

Approaches to Equity in Public Budgeting and Finance: A Systematic Literature Review

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Through a systematic literature review approach, this paper identifies and reviews studies from major journals in Public Administration, Public Budgeting, and Public Finance over the past two decades to critically assess how the social equity concept has been integrated into public budgeting and finance research. Focusing on five themes—federal funding, contracting, education finance, nonprofit contributions and social impact bonds, and participatory budgeting, it aims to identify shared and differing perspectives on the definition and operationalization of equity in public budgeting and finance empirical studies. Furthermore, it seeks to articulate how the studies on each theme can be informed by the broader literature on social equity and by different theoretical traditions, thereby deepening and mutually reinforcing our understanding of equity in public budgeting and finance.

Keywords

social equity, public administration, public budgeting, public finance, systematic literature review

Since its introduction at the 1968 Minnowbrook Conference, social equity has been integral to the study and practice of public administration (Blessett et al. 2019; Gooden and Portillo 2011; Guy and McCandless 2012). The National Academy of Public Administration (NAPA) Social Equity Panel recognizes equity as a key pillar of public administration, defining it as “[t]he fair, just, and equitable management of all institutions serving the public directly or by contract, and the fair, just, equitable distribution of public services, and implementation of public policy, and the commitment to promote fairness, justice, and equity in the formation of public policy” (NAPA 2000, 4). Despite efforts to promote equitable access to opportunities, social inequities and the quest to pursue equity have been a continuing struggle in the public sector (Blessett et al. 2019). Moreover, empirical research in public administration that links normative arguments to practice in social equity remains limited (Pitts 2011; Svava and Brunet 2020).

While social equity has been discussed across various areas within the field of public administration (Blessett et al. 2019; Cepiku and Mastrodascio 2021; Gooden 2015; Pandey et al. 2023), it has not been well integrated in its subfield of public budgeting and

finance. This subfield is particularly relevant to equity for two key reasons. First, the social equity perspective urges governments to proactively address systematic inequities between advantaged and disadvantaged groups (Gooden 2015; Guy and McCandless 2012; Johnson and Svava 2015), and these government actions involve allocating public financial resources across various entities and groups. Therefore, the processes and institutions used for managing these financial resources are closely related to the causes and mechanisms of social inequities. Second, examining social equity through financial resource allocation offers a practical way to operationalize distributional equity. By using concrete measurements based on financial data, it becomes possible to quantify the distribution of access, opportunities, and services.

Recognizing this gap, this paper aims to critically review how public budgeting and finance scholars, as well as public administration scholars using diverse frameworks to study the allocation of public financial resources, have integrated the social equity perspective into their empirical research. It examines 64 studies from 16 selected public administration and public finance journals over the past two decades (2005–2024). Five thematic areas emerge from the review of these

empirical studies: federal funding, contracting, education finance, nonprofit contributions and social impact bonds, and participatory budgeting. We exclusively focus on empirical studies that explicitly conceptualize and measure equity. Although normative and conceptual papers were included in the review, they were not included in the thematic analysis. By examining these five themes through the lens of social equity, the paper aims to identify shared and differing perspectives on the definitions and measurements of equity and analyze how studies within each theme draw on different theoretical foundations. Based on this analysis, it further articulates how empirical studies on these five themes can inform each other and highlights opportunities to further integrate social equity into public budgeting and finance research and practice.

The study contributes to the literature in several ways. First, through a systematic literature review, it is the first to identify the thematic areas that have addressed social equity in public budgeting and finance, thereby highlighting the current state of scholarly discussion on this topic. Second, by identifying and comparing empirical measurements of social equity, it demonstrates how scholars have both operationalized the concept from finance perspectives and integrated empirical questions with normative arguments (Pitts 2011). Our findings highlight that equity is an operationalizable concept, supporting the relevance of equity for both researchers and practitioners (Svara and Brunet 2020). Finally, it identifies research gaps on social equity within public budgeting and finance, and across public administration studies that analyze public financial resources, highlighting several promising opportunities for future research.

Our systematic review demonstrates that most existing research conceptualizes equity primarily as access to resources or opportunities using output measures. In contrast, studies that examine equity as outcomes or focus on procedural equity remain relatively limited. A key gap across themes is that, while many studies identify inequitable funding patterns, few explore the underlying mechanisms that produce or reduce these inequities. Moreover, equity research often examines a single level of influence, such as citizens, bureaucrats, or institutions, without necessarily examining how these actors and structures interact to shape equity-related decisions and outcomes. We suggest future research develop empirical evidence that can guide equity-focused policies in practice. Greater attention to intersection-

ality (the way multiple identities, such as race, gender, and social class, interact to produce inequity) is also needed, as analyses conducted at the aggregate community level often overlook important within-group differences. Overall, this review advances our understanding of equity in the public budgeting and finance field and encourages deeper engagement across these fields.

The study is structured as follows. After the introduction, the second section presents the scope of the public budgeting and finance field, highlighting key public budgeting approaches that explicitly incorporate equity considerations. The third section explains the method employed for the literature review, including a discussion of the selection criteria and a presentation of the PRISMA flow chart. The subsequent section elaborates on the five themes identified across public budgeting and finance studies and examines how each theme addresses key questions regarding equity: its conceptual definition, operationalization, and theoretical grounding. Following that, we discuss the commonalities and differences among these themes. Drawing upon the insights from each theme, we offer critical analysis on how to facilitate cross-informed research. Finally, we conclude by identifying research gaps in social equity research within the field of public budgeting and finance, and suggest potential avenues for future research to inform practice.

Integrating Social Equity into Public Budgeting and Finance

The scholarship in public budgeting and finance has traditionally developed along three lines—public budgeting, finance, and financial management—each with its own topical focus and some overlaps in practice. Public finance research studies how governments design and implement fiscal policies on taxation, spending, and borrowing; public budgeting research examines how processes, institutions, and actors shape the planning and allocation of public resources; and public financial management research focuses on the systems and practices used to manage, control, and report public funds. As a subfield of public administration, public budgeting and finance (hereafter referred to as “this field”) generally concerns how public financial resources are acquired, allocated, managed, and controlled within government systems. The studies in this field often examine how political and economic contexts, as well as administrative actors

and institutional processes, shape fiscal decision-making and outcomes (Matkin et al. 2018).

These decisions and institutions are critical to social equity, as they can either address or worsen inequalities faced by marginalized groups (McDonald and McCandless 2021). Studies in this field have only recently begun to explicitly connect social equity and their main areas of scholarship, but studies on this topic have been rapidly growing in recent years (McDonald and McCandless 2025; Martínez Guzmán et al. 2024; Rubin and Bartle 2005, 2023a). Previously, social equity had been largely overlooked. For instance, a review of articles published in *Public Administration Review* between 1940 and 2013 found that only 3.8% of studies addressed social equity in budgeting despite its importance in addressing equity in practice (Gooden 2015).

More recent scholarship in this field signals a growing attention to equity. In particular, three lines of research in public budgeting (social equity budgeting, gender-responsive budgeting, and participatory budgeting) are the areas where scholars and practitioners have engaged most actively with equity concerns. This reflects the long-standing intellectual connection between budgeting and the general public administration literature (Matkin et al., 2018).

Social equity budgeting (SEB), largely adopted in U.S. local governments, emphasizes embedding equity principles throughout the budget process and addressing historical biases in budgetary decision-making (McDonald and McCandless 2021; Rubin et al. 2024; Rubin and Bartle 2023a; McDonald and McCandless 2025). Scholars have made substantial efforts to conceptualize SEB and identify the conditions that support successful SEB in practice (Rubin et al. 2024; Rubin and Bartle 2023a; McDonald and McCandless 2025). Case studies have enhanced our understanding of the process of SEB development and adoption (Ferry and Ahrens 2025; McDonald et al. 2023; Rubin et al. 2024) and provided suggestions for practitioners (Bartle and Rubin 2024). While recognizing SEB as a central agenda in public budgeting and finance, a recent article by McDonald and colleagues (2024b) enriches the field by articulating a comprehensive and multidimensional research agenda. Furthermore, drawing on a polyphonic dialogue among 10 international scholars, McDonald et al. (2024a) highlight an integrative perspective on SEB, which brings together equity-oriented budgeting and accounting literature; bridges qualitative and quantitative inquiries; and incorporates historical, legal, political, and administrative analytical dimensions.

Racial equity budgeting is one specific form of SEB, which draws on critical race theory to incorporate racial and ethnic equity throughout the budgetary decision-making process (Gale 2021; Martínez Guzmán et al. 2024; McShea et al. 2022). A study conducted by Martínez Guzmán et al. (2024) proposed a racial equity budgeting framework that centers racial disparities and systematic racism as core concerns at every stage of the budget cycle. Building on this framework, Martínez Guzmán et al. (2025) further advance the literature through an in-depth qualitative empirical analysis of three jurisdictions adopting racial equity budgeting reform. Their findings illuminate how these reforms work to identify and correct existing racial biases, institutionalize the voices of nondominant groups, and develop mechanisms to mitigate negative racialized impacts of budgetary decisions.

