Gender-Responsive Budgeting in Asia and the Pacific

KEY CONCEPTS AND GOOD PRACTICES
The Economic and Social Commission for Asia and the Pacific (ESCAP) serves as the United Nations’ regional hub promoting cooperation among countries to achieve inclusive and sustainable development. The largest regional intergovernmental platform with 53 Member States and 9 associate members, ESCAP has emerged as a strong regional think-tank offering countries sound analytical products that shed insight into the evolving economic, social and environmental dynamics of the region. The Commission’s strategic focus is to deliver on the 2030 Agenda for Sustainable Development, which it does by reinforcing and deepening regional cooperation and integration to advance connectivity, financial cooperation and market integration. ESCAP’s research and analysis coupled with its policy advisory services, capacity building and technical assistance to governments aims to support countries’ sustainable and inclusive development ambitions.
Gender-Responsive Budgeting in Asia and the Pacific

KEY CONCEPTS AND GOOD PRACTICES
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Introduction

While the Asia-Pacific region has made progress in terms of developing laws and policies on women's rights in recent decades, limited financing remains a key obstacle to closing the gaps between men and women, boys and girls. A recent 20-year review of the Beijing Declaration and Platform for Action highlighted the stark insufficiency of annual budgets for national women's machineries in the region. Of 17 countries with available data, women's machineries receive annual funding ranging from 0.003 per cent to 3.12 per cent of national budgets.¹ Moreover, only 5 per cent of Official Development Assistance screened against the Development Assistance Committee's Gender Equality Policy Marker targeted gender equality as a principal objective, with marked funding gaps in the areas of economic and productive sectors, sexual and reproductive health, and peace and security.² While increased financing is imperative for the realization of the Sustainable Development Goals (SDGs), gender-responsive planning and budgeting is progressively being recognized as a catalyst for achieving not only SDG 5 on gender equality, but the 2030 Agenda as a whole.

With a view to address this pivotal gap, the United Nations Economic and Social Commission for Asia and the Pacific (ESCAP), in collaboration with the Government of China is implementing a project to advance the adoption and implementation of gender-responsive budgeting (GRB) in the region. Through building the knowledge and skills of government officials from national women’s machineries, ministries of finance, national planning bodies as well as relevant line ministries, the project seeks to effectively institutionalize gender-responsive budgeting in their respective countries.

Within the framework of this project, this booklet aims to serve as a useful resource for policymakers.

Part A introduces the key concepts of gender-responsive budgeting as well as a guide for readers through the implementation of GRB in various stages of the budget cycle.

Part B provides an overview of the status of GRB adoption in Asia-Pacific as well as good practices and lessons learned from the region.

Introduction to Gender-Responsive Budgeting
Building on the principles of good governance related to transparency, efficiency and accountability, gender-responsive budgeting serves as a strategy to promote the goal of gender equality and gender mainstreaming by paying attention to revenue raising and spending of government finances. Specifically, it entails:

1. An analysis of the gender-differentiated impacts of the budget; and
2. A process of adjusting budgetary decision-making and priorities, in accordance with the differential needs of women and men.

Gender-responsive budgeting is essentially both a political and technical undertaking, with the potential to be a powerful tool for social transformation and eliminating inequality.

What is GRB?

Gender-responsive budgeting:

1. Recognizes that budgets are not neutral
   - policies and how they are funded have different and unequal impacts on women and men — and different groups of women and men (young, old, urban, rural etc.)
   - women and men have different roles and responsibility, including in the economy — so budgets affect them differently.
2. Incorporates gender analysis and concerns into all stages of the budget cycle to assess inequalities in society and ensure that women benefit equally from government expenditure.
3. Promotes gender equality and gender mainstreaming by analysing how government revenue is raised and spent —
   - who gets the most or least benefit
   - who has more/less tax burden
   - what has been the impact on inequality and women's unpaid care work.
4. Does not mean a separate budget for women and men and does not necessarily aim to increase the amount of money spent on women — but may involve increasing spending in specific sectors that benefit women and girls and reduce inequality, for example, in education and employment.

GRB can cover/be applied to

Whole budget  Expenditure of selected departments or agencies  Expenditure on new programmes  Selected forms of revenue  New legislation

Why is GRB important?

