverty-related estimates. However, the clarity of the gender budget statement remains limited.

IV.1.3 Fiji

Initially Fiji was the Pacific pilot for the Commonwealth's initiative. Commonwealth support for the Fiji initiative was subsequently postponed following the coup and Fiji's suspension from the councils of the Commonwealth. There is, however, interest on the part of Fiji civil society organizations. In July 2000 the National Council of Women Fiji issued a statement on the budget which bemoaned the lack of gender specific affirmative action as well as the lack of recognition of the need for peace and national reconciliation.[27] Civil society organizations have also made contact with general budget initiatives in other countries.

IV.1.4 Malaysia

In Malaysia, strategies for mainstreaming gender have been incorporated both in five-year development plans and long-term ten-year Outline Perspective Plans. The Eighth Five-Year Plan (2001-05), integrated gender issues in national development, related to improving the skills and knowledge of women to cope with the challenges of globalization and the knowledge-based economy.

The Ministry of Women and Family Development (MWFD) was established in January 2001 to ensure effective implementation and coordination of programmes for women and families. The MWFD has also established inter-ministerial committees and technical working groups to monitor and evaluate the implementation of the Beijing Platform for Action and other international treaties endorsed or ratified by Malaysia including CEDAW.[28]

As part of the gender mainstreaming programme, Malaysia implemented a *pilot gender budget analysis* project in July 2003 in co-ordination with UNDP. The main objective of the UNDP-commissioned one-year project was to train officials in key Ministries on gender budget analysis and to implement gender budgeting in phases with the ultimate objective of establishing a gender-sensitive national budget. Malaysia's advantage in this undertaking was the already existing institutionalized performance-oriented budgeting system for the whole country.

The Ministry of Women and Family Development (MWFD) coordinated and supervised the UNDP-Government of Malaysia initiative on gender responsive budgeting. Four ministries were identified for the pilot: Ministry of Education (Primary Education, Tertiary Education, Construction of Polytechnics), Ministry of Health (Family Health Development, Orthopaedic, Rural Health Clinics), Ministry of Human Resources (Training Services, Construction of an Industrial Training Institute) and Ministry of Rural Development (Community Development, Housing Aid for the Poor).

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[27] Budlender et al. 2002.

[28] Malaysia follows a two-prong strategy in terms of gender. One is to integrate gender and family perspectives in the process of policy formulation and provide opportunities for women to improve their socio-economic well being and the other is long term developmental strategies including capacity building and motivational and entrepreneurship programmes.

IV.1.5 New Zealand

New Zealand has undertaken a Time-use Survey to examine the extent of the inequality of women's and men's contribution to the unpaid care economy. This inequality constitutes a major obstacle in equal access to paid work and has an important impact on the time available for leisure and community activities. Therefore, one of the thrusts of gender budgeting is to lift the veil of statistical invisibility of the care economy and integrate it into macroeconomic policy making. Time budget statistics provide systematic cues as to the invisible contributions of women and men, and can provide guidelines towards fiscal policy making especially in terms of the care economy, such as child and elder care provisions. Another significant step towards engendering budgetary policy in New Zealand is the requirement that all papers going before the Cabinet Social Development Committee include *Gender Implications Statements*, supported by gender analysis. However, with the change of government in November 2008 and the demise of that committee, the requirement for such statements has been dropped.

IV.1.6 Pakistan

Gender-responsive budgeting initiatives (within government) in Pakistan are at a very early stage. UNDP initiatives on gender budgeting at the national level began with concept notes on 'Generating gender data and gender budget initiatives for Ministry of Women Development (MoWD's) 'Gender and Poverty' paper submitted for the Poverty Reduction Growth Facility (PRGF) in November 2001. Initially an information brief was prepared on 'gender budgeting' for MoWD in July 2002 and based on that, initial talks began with the Planning Commission and the Ministry of Finance in July 2001 and September 2002.

A more developed process of gender budget began in Pakistan at the end of 2005 with the recognition that a gender budget statement (GBS) is one of the key accountability tools by the government, since it links budget to the targeted objective and takes into account progress in terms of the government's intentions and its actual allocations. In 2005, the Federal Ministry of Finance launched the Gender-Responsive Budgeting Initiative (GRBI) Project, with the support of UNDP. In December 2005, a small group of nominated federal and provincial focal officials from the three pilot sectors of Education, Health and Population Welfare were introduced to the idea and practice of gender budget statements. In February 2006, these same focal persons alongside a number of civil society members were given training in preparing these statements. Simultaneously, the process was brought to selected sub-national levels; focal officials in the Punjab were provided training in preparing gender budget statements for three pilot selected sectors within the Government of Punjab, with external assistance.

The process of gender budgeting in Pakistan has been one of institutionalizing the process within government rather than a civil society initiative. As part of this institutionalization process, focal persons in relevant provincial departments were requested to initiate the process of preparation of gender budget statements in collaboration with technical assistance provided by project resources.

The format of the gender budget statements was prepared for each of the three selected sectors, providing for up to six sub-statements, with each sub-statement covering a different 'programme' or 'sub-programme' of the sector. The sub-sections for the gender budget statements were to follow an eight-step procedure as follows: (i) Programme name;

(ii) Sub-programme name (where relevant); (iii) Gender issues; (iv) Planned activities; (v) Budget for previous and current financial year (FY); (vi) Inputs (including targets and actual progress on ground); (vii) Outputs (including targets and actual progress on ground); and (viii) Overall assessment, with outcome indicators wherever possible.

The gender budget sub-statements were also designed to distinguish recurrent and development (capital) expenditure in respect of a particular programme. The gender budget statements are asked to cover only those activities over which the province has fiscal autonomy, including untied grants from the federal government. The statements were not to include too many indicators, since the indicators are not meant to measure every single aspect of a programme, but instead the gender responsiveness of the programme. Based on this framework, the process of preparing gender budget statements began as pilot in the education, health and welfare sectors.

Under the broad analytical framework of *ex-post* analysis of gender budgeting discussed in section III, in 2007 a study was done by the Ministry of Finance, unpacking the budget for fiscal years 2004-05 and 2005-06 in terms of overall and gender-focused expenditures. The study was based on the detailed budgetary allocation and expenditure pattern as recorded in the "Details of Demand for Grants and Appropriations, 2005-06", Volumes I & II and "Medium Term Budgetary Framework (MTBF) 2005-08" for the Ministry of Health and Population Welfare published by the Ministry of Finance; budget information is reported in these publications from an "Entity-cum-Object"[29] perspective.[30] The study noted that it faced methodological challenges in unpacking the budget in terms of object classification, which required the disaggregation of expenditures by sex within categories. It found that a focus on salary expenditures could be one approach, since these expenditures could be disaggregated by sex. Further, these often constitute the largest chunk of expenditure. However, the study also noted the methodological difficulty in doing so is that such an approach has a limited scope; it provides sex-disaggregated information about the service provider only, and not about the users of services. In the event, such a breakdown was not possible in the Pakistan study, due to the unavailability of sex-disaggregated employment numbers in the budget documents.[31] The study found that only a few categories of federal government public expenditures have gender-specific and pro-women expenditure components. For instance, only about 5 per cent of the development budget and 1 per cent of the current budget could be classified as gender-specific and pro-women in Pakistan (for the 2005 budget). Further, the study pointed out that many categories of expenditure in the budget other than those identified may have pro-women components; however, these are difficult to identify due to the manner of reporting. Education, health, food agriculture, livestock, water and power are examples of public expenditure categories that may have more pro-women component than reported in the study; second, most of the expenditures of the federal government are non-rival in consumption and cannot be categorized as directed towards males or females; for instance, expenditures on defence services to protect the whole country cannot be classified as pro-women or pro-men. In this context, reference will be made below to a similar study in Sri Lanka, where these methodological challenges were appropriately tackled by designing *sectoral matrices* to categorize expenditures to provide

[29] "Entity-cum-Object" perspective describes which entity is expected to spend resources on what objects of expenditure such as employee-related expenses, utilities etc. By comparison, a functional classification of expenditure budgets provides a perspective about the purpose for which money is to be spent, such as general public service, defense affairs etc. In addition to these two categories, MTBF provides the summary of expenditure under different policy heads, for health and population welfare sectors only.
[30] Sabir 2007.
[31] Sabir 2007.

full information on the gender intensity of all budgetary allocations for selected sectors.[32] The details of the study are explained in the section on Sri Lanka.

IV.1.7 Samoa

In Samoa, gender budgeting was introduced in 2002-03. The emphasis in Samoa was on youth- and gender-sensitive budgeting, rather than on all age groups. The initiative was broadly part of Public Expenditure Management reform. Such disaggregation of budgetary policies not only by sex but also by age groups has been the significant contribution of the Samoan experiment. Against a backdrop of increasing recognition of a 'demographic dividend' in several countries in the region, the emphasis on youth in gender budgets is well placed. However, the process is still in an early stage. In Samoa an ADB-assisted pilot was undertaken for 18 months with a focus on budgeting for its new youth policy for which it subsequently obtained donor funding. Following this pilot, as a result of work done at the regional level and a relatively strong women's unit, interest moved toward gender budgeting as opposed to youth-sensitive budgeting.

IV.1.8 Singapore

A matter of concern, however, has been the falling birth rate or, technically, the falling Total Fertility Rate (TFR), which in Singapore is 1.4.[33] Empirical evidence also showed that the falling TFR has links to the rising educational attainment and in turn work participation of women in the Singapore economy.

It is not apparent that Singapore has undertaken gender-responsive budgeting initiatives. However, looking at budgetary policies through a gender lens, it is apparent that in recent years, budgetary policies have introduced several programmes to address the issue of falling TFR through encouraging parenthood.

In Singapore, ICT tools are used in efforts toward empowering women and to improve their ability as entrepreneurs; these may include e-learning, knowledge management, customer relationship management (CRM) among others. Like other APEC economies, Singapore faces the challenges of globalisation and the advent of new technologies in the New Economy. To better equip industries to meet these challenges, the Singapore government established an Economic Review Committee to fundamentally review its development strategy and formulate a blueprint to restructure the economy. While it would be of value to introduce gender-responsive budgeting analysis in Singapore, such an initiative does not appear to be on the immediate horizon.

IV.1.9 Viet Nam

Viet Nam's National Strategy for the Advancement of Women to 2010 and its associated 5-year Plan of Action for the Advancement of Women constitute the key policy documents relating to gender in Viet Nam. The overall objective of the National Strategy is to improve the quality of women's life, as well as establish the enabling environment for women to enjoy their fundamental rights, and to fully and equally participate in and benefit from all aspects of socio-economic and political activity. Each of the 64 provinces in Viet

[32] Chakraborty 2003b.
[33] Total fertility rate refers to "lifetime births per woman".