Gender-responsive budgeting (GRB) originated in Australia in the early 1980s and later spread globally as gender equality became a central element of the United Nations Sustainable Development Goals (Polzer et al. 2023). Similar to SEB, a core principle is to integrate gender considerations throughout all stages of the government's budgetary process (Polzer et al. 2023). International organizations, including the Organisation of Economic Cooperation and Development (OECD), the European Commission, and the International Monetary Fund (IMF), have played a major role in advancing GRB (OECD 2023; Stotsky 2016). More than 80 countries across Africa, Asia, Europe, and Latin America have adopted GRB in practice (Rubin and Bartle 2023b), and a growing body of research has examined the challenges it faces and the conditions under which GRB can succeed (Martínez Guzmán 2024). Scholars from diverse disciplines and countries have actively contributed to the understanding of the conceptual development and practical implementation of GRB (see Galizzi et al. 2021, 2023; Polzer et al. 2023). In the United States, GRB was primarily introduced as a conceptual foundation for broader SEB efforts (Rubin and Bartle 2005, 2023b), while some scholars pay particular attention to gender equity in public decision-making from a feminist perspective (Viswanath and Mullins 2021). Although both SEB and GRB are highly relevant to equity conversations in budgeting, existing studies in these areas remain largely descriptive, conceptual, and exploratory (McDonald et al. 2024a; Polzer et al. 2023). Empirical studies on SEB and GRB are still limited.

Participatory budgeting (PB) represents one of the

long-standing intersections between budgeting practices and social equity principles. Originating in 1989 in Porto Alegre, Brazil PB has since expanded across diverse institutional contexts, with localities in different countries experimenting with various forms of PB rather than accepting it as a fixed model (Bartocci et al. 2023). At its core, PB maintains the fundamental goal of promoting procedural equity by creating opportunities for residents to engage directly with government budgetary decision-making processes. This procedural justice can also be linked to distributive justice, as PB is expected to shift resource allocation toward historically underrepresented groups through more inclusive agenda-setting and deliberation (Bartocci et al. 2023; Calabrese et al. 2020). Scholars have made substantial contributions in conceptualizing and theorizing PB (Ebdon and Franklin 2006; Touchton et al. 2024), documenting diverse modes of participation (Miller et al. 2019), and examining differing PB processes in practice (Shybalkina 2022; Zhang and Liao 2011). Much of the existing studies tend to emphasize adoption patterns, participation dynamics, or outcomes such as performance and accountability, without explicit focus on social equity (Abbott and Touchton 2023; Jimenez 2014; Rossmann and Shanahan 2012; Rothbart et al. 2022; Sihotang 2024). Unlike SEB and GRB, we noted that PB has a small but growing body of empirical research assessing whether it produces more equitable budgetary outcomes and under what conditions it does so. For instance, recent studies have begun to examine whether PB directs resources toward disadvantaged neighborhoods or historically underserved groups (Calabrese et al. 2020; Kuenneke and Scutelnicu 2021; Shybalkina and Bifulco 2019). We further investigate these emerging findings in the following thematic analysis.

While studies on SEB, GRB, and PB represent the most visible and explicit connections between social equity and budgeting, many other studies in the field of public budgeting and finance engage with the allocation of public financial resources without approaching it through a social equity lens. Moreover, even when studies do address equity concerns, works are distributed sparsely across research domains. As a result, our knowledge of how equity is conceptualized, measured, and empirically examined remains limited and fragmented. Consequently, the field is challenged to comprehensively understand how social equity affects and is affected by public budgeting and finance. To address

this gap, in this review, we explore how scholars have conceptualized and applied social equity in empirical studies across various settings in this field, critically synthesize existing approaches, and identify opportunities for future research.

Method

To explore how social equity was empirically researched in this field, this study conducts a systematic review driven by three questions: (1) How is equity conceptually defined in empirical studies related to budgeting and managing public financial resources? (2) How is equity empirically measured or operationalized in these studies? and (3) What theoretical frameworks do these studies draw on to analyze equity? The goal of this study is to identify common patterns in how equity is defined and measured across these studies and the theoretical frameworks on which they build their analysis. Through an iterative review process, we identify and focus on studies that pertain to five thematic areas of research within public budgeting and finance: federal funding, contracting, education finance, nonprofit contributions and social impact bonds, and participatory budgeting.

These five thematic areas emerged inductively through an iterative process of compiling search results, screening abstracts, and conducting full-text reviews. As we reviewed the articles, we observed clusters of studies that examined equity-related questions within similar topical areas, which allowed us to group them into coherent themes and identify meaningful patterns across the literature. In terms of thematic coherence, we focused on clusters that have enough articles to (1) address the allocation, distribution, or management of public financial resources, and (2) explicitly conceptualize, measure, or analyze social equity in the context of public financial resources. We excluded papers or clusters that only have normative, conceptual, or exploratory studies without an empirical approach.

The process of searching for literature and identifying the five themes occurred through a three-stage screening process (for details, see the appendix). We conducted the initial literature search on the Web of Science during 2023 and 2024, and updated it in November 2025. The review covers scholarly works published between 2005 and 2024. This timeframe provides a comprehensive overview of research conducted in the past two decades. Notably, the equity concept has only

recently been widely applied in this field, as evidenced by the growing number of relevant papers included in our systematic review (see Figure 1). Similarly, studies on participatory budgeting in this field were very limited before 2005 (Miller et al. 2019). Therefore, we believe that starting our search in 2005 does not compromise the validity of our findings.

Based on the initial review of search results from the identification stage, we limited our search to peer-reviewed articles published in 16 journals, written in English, and mostly focused on the U.S. context. Table 1 shows the full list of journals included in the analysis. To validate the list, we consulted with scholars who are members of the Association for Budgeting and Financial Management (ABFM), which led to some refinement and consolidation of the list. Our list includes the top nine journals identified in the systematic review of equity in public services by Cepiku and Mastrodascio (2021) as the most productive outlets addressing equity. To search for relevant articles, we used the Web of Science Core Collection for journals indexed to the Social Sciences Citation Index (SSCI). Otherwise, we conducted separate searches using either university library databases or each

journal’s individual search engine. Across all journals, our keyword search yielded 535 results.

Figure 2 illustrates a Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) flow-chart explaining the process of identification, screening, and the results of the systematic review (Page et al. 2021). The screening process identified studies that met the three inclusion criteria (see Figure 2 and the appendix). The first and second stages of the screening process involved the researchers reviewing the abstracts of each article to filter studies that examine equity issues and government budgeting and/or public finance. Finally, in the third stage of the screening process, we read the articles and examined whether their contents aligned with our literature review goals, making further exclusions as necessary. Examples of articles we excluded are provided in the appendix and address topics such as public-sector gender wage gaps, equity in property tax assessments, water pricing, underwriter fees, and college student financial aid. We decided not to include them in the review because we saw more potential to advance the field by focusing on the five major themes.

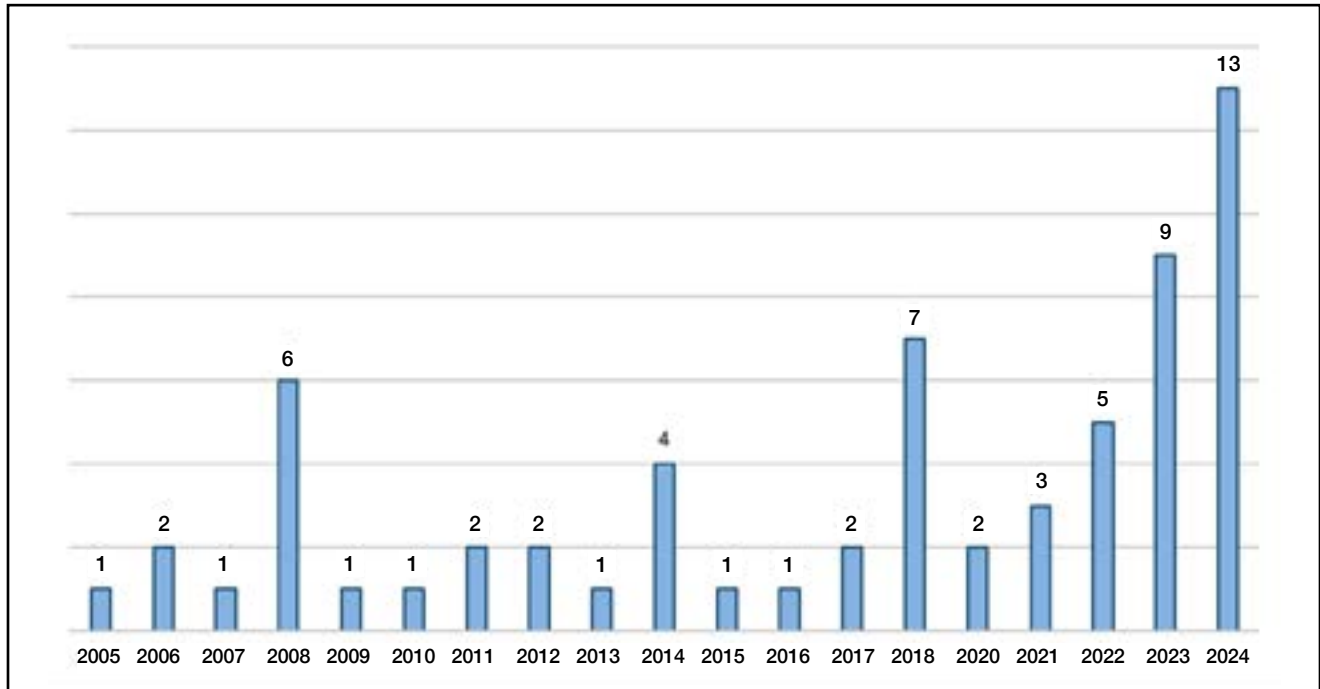
This process resulted in a final database of 64 studies