Gender-responsive budgeting helps governments to:

1. Implement their international commitments (see Box 1)
2. Make budgets a stronger tool for achieving policies on gender equality and eliminating discrimination in society
3. Increase awareness and understanding among planners and policymakers of how budgets and policies affect people differently
4. Promote greater accountability for use of public resources, especially to women
5. Efficiently use public resources — gender inequality can lead to major losses in economic efficiency and human development
6. Improve transparency by making the budget more understandable by everyone and encourage greater public participation

BOX 1

International commitments to gender-responsive budgeting

**Convention on the Elimination of All Forms of Discrimination against Women (1979):** Governments’ commitments under the Convention on the Elimination of All Forms of Discrimination against Women include removing barriers to women’s participation in public life and are linked with the four main dimensions of budgets: revenue, expenditure, macroeconomics of the budget, and budget decision-making processes.

**Beijing Declaration and Platform for Action (1995):** Refers to the need for “the integration of a gender perspective in budgetary decisions on policies and programmes, as well as adequate financing of specific programmes for securing equality between women and men.” (annex II, chapter VI, para 345)

**Asian and Pacific Ministerial Declaration on Advancing Gender Equality and Women’s Empowerment (2014):** Governments agreed to “implement, oversee and evaluate effective gender-responsive planning and budgeting to promote efficient, effective and equitable public sector budgetary spending” (ST/ESCAP/2713, section IV, para 57, page 31)

**The 2030 Agenda for Sustainable Development (2015):** Commit governments to “a significant increase in investments to close the gender gap and strengthen support for institutions in relation to gender equality and the empowerment of women at the global, regional and national levels.” (A/RES/70/1, para 20)

**Addis Ababa Action Agenda on Financing for Development (2015):** Governments reiterated “the need for gender mainstreaming, including targeted actions and investments in the formulation and implementation of all financial, economic, environmental and social policies.” (section I, para 6)
How is GRB implemented?

As shown below, the GRB process can be divided into a five-step framework.

**FIGURE 1: FIVE STEPS OF GRB**

- **Step 1**: Analyse the situation for women and men and girls and boys in a given sector or level
- **Step 2**: Assess gender responsiveness and gaps of policies, programmes and legislation
- **Step 3**: Assess the adequacy of budget allocations to implement gender sensitive policies and programmes in Step 2
- **Step 4**: Monitor whether the money was spent as planned, what services were delivered and to whom
- **Step 5**: Assess the impact of the policy / programme / scheme and extent to which the situation in Step 1 has changed


A comprehensive gender analysis, based on sex-disaggregated data, provides a solid foundation for each of the five steps. Figure 2 illustrates how gender analysis can be effectively used in the GRB process.

**FIGURE 2: VALUE OF GENDER ANALYSIS IN THE GRB PROCESS**
In order to support governments in implementing GRB, a wide range of tools have been developed, including gender-aware policy appraisals; gender-disaggregated public expenditure incidence analyses; gender-disaggregated beneficiary assessments; gender-disaggregated public expenditure incidence analysis; gender-disaggregated analyses of budget impact on time use; gender-aware medium-term economic policy frameworks; gender-aware budget statements; and disaggregated tax incidence analysis. As national contexts vary and have a significant impact on the uptake of GRB, countries are recommended to identify and adapt these tools according to their specific needs.  

Holistic gender-responsive budgeting encompasses both the revenue and expenditure sides of the budget. However, in the Asia-Pacific region, aside from a few emerging examples, the revenue side has been unexplored and further work remains in advocating for more gender-responsive taxation policies. Additionally, more work is required to account for unpaid care work and develop linkages with budgets to ensure the recognition, reduction and redistribution of this burden on women and girls.

The budget cycle and GRB intervention points

The implementation of gender-responsive budgeting, enabled by different institutional mechanisms, can take place at every stage of the budget cycle. Figure 3 shows the four major stages of a budget cycle, namely formulation, legislation, implementation and audit/review.

FIGURE 3: STAGES OF THE BUDGET CYCLE


Below are definitions of each stage as well as examples of GRB intervention points in these respective stages. However, it must be noted that these mechanisms for operationalization of gender-responsive budgeting need not be restricted to a specific stage. For example, civil society consultations could be introduced across various stages to promote accountability. Overall, GRB mechanisms adopted by countries in the Asia-Pacific region have tended to concentrate at the formulation stage — in other words, initial attempts have been made to include GRB provisions in existing national budget or planning documents, which would require ministries to report on the gender-responsiveness of their programmes.

**FORMULATION STAGE**

**Definition:** A budget plan is developed, in line with government policy and priorities, often by the Head of Treasury/Head of the Finance Ministry and their officials, along with the responsible Minister, the Head of State and key government ministers.

