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GENDER BUDGETING PRACTICES IN DEVELOPING COUNTRIES (THE EXPERIENCE OF INDIA, RWANDA, THE PHILIPPINES AND TÜRKIYE)

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Abstract. This article provides a comparative analysis, based on official statistical data, of the concept and tools of gender-responsive budgeting (GRB) and of the experience of four developing countries — India, Rwanda, the Philippines and Türkiye. For each country, the institutional framework, the budget share and gender outcome indicators (the share of women in parliament and female labour-force participation) are assessed using tables and diagrams, and practical lessons for Uzbekistan are drawn.

Keywords: gender-responsive budgeting, gender budget statement, public finance, gender equality, India, Rwanda, the Philippines, Türkiye, developing countries.

Introduction

Gender-responsive budgeting (GRB) is the process of applying a gender perspective to the state budget and fiscal policy; it aims to allocate public resources in a way that takes into account the differing needs of men and women. This approach does not mean creating a separate “women's budget,” but rather reducing gender inequality through existing government programs. GRB first emerged in the 1980s and is today applied, in various forms, in more than 80 countries.

For developing countries, gender budgeting is especially relevant, since gender inequality there is deep while public resources are limited. This article examines, on the basis of official statistical indicators, the experience of four countries — India in South Asia, Rwanda in East Africa, the Philippines in Southeast Asia, and Türkiye in Eurasia. These countries illustrate different models of GRB: statement-based (India), process-integrated (Rwanda), mandatory-share-based (the Philippines) and project-based (Türkiye).

Country experiences

India: the gender budget statement model

India introduced gender budgeting in 2005–2006 and publishes a Gender Budget Statement (GBS) each year alongside the state budget. The lead body is the Ministry of Women and Child Development, and Gender Budget Cells have been established within line ministries. The budget is divided into three parts: Part A (programs targeted 100% at women), Part B (30–99%) and Part C, introduced in 2024–2025 (up to 30%).

According to official data, the gender budget share rose from a historical average of about 5% to 6.8% of the total budget in 2024–2025 and to 8.86% in 2025–2026. Relative to gross domestic product, this indicator exceeded 1% for the first time in 2024–2025 and reached 1.38% in 2025–2026 — the highest level on record (Figure 1). In money terms, the allocation grew from ₹3.27 lakh crore in 2024–2025 to ₹4.49 lakh crore in 2025–2026 (an increase of 37.25%).

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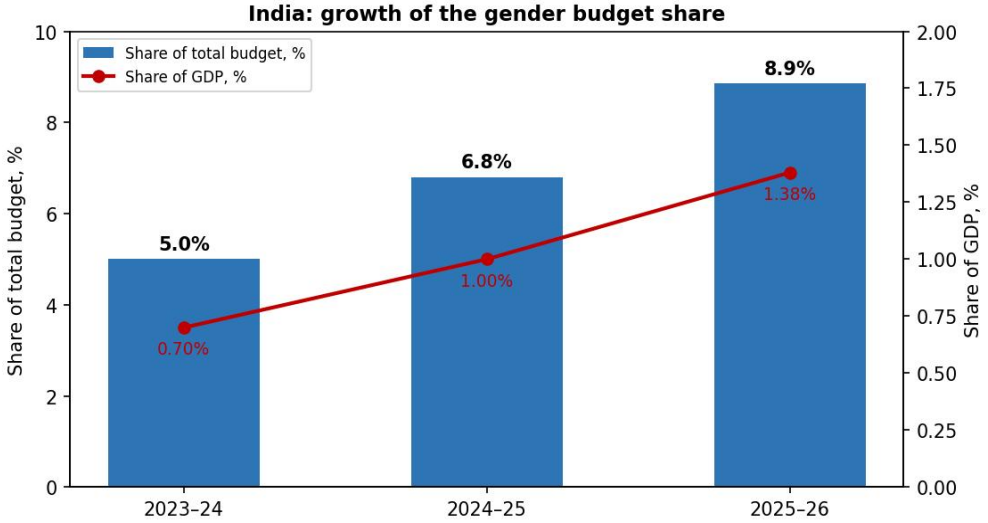


Figure 1. Dynamics of the gender budget share in India[1]

Analysts point to the main weakness of the Indian model: the GBS often remains a reporting tool and does not directly influence budget allocation. For some programs (for example, MGNREGS — the rural employment guarantee scheme), women's share of the labour input (≈59%) is considerably higher than the budget share allocated to them (33.6%), which reveals an under-reporting problem.