Nam also develops its own plan of action for the advancement of women, and a socio-economic development plan reflecting needs in the provinces.

The five objectives of the National Strategy are to: (i) Achieve women’s equal rights in labor and employment; (ii) Achieve women’s equal rights in education; (iii) Achieve women’s equal rights in health care; (iv) Enhance quality and efficiency of women’s performance in the political, economic, cultural and social fields resulting in more women being recommended for and elected to leadership positions at all levels and in all sectors; and (v) Strengthen efforts to build the capacity of the government machinery for the advancement of women. Although the Ministry of Finance has issued a guidance document on expenditure on activities for the advancement of women, it only states that expenditure should be financed from recurrent spending and does not clearly specify norms and concrete spending for activities.

Dual constraints of inadequate financial resources and lack of technical capacity has hindered Viet Nam from undertaking gender budget analysis. So far there have been no attempts within government to take up gender budgeting.

Though the recent attempts of gender budgeting in Viet Nam on public expenditure incidence analysis and beneficiary assessment is yet to bear fruits, an empirical study was conducted in 2003 on the revenue side of gender budgeting with regard to the a gender analysis of the impact of indirect taxes on small and medium enterprises in Viet Nam. The study by Akram-Lodhi and van Staveren (2003) brings together gender analysis, small-scale enterprise analysis, and gender budget analysis in a development context. The paper demonstrates that gender matters not only to the ownership of an SME, but also to its most likely principal activity, the stock of the assets that it possesses, the labour that it utilizes, the costs that it faces, the revenues that it generates, and the profits that it earns. In particular, lower earnings for female-owned SMEs can be attributed to the different input cost structures facing female and male-owned SMEs, which in turn are influenced by the indirect tax system.

The process of gender budgeting in Viet Nam is still undeveloped, and sex-disaggregated benefit incidence analysis of public expenditure may be a logical starting point to integrate gender perspectives in fiscal policy making.

IV.2 Countries with Relatively More Advanced GRB Experiences In Asia-Pacific

IV.2.1 Australia

Australia was the pioneer in developing a gender-sensitive budget statement. The first gender budget was conducted by the federal government in Australia in 1984 as a pilot project, although some preliminary 'women's impact statements' had been introduced in the early 1980s. The federal Australian Women's Budget was a comprehensive statement analyzing the government budget through a gender lens, although the focus of the exercise was broadly confined to analyses of public expenditures and not of revenues. For a number of budget cycles, a comprehensive assessment of gender differential implications of the federal budget was presented. Government departments were asked to produce an analysis of public expenditure for their gender impacts and the Treasury annually published these analyses as official budget papers. In 1990, the analysis evolved to using gender equality indicators to highlight their trajectory toward meeting equality goals. By 1994, each department within the

Australian government began using the same gender equality indicators to evaluate their own progress on an annual basis.

The analytical framework for gender budgeting at sub-national levels - most of the state and territory levels of government (developed initially for South Australia in 1985) - involved breaking public expenditures into the following categories: (i) Expenditures exclusively targeted to groups of men or women, boys or girls; (ii) Equal employment opportunity expenditures by government agencies and their employees; and (iii) General budget expenditures to be analyzed for their gender impact.

This broadly conforms to the concept of *ex-post* analysis discussed in the section on analytical framework. The analysis of the 1985-86 South Australia budget showed that direct allocations specifically targeted to women and girls amounted to less than one percent of allocations.[34]

This account highlights the fact that six state and two territorial governments in Australia have undertaken explicit GRBs for lengthy periods; subsequently, the Australian Capital Territory has included a gender section in its budget papers since about 2006. In this sense, Australia provides an example of fiscally decentralised gender budgeting. However, the challenge of focusing on general expenditures helped raise awareness in the bureaucracy as to the impact of general expenditures on women, even though initially some agencies had believed that their policies and budgets were gender neutral. The Australian Women's Budget also helped bring gender issues into economic policy debates in unprecedented ways.[35]

Another commendable achievement in recognition of the care economy is that since 2006, the Census has included questions on unpaid work. The Government provided funding to include these questions to make it possible to analyze the level of involvement in unpaid work in the home of women and men of different ages and living arrangements. The new data report the numbers of unpaid care-givers for children and for people with disabilities and the numbers of volunteers working through organizations or groups. This initiative has provided greater capacity to analyse the contributions of women and men to national wellbeing.

Having recognized that the budget is more than a technical exercise on revenues and expenditures, the Australian government went a step further to incorporate The Family Law into budget considerations. The objective of this measure was to provide new services to help families who are experiencing relationship difficulties or have separated.

IV.2.2 India

At the national level, The Department of Women and Child Development (DWCD), Ministry of Human Resource Development, Government of India, in collaboration with UNIFEM, took up a gender budget initiative in India. A study was entrusted to the National Institute of Public Finance and Policy (NIPFP), an autonomous research institute of the Ministry of Finance (MoF), in October 2000 (Box 1). This can be considered the first step advocating the mainstreaming of gender in the budget process. The discussions of NIPFP with the DWCD team have been quite insightful in identifying country gender specifics to be incorporated in developing a gender-responsive budget process. The NIPFP is the first

[34] Budlender et al. 1998.
[35] Sharp and Broomhill 2002.

institution in India to undertake a systematic exercise to initiate gender budgeting. A series of studies on the subject were carried out at NIPFP under the project and its successors.

Box 1

NIPFP Study: Best Study in the Region on Gender Budgeting

The idea of introducing gender budgeting in India gathered momentum with the study done by Lahiri et al. (2003) of the National Institute of Public Finance and Policy (hereafter, referred to as the NIPFP study).To provide the analytical framework for gender budgeting, the NIPFP study constructed an econometric model to link spending on public education and health to the Gender Development Index (GDI), showing the positive effect of such spending on this indicator of gender inequality. This approach does not refute the widely explored link between economic growth and (gender-sensitive) human development, rather it emphasizes that it is transmitted substantially through higher public expenditure, particularly through health care and education. Given the limited scope of trickle-down *effects* of economic growth-promoting strategies, the role of fiscal policy in gender-sensitive human development proceeds from market failures of one kind or another. Fiscal policy, is a key policy instrument to ensure human development and in particular gender development, which rests on the contention that the functioning of the market cannot, by itself, activate the signalling, response and mobility of economic agents to achieve efficiency in both static (allocative efficiency) and dynamic (shift in the production frontier) terms. This is all the more relevant at the sub-national levels of fiscal policy, where the provisioning of *merit goods* like education and health are vested. The rubric of gender budgeting owes its roots to these analytics.

Accepting that earmarking money for women through the Women's Component Plan (WCP) is only a *second-best principle of gender budgeting,* the NIPFP study attempted an analysis of the whole budgetary process through a gender lens. The WCP would have been more effective had there been a differential targeting of expenditure based on an identification of appropriate programmes for women in various sectors. In other words, reprioritizing expenditures based on a generic list of appropriate programmes and policies for women might be more effective rather than *ad-hoc targeting* of 30 per cent across sectors. The major debate in India on gender budgeting in the initial phase went much beyond the mechanics of adopting a homogenous 30 per cent through WCP to the very rationale of conducting gender budgeting itself. The *gender diagnosis* analysis carried out by NIPFP justified the need for conducting gender budgeting based on the empirical evidence that as women and men are at asymmetric levels of socio-economic development in India, the existing gender neutrality of budgets can lead to many unintentional negative consequences, translating the gender neutrality of budgets into gender blindness. The study provided some selected indicators of the status of women in India, showing the degree of disadvantage especially in health, education and work participation. The study also evaluated the existing degree of gender inequality in India, presenting an interesting application of HDI, GDI and GEM (Stotsky 2006). The NIPFP study also postulated that integrating a gender perspective into budgetary policy has dual dimensions of *equality* and *efficiency*. From the *efficiency* consideration, what is important is the social rate of return of investment in women, and in cases, this can be greater than the corresponding rate for men. The study highlighted that *gender inequality is inefficient* and costly to development. Through these discussions, the NIPFP study was rooting its rationale for gender budgeting in *externalities*, a notion which encompasses equity as well as efficiency considerations. Gender budgeting intrinsically recognizes these dual dimensions; and assumes that fiscal policy can be used to internalize the externalities through various policy instruments including taxation, subsidies and public expenditure.

While discussing the externalities through a gender lens, an important point to be highlighted is the *labour force exogeneity in the treatment of the care economy i*n prevalent macroeconomic policymaking. The intra-household gender asymmetries in the intensity and allocation of time and choices regarding labour force participation in the *care economy* have always been invisible in macro policies. Recognizing that the dynamic interaction between the dual sets of economic activity – that is, the statistically invisible *care economy* and the visibility of the market economy – which underlines the micro-foundations of engendering macroeconomic policies, the NIPFP study applied global substitution criteria of price variables to the time-use budgets to value the care economy across selected states in India (within the framework of the extended production boundary of the System of National Accounts (SNA) 1993) and in turn integrated these values into macro policies. Realizing that the allocation and efficiency of time spent in the care economy might be more important to economic welfare than the market economy through its positive externalities, the study recommended the integration of the inferences from time-use budgets into gender budgeting. In this way, as well, gender budget policies related to the care economy would be more effective at the decentralized levels of government through social multiplier effects.

The methodology adopted by NIPFP for gender budgeting received wide attention due to its simplicity and practicability in conducting gender budgeting within the country and between countries. Stotsky (2006) noted that it represented an interesting effort at focusing on the gender-differentiated effects of budgetary spending and although the linkages of such spending to gender disparity measures and economic growth and welfare are only treated in brief, it provided a framework for such analyses to support sensible budget making. Within the analytical framework of gender budgeting, a few matrices have been developed by NIPFP to categorize financial inputs from a gender perspective. These analytical matrices for categorizing public expenditure through a gender lens were as follows: (i) Specifically targeted expenditure to women and girls; (ii) Pro-women allocations, which are the composite expenditure schemes with a significant women's component (that is, a scale of 30 <= E < 100; at least 30 percent targeted for women); and (iii) Residual public expenditures that have gender–differential impacts (that is, a scale 0 <= E < 30). These three analytical matrices neatly fit into the existing programme budgeting framework in India. These matrices hold good even with the transition of the existing accounting system to the International Monetary Fund's Government Finance Statistics, where government budgets are broken down into functional and economic categorizations. This is possible through organizing budget data either by examining sex-disaggregated public expenditure, by Benefit Incidence Analysis (BIA), or by the segregation of gender specific allocations in the budget and accounts by introducing a new budget head of account for distinctly identifying gender allocations at sub-major head level in the budget documents for the second and third categories of public expenditure. Gender-disaggregated public expenditure BIA involves the measurement of unit cost of providing a particular service and the number of units utilized by gender. Unfortunately, the paucity of sex-disaggregated data on services utilized constrains such benefit incidence analysis for a variety of public services. Furthermore, theoretically, not all public goods and services can be gender partitioned.