**GRB intervention points:** The two most common GRB intervention points in this stage are the engendered budget call circular (BCC) and the gender budget (GB) statement. The BCC constitutes instructions or guidelines for ministries and line departments to facilitate gender mainstreaming in the budgetary process. The GB statement, which can be a mix of quantitative and qualitative information, serves as a gender-specific accountability document to report on gender-responsiveness of programmes. Other mechanisms at this stage are the use of gender focal points, pre-budget consultations on gender issues as well as participatory budgeting.

**Examples of countries at this stage:** Afghanistan, Bangladesh, Bhutan, India, Indonesia, Malaysia, Nepal, Pakistan, the Philippines, Republic of Korea and Timor-Leste.

**LEGISLATION STAGE**

**Definition:** The budget is submitted to the parliament for debate, amendment and approval.

**GRB intervention points:** These include the demystification of budgets and analysing them from a gender perspective; working with Committees of the National Assembly; raising gender concerns in the National Assembly; and influencing media. Moreover, a specific provision for...
GRB in the constitutional, legal or policy framework of a country is a critical tool for ensuring gender-responsiveness of budgets.

Examples of countries at this stage: Lao People’s Democratic Republic, the Philippines, Republic of Korea, and Viet Nam.

IMPLEMENTATION STAGE

Definition: the approved budget is used to implement related policies and plans, whilst expenditure and deliverables are monitored periodically.

GRB intervention points: The collection of sex-disaggregated data is useful at this stage to monitor procurement, expenditure, outputs and outcomes through, for example, Procurement Monitoring, Public Expenditure Tracking Study, Social Audits and Citizens Report Card (community-based monitoring).

Examples of countries at this stage: India, Lao People’s Democratic Republic, the Philippines and Thailand.

AUDIT/REVIEW STAGE

Definition: budget and policy outcomes are evaluated in order to ensure efficient, effective and equitable use of public resources.

GRB intervention points: These include the sensitization of audit officials on gender considerations as well as the introduction of a gender audit or gender marker. Gender audits tend to be more sustainable when conducted as an intervention in the regular government audit process.

Examples of countries at this stage: India, Nepal, the Philippines and Republic of Korea.
Gender-responsive budgeting in Asia and the Pacific
Overview of GRB Progress in Asia and the Pacific

In the Asia-Pacific region, various forms of GRB initiatives can be found in at least 29 countries at national, sub-national or community levels. The GRB landscape in the region is diverse and dynamic, with countries moving along varied trajectories. Some countries, such as the Philippines, India and Indonesia have sustained GRB approaches for more than 10 years, whilst others are more recent entrants with expansion of GRB to new sectors as well as devolution to subnational levels of government. The sustained maturity of GRB work in a country tends to have an impact on the national strategies followed since those with over 10 years of experience are often currently aiming at institutionalization of GRB, whilst newer entrants are more focused on GRB orientation, capacity-building and developing the requisite institutional mechanisms.

Taking into consideration a range of indicators, including existence of specific legislation, policies or plans on GRB; adoption of gender budget statements; and use of gender audits to track budget performance, 26 Asia-Pacific countries with available data have been categorized into two broad groups reflecting their progress regarding GRB (Table 1). For more detailed information on national GRB profiles in terms of government commitments, budgetary systems and mechanisms, please see Annex I.

### Table 1: Overview of GRB Progress in Selected Asia-Pacific Countries\(^8\)

<table>
<thead>
<tr>
<th>EAST AND NORTH-EAST ASIA</th>
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<td>Nepal (2002)</td>
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</tbody>
</table>

**Source:** Adapted from: UN Women Regional Office for Asia and the Pacific (2016). *Gender Responsive Budgeting in the Asia-Pacific Region: A Status Report.* Bangkok: UN Women.

\(^8\) The year in parenthesis indicates when GRB was first mentioned in policy documents/directives. Where no year is indicated, this data was not available.
The following good practices have been identified based on ESCAP’s previous engagement with these countries and enriched with additional information on innovative national approaches to adopting and implementing GRB, which were shared during the Regional Forum on Gender-Responsive Budgeting in Asia and the Pacific, held on 18–19 July 2017 in Bangkok.