Rwanda: the process-integrated model

Rwanda is considered the frontrunner of gender budgeting in Africa. The country introduced GRB in 2008 and issued its first budget call circular in fiscal year 2009–2010; initially, four sectors — health, agriculture, infrastructure and education — were selected as a pilot. The Organic Law of 2013 (N°12/2013) made the Gender Budget Statement mandatory for all budget agencies. The lead bodies are the Ministry of Finance (MINECOFIN), the Ministry of Gender and Family Promotion, and the Gender Monitoring Office, established in 2003.

Unlike India, in Rwanda the GBS analysis directly influences the budget-formulation process, and resources are redirected to areas where inequality is identified. This approach is reinforced by strong outcomes: women make up about 61% of the lower house of parliament (the highest in the world), more than half of the cabinet are women, and female labour-force participation reaches ≈84%.

The Philippines: the mandatory 5% share model

The Philippines began gender budgeting in 1995 as the “Women's Budget.” The Magna Carta of Women (RA 9710) obliges all government agencies to direct at least 5% of their annual budget to Gender and Development (GAD) programs. The lead body, the Philippine Commission on Women (PCW), requires an annual GAD plan-and-budget and report from each agency.

According to the Department of Budget and Management, the GAD share of the national budget rose sharply from ≈3% in the earlier period to 16.68% (≈₱807.64 billion) in 2023 (Figure 2). This shows the effectiveness of the mandatory-share mechanism; however, the full and targeted utilization of the allocated funds remains the main challenge in practice.

[1] Ministry of Finance of India, Gender Budget Statement 2024–25, 2025–26 (indiabudget.gov.in).

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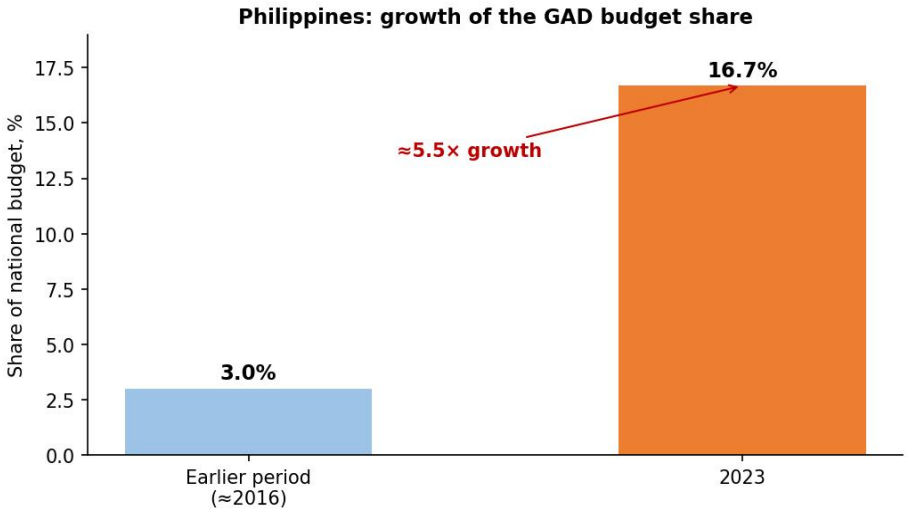


Figure 2. Growth of the GAD budget share in the Philippines[2]

Türkiye: the early, project-based model

In Türkiye, gender budgeting is not yet institutionalized at the national level. The main efforts are carried out, since 2020, within a project funded by the European Union and implemented in cooperation with UN Women, mainly at the level of municipalities (cities such as İzmir, Mersin and Eskişehir). The concept of gender equality is insufficiently reflected in the central budget rationale: according to one analysis, only 0.74% of the budget of the Ministry of Family and Social Services (in 2022) was allocated to the "Women's Empowerment" program.

The consequences are visible in gender indicators as well: in the World Economic Forum's 2022 Global Gender Gap Report, Türkiye ranked 124th out of 146 countries; female labour-force participation is ≈34–35% and the share of women in parliament is ≈17%. This shows that the Turkish experience is the weakest in institutional terms.

Comparative analysis

The institutional frameworks and distinctive features of the four countries are summarized in Table 1.

Table 1. Institutional frameworks of gender budgeting in the four countries[3]

Country	Year introduced / legal basis	Lead body and main tool	Distinctive feature
India	2005–06; Gender Budget Statement (GBS)	Ministry of Women and Child Development; Gender Budget Cell	Budget split into Parts A/B/C (100% / 30–99% / up to 30% for women)
Rwanda	2008; Organic Law N°12/2013	Ministry of Finance (MINECOFIN), Gender	Africa's frontrunner; GBS directly influences

[2] Department of Budget and Management (DBM), Philippines, 2024 data.

[3] Compiled by the author based on the data of the relevant national finance bodies, UN Women and international organizations.

