

An Overview on Gender Budgeting and its Initiatives taken by Indian Government

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Abstract

Gender budgeting, which is also known as gender responsive budgeting, tracks how budgets respond to gender equality and women's rights requirement. The aim of this paper is to highlight the importance of gender budgeting in addressing gender disparities while taking note of the fact that gender is a key variable in development. The term gender budgeting will be defined in an effort to show how the practice can lead to gender equitable resource allocation and improve revenue generation for nations. This enables government's commitment to gender equality and women's empowerment move from paper to practical policies. In gender budgeting, there is the creation of awareness regarding gender specific issues in the policies of all government agencies. It also brings to light the effort of women in running the economy and attaining economic efficiency by including equity in budget performance indicators. Considering that most nations signed and ratified international commitments on gender equality and equity, it is expected of them to put in place realistic budgetary measures towards the achievement of gender equality. Despite the fact that gender budgeting is a relatively new concept, it is undoubtedly an important ingredient in quickening the attainment of the Millennium Development Goals and the fulfilment of international commitments on gender equality. The discussion concludes by highlighting

success stories of gender budgeting initiatives in various countries in an effort to show how gender budgeting can be used as a tool for engendering macroeconomic policies. Real development process can only happen when a in the modern world considers the balance that exists between male and female. However, in developing countries, they are very much deprived. The most famous way to bridge the gap is through Gender Budget Initiatives. India has also taken the initiative from its Eighth Plan onwards. This paper is an attempt to explore the initiatives taken by the Indian Government towards Gender Budgeting as a tool for women empowerment.

Introduction

The idea and concept of development do not only stand upon the quantitative measure which is basically growth, but also depends upon the qualitative factors like a fulfillment of some of the basic human necessities to lead the livelihood, to give each and every people the support of basic infrastructure, food, health, education and safe drinking water. But practically it is too hard to provide all these at the same time by the government of a developing country due to its resource constraint. Gradually, with time, the concept of development has changed. Poverty alleviation is a major point that is being taken care off by the countries all over the world. Even it is the main objective in WTO agenda. Policy makers have suggested that poverty, equity and gender are interrelated processes

and are very much interlinked with each other as both men and women are both integrated part of national and economic development policies and programs. Areas have already been identified where there exist gender inequalities and policies have been started to take place to narrow down the gap. Therefore, ample attention should be given to the requirements of women just to overcome their disadvantages.

Development measures can be taken only with the help of some valuable resources. The provision and allocation of resources are done through the budget. Hence budgets are crucial in framing policy. Resources are limited, therefore scarce. Budget allocates resources according to their priority. But at the same time, it suffers from political influence. Hence, budget has some political agenda. In spite of that, gender inequality mitigation is an apolitical issue which reveals that urban areas are both economically and socially in a better position than their rural counterparts. Rural women do not have any social and political platform of their own. Under such circumstances, it is the national commitment to extend help in favor of this unprivileged class. Now through budget, the gap between male and female can be narrowed down. The analysis of budget shows how and where the amounts are being spent. Among sectors like education, health and agriculture, where the gaps between male and female are really wide immediate steps are necessary to take. Budget is a very important and effective tool world wide to meet this gap. The first gender-responsive budget initiative was taken by the Australian government at the federal level in 1984 and fully executed in 1985.

Within a short period of time, the concept of Gender Budgeting has become a powerful tool for gender mainstreaming. Over the past two decades, women's empowerment has been increasingly recognized as a crucial factor for any country's holistic and sustainable development. Several programs and projects across the world have been launched and are

currently in progress to bring social, economic and political equity and broader access to basic livelihood needs. Alongside these developments, gender has emerged as an overarching socio-cultural variable considered at par with other factors such as caste, race, class etc. Gender is not synonymous to women, nor is it a zero-sum-game implying loss for men and to their status relative to each other (Lopez-Carlos and Zahidi, 2005). 'Gender sensitive budgets', 'gender budgets', and 'women budgets' refers to a variety of processes and tools aimed at facilitating an assessment of gendered impacts on government budgets. In the evolution of these exercises, the focus has been on auditing government budgets for their impact on women and girls. This has meant that, to date, the term 'women's budget' has gained widest use. Recently, however, these budget exercises have begun using gender as a category of analysis so that terminology 'gender sensitive budgets' are not separate budgets for women or for men. They are attempts to breakdown or disaggregate, the government's mainstream budget according to its impact on men and women and different groups of women and men with cognizance being given to the society's underpinning gender relations" [Sharp, Rhonda: 1999].