**THE PHILIPPINES**

**Stages of budget cycle where GRB adopted:** formulation, legislation, implementation and audit/review  
**Main driver/leader:** Philippine Commission on Women (PCW)  
**Success factors:** strong institutional framework; capacity-building of government and non-government entities; monitoring and accountability mechanism

1. **CONTEXT**

The Philippines has been engaged in gender-responsive budgeting, at the national and local levels, for over two decades. The current Gender and Development (GAD) Budget Policy has evolved from a series of legislative mandates, including the Magna Carta of Women (1999) which requires all government agencies to allocate at least five percent of their budgets to address gender issues - with the intention for the five per cent to influence the remaining 95 per cent.

2. **IMPLEMENTATION**

Government agencies are required to produce a GAD plan and budget, as well as a report, on an annual basis. Technical support and capacity-building assistance is provided to agencies in this regard by the Philippine Commission for Women (PCW) through training, workshops, advisory services and written guidelines. Aside from the PCW, oversight agencies for the implementation of the GAD Budget Policy include the Department of Budget and Management; Department of the Interior and Local Government; National Economic and Development Authority; and Commission on Audit. One unique feature of GRB in the Philippines is the implementation of gender audits as part of the mainstream audit processes, accompanied by strict measures for non-compliance.

The Philippines has also taken steps to promote GRB at the sub-national level, including through the provision of technical assistance in conducting gender analysis of the socioeconomic situations of Local Government Units (LGUs) and integrating sex-disaggregated data into local planning and budgeting.⁹

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RESULTS AND CHALLENGES

Key results to date include the increased compliance and submission of the annual GAD Plan and Budget; institutionalization of the GAD Focal Point System in agencies and LGUs; increased attribution of regular programmes to the GAD Plan and Budget (through the application of the Harmonized Gender and Development Guidelines); mainstreaming of the GAD perspective in formulation and implementation of agency plans and programmes; and an increase in the number of top level champions on GAD, both at the national and local levels.

However, critical challenges also remain, including uneven level of capacities of GAD focal points and project implementers in mainstreaming GAD perspectives; lack of effective and accurate tracking of GAD spending; assignment of Focal Point positions to mostly women staff as GAD is considered “for women” only; and low GAD budget utilization since gender equality is not a priority agenda for critical agencies and local chief executives. 10

LESSONS LEARNED AND THE WAY FORWARD

GRB in the Philippines has enabled considerable advances in ensuring programmes, projects and activities are more gender-responsive. However, most agencies continue to focus on the five per cent of the GAD budget, rather than the remaining 95 per cent. Therefore, further efforts are particularly required in enhancing the understanding of gender mainstreaming principles amongst government officials.

INDIA

Stages of budget cycle where GRB adopted: formulation, implementation and audit/review
Main driver/leader of GRB: Ministry of Women and Child Development (MWCD)
Success factor/strengths: institutionalization; proactive leadership of MWCD; active civil society engagement; and budget transparency

CONTEXT

Gender-responsive budgeting, in the public sector, was initiated in India in 2000, with its introduction in the Ninth Five Year Plan (being India’s multi-year national development programme), followed by the National Policy for the Empowerment of Women in 2001.

IMPLEMENTATION

In 2005, based on the recommendations of the “Expert Group Constituted to Review the Classification System for Government Transactions”,11 and in coordination with the National Institute of Public Finance and Policy, the Ministry of Finance sought to institutionalize gender-responsive budgeting in the Indian Government.

In addition, in 2004–05, the Ministry of Women and Child Development (MWCD) adopted the mission statement “Budgeting for Gender Equity” and a Strategic Framework which included a focus on the following: i) setting up dedicated Gender Budget Cells across ministries and departments; ii) orientation for government and non-government stakeholders on the concept and tools of GRB; iii) compilation of sex-disaggregated and gender-sensitive databases for gender analysis; iv) framing a gender budget charter; v) annual reporting in the Gender Budget (GB) Statement; v) setting up nodal Centres for GRB at the national and subnational levels. Aside from the MWCD, key actors in the formulation of the GB Statement are the Ministry of Finance, the Planning Department at the national level and the Planning Commissions at the state level. The GB Statement is a component of the annual Union Budget of India (India's national budget), which is issued by the Ministry of Finance.

More recently, the MWCD has continued to strengthen GRB work at the national and subnational levels, including through expansion to sectoral ministries, and reinforced by circulars as well as training and advocacy efforts.

RESULTS AND CHALLENGES

India’s GB Statement and Gender Budget Cells demonstrate the possibility of institutionalizing GRB at both the national and state levels, along with the importance of creating a gender architecture across government agencies that engages senior officials and whose mandate includes capacity building. Key strengths of the GRB work in India include the proactive leadership of the MWCD, as well as publicly available budget-related information and an engaged civil society.