The policy series of *ex-post* gender budget analysis based on NIPFP methodology was revealing. Higher budget allocations for women *per se* does not translate into higher spending, as there has been significant deviation between budget estimates and actuals. It is important to note in this context that gender-sensitive analysis of budgets begins with categorizing expenditure, but it does not stop there. The NIPFP study recognized that categorization has to be followed by a number of exercises that examine what *'use'* has been made of expenditures and what *'impact'* this has had (that is, from financial inputs to gendered outputs and impacts). Thus linking gender budgets to outcome budgets and performance budgeting are equally important. Expenditure tracking surveys are also required to analyse the implementation aspects of these programmes and to analyse leakages in financial allocations, if any.

What budgetary reforms are therefore required for gender-sensitive public policy? The policy solutions suggested by the NIPFP study are mainly twofold. First, to ensure transparency in the allocation for women through adequate changes in budgetary classification to protect these provisions from reappropriation and thereby enhance accountability. Second, with the advent of fiscal decentralization, to strengthen gender-sensitive budgeting at the sub-national government levels as provisioning of merit goods such as, education and health, are primarily the responsibility of sub-national governments. The first policy solution is addressed by the Ministry of Finance (MoF), Government of India through the setting up of an expert group on "Classification of Government Transactions" in 2004, one of the terms of reference of which was institutionalizing gender-responsive budgeting process at the national level. Based on the recommendations of the Expert Group, gender budgeting has been institutionalized in India through MoF since 2005-06. Against the backdrop of the recommendations by the Expert Group, the Finance Minister introduced a statement on Gender Budgeting in the Union Budget of 2005-06, covering 10 demands for grants highlighting the gender sensitivities of budget allocations. In t following year, the Finance Minister was able to enlarge the statement to include 24 demands for grants. *Prima facie*, it appears as an "unpleasant gender arithmetic, as the gender intrinsic allocations under these 24 Demand for Grants constitutes only 5 per cent of the total budget. The second policy solution of strengthening gender budgeting at the decentralized levels achieved mixed results. The NIPFP methodology for gender budgeting has been accepted by the Government of India to carry over this exercise to state-level.

Sources: Chakraborty 2006a; Lahiri et al. 2003; Stotsky 2006.

NIPFP's involvement in Gender-responsive Budgeting resulted in its first visible outcome in the inclusion of a chapter on 'gender inequality' in the *Economic Survey of India*, 2000-2001 (a document prepared by MoF and placed before Parliament annually a day before the Union Budget of India). This section was based on the Interim Report on Gender Budgeting prepared by NIPFP for DWCD and UNIFEM.[36] While preparing this study, NIPFP had deliberations with DWCD, the Planning Commission, the Central Statistical Organization (CSO), UNIFEM, UNDP, public finance experts and feminist economists in India.

The analytical rigour and quality analysis of gender budgeting done by NIPFP under the DWCD-UNIFEM initiative has been recognized nationally and internationally among researchers as has the use of key research tools such as valuing the care economy using global substitution methods[37], sex-disaggregated benefit incidence analysis, benefit incidence analysis and econometric investigation of the link between fiscal policy and gender development using pooled data of developed and developing countries for the early nineties. The NIPFP methodology of categorizing public expenditure in terms of gender has been adopted in two South Asian countries, viz., Nepal and Sri Lanka. NIPFP has been invited by various women's groups and NGOs to deliver training modules on gender budgeting including lectures on *ex-ante* and *ex-post* budget analysis through a gender lens. These training modules of NIPFP helped women's groups and civil society organisations in India firm up their technical knowledge on budgets so as to highlight gender concerns to MoF and the Planning Commission of India in *ex-ante* rounds of budgetary making.

The Final Report of the NIPFP study submitted to DWCD and UNIFEM was published by UNIFEM-NIPFP as the 'Follow the Money' Series (Volume III) in November 2003.[38] The NIPFP study includes the diagnosis of existing degree of gender inequality in India through sex disaggregation of relevant macro data, quantification of existing non-SNA unpaid care economy work of women, econometric investigation of the link between public expenditure and gender development, budgetary policies through a gender lens and identification of policy alternatives to build in a gender-sensitive national budgeting process.

[36] Lahiri et al. 2000.
[37] For details, refer to Beneria 1992.
[38] Lahiri et al. 2003.

Subsequently, the MoF constituted an Expert Group on the "Classification of Budgetary Transactions" under the chairmanship of the Chief Economic Advisor to the Government, where one of the terms of reference of the Committee relates to gender-responsive budgeting processes and priorities at the national level. In the 2004 Budget Speech, the Minister of Finance stated that the Government would examine the Expert Group's recommendations in this regard, and he hoped it would be possible for him to implement some of them in the Budget for 2005-06. An inter-departmental committee was constituted in November 2004 with his approval. It was chaired by the Secretary, Department of Expenditure, MoF, and includes the Secretary of the DWCD among its members. Its terms of reference include looking at the categorization of expenditures based on the matrices developed by the Expert Group; transparency and accountability of budgetary allocations and effective targeting of public spending by translating gender commitments into budgetary commitments. The 2005-06 Union Budget included a separate statement on the gender sensitivities of budget allocations under 10 demands for grants. It also required all departments to present gender budget statements. In due course, the gender budget statement increased to include more demands for grants. The gender statement also broke down gender-sensitive allocations into specifically targeted programmes for women and public expenditure with pro-women allocations.

Coming to subnational initiatives on gender budgeting, DWCD, Government of India has begun gender budgeting exercises using NIPFP methodology for 15 major States in India.

The heterogeneity of the team working with DWCD, Government of India and UNIFEM, inclusive of academia, feminist economists, macro policy makers including MoF and the Ministry of Human Resource Development, Parliamentarians and leading feminist activists, has been the strength and sustainability of the DWCD-UNIFEM initiative on gender budgeting at NIPFP. This gender budgeting team in India provided a smooth platform for a feedback mechanism between budget experts and gender experts as well as macro policy makers and micro-level functionaries. The rigour of NIPFP macro-level empirical analysis of budgets through a gender lens coupled with micro-level efficiencies fed into sectoral studies at sub-national levels marks the strength of the 'Follow the Money Series' studies published by UNIFEM in co-ordination with the Government of India.

The lack of disaggregation of data by sex on the tax revenue side thwarted a detailed analysis of the tax side to a considerable extent. However, looking at the income tax rules documents through a gender lens in the NIPFP study, only one tax exemption is identified under Section 88C for women. Tax exemptions under Section 88C marginally affect women in India as only 4 per cent of economically active women are in the formal sector. Currently, a study is being conducted at NIPFP looking into the plausibility of analysing gender on the taxation front, through both direct and indirect taxes[39] and a policy workshop has been conducted by NIPFP to brainstorm the policy options to integrate gender concerns in taxation.

The only successful initiative to institutionalise gender budgeting at the sub-national (Provincial level) level appeared in the 2008 budget in Kerala State, where human development indicators are good compared to the low level of the per capita income of the State. This is widely referred to as the 'Kerala Model' of development in development economics literature. Against the backdrop of the budget announcement in 2006 that the

[39] Chakraborty et al. 2010.

Government would entrust the work of State-level gender budgeting to the Centre for Development Studies[40] Unit on Local Self Government, 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 CDS Report[41] 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. Subsequent to the recommendations in the Report, 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.

However, own resources at the local level are too meagre for most States, and the third tier of the government depends heavily on intergovernmental transfers from higher tiers of government.

Among all the countries in the region, India shows a distinct great leap forward in gender budgeting at national and sub-national levels; and also in building sustainable institutional mechanisms. India’s best practise example has been emulated by certain countries in South Asia.

To summarise, in the light of the hypotheses, the Indian experience highlighted that mandatory earmarking (30 per cent Women Component Plan in Ninth Five Year Plan) of earmarking of funds is only a second-best principle of GRB as it neither ensures appropriate apportioning of funds linked to the gender needs in the sector, nor an accurate identification of programmes for women. However, in the case of Kerala, at the local level, the Women Component Plan worked relatively better as there was an *ex-ante* identification of gender needs via the institutional mechanisms of *grama sabha* before the budget. The Kerala experience also highlighted that feminisation of governance can lead to appropriate expenditure decisions favouring women; while *grama sabha* consultations also highlighted that incorporating spatial gender needs turned out to be a better model than ‘one size fits all’ homogeneous policies set by central governments for all rural and urban local GRB practices in India.

IV.2.3 Nepal

The process of mainstreaming gender into macro policy making began in Nepal since 1994, with a UN initiative with the National Planning Commission of the country. It was a sectoral initiative, in which sectors of the Eighth Plan, including agriculture, energy, tourism, labour and industry were analysed through a gender perspective. Subsequently, the Planning Commission developed a gender auditing module, which was incorporated into the Ninth Plan (1997-2002). The Tenth Plan has continued to employ the same module, with the metamorphosis of the process into gender budgeting.

Since then, gender auditing of the budgetary process has been conducted, for both taxation and expenditure, to identify gaps that create gender inequality. This facilitated taking corrective measures.

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[40] CDS is an academic institute in Kerala affiliated to Jawaharlal Nehru University.
[41] Chakraborty, 2008a.

Gender budgeting in Nepal was initiated by UNIFEM in co-ordination with a research institute. UNIFEM commissioned a study to undertake a gender analysis of the budget process, its allocations, expenditure and sources of revenue.

Apart from the research component, UNIFEM also initiated a series of within government activities including sensitising the Gender Focal Points of line Ministries on gender budgeting. In Fiscal Year 2003-04, UNIFEM supported the implementation of guidelines for the Ministry of Finance for the inclusion of gender perspectives in the budgetary policy of sectoral Ministries. These guidelines were further revised by the Planning Commission to undertake gender budgeting at sub-national levels. Simultaneously, the Ministry of Women, Child and Social Welfare in co-ordination with National Planning Commission instructed all Ministries and Departments to incorporate gender perspectives in the formulation of the budget in consultation with gender focal points. The second phase of gender budgeting was undertaken by UNDP with the Ministry of Finance and Ministry of Local Development for the conducting of gender-responsive budgeting at local levels. This strategy seeks to involve local government officials in carrying out this work.