Table 1. List of Journals

	Journal	Results
1	<i>Public Administration Review</i> (PAR)	18
2	<i>Journal of Public Budgeting, Accounting, and Financial Management</i> (JPBAFM)	8
3	<i>Public Budgeting and Finance</i> (PB&F)	5
4	<i>Administration & Society</i>	4
5	<i>American Review of Public Administration</i> (ARPA)	4
6	<i>Journal of Public Administration Research and Theory</i> (JPART)	4
7	<i>International Review of Administrative Sciences</i> (IRAS)	3
8	<i>Public Finance & Management</i> (PFM)	3
9	<i>Public Management Review</i> (PMR)	3
10	<i>Public Performance & Management Review</i> (PPMR)	3
11	<i>Governance</i>	2
12	<i>Public Administration</i> (PA)	2
13	<i>Public Finance Review</i> (PFR)	2
14	<i>International Public Management Journal</i> (IPMJ)	1
15	<i>Public Administration Quarterly</i>	1
16	<i>Public Money & Management</i> (PMM)	1
	Total	64

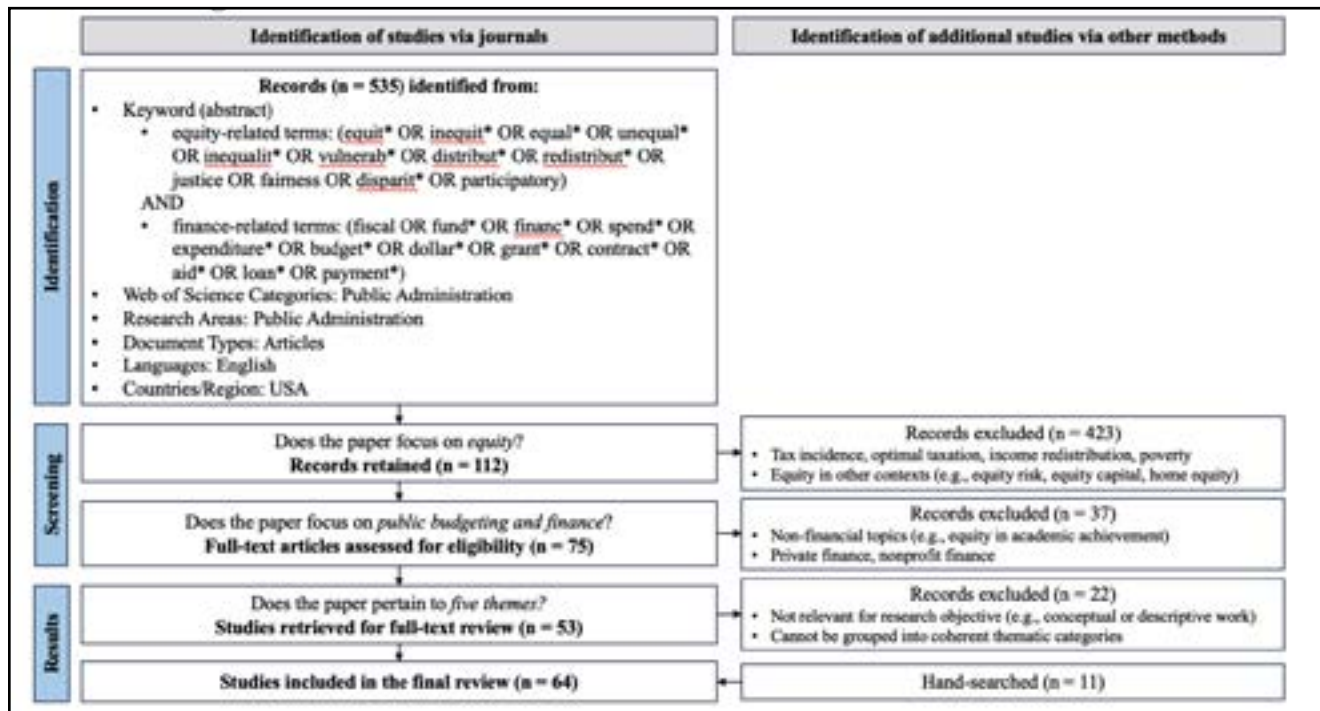
Note: The original journal list included *Journal of Policy Analysis and Management* and *National Tax Journal*, but these journals did not yield relevant results for the analysis. *Public Administration Quarterly* was not part of the initial list, but one article was added through a manual search, bringing the total number of journals to 16.

Figure 1. Number of Articles in the Analysis by Years



Note: For some recent articles, the years may reflect the first date of public availability, including online-ahead-of-print versions, and therefore may differ from the print publication year.

Figure 2. PRISMA Flowchart



from 16 journals, which we examined in-depth. *Public Administration Review* contributed the largest number of relevant articles to analyze, with a total of 18. This was followed by *Journal of Public Budgeting, Accounting, and Financial Management*, which mostly focused on participatory budgeting, and *Public Budgeting & Finance*, which contributed five articles. From this list, we categorized the papers into specific topics, which resulted in the identification of five key themes relevant to public budgeting and finance studies: federal funding, contracting, education finance, nonprofit contributions and social impact bonds, and participatory budgeting. Further details of the systematic review process and the 64 studies included are available in the appendix.

Thematic Analysis

In our analysis of the five themes, we examine how equity is defined, measured, and theorized (see Table 2). Specifically, for each topic, we discuss the research focus, the definition and empirical measurement of equity, and the theories used to examine equity. Based

on this analysis, we identify research gaps within each theme, drawing from both the social equity literature and insights from related research themes.

Federal Funding and Equity

Studies on federal funding and equity emphasize how federal financial assistance can address fiscal redistribution and meet local needs, often relying on the framework of fiscal federalism. Among various policy programs, two key research topics are salient in this area: *emergency/disaster assistance* and *community development block grants* (CDBG). Studies on emergency and disaster assistance primarily focus on the distribution of Federal Emergency Management Agency (FEMA) grants during the disaster management process, highlighting challenges vulnerable communities face in accessing these resources. Studies on community development grants also focus on regional disparities in accessing the economic development fund, but with a greater emphasis on local capacity and grant administration.

Definition and Measurement. Within this body of literature, equity is often defined as equitable access,

Table 2. Five Themes of Equity Studies in Public Budgeting and Financial Management

	Themes				
	Federal funding	Contracting	Education finance	Nonprofit contributions and social impact bonds	Participatory budgeting
Topics	Emergency assistance, economic development grant	Minority contracting, value trade-offs	Fiscal equity, outcome equity, tax equity	Philanthropic contributions, coproduction, social impact bonds (SIBs)	Equity implication of PB
Dominant equity dimension	Access	Access	Access, outcome	Access	Procedural fairness, access
Theoretical perspectives	Transaction costs, social vulnerability theory, administrative burden	Representative bureaucracy, public value theory	Public economics, institutions	Nonprofit-government theory	Deliberative democracy, participatory budgeting
Gaps	Lack of understanding of mechanism, fragmentation across policy domains	Narrow focus on representative bureaucracy, lack of state and local level analysis, limited exploration of minority contracting	Weak connection to the roles of administrative actors	Lack of understanding of mechanisms, limited empirical studies on socially responsible financing	Lack of understanding of mechanism, limited empirical studies on equity outcomes of PB

which refers to the fair distribution of federal funding across communities (Collins and Gerber 2006; Domingue and Emrich 2019; Entress et al. 2023). Equitable access means addressing regional disparities by providing jurisdictions in need an appropriate share of financial resources. To assess this, studies often connect community characteristics (e.g., income, race, or vulnerability) to funding allocations and examine whether those allocations effectively respond to identified needs. In this context, common dependent variables used to operationalize the measurement of equity include the amount of funding, the number of grants awarded, and the likelihood of a jurisdiction receiving a grant.

Definitions of disadvantaged communities have evolved over time, going beyond income to encompass a broader range of social dimensions such as race and ethnicity, which have become more noticeable after the COVID-19 pandemic. Therefore, need is typically proxied by poverty or income levels (Collins and Gerber 2008; Sprague, Wilson, and Cain 2019), but more comprehensive measures incorporate factors like minority status, disability, and education attainment within communities (Ahmadu et al. 2024; Entress et al. 2023). In brief, a negative association between need and funding is often interpreted as an indication of inequity.