However, there are certain challenges pertaining to the GB Statement. The format of the GB Statement is purely quantitative, which can be limiting and can lead to arbitrary reporting. Some Ministries have listed schemes in Part A of the GB Statements for which women are not the sole beneficiaries. Also, the unknown assumptions behind the calculations of the percentage of beneficiaries of schemes listed in Part B make it difficult to verify the claims made. As is the case in several countries, the GB Statement in India appears to be prepared following the process of drawing up the budget and allocating resources, which minimizes its impact in terms of influencing the prioritization of policies and budgets.12

LESSONS LEARNED AND THE WAY FORWARD

Despite the momentum around GRB in earlier years, the main focus remains the GB Statement which is limited in scope and has its weakness. Concerted efforts are required in: i) addressing the gaps in the design and implementation of the GB Statement; ii) establishing stronger GRB monitoring mechanisms at the sectoral level, including to ensure GB Cells are economical, effective and efficient; iii) embedding GRB entry points early on in the prioritization stage of budgets and; iv) facilitating greater adoption of GRB at the subnational level, including measures to ensure participation of the most marginalized women in the planning and budgetary process.13

INDONESIA

Stages of budget cycle where GRB adopted: formulation and implementation
Main driver/leader of GRB: Ministry of Women’s Empowerment (MoWE), Ministry of Finance and Bappenas (Ministry of National Development Planning)
Success factor/strengths: institutionalization; cross-sectoral coordination; active civil society engagement; and comprehensive budget statements

CONTEXT

With a view to realize gender equality, Indonesia’s Presidential Decree No. 9 in 2000 stated that gender mainstreaming was “an inseparable and integral part of the functional activities of all government agencies and institutions”, with national and regional government agencies accordingly instructed to establish mechanisms and plans for undertaking gender mainstreaming.

IMPLEMENTATION

The Presidential Decree has also been accompanied with the inclusion of gender indicators in the National Development Plan; and a Planning and Budgeting policy (2009-present). Gender-responsive programmes were developed based on a comprehensive gender analysis, reviewed by the National Planning Board and the subsequent production of a Gender Budget (GB) Statement - comprised of a gender situation analysis, objectives, an action plan, activities and associated budgetary allocations, outputs, performance indicators and anticipated impacts. A further tool for gender analyses, the Gender Analyses Pathway (GAP), was also introduced in 2009.

The Government has also continued to take positive steps through the implementation of “National Strategy for Gender Mainstreaming Acceleration through Gender-Responsive Planning and Budgeting” (2012), ongoing training programmes and budgetary reforms.

RESULTS AND CHALLENGES

To date, 28 of 38 ministries have adopted gender-responsive planning and budgeting, with 33 provinces and 20 percent of all districts/municipalities also following this approach. GRB work in Indonesia appears to be well aligned with budgetary reforms and the shift to performance-based budgeting. As of December 2016, Indonesia also makes all its key budget documents publicly available online in a timeframe consistent with international standards.

However, a preliminary review has indicated existing challenges including the fact that gender allocations are often given as an aggregate instead of at the activity level; and acute capacity limitations of key ministries in the implementation of GRB and the use of critical tools.

LESSONS LEARNED AND THE WAY FORWARD

The key success factors of Indonesia’s application of gender-responsive budgeting include: (a) its institutionalization at both national and local levels, with engagement of women generally and senior male public servants and office holders; (b) the multi-sector planning that is enabled by the Inter-Ministerial Steering Committee, in particular the close coordination between the Ministry of Finance, Ministry of Women’s Empowerment and Bappenas (Ministry of National Development Planning); (c) strategic partnerships with a range of actors; (d) a civil society that is actively engaged with the government’s budgetary processes; and (e) budget statements being inclusive of qualitative and quantitative information.

Means of enhancing gender-responsive budgeting in Indonesia could include, for example, more extensive disaggregation of data by sex, increased investment in the capacity of decision-makers and administrators, and stronger integration of gender into planning processes.