The effective outcome of UNIFEM and UNDP endeavours was that for the first time a separate chapter on women was incorporated into the Annual Economic Survey in 2004. This was the culmination of a series of UNIFEM consultations with the Ministry of Finance and other line Ministries to review the guidelines sent by the Ministry of Finance to all line ministries for the formulation of general budget for their annual programme. In 2004, UNIFEM also organized a capacity building workshop for Gender Focal Points of all the line ministries, to arrive at a comprehensive Plan of Action for taking gender budget analysis forward.

UNIFEM facilitated the exchange of technical expertise from India, which successfully ensured the institutionalisation of gender budgeting and hence its sustainability as well. UNIFEM supported visits of Ministry of Finance officials to India to learn the process of institutionalisation since mid-2000.[42] In 2005, the Ministry of Finance explicitly announced a policy of initiating gender budgeting through a Budget Statement. A Gender Budgeting Committee was instituted in the same year to operationalise the gender budget policy. The task of the Committee was to identify the intensity of gender allocations in the budget sing a scoring methodology. Each programme/project was to be rated on a 100-point scale, with each of the following five indicators allocated 20 potential points: (i) Participation;, (ii) Capacity building; (iii) Benefit sharing; (iv) Increased access to employment and income earning opportunities; and (v) Reduction in women’s work load. With these indicators, a score-based classification of budget allocations in terms of gender was arrived at as follows: (i) Directly gender responsive allocations, if the score is 50 per cent or higher; (ii) Indirectly gender responsive, if the score is 20 to 50 (>20 to 50); and (iii) Gender neutral if the score is less than 20 per cent. However, this score-based classification is still in experimental stages and this methodology involves a significant amount of subjectivity in the analysis. The subjectivity in deciding the scores based on each indicator

[42] Yet another entry point of gender budgeting within macro policy making is the PRSP process, in which Nepal attempts to integrate gender budgeting. However, until the 2008 budget, the process of gender budgeting was still in early stages with only references in government documents including the National Economic Survey of Nepal and the Tenth Five-Year Plan document, and the National Planning Commission Budget Guidelines. There were successful sectoral initiatives on gender budgeting by UNDP in education, health and agriculture. Later, UNIFEM reentered the process and successfully led the government towards an institutionalization process.

itself is the major limitation of this methodology. The criteria developed in Nepal though broader assessment than just benefit analysis, focusing on empowerment components, has been innovative; nevertheless, improvements are needed to operationalize the approach.[43]

IV.2.4 The Philippines

Gender budgeting in the Philippines is a good example to calibrate how the process can transcend national budgets and could effectively be carried out at sub-national levels. The Philippines is an archipelago of 7,100 islands and home to people speaking as many as 87 languages and dialects. This may explains why, historically, the political structure of the Philippines has been of a decentralized nature - each *barangay* or village was ruled by its own chieftain, spoke its own dialect and formulated its own laws based on tradition and needs.[44] However, the substantive process of fiscal decentralization started in the Philippines with the enactment of the Local Government Code (LGC) only in 1991. The LGC institutionalized the systematic allocation of powers and responsibilities between the national and local governments.[45] Fifteen years into the implementation of the Code, however, integrating gender in the planning and budget policies of local government is a relatively new approach.

Gender-responsive budget policy initiatives started at the national level in the Philippines with the GAD (Gender and Development) budget in 1995. The GAD budget made a provision for earmarking at least 5 per cent of all departmental expenditure on programmes for women in national and sub-national budgets. Chakraborty (2006c) noted that fixing a floor for spending on gender resulted in a misallocation of resources in various departments. It also resulted in the marginalisation of gender issues from mainstream budgeting, as floor limits were taken as ceilings in various departments. As we have noted before, earmarking a specific proportion of budget allocation for women is only a second-best principle of gender budgeting and may not be the most appropriate tool to sensitize the budget to gender.

Under quota-based gender budgeting, money was earmarked for such activities as ballroom dancing in certain 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. Chakraborty (2006c) noted that by comparison, differential targeting of expenditures based on the identification of appropriate programmes for women in various sectors, or a reprioritizing of expenditures based on a generic list of appropriate programmes and policies for women might be more effective than a uniform targeting of 5 per cent across board.

[43] Information shared during the South Asian Regional Meeting on GRB (Kathmandu, 2008), organised by UN Women.

[44] These rudiments of the decentralized system in the Philippines were strongly affected by the period of colonial domination. A centralized ruling structure was a prominent characteristic legacy of the Spaniards, the Americans and the Japanese conquest of the country. However, since independence in 1946, the Philippines moved towards decentralization. In the 1946-72, period many laws related to local autonomy were enacted, such as the Local Autonomy Act of 1959 and the Decentralization Act of 1967, to grant fiscal and regulatory powers to local governments. The 1973 Constitution also made it mandatory for the state to "guarantee and promote the autonomy of the local governments to ensure their fullest development as self-reliant communities". However, twenty years of authoritarianism in the form of martial rule acted as a barrier to the attempts towards decentralization. Termination of this era saw the re-emergence of democracy through people's empowerment.

[45] Section 17 Republic Act 7160, Local Government Code of 1991. See Chakraborty 2006c.

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

Gender budget initiatives at the local level can be found in a few *barangays* 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 (DILG) and the National Commission on the Role of Filipino Women (NCRFW) with the support of UNIFEM in 2004, took a step forward from GAD to the identification of entry points for results-oriented gender-responsive budgeting. This approach falls broadly under the category of *ex-ante* analysis of gender budgeting discussed in section III. However, local level GRB has been a highly sectoral process in the Philippines. In Sorsogon, the initiative was taken in the health sector; where gender-related MDG health goals were identified and budgeted. In Hilongos, the initiative was taken in the agriculture sector. At first glance, agriculture might appear to be a gender-neutral sector. Strengthening the agricultural sector has clear gender-differential impacts, potentially reducing the forced migration of women, and enhancing their income-earning opportunities.

There has been no direct attempt so far to incorporate gender concerns into inter-governmental 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 (2006c) noted that intergovernmental fiscal transfers in the Philippines have conflicting aspects. On one hand, there is a well-defined formula-based transfer system of Internal Revenue Allotment (IRA), where 40 per cent of central government collection of own revenue is allocated to the LGUs. On the other hand, there are arbitrary fiscal transfers of pork-barrel funds, distributed through political patronage, which are regressive and inconsistent with the principles of devolution. In spite of the institutional reforms in fiscal devolution attempted through the Local Government Code 1991, the existence of politically determined fiscal transfers led to the continuation of unbalanced central-local sharing of finances. Though the inclusion of legal and institutional mechanisms for the participation of sectoral representatives and civil society in local governance has been one of the remarkable features of the Local Government Code, the gender balance of these structures is not satisfactory.

Chakraborty (2006c) noted that even the formula-based IRA were distributed on an arbitrary basis, resulting in a highly politicized system that reinforced greater control over local governments instead of enhancing local autonomy. Another important question is whether the fiscal transfer system in the Philippines has an equalizing impact. Equalisation 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, though equal sharing was one of the criteria of IRA with 25 per cent weight

– along with population (50 per cent) and area (25 per cent) – IRA was also not equitable.[46] That is, IRA cannot act as an equalizer, since only 25 per cent of the total is distributed on an equal sharing basis[47], while 50 per cent of fiscal transfers are distributed on the basis of population, which is usually perceived as an equity-neutral approach. Given the systemic economic differences between the sexes, such neutrality should not allow fiscal transfers to ignore gender-specific needs.

A centrally determined 'one size fits all' gender policy through a national GAD budget cannot be a solution to redress gender inequities in a country with 42,000 *barangays*, 115 cities, 1492 municipalities and 80 provinces. Given the heterogeneity in the efficiency of public service provisioning across jurisdictions, Guevara (2004) noted that it may be timely to consider an asymmetric federalism[48] approach in the context of the Philippines; one way of looking at this would be a process of accreditation where LGUs which pass minimum standards in service and product delivery and specific attributes of governance would be given greater autonomy in functions and finance. This requires benchmarking the governance of local governments, which may catalyse horizontal competition among LGUs. It can bring about gains in efficiency and an increase in productivity through the '*Salmon mechanism*' in which intergovernmental competition is activated by benchmarking the performances of other governments in levels and quality of services, levels of taxes or more general economic and social indicators.[49] Voters and opposition parties compare the supply performance of their governments with the benchmark performance, and in so doing influence supply decisions.[50]

In most developing countries, the institutions required for benchmarking intergovernmental competition do not exist; however, in the context of democratic decentralisation in the Philippines, where there is a heightened level of public consciousness on local governments through participatory governance, benchmarking of local governance could be relatively easy[51]. This might quite appropriate for gender assessment, since LGUs are the entry point for implementing programmes that promote gender equity along with poverty reduction; and agencies are involved in ranking the performance of local governments in terms of public service delivery. For instance, UNDP ranks LGUs relative to an index that measures efforts of communities to improve the life of the poor. UNICEF

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[46] Chakraborty 2006c.

[47] Guevara (2004) noted that Congress applied a literal interpretation of equity, that is, giving each local government the same share regardless of its needs and resources. Yet, there was nothing in the grants system that equalized resources of LGUs with their expenditure functions, or any factor that equalized disparities in their resource capabilities. Further, due to the lack of factors in the distribution formula to equalize tax capacities and expenditure needs, grants not only failed to equalize, but have been counter-equalizing as LGUs with more revenues, higher taxable capacity and more expenditure outlays receive more grants. The formula has even introduced perverse incentives for a LGU to split so as to receive additional IRA resources. The IRA formula provided an incentive for the conversion of a municipality into a city. As a consequence of the vertical assignment of IRA, 23 per cent of the Allotment is shared by 115 cities, as compared with 1492 municipalities that share 34 per cent.

[48] "Asymmetric federalism" refers to federalism based on unequal powers and relationships in political, administrative and fiscal arrangements between the units constituting a federation. Asymmetry in the arrangements in a federation can be viewed both vertically (between central and states) and horizontally (among the states). If a federations is deemed an 'indestructible union of indestructible states', and t center and states are seen to exist on the basis of equality, neither has the power to make inroads into the defined authority and functions of the other unilaterally. See Rao and Singh 2004.

[49] Salmon 1987.

[50] Breton 1996; Salmon 1987, cited in Rao 2006.

[51] The Philippine Center for Policy Studies, Galing Pook awards Foundation and Synergeia Foundation are among the organisations in the Philippines that benchmark governance of local governments (Guevara 2004).

evaluates the efforts of LGUs in making their communities child and women friendly[52]. Chakraborty (2006c) noted that gender-sensitive benchmarking of local governance can empower women to compare the relative performance of their governments in terms of the tightness of *Wicksellian connections*[53] and influence supply decisions of their jurisdictions to design and implement appropriate policies and programmes to ensure gender equity.