While these measures largely focus on direct output, Bell, Kappes, and Williams (2024) propose an outcome-oriented perspective, stressing the importance of not only ensuring equal access but also narrowing preexisting equity gaps. In their study on administrative burdens for small businesses to access government funding, Bell, Kappes, and Williams (2024) found that policy changes had a more pronounced positive effect for non-underserved businesses, suggesting that simply focusing on output measures may overlook the need for offering disproportionate benefits to underserved communities.

Theoretical Perspectives. Studies on this topic draw on several key theoretical frameworks: transaction cost theory, social vulnerability theory, and administrative burden. First, the transaction cost approach posits that access to federal grants is influenced by the transaction costs associated with institutional arrangements and administrative capacity of local governments (Collins and Gerber 2006; Collins et al. 2016). For example, Collins and Gerber (2008) focused on the institutional arrangements and found that relying exclusively on competitive grant contracting could lead to bias toward jurisdictions with greater administrative capacity. In light of this,

transaction cost theory advocates for designing institutional structures that both strengthen local capacities and minimize transaction costs to reduce such biases.

Second, social vulnerability and administrative burden theories are frequently applied within the context of federal emergency assistance. These theories contend that the impacts of social vulnerability or administrative burden are unequally distributed across communities, so there is a need for proactive government responses to this problem. Specifically, social vulnerability theory posits that communities with certain socioeconomic and demographic characteristics are disproportionately affected by disasters due to their limited capacity to respond and recover (Ahmadu et al. 2024; Domingue and Emrich 2019; Entress et al. 2023; Sapat et al. 2023). Meanwhile, administrative burden literature focuses on the challenges individuals face when applying for government assistance, emphasizing the costs and complexities involved in navigating the system (Bell et al. 2024; Sapat et al. 2023).

Research Gaps. One notable gap in the literature is the limited understanding of the underlying mechanisms that drive disparities in federal funding allocation. While various factors, such as local capacity, political motivation, concerns about implementation, or strict matching requirements may contribute to inequitable funding allocation, the specific mechanisms in each policy setting that cause these disparities remain underexplored. The lack of understanding of the causes makes it challenging to develop targeted policy interventions.

Moreover, research on federal funding is arguably fragmented across different policy domains. Although studies share concerns over how the structure, implementation, and distribution of federal funding relates to equity, they tend to focus on policy-specific contexts rather than approaching the question from a governance perspective. Based on this observation, we argue that scholars could benefit from adopting shared, comprehensive frameworks.

One such framework is the polycentric social equity framework (Stokan et al. 2023). This framework expands traditional social equity models by considering multiple decision-making units within an intergovernmental context and examining how their decisions impact resource distribution. Analyzing how decisions are made, who participates and influences them, and how access, quality, and outcomes are affected by these decisions can help unpack the mechanisms driving

disparities. By acknowledging the complexity of these polycentric systems, this framework provides a means to understand overlapping inequities to evaluate and promote social equity across various policy domains.

Another applicable approach is the three-order grant-contracting model developed by Collins, Andrew, and Khunwishit (2016). This model provides a systematic framework for identifying equity concerns at three phases of the grant-contracting process: the federal-state governments, between state-local governments, and between local government-external contractors. By addressing the equity challenges arising at each phase, this model can help ensure that equity is systematically integrated into funding decisions and service delivery.

Contracting and Equity

Studies on contracting and equity focus on minority contracting programs, which institutionalize social equity by offering preferential treatment to small and disadvantaged businesses (Brunjes and Rodriguez-Plesa 2023; Smith and Fernandez 2010). These programs aim to address the impact of historical discrimination on small, disadvantaged businesses within the existing market structures (Brunjes and Rodriguez-Plesa 2023). Scholars have recognized the significance of government contracting as a means to advance social equity (Dimand et al. 2023). Research in this area attends to the factors that facilitate successful minority contracting and trade-offs involved in balancing equity goals with other public values.

Definition and Measurement. Equity in government contracting is frequently defined as ensuring fair access to opportunities for minority-owned small businesses, as legally recognized (Brunjes and Rodriguez-Plesa 2023; Smith and Fernandez 2010). Studies often discuss an increase in contracting awards for minority-owned businesses as an indicator of distributive justice. This suggests that scholars view equity as a dynamic concept, focusing on progress over time, rather than simply meeting the minimum procurement goals established for small-disadvantaged businesses.

In this literature, equity is commonly measured by the share of contract funding, the number of contracts awarded, and the proportion of new contracts granted to eligible minority-owned firms. Some studies aggregate these metrics across all minority groups, while others disaggregate them by race or other minority

characteristics to gain a more nuanced understanding of access to contracting opportunities.

A recent study conducted by Rodriguez-Plesa (2025) takes a different approach by shifting the focus from contract awards from the firm's perspective to the adoption of minority contracting programs from the government's perspective. Instead of examining how many contracts or how much funding is awarded to minority firms, this study uses survey data to explore how many supplier diversity initiatives local governments have implemented. These activities include specific policies such as set-asides and price evaluation credits, as well as technical assistance. This approach covers a wide range of government actions that ensure equitable opportunities, rather than measuring the outputs of those policies.

Theoretical Perspectives. Studies on minority contracting often draw on representative bureaucracy, which argues that a public sector workforce that reflects the diversity of the society they serve (passive representation) leads to more equitable bureaucratic decisions (active representation) (Bishu and Kennedy 2020; Mosher 1968). It contends that when bureaucrats have discretion in policy implementation (Meier and Bohte 2001), higher minority representation can result in increased opportunities for minority contracting (Smith and Fernandez 2010).

In this body of literature, representation within the bureaucracy is assessed through several measures. For instance, Smith and Fernandez (2010) focused on minority leadership, while Resh and Marvel (2012) separated middle management and senior executives. Fernandez, Malatesta, and Smith (2013) expanded this to include female representation. Brunjes and Kellough (2018) differentiated between minority groups (Blacks, Asians, and Hispanics) as well as examined college-educated minorities and those in contract-related roles. Finally, Rodriguez-Plesa (2025) studied leadership across multiple levels in local governments. Findings consistently support the representative bureaucracy hypothesis by confirming a positive correlation between bureaucratic representation and increased contract awards to minority-owned firms or more minority contracting initiatives. However, greater female representation does not lead to more contracts for female-owned firms (Brunjes and Kellough 2018; Fernandez et al. 2013).

From a managerial perspective, Resh and Marvel (2012) emphasize that contract management capacity and

a manageable workload are crucial for ensuring that contracts actually benefit minority firms most in need. They also caution against focusing on meeting quotas without addressing equity disparities among minority sub-groups.

On the other hand, research on the trade-offs between efficiency and other public values, especially between equity and efficiency, has emerged within the public value theory framework. For example, Brunjes and Rodriguez-Plesa (2023) found minimal performance differences between minority firms and other vendors. This study provides empirical evidence that challenges the common assumption that promoting equity in contracting compromises efficiency.

Research Gaps. While the emphasis on representative bureaucracy has contributed to theory development and provided practical insights, other determinants influencing minority contracting beyond the composition of bureaucrats have been underexplored. Institutional settings, for example, can play a critical role. Dimand et al. (2023) found that small and disadvantaged businesses are more likely to secure fixed-price contracts, suggesting that contract design can significantly influence equity outcomes in contract awards.

Furthermore, the predominant focus on federal agencies overlooks the significant role of state or local governments, which spend considerable amounts on contracts each year. While federal minority contracting programs have been extensively studied, state and local programs remain less explored. Rodriguez-Plesa (2025) is one of the few studies to explore minority contracting at the local level. We believe expanding research to include state and local contract awards would enrich the existing literature.

Finally, the broader consequences of minority contracting warrant further investigation. While Brunjes and Rodriguez-Plesa (2023) found minimal performance differences between small-disadvantaged firms and other vendors, it remains inconclusive what the short- and long-term impacts of minority contracting are. Additionally, as Resh and Marvel (2012) caution, meeting minority contracting quotas does not necessarily guarantee equitable distribution of benefits among disadvantaged groups. Therefore, a deeper examination of the dynamics and long-term outcomes of minority contracting is essential.

Education Finance and Equity

Studies in education finance primarily examine how resources are distributed across schools or school districts

(fiscal equity) and whether that distribution is adequate to meet students' needs (outcome equity or adequacy) (Ryu 2016). A major line of inquiry focuses on the impact of school finance reforms on disparities in financial resources across school districts (Papke 2008; Rubenstein et al. 2008; Ryu 2016, 2019) or across schools (Miller and Rubenstein 2008). Another recurring topic is the causal relationship between school finance reform and equity in educational outcomes (Papke 2008; Ryu 2016), as well as implications for taxpayer equity (Jordan et al. 2014). In addition, several studies examine the trade-offs between efficiency and equity in school finance systems (Ryu 2019; 2023).