Government initiative behind gender budgeting can be recognized as the step towards true economic development in terms of distributional justice of benefits and burdens among both men and women. "Gender budget initiatives analyse how governments raise and spend public money, with the aim of securing gender equality in decision –making about public resource allocation; and gender equality in the distribution of the impact of government budgets, both in their benefits and in their burdens. The impact of government budgets on the most disadvantaged groups of women is a focus of special attention." (IDRC, 2001)

Background

Ever since the UN's Fourth World Conference on Women in Beijing in 1995, the Common wealth countries have made great progress in incorporating gender analysis into their policy and applying it to their budgets. More than 40 countries now apply gender analysis to their budgets. At this time,

developing countries have made more progress in applying gender budgeting than the member countries of the Organisation for Economic Cooperation and Development (OECD). Gender budgeting focuses on a gender-based analysis and an equality-oriented evaluation of the distribution of resources. These resources are mainly money, time as well as paid and/or unpaid work. Gender budgeting seeks to achieve a gender-equal distribution of resources. An important aim of gender budgeting is to allocate funds so as to improve the position of women, hence contributing to gender equality.

The Importance of Gender Budgeting

Gender budgeting is used to identify how budget allocations contribute to equality between men and women. If they make little or no contribution, it may be assumed that the money is not being used efficiently. Inefficient use of funds stands in the way of gender equality and thus of optimal growth, since studies have shown that gender inequality hampers sustainable development and economic growth. Gender budgeting not only highlights how much money is to be spent on men and women, but also shows how it has been spent. This has to be carried out openly and fairly. Gender budgeting thus enhances accountability for and transparency of revenue and expenditure.

Objectives of GB

- **Achieving gender equity/equality**
Achieving gender equity requires equality of outcomes for women and men. This implies the recognition of different needs, preferences and interests, which affect the way women and men benefit from policies and budgetary allocations.
- **Advancing the realization of women's rights**
Gender Budgeting attempts to measure the gaps between policy commitments in respect to human and women's rights instruments (including the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)), the adequacy of resource allocations, and the outcomes of both.
- **Alleviating poverty more effectively**
It is widely acknowledged that social indicators for women are far worse than those for men belonging to the same socio-economic strata, that woman and men experience poverty differently, and that they face different constraints to overcoming poverty. Women are also more affected by time poverty than men. Design and gender sensitivity of new programmes and projects, or Selected forms of revenue and changes in tax system, or men. If women's needs are not taken into account, poverty reduction policies risk failure.
- **Enhancing economic efficiency**
Several studies have shown that there is a positive correlation between diminishing gender inequality and higher growth rates. Women's productivity increases disproportionately if their access to information, credit, extension services, inputs, and markets is enhanced and their time burden is reduced through, for example, investment in labour-saving infrastructure achieving good governance
- **Monitoring the achievement of policy goals**
GB provides a tool to monitor the achievement of the Millennium Development Goals, the country's Plan goals and other policy goals in a gender-aware manner.

The process of improving the delivery of goods and services to women, men, girls and boys in a fair, just, and responsible way has to be considered as an integral part of the definition of good governance. Good governance requires a participatory approach, so that the different perspectives of different groups of citizens, including women, are represented.

- Enhancing accountability and transparency

GB is a powerful tool for highlighting gaps between international commitments (such as those established at the Fourth World Conference on Women in Beijing in 1995, CEDAW and in national policy documents) and the amount of public spending earmarked for the achievement of gender-specific benchmarks and targets. GB necessitates the availability of sex-disaggregated and other gender-relevant data and accessibility of programmatic information. By tracking how allocated money is spent, GB increases both accountability and transparency.