Yet another point to be noted here is that the benefits of decentralised public service delivery can critically depend on elite capture.[54] The risk of fiscal decentralization is the dominance of elite groups within the jurisdiction, and their influence in control over resources and in the decision making related to investments in public goods and governance.[55] There is growing evidence that power at the local level is more concentrated, more elitist, and applied more ruthlessly against the poor than at the centre.[56] A study noted that local governments in the Philippines are not consistently responsive to local preferences; and information flow to constituents tend to be at the discretion of local leadership. When leaders limit the available information, the potential for elite capture of local government is enhanced.[57] This may explain the apparent weakness of local accountability. In particular, the 'voice' of women may be neutralized by pressure groups. In addition, if the women in governance are comparatively less empowered, with minimal or no education and basic capabilities, their *ad hoc* decisions on the systems of public goods and services will not have any major impact on poor and needy women. If local elites capture the benefits of decentralised socio-economic programmes, this will in turn result in under-investment in public goods and services for poor women. This is particularly true in the context of heterogeneous communities and underdeveloped rural economies.[58]

The above analysis of gender in fiscal decentralisation in an eclectic paradigm applies to the aggregate level. However, to better understand the nuances of gender in fiscal decentralisation, it is important to go beyond the aggregate analysis of intergovernmental fiscal relations. The Local Government Code of 1991 transferred broadly five basic functions from the national government agencies to LGUs, viz., agriculture, health, social welfare and development, environment and natural resources, public works and highways.[59] Chakraborty (2006c) examined the decentralisation process of a few sectors to assess the effectiveness of fiscal decentralisation in gender budgeting. She assessed two LGU units, Sorsogon and Hilongos in the health and agriculture sectors. Though these two units are small given the total number of LGUs, the process of local-level gender-responsive budgeting initiated by them helps illustrate the both the process and the context of fiscal decentralization in the Philippines. The study noted that the early phase of the Philippines experience indicates that decentralization *per se* does not always improve efficiency, equity or the effectiveness of the

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[52] Asian Institute of management ranks cities in terms of their competitiveness, eg., adequacy of infrastructure, transparency in dealing with the local bureaucracy (Guevara 2004).

[53] In simple terms, a *Wicksellian connection* is a link between the quantity of a particular good or service supplied by centers of power and the tax price that citizens pay for that good or service. Breton (1996) argued that competition between centres of power, if it was perfect and not distorted by informational problems, would also generate completely tight Wicksellian connections. In the real world, competition is, of course, never perfect and informational problems abound and, as a consequence, Wicksellian connections are less than perfectly tight. Still, as long as some competition exists, there will be Wicksellian connections. See Breton and Fraschini 2004.

[54] Bardhan 2002; Bardhan and Mookherjee,2000.

[55] Prud'homme 1995.

[56] Griffith 1981.

[57] Meagher 2000.

[58] For details, see Bardhan and Mookherjee 2000.

[59] Local Government Code, Section 17 (b).

health sector; instead, it can exacerbate inequities, weaken local commitment to priority health issues and decrease the efficiency and effectiveness of service delivery by disrupting the referral chain. The effectiveness of fiscal decentralization further constrained when, for example, financing of health sector in the Philippines by national and local governments is confined to only 30 per cent, while 47 per cent of health sector financing is through out-of-pocket expenditures of households. Given that health care utilization is responsive to pricing, the implication of disproportionately high reliance on out-of-pocket payments is that poor households are likely to be pre-empted from facility-based care due to price barriers. Chakraborty (2006c) noted that with the increasing feminisation of poverty, the regressive nature of out-of-pocket payments has an adverse impact on poor women in their access to the health care system. Women are also constrained by non-price barriers in utilizing health care; these include knowledge and information, attitudes and values, distance and time.

In terms of pricing and location advantage, it is the public health care network, including provincial and district hospitals and *barangay* health stations, that is most accessible to poor households, especially to rural women. With the strengthening of fiscal decentralisation and the GAD budget initiative in 1995, a revamping of the health sector became necessary to overcome the initial disequilibrium of the devolution of health service delivery to the local level. Sorsogon attempted a scientific approach to *ex-ante* local-level gender-responsive budgeting in the health sector by identifying gender-related health needs at the local level. The *ex-ante* process by which programmes were incorporated in the health budget involved five steps: (i) Identifying gender needs and concerns; (ii) Translating these into GAD objectives and activities; (iii) Defining gender targets to be achieved; (iv) Defining gender-sensitive performance indicators; and (v) Costing this to formulate a GAD budget and subsequently identifying the budget headings. In other words, the process identified gender needs, translated them into GAD medium-term targets, and prioritised them for inclusion in annual budgets. A heterogeneous group consisting of sectoral organizations, civil society, doctors and representatives from community-level organizations prepared the GAD plan and budget. The gender balance of these groups was not satisfactory. Nevertheless, the Local Health Board had to approve the GAD plan and the budget before submitting it to city councillors for approval.

This local-level GRB process divided GAD plan and budget into organization-focussed projects (e.g. capacity building) and client-focussed projects (e.g. Under-five Clinic (UFC) programmes, nutrition, CDD and ARI Surveillance etc.). However, GAD objectives suffered from insufficient funds for gender and health services as the committed expenditure within the health budget remained quite high, and local government remained highly dependent on fiscal transfers (IRA) as well.

Gender issues in the decentralization of the agriculture sector are very wide. Food security is a major concern.. Since women are key contributors to intra-household food and nutrition security, decentralization has implicit gender dimensions. The Philippines has been classified by FAO as a food-deficit country, and is at risk of missing its MDG target of halving the proportion of malnourished people by 2015.[60] However, a 2005 study[61] conducted for Bulacan Province in the Philippines on the relationship between decentralized governance and food security - based on a randomized experiment with ninety-six farmers and ninety-six rural housewives in from twenty-four *barangays* in eight municipalities - revealed that decentralization improved farmers' productivity to increase the supply level of

[60] See Edralin and Collado 2005.
[61] Edralin and Collado 2005.

basic food items and their continued availability. The study also noted that decentralisation improved people's livelihood opportunities through diversifying their income sources, which has reduced their dependence on a single resource (farming), and their vulnerability to natural hazards and uncertain returns in volatile markets. It showed that devolution has also empowered local communities to address their own basic needs.

Stagnation in the agriculture sector is one of the factors behind 'inter-regional labour mobility', especially by women, in the Philippines. Theoretically, citizens who are dissatisfied with the public provisioning of services by one local government can "vote with their feet" by moving to another jurisdiction that better meets their preferences. In practice, there are many constraints on such mobility, especially in the case of women. Nevertheless, there is evidence of inter-jurisdictional labour mobility by women for wage employment. One component of the local GRB in Hilongos was revamping the irrigation system and strengthening other policies to increase agricultural productivity with an objective to decrease the migration of women to urban areas to become domestic workers. Indeed, labour mobility may be a form of local accountability, when citizens reveal their preferences by strengthening 'exit'.

To summarise the Philippines example, the discussion has shown the weakness inherent in simple mandatory earmarking of funds. The 5 per cent GAD budget did not meet the intended objectives because of inappropriate identification of programmes for women in some sectors, and underutilisation or misappropriation of funds in other sectors. The Philippines example also highlighted the fallacy of homogeneous policies on GRB at the national level, which failed to translate into intended outcomes. The country later moved to results-oriented budgeting and GRB at more decentralised levels. The examples of local level GRB in two *barangays* highlighted the significance of spatial mapping of gender needs before budgeting. However, the Philippines experience of local GRB has not tested the potential of feminisation of governance to transform expenditure decisions in favour of women.

IV.2.5 Sri Lanka

Despite continuing fiscal crisis, Sri Lanka has performed well in human development indicators relative to other South Asian countries. Sri Lanka's overall index of gender-related development has improved over the years and women in Sri Lanka enjoy high life expectancy, universal literacy and access to health, compared to other South Asian countries. Public policies of investing in people in Sri Lanka are the reason behind these high attainments of social development indicators across gender. However, the paradox is that Sri Lanka lags in terms of economic well-being measured in terms of per capita income. High educational attainment has not been effectively translated into better labour market opportunities for females. Although, overall gender development in Sri Lanka is impressive when compared with other developing countries, there are extreme interregional inequalities. The problem of under-reported malnutrition is also a silent emergency in Sri Lanka, especially in the war-affected regions.

Sri Lanka's commitment to gender is explicit. Sri Lanka signed CEDAW in 1980 and ratified it in 1981, without any reservations. Key policy documents, "The Future –Regaining Sri Lanka" and 'Poverty Reduction Strategy" identify gender equity as one of the priority areas.[62] However, these policies were implemented in the context of a protracted fiscal crisis, manifested in a debt-to- GDP ratio of 105 per cent and negative economic growth of 1.4 per cent of GDP in 2002.

Gender budgeting initiatives in Sri Lanka have taken place in two phases. Sri Lanka joined the Commonwealth countries pilot project in 1997, which was the first phase. The initial gender-sensitive budget analysis in Sri Lanka was co-ordinated by the Department of National Planning. It focussed on the portfolios of health, education, public sector employment, agriculture, industry and social services. The report found that there was equality of access and usage in mainstream public expenditure - 48 per cent of recurrent expenditure benefited females in the education sector, in the health sector the share was 56 per cent, and in other social services it was 57 per cent.[63] However, in production sectors such as agriculture and industry, the access and participation of women in government-supported programmes was low, and the intrinsic assumption that these programmes are gender neutral is likely to leave unchanged or widen gender disparities in these sectors. The report stressed that there is no need for an increase in funding for women; what was needed was an evaluation and redesign of existing programmes, and devising appropriate benefit impact monitoring systems that would be sensitive to gender imbalances. The immediate visible outcome of the Commonwealth study was the specific reference to women's contribution to the external sector of the economy in the 1999 Budget Speech. However, the exercise was not sustained, but was confined to a one-off analysis of a few sectors, with little dissemination of the initiative to relevant Departments, academia and civil society. For these reasons, the initial phase of gender budgeting in Sri Lanka did not continue.

The second phase of gender budgeting in Sri Lanka was a UNIFEM initiative. Against the backdrop of the new economic programme ‘The Future – Regaining Sri Lanka’ (FRSL), the Ministry of Women’s Affairs in co-ordination with UNIFEM, South Asia, undertook a second round of gender budgeting in December 2002. FRSL was part of the Government’s ‘Poverty Reduction Strategy’ (PRS) in consultation with government agencies, donors, NGOs and the private sector. Gender was identified as a priority area for effective tracking of PRS implementation. Government is committed to mainstreaming gender in all anti-poverty efforts, and to build a society free of violence against women and children. The new initiatives were proposed to combat gender discrimination, to protect women’s rights, promote employment and income opportunities and entrepreneurial development programmes for women, quality early childhood and pre-education for all children, support for victims of violence against women, support to female-headed households and the conducting of gender sensitization programmes.