**WENLING, CHINA**

**Stages of budget cycle where GRB adopted:** formulation, legislation and implementation  
**Main driver/leader of GRB:** People’s Congress (initiation of GRB); Wenling Women’s Federation (implementation)  
**Success factor/strengths:** women’s participation throughout budget cycle; capacity building and awareness-raising

1. **CONTEXT**

In 2010, a pilot GRB model was rolled out and tested in four counties in Wenling — a municipality where half of its 1.22 million population is women. The key feature of this model was the organization of democratic consultations which allow and encourage public participation, especially of women, throughout the budget cycle. Building on participatory budgeting principles introduced in 2005, gender-responsive approaches were initiated through efforts of the People’s Congress and the municipal government to advance gender mainstreaming and women’s empowerment in public administrative procedures.

2. **IMPLEMENTATION**

Gender sensitization training sessions and capacity-building programmes were initially conducted by the Wenling Women’s Federation before and at the formulation stage of the budget to improve women’s gender awareness and enhance their political participation. The trainings were specifically designed for women from various demographic backgrounds, who were also later engaged in democratic consultations.

A gender-budgeting team was also formed to evaluate gender responsiveness of the proposed budget at the legislation stage. The team was composed of an equal proportion of women and men, chosen through a random draw from the recruited representatives who had completed the aforementioned capacity-building session. Through their participation and interaction with political leaders in the democratic consultations, they succeeded in encouraging government agencies to amend their budgets towards greater investment in gender equality.

3. **RESULTS AND CHALLENGES**

The strong role of women was evident from the high representation of women in the democratic consultations in all four counties — for instance, between one-third to two-thirds of the participants in the consultations for the 2016 budget cycle were women. Furthermore, the enthusiasm of women to intervene and influence public budgets was apparent, since more than half of those making statements during the consultations in three counties were women. In addition, the results of a survey in Wenqiao Town indicated that respondents agreed that the adoption of GRB enhanced the
gender sensitization of government officials and contributed to an increased emphasis on women’s rights in public decision-making processes.

As a result of the pilot, the consequent gender-responsive distribution of public resources has been showcased through concrete examples from Wenling. For instance, in order to address the differing needs of women and men, the budget for improving public washroom facilities has been raised corresponding to a female-male ratio of 2:1.

LESSONS LEARNED AND THE WAY FORWARD

The Wenling GRB model has shown remarkable results in advancing gender-responsive budgeting as well as providing an enabling environment for women’s participation in public matters. Apart from key components such as the democratic consultations and capacity building programmes, political will has also played a crucial role in its success. Progress was facilitated through the initial momentum provided by the People’s Congress, support from the Party’s Committee and Women’s Federation, as well as coordination with other local women’s federations.

Through further public education and training, the overall effectiveness of the GRB model in Wenling could be enhanced, including in the areas of promoting participation of a broader range of stakeholders. Moreover, the more extensive disaggregation of data by sex would enable the formulation, implementation and monitoring of evidence-based policies and programmes.16

PENANG, MALAYSIA

Budget cycle stage: formulation and implementation
Main driver/leader of GRB: Penang Women’s Development Corporation (PWDC), Penang Island Municipal Council (MPPP) and Seberang Perai Municipal Council (MPSP)
Success factor/strengths: community participation; reciprocity by local governments

CONTEXT

The pilot gender-responsive and participatory budgeting (GRPB) project was born out of a collaboration between the Penang Women’s Development Corporation (PWDC), the Penang Island Municipal Council (MPPP) and Seberang Perai Municipal Council (MPSP), in two low-cost apartment complexes in 2012. The impetus behind these projects was the Penang State Government’s

commitment to become a people-centered government. To achieve this goal, the Penang Government aimed to influence public expenditure in addressing the needs of its citizens through the amalgamation of two models - gender-responsive budgeting and participatory budgeting. The favourable political conditions at the State Level and in both municipal councils provided entry points for the introduction of GRB.

\section*{Implementation}

A key focus of the GRPB pilot was on enhancing service provision and delivery at the community level within the two local councils. In doing so, the key strategies were as follows:

1. Piloting services based on the common priorities of authorities and communities
2. Engaging the community in identifying actions to be taken, implementation and in monitoring the impact
3. Using GRB tools, including sex-based user counts, needs analysis and sex-disaggregated beneficiary analysis to inform budgeting priorities
4. Working with government staff to facilitate transfer of knowledge, and building linkages with the community.

The GRPB model was implemented in four phases, as follows: - i) a household demographic survey; ii) focus group discussions (FGDs) with a range of men and women; iii) voting on priority needs and allocating budget ballots accordingly; iv) consultative planning, decision-making and implementation of project.