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	(2013)	Monitoring Office (2003)	budget allocation
Philippines	1995 ("Women's Budget"); Magna Carta of Women (RA 9710)	Philippine Commission on Women (PCW)	At least 5% of each agency's budget goes to gender (GAD) programs
Türkiye	Mainly project-based since 2020 (UN Women, EU)	Presidency of Strategy and Budget; municipalities	Not institutionalized nationally; city-level pilots (İzmir, Mersin)

The comparative analysis shows that the effectiveness of the models depends not on the size of the budget share, but on how deeply gender budgeting is integrated into the budget process. The strongest outcomes — where the gender budget directly influences allocation — are demonstrated by Rwanda. In India, despite the high share, the statement is largely of a reporting nature. In the Philippines, the mandatory 5% share ensures broad coverage, while in Türkiye the project-based approach does not deliver systematic results (Table 2, Figure 3).

Table 2. Comparative economic and outcome indicators of gender budgeting[4]

Country	Scale of the gender budget	Women in parliament, %	Female labour-force participation, %
India	≈8.9% of total budget (2025–26); 1.38% of GDP	≈14	≈33
Rwanda	All agencies prepare a GBS (process-based)	≈61	≈84
Philippines	≈16.7% of the national budget (2023)	≈27	≈49
Türkiye	At the level of sectoral programs (<1%); project-based	≈17	≈34

[4] Compiled on the basis of IPU (Inter-Parliamentary Union), ILOSTAT/World Bank and the budget documents of the respective countries. Indicators are approximate and rounded.

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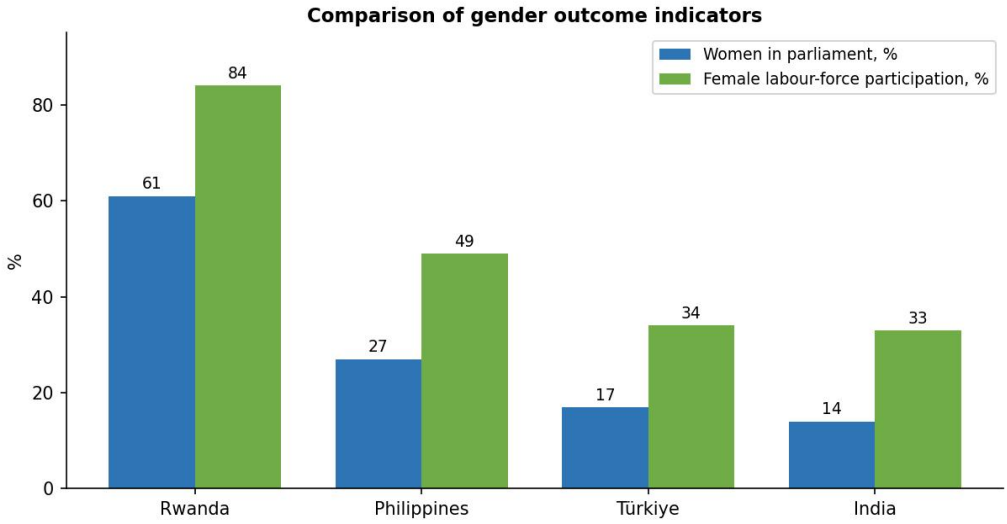


Figure 3. Comparison of gender outcome indicators[5]

Figure 3 shows that Rwanda, which has integrated gender budgeting most deeply into the budget process, considerably outperforms the other countries in both the share of women in parliament (61%) and female labour-force participation (84%). This confirms that gender budgeting delivers real results when it is applied together with strong political will and an institutional foundation.

Conclusions and lessons for Uzbekistan

On the basis of the comparative analysis, the following conclusions and recommendations can be drawn:

- The effectiveness of gender budgeting is determined not by the size of the share allocated to the budget, but by the degree to which it is integrated into the budget planning and allocation process. Rwanda's experience clearly confirms this.
- The Ministry of Finance taking the lead as the responsible body (Rwanda) brings the gender dimension to the centre of the budget; relying solely on a social-sector ministry (Türkiye) pushes it to the margins.
- The Philippines' mandatory 5% share mechanism ensures broad coverage, but it must be complemented by quality monitoring and results-oriented reporting; otherwise the funds are spent ineffectively.
- The optimal model for Uzbekistan is to combine the experience of Rwanda and the Philippines: introduce a gender budget statement under the leadership of the Ministry of Finance, integrate it into program-based budgeting, and strengthen the base of sex-disaggregated statistical data.

Overall, the experience of developing countries shows that gender budgeting becomes an effective tool of inclusive economic growth and gender equality only when it is applied together with strong political will, a solid legal basis and a reliable statistical foundation.

[5] Compiled on the basis of IPU and ILOSTAT/World Bank data (2023–2024).

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