UNIFEM carried out high level consultations with the Government of Sri Lanka, specifically the Ministry of Women's Affairs, Ministry of Finance and other relevant Ministries, the Finance Commission of Sri Lanka, academia and civil society. Technical experts on gender budgeting from India also participated in this high-level consultation. The second phase of gender budgeting initiated by UNIFEM through these consultations focussed on national budget analysis broadly following the NIPFP study done in India.

‘Macroscan of Union Budget 2003 through a gender lens’, commissioned by UNIFEM at the government’s request, examined the amount and allocation of programmes

[62] Government of Sri Lanka 2002b: pages 78 and 179.
[63] Commonwealth Secretariat 2000.

for women from the expenditure budgets.[64] Because of very high debt servicing obligations, the share of interest payments in total expenditure has been growing over time. Since interest payments are a committed expenditure of the government, their growth affects other non-interest expenditures.

Unlike India, where Expenditure Budgets are in 'programme-based classification', the budget of Sri Lanka emphasises broadly economic classifications.[65] This made gender analysis of the budget more difficult. Apart from providing object details of Projects, it was difficult to undertake a gender sensitive categorisation of expenditure exclusively from budget documents, unless supplemented with information from the individual Ministries of Sri Lanka. Five matrices were sent to the selected Ministries to obtain the budgetary allocations in terms of gender budgeting. These ministries are: Women's Affairs, *Samrudhi (poverty eradication)* Tertiary Education and Training, Employment and Labour, and Social Welfare. The study proposed an effective rationalization of various programmes under a smaller number of broad schemes, to enhance the social and economic well-being of women. The study highlighted the importance of adequate provision of funds, rather than a proliferation of schemes with thin distribution of resources. The study was conducted in close association with the Ministry of Finance. The study was translated into the national languages and disseminated to government and non-government agencies.[66]

The study analyzed three categories of expenditure: (i) Gender-specific programmes with 100 per cent of the budget allocated to women; (ii) Pro-women programmes with at least 30 per cent of the budget allocated to benefiting women; and (iii) Programmes with allocations that did not fall under the other two categories. Prior to the gender analysis of budget programmes, a situation analysis was undertaken, along with an assessment of aggregate budget trends for 1999-2003. The situation analysis examined the unequal positioning of men and women in different sectors of society through the use of selected gender indicators (education, health, nutrition and labour force). The study concluded that programmes for women comprised a negligible 0.09 per cent of total budget allocations across ministries. The study called for the improvement of information systems for the collection of sex-disaggregated data.

Subsequent to the study[67], in the budget policies of 2004 there were two specific announcements related to gender. One was that the Ministry of Women's Affairs has prepared a set of guidelines on allocation and disbursement of funds to women under various sector development projects. The other related to Ministries allocating 10 per cent of expenditure in their budgets to programmes for improving the status of women.[68]

V. DISTILLING GENDER BUDGETING EXPERIENCES: LESSONS LEARNED

The overall review of gender budgeting paints a very bleak scenario regarding the progress of gender budgeting in the region. Country experiences suggest that South Asian countries have advanced in terms of gender budgeting when compared with other countries in the region. The process of institutionalisation has been materialised only in the context of

[64] Chakraborty 2003b.
[65] Economic classification of budget broadly categories expenditure in terms of wages and salaries, transfers, subsidies, grants and capital expenditure.
[66] Chakraborty 2003b.
[67] Chakraborty 2003b.
[68] Budget Speech of Sri Lanka, Ministry of Finance, Govt of Sri Lanka, Colombo.

India. One of the main reasons for the success stories within South Asia is the attempt to integrate gender budgeting processes within government rather than limiting the approach to sectoral initiatives by civil society organisations. UNIFEM and UNDP have played a crucial role in integrating gender budgeting within the government, especially in the South Asian region (Box 2).

Box 2

Selected Successful UN Initiatives on GRB in Asia-Pacific

Country	Role	Results
India	*Initiated dialogue with Government (2000) *Supported research at NIPFP (2000-2002) * Involved in advocacy and dissemination. Publication of research - 'Follow the Money Series'. (2002-2003) * Disseminated the India success example for other South Asian countries in regional workshops (2003) * Supported capacity building workshops for government officials (mid-2000) * Regional workshops to train officials to conduct sub-national gender budgeting (2007-2008)	* Chapter in Economic Survey for the first time in history (2001) * Informed debate in Parliament during Demand for Grants (based on the *ex-post* gender budget reports prepared by NIPFP, supported by UNIFEM). * Positive synergy between academia, bureaucrats, technocrats, parliamentarians, civil society led to institutionalization of gender budgeting within Ministry of Finance. * Institutional mechanism for conducting gender budgeting, with gender budget secretariat at Ministry of Finance and gender budgeting cells for more than 50 ministries/departments and Interdepartmental Committee on Gender Budgeting. * Introduction of a Gender Budgeting Statement in Union budget documents since 2005-06. * Sub-national government initiatives on gender budgeting.
Sri Lanka	*Hgh-level consultations with Ministry of Finance in co-ordination with public finance researchers from India (2002) * Providing technical expertise from India (NIPFP) to conduct gender budgeting in Sri Lanka (2002-2003) * Translation of Chakraborty study to vernacular languages and deepened dissemination at sub-national levels (2003-2005)	*Budget announcement in 2003: 10 per cent of sector budgets earmarked for women. *Widened awareness of gender budgeting to sub-national levels of government.
Nepal	*Presenting India success example at regional workshop on gender budgeting (2001) * Supported study on gender budgeting by a civil society organization (2001-2003) *Deepened dissemination, publication of study series (2003) * Supported government to build institutional mechanisms, following India example.(mid-2000) * Supported the Nepal Ministry of officials' visits to India to learn from the experiences (2006-2008)	* Institutionalization up with establishment of gender budgeting committee (2005) * Introduction of a gender budgeting statement (2008)

Source: Author's compilation.

The country experiences analyzed have indicated that gender budgeting has been largely confined to the expenditure side of the budget. While countries such as Bangladesh, India, and Pakistan looked at the entire budget through a gender lens, in other countries like Fiji and Malaysia, attempts were largely sectoral. With the advent of fiscal decentralization, a few countries have attempted to start the gender budgeting initiatives at subnational levels. India, the Philippines and Australia are the prime examples. Sri Lanka has been trying to begin the process in co-ordination with the Finance Commission of the country. In the context of India, the Expert Group Report on “Classification of Budgetary Transactions” by the Ministry of Finance -- the Report which led to the institutionalization of gender budgeting in India – stated that in line with the central government methodology, the State of Karnataka would undertake gender budgeting at the sub-national level in India. However, within-government initiatives in Karnataka have not progressed far. Nonetheless, the State of Kerala has advanced in terms of providing policy pointers for institutionalizing gender budgeting within government through the budget announcement of 2008.

The success stories suggest that involvement of academic institutions which enjoying acceptability with government – especially with the Ministry of Finance – is a significant prerequisite in the success of gender budgeting.

A judicious mix of quantitative and qualitative, as in the case of India, the study by NIPFP may be a successful approach for other countries. However there cannot be a one-size-fits-all approach. The gender diagnosis and fiscal data analysis of countries showed the heterogeneity of fiscal and gender settings in different countries in the region. It is impossible to develop a homogeneous template for gender budgeting for all countries. No blueprint can be attempted for gender-responsive budgets across countries.

Once the preparatory analysis of gender budgeting is done, advocacy with government is the next significant step. UNIFEM and UNDP have successfully carried out the advocacy role in South Asian countries, using the academic work done on gender budgeting. UNIFEM published the “Follow the Money Series”, on gender budgeting studies in the region. The political and bureaucratic commitment emanating from this advocacy using hard research has great significance in creating an enabling environment to initiate and sustain gender budgeting within government.

The heterogeneity of stakeholders is another element for successful gender budgeting process. The prime stakeholders include ministries of Finance and Women’s Affairs, sectoral ministries, parliamentarians, academia and civil society organizations. Partnership between academia, civil society and the Ministry of Finance is crucial in institutionalizing gender budgeting. This trio can catalyze the process; and country experience suggests that the co-ordination of research organizations and the Ministry of Finance is the best catalyst to institutionalize gender budgeting in a sustainable manner. The involvement of research institutions dealing with public finance can help to avoid lack of clarity in gender budgeting, helping incorporate gender factors in budgetary classification. In such cases, the empirical evidence based on rigorous statistical analysis by research organizations can help the Ministry of Finance understand and appreciate the equity and efficiency dimensions of integrating gender budgeting.

Another limitation of gender budgeting initiatives in the region is that most experiences are short-lived and lack institutionalization, with India being the only exception. Coordination between Ministry of Finance officials with academia and civil society is important in taking the process to long term goals. UNIFEM has been co-coordinating the activities among stakeholders in the region towards sustainability and a few countries have shown results as a result of their activities. UNIFEM attempts focus on building up technical expertise, creating awareness generation and capacity building exercises, developing training manuals on gender budgeting etc.

Monitoring the outcome of the gender budgeting process is as important as monitoring the inputs. The country experiences suggest that monitoring is broadly confined to financial inputs, with little work on outcomes (impacts). The experiences suggest that there is hardly any systematic mechanism for evaluating the process of implementation of gender budgeting across the region. Inclusion of gender-disaggregated 'outcome indicators' is significant to assess the effectiveness of a gender-budgeting process.

A prerequisite to conducting periodic gender-disaggregated benefit incidence analysis is the sex-disaggregated unit utilization data. It is relatively easy to collate unit utilization data related to education and health, such as enrolment data, in-patient hospitalization data etc. However, even within the education and health sectors, the data compilation process is not yet complete in many countries in the region, particularly completion rates in education, and disease-specific morbidity data by sex. The widening of unit utilization data to sectors other than education and health is important to benefit incidence analysis in other social and economic sectors including water budgets, agriculture budgets, environmental budgets, labour budgets etc.

A tremendous amount of confusion exists on the concept of gender budgeting. While some countries rightly focus on budgets through a gender lens and proceed to expenditure tracking analysis and outcomes, others focus on demystifying budgets for common people from a gender perspective, limited to developing awareness among civil society.