Stakeholders in Gender Budgeting

- The Ministry of Women and Child Development (nodal ministry at the central level, in India)
- The Ministry of Finance
- The Planning Department or Planning Commission
- Sectoral ministries – each and every department / ministry can do gender budgeting
- Researchers / Economists / Statisticians
- ? Civil society organizations especially women's groups
- Parliamentarians, MLAs and other representatives of the people at state/district and sub-district Levels.
- Media
- Development partners / Donors

- The women and men for whom the specific policy, programme or budget is intended

Stages of Gender Budgeting

Gender Budgeting can be taken up at various stages of the budget preparation, post – budget preparation, implementation and post-implementation, as described below.

At the budget preparation stage:

- Ensure financial appropriations made in budgets enable the implementation of programmes, schemes and activities in a way that will match the needs [Government task].
- Assess likely impact of new revenue-raising methods on different groups, compared with their ability to pay [Government task]
- Compare budget estimates (BE) for the current year with revised estimates (RE) and actual expenditure (AE) of the previous year and ensure corrective steps are taken to ensure proper and full utilisation of the budgets of current year [Government task]

When the budget is tabled:

- Analyse sector-wise or ministry/department-wise trends and shares of allocations and expenditure as an indicator of government's priorities. [Task of Parliament, academicians and civil society]
- Analyse the revenue side - what are the sources of revenue, subsidies etc and how will they impact men and women? Look at trends and shares - e.g. increases or decreases, percentage share, etc [Task of Parliament and civil society]

At the budget implementation stage:

The following statements are to be questioned :

Is the budget being spent in the way it was intended and to the full extent? What are delivery costs? Who is receiving subsidies? Is the budget being spent for the purpose and the people for which/ whom it was intended? [Task of government, as managing, implementing, and

monitoring body. Task of Parliament as oversight]

At the post implementation stage: What have been the outcomes and impact of programmes, projects and schemes and their related budgets?

- a. Analyse expected outcomes from appropriations compared to actual outcomes including uninitiated ones
- b. Assess whether the money is being used in a manner that effectively achieves planned outcomes
- c. Assess the impact - what change has the expenditure brought about? [Task of government, as managing, implementing, and monitoring body. Task of Parliament as oversight]

Mechanisms for operationalising Gender Budgeting

In connection with the operationalising Gender Budgeting, Indian Government established Gender Budgeting cells in over 50 ministries. The main task of the cells is limited to identification of schemes and computation of allocations meant for women.

To bring about a qualitative improvement in the functioning of the cells and make Gender Budgeting exercises more meaningful and effective, the following approach can be followed by the cells:

Assessing budget allocations and proposing additional allocations for gender-related schemes / components;

- Analysing and reviewing policy, strategies, programmes and schemes from the perspective of improvement of the situation and status of women and identifying constraints;
- Identifying constraints in flow of funds to women through expenditure tracking studies;
- Institutionalising generation, collection and compilation of sex-disaggregated and other gender-relevant data;

- Monitoring of spending and service delivery;
- Assessing the extent to which women are benefiting under the schemes and programmes of the Ministry;
- Assessing beneficiary incidence; and
- Identification of areas where existing schemes can be further engendered and introducing new initiatives and schemes to promote gender equality.

In addition to the above, which will primarily be the responsibility of the individual sectoral Ministries and Departments, the Planning Commission and the Finance Ministry can facilitate assessment of national level gender outcomes through:

- Spatial mapping of gender gaps and resource gaps by Planning Commission
- Gender audit of public expenditure, programmes and policies
- Collection of sex-disaggregated and other gender-relevant data at national, state and district levels. Standardisation of data is also necessary to facilitate comparison not only at national but also international levels. The data should flow on a regular basis and should be compiled, collected and analysed periodically.

Entry Points for Gender Budgeting

There are a number of ways that one can do Gender Budgeting and there are a range of different entry points. When governments start doing Gender Budgeting, they might start by preparing gender budget statements to show how much of the budget is allocated for women. This is what was done in Statement 20 of the Expenditure Budget of the Union Government of India in 2005-06, 2006-07 and 2007-08. This is a start, but these statements have their limitations and they should not be taken to be all that is necessary for ministries to do. Before presenting the entry points and associated tools that are considered most appropriate in the Indian context and that are promoted by the

Ministry of Women and Child Development, the following steps of Gender Budgeting are to be noted:

These five steps should, in fact, underlie any budgeting process as they ensure that the budget addresses real needs, and that the money allocated is used for the intended purpose.