Definition and Measurement. Among a group of education finance studies we analyzed, equity is mainly defined in three ways: fiscal equity (the distribution of financial resources), outcome equity (the distribution of financial resources and equitable educational outcome), and taxpayer equity (tax burden or tax efforts). Fiscal equity refers to the fair distribution of financial resources across school districts or schools, and it is typically measured by per-pupil spending or education aid (Ryu 2016). Outcome equity also tackles the distribution of financial resources, but extends the concept of equity to *include whether* the distribution ensures all students have the resources necessary to achieve educational outcomes (Ryu 2016). This means funding decisions must account for the varying needs and challenges of students from varying socioeconomic backgrounds (Rubenstein et al. 2008). The goal is to provide resources that help all students access equitable educational opportunities. Additionally, we also identified studies analyzing taxpayer equity, measured by property tax burden and tax effort borne by taxpayers across school districts (Jordan et al. 2014) or school tax rates (Chandler 2005).

To assess equity, researchers often examine how financial resources such as education spending or aid are distributed across schools or school districts. The most common approach is to measure how concentrated or dispersed these distributions are. A higher concentration of funding in certain areas might indicate that some schools are receiving more than their fair share, which could signal inequity. To measure the degree of inequality in the distribution of per-pupil expenditure (Rubenstein et al. 2008; Ryu 2019), researchers use popular inequality measures such as the Gini coefficient, the coefficient of variation (COV), and the McLoone index. Because these measures have been developed and

applied over a long time and across diverse contexts, they have the advantage of comparability and reliability. Also, they show the big picture of how unevenly the funding is spread across units, rather than looking at how much each unit individually receives.

Researchers also frequently evaluate tax burdens across school districts. For example, Chandler (2005) suggested reduced dispersion of mill rates across districts as an indicator of improved equity. Jordan et al. (2014) also examined taxpayer equity, measured by property tax burden and tax effort borne by taxpayers across districts, but used an approach distinct from concentration-based metrics. In particular, this study goes beyond measuring distributional outputs to assessing whether the policy intervention narrows the tax burden gap between disadvantaged and advantaged districts. The analysis compares two groups defined by indicators of disadvantage, including wealth (property values), income (Federal School Lunch Program student enrollment), racial composition (African American student enrollment), and rural designation.

Theoretical Perspectives. In this literature, strong theoretical grounding is relatively limited. Although a small number of studies draw on frameworks from public economics or public choice theory, much of the work is driven by institutional reform perspectives that emphasize the effect of policy or structural changes rather than theory-building. For example, Chandler (2005) tests the median-voter model and the budget maximization model to explain how intergovernmental grants affect spending in school districts. The median-voter model assumes that the spending decisions are influenced by the preferences of the median voter in the community. Under this model, state matching grants are expected to increase local education spending proportionally, which aligns with voter preferences. In contrast, the budget-maximization model assumes that bureaucrats are primarily motivated by self-interest of maximizing their budgets and power. Under this model, state grants might lead to a disproportionate budget increase in local spending that does not necessarily reflect community needs. Although the study did not claim the superiority of one model over the other, focusing on the behaviors of different actors provides a valuable approach to tackling local responses to intergovernmental education aid.

Institutions also play a significant role in explaining equity in education finance. While studies examine specific state-driven reforms, including changes to state aid

formulas (Ryu 2019, 2023), equalization aid (Chandler 2005; Jordan et al. 2014), or the implementation of accountability systems (Rubenstein et al. 2008), these reforms are often analyzed as policy interventions without being situated in a specific theoretical framework. Nonetheless, several studies offer insights into potential mechanisms through which institutional changes shape equity outcomes. For example, Ryu (2023) highlights an efficiency paradox from cutback management, noting that poorer districts are often already operating at relatively high levels of efficiency and thus many have limited room for additional efficiency gains, while relying more on state aid. If efficiency targets increase without accounting for these baseline conditions, they may face disproportionately large aid cuts, compromising equity. Although Ryu (2023) does not explicitly build on the cutback management literature, it suggests a useful direction for more theory-driven extensions. In a study by Rubenstein et al. (2008), two competing mechanisms are presented regarding the relationship between state accountability systems and school funding. One mechanism suggests that the availability of performance and equity information could motivate states to address resource inequalities. However, a contrasting view suggests that this information could trigger a funding arms race between school districts, where wealthier districts compete to improve their performance, potentially exacerbating inequities. The findings showed that accountability systems have limited impact on addressing inequities; nonetheless, they offer useful theoretical insights for understanding the relationship between accountability and equity.

Research Gaps. While there is a substantial body of research in economics and education journals exploring education finance and equity, the linkage to the broader public administration literature remains thin, with most related studies appearing primarily in public finance journals. One possible explanation is that school funding is largely determined by central formulas (Miller and Rubenstein 2008), which limits opportunities to study discretionary decision-making at the local level. Nonetheless, this does not eliminate the potential for meaningful connection between education finance research and public administration. We argue that public administration and public financial management literature can offer conceptual frameworks that could enrich this body of work. For example, by incorporating concepts from institutionalism and street-level bureaucracy, scholars could

explore how local district leaders navigate revenue constraints to promote more equitable outcomes. Even with varying authority, district leaders (school administrators and board members) retain certain degrees of discretion in how funds are allocated, especially for certain grants that allow some flexibility in specific spending decisions. Also, institutional factors can shape accountability and incentive structures, while research on bureaucratic discretion could illuminate how local officials perceive, prioritize, and manage financial resources differently. Likewise, the interaction between local leaders, citizens, and the community contexts can have a significant impact on the equity of resource distribution and educational outcomes. This approach would help bridge the gap in the literature and open new avenues for improving equity in education finance.

Funding from Nonprofit and Private Sectors and Equity

Governments are increasingly exploring alternative financing sources outside the government to deliver services in response to fiscal constraints. Among various alternative financing mechanisms, we identified studies on nonprofit contributions, coproduction, and social impact bonds (SIBs). When multiple partners are involved in financing public services, issues of accountability and equity become critical. Two main topics emerge within this theme: the distribution of nonprofit financial resources to communities and the effectiveness of socially responsible financing.

Definition and Measurement. Equity in the context of nonprofit activities is defined as the fair distribution of public services and responsiveness to the needs of communities. This concept mirrors the spatial patterns of equity challenges found in federal funding, as the emphasis is on ensuring the communities in need receive a fair share of financial resources from nonprofit organizations. Notably, equitable nonprofit funding plays a complementary role as it helps address disparities that may be overlooked or insufficiently addressed by government funding sources.

Studies measure equity by analyzing nonprofit grant awards, both in terms of total amount and number of grants and the presence of nonprofits serving specific communities. Ashley (2014) proposed three criteria to assess equity in philanthropic resource distribution: representation, need, and merit. Representation is about assessing whether resource allocations reflect the group's

share of the overall population. The need standard ensures that grants are allocated to communities based on their poverty levels. Finally, the merit standard prioritizes good performance and the capacity of recipient organizations. Together, these standards provide distinct insights and complement one another in evaluating equitable distribution of resources.

Empirically, studies have found some evidence that government collaboration with nonprofits may lead to inequities in the access and quality of services, as nonprofit resources are often concentrated in more affluent, predominantly white communities (Brecher and Wise 2008; Chen et al. 2022; Gazley et al. 2020). There is a concern that equity consequences of nonprofit activities may be even greater if they crowd out public resources (Gazley et al. 2020).

Socially responsible financing instruments include social impact bonds (SIBs) and social return on investment (SROI). SIBs operate as performance-based contracts, where private investors finance programs upfront, and the government reimburses them based on achieved outcome (Heinrich and Kabourek 2019; Hevenstone et al. 2023). SIBs are relevant for social equity as they typically aim to foster positive impact on vulnerable populations (Heinrich and Kabourek 2019; Hevenstone et al. 2023). SROI evaluates the social impact of investments beyond traditional cost-benefit analysis, attracting stakeholders with information on the broader social value of the investments (Purwohedi and Gurd 2019). Although existing studies may not explicitly connect these socially responsible investment instruments to equity yet, many highlight the growing importance of leveraging private funding for social purposes. However, scholars have expressed concerns about the vague and inconsistent definition of what constitutes "socially responsible" investing (Marlowe 2014). This lack of definitional consensus makes it difficult to evaluate its direct impact on social equity.

Theoretical Perspectives. Theories of government-nonprofit relations offer two opposing views on how nonprofit financing impacts social equity. Government failure theory, on one hand, suggests that when governments fail to meet the public's needs, volunteers and donors intervene to coproduce public services (Gazley et al. 2020). This aligns with coproduction theory, which argues that citizen involvement in service provision can lead to improved public services and better social equity outcomes (Gazley et al. 2020). On the other hand, phil-

anthropic failure theory posits that voluntary contributions may be insufficient to meet demand (philanthropic insufficiency) or may be directed only to specific causes or locations (philanthropic particularism), potentially worsening inequalities in service provision (Gazley et al. 2020).

SIBs and other similar financing mechanisms have been introduced as solutions to social issues, but they are not clearly connected to a solid theoretical framework. Since it is still in its nascent stage, current scholarly discussions revolve around understanding how to design and operate these new instruments, rather than explaining the underlying theories of how they contribute to social equity.

Research Gaps. Research consistently finds that nonprofit resources are often concentrated in wealthier, less diverse communities, which is a sign of inequities. However, discussions on the reasons behind this phenomenon and how to address it are still absent. Factors such as nonprofit decision-making processes, their funding sources, and the relationship between nonprofits and governments likely contribute to these disparities. Understanding these determinants is key to improving resource allocation and ensuring more equitable outcomes when the government collaborates with nonprofits.