Relating to the analytical framework of gender budgeting, the country analysis of gender budgeting revealed that India, Pakistan, Nepal and Sri Lanka utilized the *ex-post* analytical framework while Kerala (India) and the Philippines have used some elements of *ex-ante* gender budgeting. Only India and Sri Lanka have conducted benefit incidence analysis. In assessing the intensity of gender sensitivity of allocations, only Nepal has arrived at a few indicators, such as participation, capacity building, benefit sharing, increased access to employment and income earning opportunities and reduction in women's work load.

VI. POLICY IMPLICATIONS AND THE WAY AHEAD

Gender budgeting is a powerful socioeconomic tool for evaluating the gendered impact of macro-economic fiscal and budgetary policies, regularizing gender monitoring as a part of the annual overall monitoring system, increasing the transparency of the budget systems and thus enabling gender advocates and civil society to hold their governments accountable to their national and international commitments, and increasing resources for women and gender equality. The empirical analysis of gender and budgeting for fourteen selected countries in Asia and Pacific -- Afghanistan, Australia, Bangladesh, Brunei, Fiji, India, Malaysia, Mongolia, Nepal, New Zealand, Pakistan, the Philippines, Samoa, Singapore, Sri Lanka and Viet Nam – has indicated that South Asian countries lag behind in redressing capability deprivation across gender relative to East Asian countries. The budgetary analysis of these countries showed that GRB initiatives are mainly a function of the size of government in economic and social services, availability of resources after meeting the committed liabilities of government and the overall responsiveness of government to initiate GRB in the country.

The analysis of gender-responsive budgeting across these fourteen countries indicated that India is taking a huge lead in the process of gender budgeting at national and sub-national levels, with the Philippines the next best example. Australia has been the pioneer in the process of gender budgeting since 1984; though the initial process lost momentum after a point of time; recently, since 2005-06, the Australian fiscal policy package resumed with gender-sensitive programmes, especially in the care economy sector. Countries such as Sri Lanka, Nepal and Bangladesh, though starting initiatives in the late nineties, have not achieved institutionalisation, and hence the sustainability of the process is still not clear. Afghanistan, Pakistan and Malaysia are in the initial steps of gender budgeting, their experiments are very recent and in formative stages; while in Fiji, Singapore and Viet Nam the initiatives require clarity.

VI.1 Categorization of Countries based on the Degree of Analysis of Gender Budgeting: Best Practices and Missing Ingredients

The countries in the Asian and Pacific region are at distinctly different stages of adopting gender budgeting. Ideally, it would be preferable to classify countries as per the share of budget devoted to gender or in terms of the categorization of expenditure mentioned in the section on analytical frameworks. But the paucity of data in most countries regarding the allocations in the budget prevents classification in these terms. The second-best approach is adopted in this section in which the classification is carried out based on the stages of development of gender budgeting. The countries can be broadly categorized as the following four.

1. Setting the Stage: The countries in stage one are those which have made initial attempts to introduce gender budgeting, either as a within-government initiative or a civil society initiative; whether donor driven or not. The activities at this stage can be awareness generation workshops, gender sensitization workshops for budget officials or high-level consultations of UN organizations or other multilateral organizations with government officials on the scope of introducing gender budgeting.

2. Preliminary Analysis: Countries belong to this category are those that have attempted an academic exercise of gender analysis of existing budgets, and/or attempted sustained capacity-building workshops for the concerned officials in partnership with academia and/or have developed gender budgeting training manuals for catalyzing the understanding of various stakeholders around concepts, tools and methodologies for undertaking macro or sectoral gender budgeting. These initiatives are broadly from within government organizations such as a Ministry of Women and Child Development in close association with academia and civil society organizations, whether supported or not by UN agencies or other multilateral or bilateral agencies.

3. **Mechanism Design for Institutionalization**: Countries in this category are those few that have attempted to translate the theoretical analysis into tangible policy-oriented processes. The first and foremost activity in this stage is providing mechanism designs for institutionalization. The initiative for institutionalization broadly comes from the Ministry of Finance (through a budgetary announcement or setting up committees for incorporating gender budgeting or building up an institutional arrangement for conducting gender

budgeting) and/or a Ministry of Women and/or other social sector Ministries to integrate gender concerns into fiscal policy making. In the process, gender budgeting cells within Ministries may be set up to provide feedback to incorporate gender into budget documents.

4. Tangible Outcome: Tangible outcomes can be in three phases. One, budgetary announcements related to earmarking gender allocations in budget, such as the GAD budget in the case of the Philippines, with 5 per cent of all ministries' spending earmarked for gender-related spending. This way of gender budgeting, though not the best principle of gender budgeting, is in a way a tangible outcome in conducting gender budgeting. Two, the incorporation of Gender Budget Statements in ostensibly gender-neutral documents to enhance the transparency of allocations and hence accountability. These gender budget statements assume importance as a first step towards the analysis of budgets through the reprioritization of expenditure, expenditure tracking, impact assessments of gender-related allocations etc. Three, the incorporation of gender budgeting statements in outcome budgets, which no country in the region has so far attempted. The first two relate to integrating gender in financial inputs, while the third refers to the integration of gender in output and outcome.

Table 2: Stages of Gender Budgeting: Categorization of Countries (Parentheses refer to substantive actions on GB under each stage)

Country	Stage 1: Setting the Stage	Stage II: PreliminaryAnalysis	Stage III: Mechanism Design for Institutionalisation	Stage IVa: Tangible Outcomes: Policy Pointers	Stage IVb: Tangible Outcomes: Policy Outcomes
Afghanistan	nil	nil	* 2007 [MoF, GTZ initiative. Gender Budgeting Unit was created]	nil	nil
Australia	*1984 [Federal Govt of Australia initiated the process]	* 1984-1996 [Federal Govt of Australia issued 'Women Budget Impact Statements"]	Nil	*1996 [informed policy debates from gender perspective]	*1996 ([increased allocations for gender issues; but the process discontinued] *second phase in 2005 [Federal Govt of Australia's revived thrust on care economy in budget, with increased allocations for Federal Assistance to families, enhanced women's health, ensure women's safety etc]]
Bangladesh	*1999 [initiated by World Bank in association with government one-point initiative]	*2001 [Beneficiary assessment and incidence analysis to serve as baseline study for gender budgeting.] *2001-2006 [gender budgeting analysis by NGO BIDS]	nil	*2007 [Budget Speech]	nil
Brunei Darussalam	*2002 [within-Government initiative; sectoral initiative). [Upgraded SAS unit as Gender Focal point.]		nil	nil	nil
Fiji	*2000 [MoF, Commonwealth Secretariat; initiative was subsequently postponed	*2002 [Government (Sectoral Gender audits), ADB]	nil	nil	nil

Country	Stage 1: Setting the Stage	Stage II: PreliminaryAnalysis	Stage III: Mechanism Design for Institutionalisation	Stage IVa: Tangible Outcomes: Policy Pointers	Stage IVb: Tangible Outcomes: Policy Outcomes
	following coup.]				
India	*2000, [UNIFEM, DWCD commissioned a study on gender budgeting at NIPFP, an autonomous research institute of Ministry of Finance]	*2000-2002 [UNIFEM,DWCD-NIPFP study series] Gender diagnosis, Analysis of statistical invisibility of care economy, valuing unpaid care economy work, preparing ex-post gender budgets, policy suggestions for integrating gender budgeting in MoF.	*2003 [Expert Group Committee of Classification of Budgetary Transactions with gender budgeting as TOR; including member from MoF and NIPFP under the Chairmanship of Chief Economic Advisor]. * 2005 [Creation of Gender Budgeting Secretariat at MoF; Gender Budgeting Cells across Ministries; Interdepartmental Committee on Gender Budgeting etc] * 2005 NIPFP-MoF prepared matrices for conducting gender budgeting across Ministries * 2006 [NIPFP-MWCD provide technical capacity building trainings]	***2001** [Economic Survey Chapter, MoF, GoI] * 2005 [Budgetary Announcement by Union Finance Minister] *****2007 [government of Kerala, Budget Announcement]	*2005-present [Gender Budgeting Statements in Union Budget Documents MoF, GoI]
Malaysia	*2003 [Budget Announcement to undertake gender budgeting in future]	*2001 UNDP- government [Sectoral Initiatives]			
Mongolia	*2003 and 2004 [UNDP- Government – capacity building workshops]				
Nepal	*2002 [UNIFEM-Ministry of Finance ; Guidelines for MoF for gender budgeting]	*2003 [UNIFEM-IIDS study on gender budgeting]	*2005 [MoF created Gender Budgeting Committee]	*2004 [MoF-Chapter in Economic Survey]	*2008 [gender budgeting statement in 2008 budget]
New Zealand	* [no specific attempts in gender budgeting; but budget is engendered with thrust on care economy]			* [All documents going before Cabinet Social Development Committee include Gender Implication Statements, supported by gender analysis]	
Pakistan	*2003 [UNIFEM-Government]	*2005 [UNDP-Government – sector initiatives of gender budgeting, in Education, Health and Population Welfare] *2007 [unpacking of budget through a gender lens study]	* 2005 [MoF prepared formats for gender budgeting]		
Philippines	* 2001 [generating gender data by MWD]	*2004 [UNIFEM-Government Initiatives at selected *barangays*]		*1995 [GAD Budget announcement - 5%]	
Samoa		*2003			

Country	Stage 1: Setting the Stage	Stage II: PreliminaryAnalysis	Stage III: Mechanism Design for Institutionalisation	Stage IVa: Tangible Outcomes: Policy Pointers	Stage IVb: Tangible Outcomes: Policy Outcomes
Singapore	*2004 [mention in budget of gender issues, not gender budgeting per se]				
Sri Lanka	*1997 [Commonwealth – Government Initiative (initiative waned)	*2002-2003 [UNIFEM-NIPFP(India) study for Government of Sri lanka]		*2004 [Budget announcement]	
Viet Nam	*2001 [CIDA- one-time attempt]				

Sources: Gender budgeting documents, various countries.

To be sure, gender budgeting is promoted in some countries as rhetoric rather than substance. For instance, in Korea, sponsoring beauty contests, beautician courses etc. became part of gender budgeting, which reinforces stereotypical notions of femininity rather than addressing real issues relating to women's empowerment. Even in the case of the Philippines, the example of the earmarking of 5 per cent of expenditures for ballroom dance courses. Although Domestic Violence is an issue of urgent concern across many countries in the region, hardly any gender budgeting initiatives focus on these issues. In the case of India, specific allocations are in the budget to address problems of domestic violence, such as budgetary allocations for short-stay homes for the victims of domestic violence. However, these are budgetary allocations designed as *ex-post* interventions for domestic violence rather than fiscal allocations to support preventive measures. It is high time that fiscal policy measures supported the implementation of Domestic Violence Acts.