The five steps represent a framework against which to understand the stage in the process at which different tools can be used. Subsequently, we note for each entry point to which step of the framework it corresponds.

The Five Step Framework for Gender Budgeting

Step 1: An analysis of the situation for women and men and girls and boys (and the different sub-groups) in a given sector.

Step 2: An assessment of the extent to which the sector's policy addresses the gender issues and gaps described in the first step. This step should include an assessment of the relevant legislation, policies, programmes and schemes. It includes an analysis of both the written policy as well as the implicit policy reflected in government activities. It should examine the extent to which the above meet the socio-economic and other rights of women.

Step 3: An assessment of the adequacy of budget allocations to implement the gender sensitive policies and programmes identified in step 2 above.

Step 4: Monitoring whether the money was spent as planned, what was delivered and to whom. This involves checking both financial performance and the physical deliverables (disaggregated by sex)

Step 5: An assessment of the impact of the policy / programme / scheme and the extent to which the situation described in step 1 has been changed, in the direction of greater gender equality

Entry point 1. Participatory planning and budgeting (Can happen at all five steps)

Involvement of women in decision making is seen as a key to success of Gender Budgeting initiatives. It is not enough to say that women's needs and concerns have been taken into account. Women have to be treated as equal partners in decision making and implementation rather than only as beneficiaries. For this to be effective, there may be need for capacity building not only of elected women representatives

Entry point 2. Spatial mapping (Corresponds to Step 1 of the Five Step Framework for Gender Budgeting)

Women's empowerment requires adequate resource allocation in all areas including health, education,

water sanitation and nutrition, sustained employment, access to credit and asset ownership, skills, research and design technology and political participation. Further, regional imbalances have to be corrected. For this, we need to know about the specific needs of women residing in particular villages and towns. Spatial mapping of social infrastructure and access to employment opportunities for women can highlight the resources available and overall gaps. This will help in pointing to the resources required taking into account the size of the population and norms for availability of facilities, so that universalisation of basic social-economic infrastructure is achieved progressively, and interventions and allocations are more focused. The spatial maps can become the basis for regional plans and projections of funds required for women's empowerment. Mapping would also encourage the taking into account of regional imbalances within states and districts.

Entry point 3. Gender Appraisal for all new programmes and schemes (Corresponds to Step 2 of the Five Step Framework for Gender Budgeting)

Entry point 4. Guidelines for gender- but also of women members of community-based sensitive review of public expenditure organisations (CBOs) and self help groups in order and policy to ensure their active involvement in decision making and budgeting.

All new programmes, projects and schemes (PPS) for which funds are requested should be viewed through a gender lens. The suggested format for doing this is in Annex 4. Use of this format will encourage gender sensitivity and women's participation in all new PPSs from the start. It will also ensure that the implementation modality of the PPS is gender- sensitive and that gender impact assessment is built into the design of the PPS. Guidelines for gender-sensitive review of public expenditure and policy (Corresponds to Step 2 of the Five Step Framework for Gender Budgeting)

The Ministry of Women and Child Development has formulated specific guidelines in the form of Checklists I and II. Checklist I is for programmes that are beneficiary-oriented and consciously target women. Checklist II covers other "mainstream" sectors and programmes. These guidelines help in reviewing public expenditure and policy from a gender perspective to enable identification of constraints in outreach of programmes and policies to cover women and introduction of suitable corrective action.

Entry point 5. Gender-based profile of public expenditure (Corresponds to Step 3 of the Five Step Framework for Gender Budgeting)

Preparation of a profile facilitates review of schemes and public expenditure from a gender perspective and highlights the gender component of expenditure and physical targets. The trend of the targeted expenditure, and male/ female reach in terms of beneficiaries is indicative of the extent to which budgeting is gender responsive. The exercise can, when first done, point to constraints such as non-availability of gender-relevant data. It can

highlight the need to determine reasons for non-adherence to targeted expenditure on women.