On another note, a few existing studies on socially responsible financing mostly remain descriptive and exploratory. Heinrich and Kabourek (2019) suggest that this may be due to a limited number of cases available for evaluation. Another challenge is the lack of a clear definition of socially responsible investments and social impact (Marlowe 2014), as mentioned above. While much of this research is still disconnected from the broader conversations on social equity in public administration scholarship, the work conducted by Hevenstone et al. (2023) sets a good example of how to approach these instruments through the lens of public administration theories. Specifically, their study demonstrates how SIBs reshape contracting dynamics by introducing multilateral relationships, altering power structures, and blending agency and stewardship principles. These perspectives clearly provide a theoretical basis for the rationale behind socially responsible financing and offer

practical insights into how to manage it in a way that contributes to social equity.

Participatory Budgeting and Equity

Participatory budgeting (PB) has gained attention in both academic and practical contexts along with the growing interest in direct public engagement in policymaking (Bartocci et al. 2023). PB is particularly relevant to social equity in two ways: it enhances procedural equity by involving marginalized groups in budgetary decisions, and it promotes distributive equity by addressing their needs in allocations. While there is an extensive body of research on PB in general, we specifically focus on a group of studies that explicitly focus on its equity implications.

Definition and Measurement. Equity in PB involves both procedural fairness and access to equitable outputs. Procedural fairness is achieved by creating an inclusive, representative, and deliberative process of PB, and this process especially focuses on engaging underrepresented groups in decision-making (Kuenneke and Scutelnicu 2021; No and Hsueh 2022). However, in practice, not all PB processes prioritize such engagement, which could unintentionally perpetuate inequities (Miller et al. 2019).

Equitable access to resources in PB occurs when financial resources are allocated in ways that prioritize underserved communities and populations (Kuenneke and Scutelnicu 2021). Equitable budget outputs through PB can be evaluated in three ways: sectoral, geographical, and project-level reallocations (Calabrese et al. 2020).¹ Earlier studies on Latin American cases, though outside the scope of our review, suggest that PBs have promoted social equity by successfully reallocating resources to sectors like healthcare, sanitation, and education, which can benefit lower-income populations (Gonçalves 2014; Touchton and Wampler 2014). However, a sectoral approach to the equity outcomes of PB assumes such spending benefits disadvantaged groups, which may not always be the case (Shybalkina and Bifulco 2019).

Recognizing these limitations, many studies began to pay attention to geographical reallocation. This approach examines whether PB increases spending in geo-

1. We acknowledge that the work by Calabrese, Williams, and Gupta (2020) does not specifically focus on equity, but rather on the allocative effects of PB. However, we included it in our review because it offers relevant insights into the equitable allocation of budgets, an important aspect of our focus on equity outcomes.

graphical areas most in need. In the U.S. context, needs are often defined by socio-demographic factors like race, ethnicity, gender, and income (Kuenneke and Scutelnicu 2021; Neshkova and Chen 2026; Shybalkina and Bifulco 2019), while in Korea, needs are defined primarily by income (Hong and Cho 2018; No and Hsueh 2022). Studies often associate per capita spending with a measure of equity. For instance, larger budget allocations for low-income neighborhoods, or a negative association between community income levels and allocated budget after adopting PB, are commonly interpreted as signs of an equitable budget outcome (Hong and Cho 2018; No and Hsueh 2022; Shybalkina and Bifulco 2019).

Theoretical Perspectives. Theories of PB suggest that the shift in decision-making authority from elected officials to citizens leads to different patterns of distribution of public resources (Calabrese et al. 2020). Several theoretical pathways—inclusive participation, transparency, and deliberation—have been proposed for how PB could promote more equitable resource allocation (No and Hsueh 2022; Shybalkina and Bifulco 2019). Empirical studies on PB center on key elements such as environment, process design, mechanisms, goals, and outcomes (Bartocci et al. 2023; Ebdon and Franklin 2006).

One of the key determinants of equitable allocation in PB is the process design. Interestingly, No and Hsueh (2022) show that equity can emerge as an unintended result of a well-structured participatory process, even when promoting equity is not the main goal. In contrast, Calabrese et al. (2020) argue that the PB's design can limit its allocative effects, potentially reinforcing political patronage in public budgeting. For instance, although New York City PB has a clear goal of promoting equity, the system allocates only a small portion of the capital budget from each district to PB. This structure leads to more, but small-scale PB projects rather than substantial budgetary shifts between different functions (Calabrese et al. 2020).

Research Gaps. This review of existing literature on PB reveals several key research gaps. One primary issue is that the determinants of outcomes of PB and channels through which PB influences equity remain unclear. In a similar sense, the relationship between PB's environment, design, mechanisms, and goals and outcomes requires further exploration, particularly in how these elements influence resource allocation (Ebdon

and Franklin 2006). Whether and how PB actually influences budget allocations in ways that advance equity goals is still an open question (Calabrese et al. 2020). Additionally, the comparisons between PB's impact on equity and that of traditional bureaucratic budgeting are underexplored (Hong and Cho 2018).

Furthermore, it is crucial to consider the qualitative differences across PB practices while seeking generalizability. PB is often treated as a binary variable in most studies, and this limits our understanding of the dynamic factors within each PB that contribute to equitable outcomes. Also, studies we covered focus on a single city, such as New York City or Seoul, making it difficult to generalize the findings to other contexts. The scholarship could benefit from comparative analyses or even larger datasets that include multiple localities.

Discussion and Conclusion

Our review systematically identifies both the progress made and the gaps that remain in studying equity in public budgeting and finance. We analyzed 64 empirical studies that integrate equity into discussions of public budgeting and finance across various policy areas. Our review reveals that most studies on equity in public budgeting and finance focus predominantly on equity as access to direct outputs such as opportunities and resources. They approach it from various theoretical perspectives, such as representative bureaucracy, public values theory, participatory governance, fiscal federalism, transaction cost theory, social vulnerability theory, administrative burden, and public choice theory. Fewer studies dive deeper into equity as an outcome to examine whether certain public budgeting and finance practices narrow the existing equity gap and lead to long-term improvements in the lives of marginalized communities. Similarly, while procedural equity is often highlighted in participatory budgeting research, it has been largely neglected in other thematic areas.

Equity is commonly measured using output indicators, such as funds allocated to local governments, communities, school districts, or contractors. As Frederickson asks, "For whom is this program effective or good?" (Frederickson 2005, 36), the key to evaluating equity is whether funds are directed to those in greatest need and they see improved outcomes as a result. Need is typically proxied by the socio-economic characteristics of communities and organizations, including race,

ethnicity, gender, or income. Studies on federal funding, education finance, nonprofit contributions, and participatory budgeting typically prioritize the spatial distribution of resources, which examines whether funding is equitably distributed across geographical areas.

One notable gap salient across several themes is that while many studies identify a negative association between need and funding distribution as evidence of inequities, few studies have investigated the mechanisms that drive such inequities or explored how they can be addressed. Similarly, efforts to establish causal relationships between determinants and various equity dimensions remain limited. The review also highlights the importance of considering multi-level decision-making in equity studies. While studies focus on one determinant, such as the role of citizens, communities, government capacity, or institutions, these elements often intersect in complex ways. A more comprehensive approach is needed to examine how these different levels of decision-making interact to influence equity outcomes.

While each of the five themes has its own distinct focus, there is significant potential for mutual learning and cross-fertilization across them. First, studies could benefit from connecting their arguments to the roles of bureaucrats and administrative capacity. PB studies could be informed by minority contracting studies and the theory of representative bureaucracy, particularly regarding how PB administrators influence participation and budgetary outcomes. Similarly, learning from federal funding studies, education finance studies could explore how the organizational capacity of school districts, including the leadership of administrators and board members, affects access to funding by reducing transaction costs.

Another example of cross-fertilization could include incorporating citizen participation and deliberative decision-making. Federal funding and nonprofit studies could benefit from PB's focus on community engagement to better understand local-level needs and incorporate public input into funding decisions.

Finally, there is an opportunity for mutual learning to explore equity outcomes beyond fiscal equity. Education finance studies, for instance, look not only at resource allocation but also educational outcomes and taxpayer equity, offering a useful example for other fields. Contracting studies could explore whether awarding contracts to minority firms leads to favorable

outcomes such as innovation, organizational survival, or other long-term benefits. These only represent a few examples of mutual learning opportunities among the themes. We believe this exchange of ideas has the potential to refine theoretical frameworks, improve empirical methodologies, and ensure that equity is effectively achieved across various domains of the public sector.