Following the pilot and with a view to institutionalize GRPB in the Penang Local Government, the Strategic Plan of Action (2016–2018) consists of three key thrust areas: i) strengthening the structure and mechanisms within the State and local governments; ii) integrating GRB in the budget cycle (including enhancing sex-disaggregated data and gender analysis); and iii) providing capacity building, including for local government staff and other stakeholders.

\section*{Results and Challenges}

Based on the success of the initial pilot, the Penang local authorities have selected another six MPSP departments and seven MPPP departments to roll out additional GRPB projects in 2016.\footnote{Penang Women's Development Corporation (2016). \textit{Annual Report 2016: Realizing Equality Together}.} A key accomplishment of the GRPB model has been the creation of a distinct framework that “allows communities to express their priorities in a participatory, democratic and gender-sensitive way”.\footnote{Ng, C. (ed.) (2016). \textit{Gender Responsive & Participatory Budgeting: Imperatives for Equitable Public Expenditure.} Petaling Jaya, Malaysia: Strategic Information and Research Development Centre.} This, in turn, has created a bridge between the community and local administration, who has reciprocated by increasing budget allocations to improve living conditions.
The project has also been able to address the strategic needs of women — for example, through the provision of workshops on violence against women and promoting leadership. The project has also opened spaces for women’s empowerment — for instance, through opportunities for women to take up leading roles, including to mobilize participation in the surveys and FGDs as well as in supporting the registration and voting exercise.

Despite these successes, challenges were also faced during the implementation of GRPB in Penang. These include, including the time-consuming nature of public opinion collection and discussions; diverse, or even conflicting, voices from different interest groups; lack of knowledge and understanding of gender issues; and managing high expectations.19

LESSONS LEARNED AND THE WAY FORWARD

The Penang model has gained prominence for making visible the clear benefits of GRPB through empowering its citizens, especially women, to become agents of change for their communities. To multiply these benefits, efforts must continue to institutionalize GRPB into public administrative processes at both community and local government levels.20


## Detailed Status of GRB in Asia-Pacific Countries

### National Commitments to Gender Equality

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<th>South and South-West Asia</th>
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### Budgetary Information

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<td>Afghanistan, Bangladesh, India, Nepal, Pakistan</td>
<td>Cook Islands, Fiji, Kiribati, Papua New Guinea, Samoa, Solomon Islands, Vanuatu</td>
</tr>
<tr>
<td>Programme-based budget</td>
<td>Republic of Korea</td>
<td>Indonesia, Philippines, Sri Lanka (limited), Thailand, Timor-Leste, Viet Nam (alongside line budget)</td>
<td>Afghanistan (operational budget), Bangladesh (available upon request), India, Nepal, Pakistan</td>
<td>Cook Islands</td>
</tr>
<tr>
<td>Performance-based budgeting*</td>
<td>Republic of Korea</td>
<td>Cambodia, Indonesia, Malaysia, Philippines, Thailand, Timor-Leste</td>
<td>Afghanistan, Bhutan, Nepal, Pakistan (MTBF#)</td>
<td>Samoa</td>
</tr>
</tbody>
</table>

### Level of Budget Transparency (OBI Score* 2015)

<table>
<thead>
<tr>
<th>Level of Budget Transparency (OBI Score* 2015)</th>
<th>East and North-East Asia</th>
<th>South-East Asia</th>
<th>South and South-West Asia</th>
<th>Pacific (excluding Australia and New Zealand)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sufficient (Substantial)</td>
<td>Republic of Korea</td>
<td>Indonesia, Philippines</td>
<td>Afghanistan, Bangladesh, India, Nepal, Pakistan</td>
<td>Papua New Guinea</td>
</tr>
<tr>
<td>Insufficient (Limited or Minimal)</td>
<td>Malaysia, Sri Lanka, Thailand, Timor-Leste</td>
<td>Afghanistan, Bangladesh, India, Nepal, Pakistan</td>
<td>Papau New Guinea</td>
<td></td>
</tr>
<tr>
<td>Insufficient (Scant/None)</td>
<td>China</td>
<td>Cambodia, Myanmar, Viet Nam</td>
<td>Fiji</td>
<td></td>
</tr>
</tbody>
</table>