VI.2 Comparative Matrix of Specifically Targeted Programmes of GRB in Asia: Distribution (%) Analysis in Total Public Expenditure

Within these countries, only India has advanced much in terms of 'within Finance Ministry Gender Budgeting initiative', while Sri Lanka, Malaysia, Nepal and Pakistan tried to involve the Ministry of Finance through an institutional network of gender budgeting initiative at very early levels. No single country demanded higher budgetary allocation as a result of GRB, but several stressed reprioritization of expenditure and enhancing efficiency.

A country gender budget matrix has been developed to identify gender-sensitive budget allocations across countries. The empirical analysis of gender-responsive budgeting of selected countries where data was available shows that the budgetary allocation in terms of specifically targeted programmes for women is negligible across countries historically, in spite of a plethora of programmes for women ranging from 29-60 across these countries (Table 3). That is, despite the adoption of various programmes specifically targeted to women, the budgetary allocation with respect to these programmes is meagre.

Table 3: Comparative Matrix of Specifically Targeted Programmes for Women, Selected Asian Countries

	1998-99	1999-00	2000-01	2001-02	2002-03	2005-06
Bangladesh						
Number of Specifically Targeted Programmes for Women	55	60	52	53	-	
Percentage Share of Budgetary Expenditure	(2.56)	(2.28)	(2.45)	(1.8)	-	
India						
Number of Specifically Targeted Programmes for Women	34	33	34	29	29	63
Percentage Share of Budgetary Expenditure	(0.80)	(0.82)	(0.76)	(0.83)	(0.70)	(1.63)
Sri Lanka						
Number of Specifically Targeted Programmes for Women	31	44	54	59	48	
Percentage Share of Budgetary Expenditure	(0.11)	(0.09)	(0.07)	(0.18)	(0.09)	
Nepal						
Number of Specifically Targeted Programmes for Women						
Percentage Share of Budgetary Expenditure		(0.4)	(0.4)	(0.6)		
Pakistan						
Number of Specifically Targeted Programmes for Women						
Percentage Share of Budgetary Expenditure						(0.7)

Note: Data is confined to the availability of studies on specifically targeted programmes; hence updating the table is beyond the scope of the paper. Figures within bracket shows percentage share of total government expenditure except for Bangladesh where it is as a percentage of total developmental allocation. The number of programmes may vary marginally across countries.
Sources: Chakraborty 2003; Chakraborty 2006a; IIDS 2002; Lahiri et al. 2002a; Majumdar 2002; Sabir 2007.

Going beyond this matrix, gender-responsive budgeting is not confined to this insignificant share of specifically targeted programmes for women. The real challenge of the gender budgeting exercise lies in the analysis of the remaining 99 per cent of the budget through a gender lens. India, Pakistan, Nepal, Sri Lanka and Bangladesh have made advances in analysing the gender impact of budgetary resources allocated to other sectors where gender-sensitive public policies are substantial, such as education, health, agriculture, employment and labour, energy, rural development, tribal welfare etc. These countries categorized the entire budgetary allocation into three, according to the degree of component for women in the allocations on a 0-100 scale. The classification of these countries is not strictly the same especially in terms of the second category of analyzing the component for women in composite programmes.

The incidence of mainstream expenditures across gender, which are of non-rival and non-excludable nature, such as road infrastructure, street lighting etc., is as important as the gender-disaggregated analysis of budgetary allocation of merit goods such as education, health etc. Gender-disaggregated benefit incidence analysis can be a useful tool in analyzing budgetary allocation through a gender lens of merit goods, while careful survey-based micro-level impact studies of macro-level budgetary allocation can give indications as to the gendered incidence of mainstream expenditures which are non-rival in nature. Within fourteen countries, only India and Sri Lanka have attempted illustrative benefit incidence analysis of selected mainstream expenditures.

Integrating the unpaid care economy in budgetary policies is yet another area of urgent attention. As argued by Becker (1965) in his seminal paper on the theory of allocation of time, the allocation and efficiency of non-market working time may be more important to economic welfare than that of market working time. Yet the attention paid by economists to the market economy skews any paid to the latter, and non-market time continues to remain statistically invisible. Time use data, in this context, are increasingly important as they capture non-market work in addition to the market economy, which in turn has significant macroeconomic policy implications.

There is a growing recognition that public investment policy can redress intra-household inequalities in terms of household division of labour by supporting initiatives that reduce the time allocation of women to unpaid work. Examples of such government interventions are improved infrastructure in the water sector, rural electrification, sanitation services and better transport infrastructure. The public infrastructure deficit in rural areas may enhance rural poverty due to the time allocation across gender skewed towards unpaid work, which is otherwise available for income-earning market economy activities. Public investment in infrastructure, such as water and fuel, can also have positive social externalities in educating girls and improving the health and nutritional aspects of the household. For instance, studies noted that easy accessibility to drinking water facilities might lead to an increase in school enrolment particularly girls; in Madagascar, 83 per cent of the girls who did not go to school spent their time collecting water, while only 58 per cent of the girls who attended school spent time collecting water.[69] Chakraborty (2008b) analysed the implications of time-use statistics for fiscal policy making especially in terms of public investments in infrastructure in the water sector. The paper provided new evidence on the link between public infrastructure investment and time allocation across gender in the context of selected states in India. The direction of regression coefficients suggests that public infrastructure investment affects market work, non-market work and leisure time in different ways with evident gender differentials. The overall conclusion of the paper is that fiscal policies designed to redress income poverty can be partial if they do not take into account aspects of time poverty. However, despite the growing recognition of integrating the care economy into budgeting policy, only Australia has made commendable beginnings in integrating the care economy into fiscal policy making since 2005-06, from which other countries in the region can draw lessons.

Despite the growing recognition of fiscal decentralization in gender development and its growing prevalence in public policy making, there have been relatively few attempts to assess fiscally decentralised policy determination of gender development. Specifically, attempts at fiscally decentralised gender budgeting are scarce; a few related attempts were reviewed in the Philippines and India. Decentralised gender budgeting is important especially when almost all nations in the region allocate a major component of social sector expenditure at the sub-national level. While the Philippines is comparatively advanced in sub-national gender budgeting, India has started initiatives at sub-national government levels, with Kerala the pioneer. The new-found policy space of feminisation of local governance coupled with devolution of functions and finance to the third tier in India provides a channel to adopt a 'gender lens' more effectively in formulating budgets, in two ways. First, it provides a logical entry point for spatial mapping of gender needs *ex-ante* to budgeting; which is a step forward from 'one-size-fits-all' gender budgeting policies. Second, greater fiscal autonomy with effective participation of women in governance at lower levels can change public expenditure decisions corresponding more to the preferences ('voice') of women. An MIT study by

[69] Bredie and Beehary 1998.

Chattopadhyay and Duflo (2001) has measured the impact of feminization of governance at local levels on outcomes of decentralization with data collected from a survey of all investments in local public goods made by the village councils in one district in West Bengal, India. They found that women leaders of village councils invest more in infrastructure that is relevant to the needs of rural women, such as drinking water, fuel and roads, and that village women are more likely to participate in the policymaking process if the leader of their village council is a woman. Thus, placing women in leadership position in governance at the local level can change the expenditure decisions of local bodies and in turn chang the types of public good investments at local levels.[70] However, the study has encountered a few criticisms. Bardhan (2002) noted that without direct evidence on the nature of women's preferences relative to men's, and since women's reserved leadership positions in local government were not linked to the distribution of women in the village, this study does not quite address how local democracy may enable underrepresented groups in the village to implement their desired outcomes.

> The revenue-side analysis of gender-responsive budgeting is at an embryonic stage due to lack of gender disaggregated data with respect to access and utilisation of revenues such as direct taxes, indirect taxes, user charges etc. The differential incidence of taxation across gender is also not possible to quantify due to the lack of sex-disaggregated data on units utilized in the countries under study. India has attempted a study on the gender disaggregated tax incidence of VAT. The results reveal a clear regressivity in the incidence pattern especially in the case of food related commodities and health care.[71]

Though gender budgeting initiatives have been taken in many countries, further advance is required to mainstream gender in macroeconomic policy in all the countries. The major obstacles to be overcome are changes in budgetary practices, development of required technical expertise in the Ministry of Finance to conduct GRB, and collation of sex-disaggregated data in all departments and ministries.

VII STRATEGY AND WAY AHEAD

Broadly the major ingredients for the sustainable process of gender budgeting are the following:

- Given that most countries in the region at the initial stages of the process, more work needs to be done in awareness generation and capacity building through technical assistance. UN agencies have an important role to play to strengthen the process. The dissemination of successful country experiences is one of the effective ways of demonstrating the concept of gender budgeting in those countries where the stage of development is limited.

- With the advent of fiscal decentralization, and with significant portion of merit goods allocated at sub-national levels of government, gender budgeting limited to national levels will only be partial analysis. Equally important is sector gender budgeting analysis, not confined to the health and education sectors.

[70] Stern 2002.
[71] Chakraborty et al. 2010.

- The analysis of the revenue side through a gender lens needs to be deepened. Only two countries in the region -- India and Viet Nam - have attempted the tax-side analysis of gender budgeting. The gender differential impacts of direct and indirect taxes have been analyzed in the context of India through a direct tax code analysis and gendered tax incidence of VAT, while in Viet Nam the gender differential impacts of polices at micro enterprise level has been examined, though not through gender budget analysis.

- Incorporating the statistically invisible care economy is very important for gender budgeting.

- Any new experiment requires new appropriate institutional mechanisms. The successful country experience of India suggests that institutional mechanisms are an important prerequisite in sustaining the process of gender budgeting.

- The transparency of budgetary allocations for women needs to be ensured, together with the accountability of these allocations. Opening of a new budget accounting classification on 'gender development' is the best policy regarding ensuring transparency; but this requires technical skill and political will. Another successful attempt would be to open a page on gender budgeting' in budget documents, as in the case of India, where gender budget statements would be published within the budget documents annually.

- Monitoring output rather than input; integrating gender budgets into outcome budgets; performance budgets linking resources to results.

- Too many programmes on gender with too little money; avoid token provisions for gender issues in the budget, consolidate programmes with little budgetary provisions. Convergence of programmes is important for gender budgeting.

- Earmarking a certain percent of the budget for women is only a second-best principle of gender budgeting; integrating gender into the whole budget is the best option, and plausible changes in classification of budgetary transactions need to be undertaken to ensure transparency and accountability.

The broad conclusion is that gender budgeting is neither primarily an issue of additional resources, nor is it confined to specifically targeted programmes for women. But gender budgeting is making the entire budgetary exercise more responsive to gender issues. The single most significant ingredient in the entire process is Government (Ministry of Finance) ownership of the whole exercise, which can make the process institutionalised and sustainable.

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