In sum, we argue that social equity could be more fully integrated into empirical studies in the field of public budgeting and finance—which has traditionally prioritized economic efficiency—because social equity goals in public administration inherently imply the fair process and outcome of financial resources allocation. Our study reemphasizes that the processes and institutions used to allocate public financial resources are closely tied to the causes and mechanisms of social inequities, and that examining social equity through financial resource allocation offers a practical way to operationalize equity. Through our literature review, we find that definitions and measurements of equity in public budgeting and finance can be informed by broader discussions of what constitutes equity, how it can be operationalized, the mechanisms that produce inequity, and the interconnectivity of those drivers. By incorporating these perspectives, studies in this field can better formulate hypotheses to test mechanisms of inequity, adopt methods that allow exploration of interactions, and employ measures that more accurately capture inequity and equity outcomes. In addition, this review identifies five themes with existing empirical work in the field and discusses how they can inform one another in advancing the study of equity. Finally, for other areas that did not emerge as themes due to a lack of existing empirical studies—such as gender-responsive budgeting and social equity budgeting—we note that further study is needed.

While we examined a broad set of journals most relevant to public budgeting, public finance, and public administration, we do not claim that our coverage is exhaustive. For example, we restrict our analysis to English-language publications. While we value research conducted in other languages and recognize its contributions, such work falls outside the scope of this review. Additionally, a small number of articles, though identified and reviewed during the screening process, were not included in the thematic analysis because they could not be consistently grouped into a theme.

Future research should also focus on conducting

empirical studies that can inform actual policies for improving equity in practice. Additionally, more attention is needed to understand how funding decisions affect people with intersecting identities, as treating each minority community as a homogeneous group makes it harder to achieve equity from an intersectional perspective (Whitebread et al. 2023). As attention to equity continues to grow within studies of public financial resources, we emphasize that public financial management can also offer substantial, yet still underexplored, opportunities for advancing equity. In conclusion, this review contributes to a more systematic understanding of equity in public budgeting and finance, and encourages scholars to actively engage with studies in social equity in a broader way and share insights with each other.

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Appendix: Systematic Review Process

The process of searching for literature and identifying the five themes is as follows. First, we conducted a keyword search in the Web of Science Core Collection, focusing first on journals indexed in the Social Science Citation Index (SSCI), to comprehensively identify potential targeting journals and articles. Since our review centers on public budgeting and finance as a subfield of public administration, SSCI served as our primary listing of established and peer-reviewed outlets. We primarily focused on journals classified under the public administration category in the Web of Science. We identified articles whose abstracts contained both equity-related terms AND finance-related terms. Equity-related terms include “(in)equity,” “(in)equality,” “vulnerability,” “(re) distribution,” “justice,” “fairness,” “disparity,” and “participatory,” and finance-related terms include “fiscal,” “finance,” “spending,” “expenditure,” “budget,” “dollar,” “grant,” “contract,” “aid,” “loan,” and “payment.” They were searched using a Boolean query to capture the related and relevant terms by combining keywords with operators like “AND” and “OR.” This approach allows for a comprehensive search that includes variations of the terms, ensuring a broader range of relevant results while filtering out irrelevant ones. The use of wildcards, such as the asterisk (*), further expands the search to include different word forms or endings, enhancing the search’s efficiency in identifying all pertinent information.

While it is important to note that terms such as “equality,” “vulnerability,” “disparity,” and “redistribution” are not conceptually identical to social equity, they are all relevant to social equity and they represent a dimension of social equity. Similarly, the term “participatory” was included as it, by definition, reflects procedural equity in financial decision-making processes. Terms like “minority,” “gender,” “intersectionality,” “underrepresented,” and “underserved” are commonly used terminologies associated with marginalized groups, but they were not included in the final search term as those keywords are often accompanied by other broader terms already included in our search criteria. To ensure comprehensive coverage, we then supplemented the SSCI journal list with additional journals from 1) Web of Science Economics Category, 2) the Emerging Sources Citation Index, and 3) other relevant journals not indexed in Web of Science but recognized as important in the field. This expanded list was refined through consultations with

scholars affiliated with the Association for Budgeting and Financial Management, resulting in a systematic and field-validated set of journals that yielded 535 articles for initial screening. Next, the screening process finds studies that meet the three inclusion criteria (see Figure 2). The first two stages of the screening process involved the researchers reviewing the abstracts of each article. During this phase, the primary objective was to make sure that the abstracts address both equity and public finance. The first criterion is to assess whether the content of each article addresses equity issues. To filter articles tackling social equity, we relied on the four dimensions of social equity proposed by the NAPA Social Equity Panel, Svava and Brunet (2005), and Johnson and Svava (2011): procedural fairness, access, quality, and outcome. These four dimensions provide a clear scope of studies to be included. Especially, we focused on retaining studies that directly or indirectly address the four dimensions of social equity with considerations for minority groups and underserved populations (Guy and McCandless 2012). After careful consideration, we decided to exclude studies that solely examine income inequality, including topics such as tax incidence, optimal tax system, income redistribution, and poverty, without reference to specific marginalized groups, as they exclusively focus on the aspect of income inequality and do not address broader social equity concerns. Additionally, it was important to exclude works that discuss equity with different meanings, such as equity capital or equity risk. This ensures that the retained studies align more closely with the focus of our research. The first screening stage resulted in 112 studies.

The second criterion is to identify articles that examine government budgeting and finance. They include discussions on planning, allocating, and managing public financial resources. Studies that tackle equity without direct reference to public finance, budgeting, and financial management were excluded. Similarly, those focusing solely on private or nonprofit financial management were excluded, while we opted to retain papers that discussed collaboration involving the government, such as coproduction, or government action, such as privatization. The second screening stage resulted in 75 studies.

In the third stage of the screening process, we read the articles and examined whether the contents of the studies fit with our literature review goals and made further exclusions and adjustments. We excluded studies that are descriptive or exploratory rather than empirical, along

with some conceptual works. From this final pool, we observed clusters of studies that examined equity-related questions within similar topical areas, which allowed us to group them into coherent themes and identify meaningful patterns across the literature. Five key themes emerged inductively from the search and analysis, and we retained articles under these five themes to analyze their shared and differing perspectives on the definition, measurement, and determinants of equity.

We also realized that the keyword search had its limitations, as some relevant articles did not appear in the results. To address this, we examined the reference lists

of the selected articles and identified 11 additional papers that were cited but not captured by the keyword search. This brought our final database to 64 studies from 16 journals, which we examined in-depth. Table A1 lists all articles included in our analysis, with their title, author(s), journal, and publication year. Table A2 presents illustrative examples of articles excluded at each screening stage. These examples are intended to make our screening criteria and decision-making process more transparent.

Table A1. List of Articles Included in the Analysis

Title	Author	Journal	Year
1. Federal Funding and Equity (10)			
Disasters and Social Vulnerability: Determinants of Federal Subsidiarity Assistance	Ahmadu et al.	PAR	2024
Concurrent Disasters: Perceived Administrative Burdens and Household Coping Capacities	Sapat et al.	PAR	2023
How Reducing Documentation Burdens Impacts Equity in Access to Small Business COVID-19 Relief Funding	Bell et al.	PAR	2023
Inequity After Death: Exploring the Equitable Utilization of FEMA's COVID-19 Funeral Assistance Funds	Entress et al.	PAR	2023
Social Vulnerability and Procedural Equity: Exploring the Distribution of Disaster Aid Across Counties in the United States	Domingue and Emrich	ARPA	2019
Reducing Local Capacity Bias in Government Grantsmanship	Sprague et al.	ARPA	2019
Complex Grant-Contracting and Social Equity: Barriers to Municipal Access in Federal Block Grant Programs	Collins et al.	PPMR	2016
Taken for Granted? Managing for Social Equity in Grant Programs	Collins and Gerber	PAR	2008
Assessing Local Capacity for Federal Grant-Getting*	Hall	ARPA	2008
Redistributive Policy and Devolution: Is State Administration a Roadblock (Grant) to Equitable Access to Federal Funds?	Collins and Gerber	JPART	2006
2. Contracting and Equity (8)			
Representative Bureaucracy and Local Government Contracting: Examining Supplier Diversity Programs	Rodriguez-Plesa	PAR	2025
Equity in Government Contracting: Analyzing the Performance of Small Disadvantaged Businesses	Brunjes and Rodriguez-Plesa	PAR	2024
Social Equity in Federal Contracting During Emergencies: A Portfolio Management Perspective	Dimand et al.	PAR	2023
Representative Bureaucracy and Government Contracting: A Further Examination of Evidence from Federal Agencies*	Brunjes and Kellough	JPART	2018
Race, Gender, and Government Contracting: Different Explanations or New Prospects for Theory?	Fernandez et al.	PAR	2013
Loopholes to Load-Shed: Contract Management Capacity, Representative Bureaucracy, and Goal Displacement in Federal Procurement Decisions	Resh and Marvel	IPMJ	2012
Equity in Federal Contracting: Examining the Link between Minority Representation and Federal Procurement Decisions*	Smith and Fernandez	PAR	2010