### GRB Mechanisms

<table>
<thead>
<tr>
<th>GRB Mechanisms</th>
<th>East and North-East Asia</th>
<th>South-East Asia</th>
<th>South and South-West Asia</th>
<th>Pacific (excluding Australia and New Zealand)</th>
</tr>
</thead>
<tbody>
<tr>
<td>GRB is mentioned in national plans</td>
<td>Republic of Korea</td>
<td>Cambodia, Indonesia, Lao PDR, Philippines, Timor-Leste</td>
<td>Afghanistan, Bangladesh, Bhutan, India, Nepal, Pakistan</td>
<td>Cook Islands, Papua New Guinea</td>
</tr>
<tr>
<td>Legislation for GRB</td>
<td>Republic of Korea</td>
<td>Lao PDR, Philippines, Viet Nam</td>
<td>Afghanistan, Bangladesh, Bhutan, India, Nepal, Pakistan</td>
<td>Papua New Guinea</td>
</tr>
<tr>
<td>National plan/strategy specifically for GRB</td>
<td>China (Articles of Shenzhen's local regulation specifically mention GRB), Republic of Korea</td>
<td>Indonesia, Malaysia (in progress), Philippines, Thailand</td>
<td>Afghanistan, Bangladesh (no strategy but GRB is mentioned in the National Women Development Policy), Bhutan, India, Nepal</td>
<td>Samoa (large social sector projects must meet gender criteria; Sector Planning Manual refers to gender mainstreaming)</td>
</tr>
<tr>
<td>Directives/policy guidelines for GRB</td>
<td>Republic of Korea</td>
<td>Indonesia, Lao PDR, Philippines, Sri Lanka (limited to rural development), Timor-Leste, Viet Nam (guidelines for funding for GE)</td>
<td>Afghanistan, Bangladesh, Bhutan, India, Nepal, Pakistan</td>
<td>Papau New Guinea</td>
</tr>
<tr>
<td>Gender budget statement at national level</td>
<td>Republic of Korea</td>
<td>Indonesia</td>
<td>Bangladesh, India, Nepal, Pakistan</td>
<td></td>
</tr>
<tr>
<td>GRB mentioned in budget call circular</td>
<td>Republic of Korea</td>
<td>Indonesia, Malaysia, Philippines, Timor-Leste</td>
<td>Afghanistan, Bangladesh, Bhutan, India, Nepal, Pakistan</td>
<td></td>
</tr>
<tr>
<td>Gender audit</td>
<td>Republic of Korea</td>
<td>Philippines</td>
<td>India, Nepal</td>
<td></td>
</tr>
<tr>
<td>Engagement at subnational levels</td>
<td>China, Republic of Korea</td>
<td>Cambodia, Indonesia, Malaysia, Philippines, Sri Lanka (selected departments to allocate 25 per cent of funds for women under rural economic investment projects), Thailand (limited), Timor-Leste, Viet Nam (limited to implementation of national strategy for GE)</td>
<td>Bangladesh (limited), India, Nepal, Pakistan (gender mainstreaming initiatives by provincial governments)</td>
<td>Samoa</td>
</tr>
<tr>
<td>Participatory GRB processes at the local level</td>
<td>China, Republic of Korea</td>
<td>Cambodia, Indonesia (limited), Malaysia, Philippines, Thailand (limited), Timor-Leste</td>
<td>India (limited), Nepal</td>
<td>Samoa (participatory processes although not specific to GRB)</td>
</tr>
</tbody>
</table>

Notes: *Performance-based budgeting (PBB) provides a valuable framework for GRB as it is premised on measuring the performance of programmes, which creates spaces to assess gender outcomes.

^Open Budget Index (OBI) reflects the budget transparency of countries. On a 100-point scale, scores have been assigned to 102 countries globally based on international good practice standards evaluated in the Open Budget Survey, conducted by the International Budget Partnership. Scores are based on two broad categories - sufficient and insufficient. Sufficient consists of two sub-categories - Extensive (score of 81-100) and Substantial (score of 61-80), while insufficient is composed of Limited (score of 41-60), Minimal (score of 21-40) and Scant/none (score of 0-20). The latest complete set of OBI scores was published in 2015.
Gender-Responsive Budgeting in Asia and the Pacific: 
Key Concepts and Good Practices

This booklet on gender-responsive budgeting (GRB) outlines key concepts, useful tools and good practices from around Asia and the Pacific. The good practices were identified based on ESCAP’s previous engagement with countries and enriched with additional information on innovative national approaches to adopting and implementing GRB. Through building the knowledge and skills of government officials from national women’s machineries, ministries of finance, national planning bodies as well as relevant line ministries, the booklet seeks to support measures towards institutionalizing gender-responsive budgeting in the region.