Documenting Disparity in Minority Contracting: Legal Requirements and Recommendations for Policy Makers	Martin et al.	PAR	2007
3. Education Finance and Equity (8)			
Impacts of Efficiency Targeting in School Aid on School District Efficiency, Student Performance, and Outcome Equity	Ryu	PFM	2023
The Efficiency-Equity Tradeoff in School Aid: How Efficiency Targeting in Lump-Sum Aid Generates Unexpected Effects	Ryu	PB&F	2019
Outcome-based Grants-in-Aid to Local School Districts: How to Apply Them and Analyze Their Impacts on Fiscal and Outcome Equity	Ryu	JPBAFM	2016
Rich Districts, Poor Districts: The Property Tax Equity Impact of Arkansas School Finance Equalization	Jordan et al.	PFM	2014
Equity and Accountability: The Impact of State Accountability Systems on School Finance	Rubenstein et al.	PB&F	2008
The Effects of Changes in Michigan's School Finance System	Papke	PFR	2008
Examining the Nature and Magnitude of Intradistrict Resource Disparities in Mid-Size School Districts	Miller and Rubenstein	PB&F	2008
The Median-Voter Model versus the Bureaucracy Model of School Finance Equalization Aid	Chandler	PFR	2005
4. Nonprofit Contributions and Social Impact Bonds (9)			
No Two-Party Game: How Third-Sector Organizations Alter Administrative Burden and Improve Social Equity*	Tiggelaar and George	PMR	2023
The Impact of Social Impact Bond Financing*	Hevenstone et al.	PAR	2023
To Have Versus to Have Not: A Cross-City Configurational Analysis of Social Service Contracting	Chen et al.	ARPA	2022
Does Coproduction of Public Services Support Government's Social Equity Goals? The Case of U.S. State Parks	Gazley et al.	PAR	2020
Pay-for-Success Development in the United States: Feasible or Failing to Launch?	Heinrich and Kabourek	PAR	2019
Using Social Return on Investment (SROI) to measure project impact in local government*	Purwohedi and Gurd	PMM	2019
Is the Inequality Equitable? An Examination of the Distributive Equity of Philanthropic Grants to Rural Communities	Ashley	Administration & Society	2014
Socially Responsible Investing and Public Pension Fund Performance	Marlowe	PPMR	2014
Looking a Gift Horse in the Mouth: Challenges in Managing Philanthropic Support for Public Services*	Brecher and Wise	PAR	2008
5. Participatory Budgeting and Equity (29)			
Does Participatory Budgeting Improve Public Service Performance? Evidence from New York City	Sihotang	PMR	2024
Determinants of Sustainability of Participatory Budgeting: Slovak Perspective	Murray Svidroňová et al.	JPBAFM	2024
Participatory Budgeting and Well-Being: Governance and Sustainability in Comparative Perspective	Touchton	JPBAFM	2024
Participatory Budgeting in Francophone Africa: A Comparative Perspective Between Benin and Niger	Lassou et al.	JPBAFM	2024
Premises for Sustainability—Participatory Budgeting as a Way to Construct Collaborative Innovation Capacity in Local Government	Pulkkinen et al.	JPBAFM	2024
Public Participation and Distributional Equity of Government Spending	Neshkova and Chen	PMR	2026

School Participatory Budgeting: An Emerging Governance Tool and Its Managerial Considerations	Shybalkina and Nabatchi	Administration & Society	2024
Toward Sustainable Governance with Participatory Budgeting	Sinervo et al.	JPBAFM	2024
Youth Participation in Environmental Sustainability: Insights from The Lisbon Participatory Budget	Falanga	JPBAFM	2024
Designing Democracy: How Does Institutional Structure Affect Civic Participation?	Abbott and Touchton	Governance	2023
The Journey of Participatory Budgeting: A Systematic Literature Review and Future Research Directions*	Bartocci et al.	IRAS	2023
Understanding Public Participation as a Mechanism Affecting Government Fiscal Outcomes: Theory and Evidence from Participatory Budgeting	Park et al.	JPART	2023
How a Participatory Process with Inclusive Structural Design Allocates Resources Toward Poor Neighborhoods: The Case of Participatory Budgeting in Seoul, South Korea	No and Hsueh	IRAS	2022
Participatory Budgeting and Government Efficiency: Evidence from Municipal Governments in South Korea*	Jung	IRAS	2022
The Impact of Pork-Barrel Capital Funding in Schools: Evidence from Participatory Budgeting in NYC	Rothbart et al.	PB&F	2022
Toward a Positive Theory of Public Participation in Government: Variations in New York City's Participatory Budgeting	Shybalkina	PA	2022
How Successful is Participatory Budgeting in Promoting Social Equity? Evidence from New York City*	Kuenneke and Scutelnicu	Public Administration Quarterly	2021
Of Democratic Governance and Revenue: Participatory Institutions and Tax Generation in Brazil	Touchton et al.	Governance	2021
Participatory Transparency in Kenya: Toward an Engaged Budgeting Model of Local Governance	Muthomi and Thurmaier	PAR	2021
Does Participatory Budgeting Alter Public Spending? Evidence From New York City	Calabrese et al.	Administration & Society	2020
Does Participatory Budgeting Change the Share of Public Funding to Low Income Neighborhoods?	Shybalkina and Bifulco	PB&F	2019
The Modes of Participation: A Revised Frame for Identifying and Analyzing Participatory Budgeting Practices	Miller et al.	Administration & Society	2019
Citizen Participation and the Redistribution of Public Goods	Hong and Cho	PA	2018
Raise Taxes, Cut Services, or Lay Off Staff: Citizens in the Fiscal Retrenchment Process	Jimenez	JPART	2014
Defining and Achieving Normative Democratic Values in Participatory Budgeting Processes	Rossmann and Shanahan	PAR	2012
The Rationalization of Public Budgeting in China: A Reflection on Participatory Budgeting in Wuxi	Wu and Wang	PFM	2011
Participatory Budgeting in Local Government: Evidence from New Jersey Municipalities	Zhang and Liao	PPMR	2011
Participatory Budgeting in North America: The Case of Guelph, Canada	Pinnington et al.	JPBAFM	2009
Citizen Participation and Budgetary Theory*	Ebdon and Franklin	PAR	2006

Note: Articles marked with an asterisk (*) were added manually.

Table A2. Illustrative Examples of Articles Excluded at Each Screening Stage**Screening stage 1: Does the paper focus on *equity*?**

Distributional analysis, fiscal equalization, or tax incidence, such as:

- Choi, Sang Ok, Sang-Seok Bae, Sung-Wook Kwon, and Richard Feiock. “County limits: Policy types and expenditure priorities.” *The American Review of Public Administration* 40, no. 1 (2010): 29–45.
- Elmendorf, Douglas W., Jason Furman, William G. Gale, and Benjamin H. Harris. “Distributional Effects of the 2001 and 2003 Tax Cuts: How Do Financing and Behavioral Responses Matter?.” *National Tax Journal* 61, no. 3 (2008): 365–380.
- Giertz, Seth H., and Mehmet S. Tosun. “Migration Elasticities, Fiscal Federalism, and the Ability of States to Redistribute Income.” *National Tax Journal* 65, no. 4 (2012): 1069–1092.
- Metcalf, Gilbert E. “Assessing the Federal Deduction for State and Local Tax Payments.” *National Tax Journal* 64, no. 2 (2011): 565–590.
- Steinberg, Matthew P., Rand Quinn, Daniel Kreisman, and J. Cameron Anglum. “Did Pennsylvania’s Statewide School Finance Reform Increase Education Spending or Provide Tax Relief?.” *National Tax Journal* 69, no. 3 (2016): 545–582.
- Zhao, Bo, and Katharine Bradbury. “Designing State Aid Formulas.” *Journal of Policy Analysis and Management* 28, no. 2 (2009): 278–295.

Equity used as a financial term such as:

- Toder, Eric Jay. “Ed Kleinbard’s Business Enterprise Income Tax: How Well Does It Solve the Problem of How to Tax Capital Income?.” *National Tax Journal* 75, no. 2 (2022): 395–423.

Screening stage 2: Does the paper focus on *public budgeting and finance*?

Non-financial topics such as:

- Chand, Daniel E. “Is It Population or Personnel? The Effects of Diversity on Immigration Policy Implementation by Sheriff Offices.” *Public Performance & Management Review* 43, no. 2 (2020): 304–333.
- Herian, Mitchel N., Joseph A. Hamm, Alan J. Tomkins, and Lisa M. Pytlik Zillig. “Public Participation, Procedural Fairness, and Evaluations of Local Governance: The Moderating Role of Uncertainty.” *Journal of Public Administration Research and Theory* 22, no. 4 (2012): 815–840.
- Johnson, Donavon, and Milena Neshkova. “When Do Bureaucrats Choose to Unburden Clients: A Randomized Experiment.” *Public Administration* 102, no. 3 (2024): 1210–1232.
- Lofaro, Ryan J., Rebecca Entress, and Gao Liu. “Building Resilient Communities by Fostering Social Equity in Public Administration: Analyzing the Influence of Social Capital on COVID 19 Vaccination Rates in Communities With Varying Social Vulnerabilities.” *Public Administration* 103, no. 2 (2025): 600–629.
- Su, Xuhong. “Dimensional Publicness and Serving the Vulnerable: Analyses of Specialized Substance Abuse Treatment Programs.” *The American Review of Public Administration* 47, no. 8 (2017): 898–913.

Private or nonprofit sector, such as:

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Screening stage 3: Does the paper pertain to *five themes*?

Studies that were not successfully grouped such as:

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