Entry point 6. Outcome budget (Corresponds to Steps 4 and 5 of the Five Step Framework for Gender Budgeting)

The Charter for Gender Budget Cells lists among the functions of the cells the possibility of including the

results of gender analysis of Ministry budgets in their outcome/ performance budgets. Government of India first introduced performance budgeting in 1969. This innovation initiated a focus on what is done with the money, for example what is delivered ('outputs') and to whom, alongside the traditional focus on bookkeeping and accounting for the financial numbers. Over the years, Government of India also realised there was a need to move beyond performance to outcomes - to what is achieved through the expenditure.

- In 2005, Government of India introduced a requirement for quarterly physical outcome targets.
- In 2006-07, the outcome and performance budgets presented to Parliament included all Plan expenditure as well as a significant portion of non- Plan expenditure.
- For 2007-08, the Ministry of Finance required the ministries and departments to present a single outcome budget covering both performance and outcomes.
- For 2007-08, this was to cover:
 1. Actual physical performance 2005-06
 2. Physical performance for 9 months of 2006-07
 3. Targeted performance for 2007-08

The Ministry of Finance's office memorandum, dated 12 December 2006, detailing these requirements noted that ministries and departments would need to put in place the necessary systems of data collection. To meet

the needs of Gender Budgeting, the data collection systems need to include gender-relevant data items, and all items relating to individuals need to be sex-disaggregated. The above office memorandum twice explicitly mentions women. Firstly, it states that as far as feasible there should be sub-targets for coverage of women and SC/ST beneficiaries under schemes. Secondly, it says that Chapter III of the outcome budget should detail how reform measures and policy initiatives relate to intermediate outputs and final outcomes in a range of areas, including gender empowerment. The memorandum states that the 'real value of Outcome Budget lies in its utility as a policy tool to establish effective linkage with allocation and disbursement of public funds on the basis of measurable performance.' From a Gender Budgeting perspective, the Outcome Budget provides a golden opportunity to examine the linkages between allocations and disbursements, the delivery of immediate benefits and services for women and girls, and gender equality outcomes.

Entry point 7. Impact analysis (Corresponds to Step 5 of the Five Step Framework for Gender Budgeting)

Beyond monitoring who the money reaches, it is important to evaluate the impact of programmes and schemes of the government to see if they are meeting the objectives for which they were initiated. Impact analysis can be done through a range of different methods, including impact assessments, evaluations and field level surveys. Results of impact assessment of programmes from a gender perspective help in identifying barriers to women's access to public services/expenditure. They may also identify that, although women were reached by the programme, it did not bring about the desired changes in their situation and lives. In some cases impact assessments may identify challenges which require fundamental changes to initiatives. In other cases, only minor changes in design and modalities of implementation may be necessary.

India's Specific focus on gender based resource allocation

In India the strategic framework for gender sensitivity in resource allocation has been earmarking a specified minimum quantum of funds/benefits for women in all women related sectors, supplemented by targeted interventions for women in various sectors like health, education, employment, training, micro-credit etc.

India's Specific focus on gender based resource allocation is seen from the Eighth Plan onwards.

The Eighth Plan (1992-97) highlighted for the first time a gender perspective and the need to ensure a definite flow of funds from the general developmental sectors to women. The Plan document made an express statement that "...the benefits to development from different sectors should not by pass women and special programmes on women should be complement to the general development programmes. The latter, in turn, should reflect greater gender sensitivity".

The Ninth Plan (1997-2002) adopted 'Women Component Plan' as one of the major strategies and directed both the Central and State Governments to ensure "not less than 30 per cent of the funds/benefits are earmarked in all the women's related sectors. Special vigil was advocated on the flow of the earmarked funds/benefits through an effective mechanism to ensure that the proposed strategy brings forth a holistic approach towards empowering women.

The Tenth Plan reinforced commitment to gender budgeting to establish its gender-differential impact and to translate gender commitments into budgetary commitments.

Extracts from Tenth Plan:

"—the Tenth plan will continue the process of dissecting the Government budget to establish its gender –differential impact and to translate gender commitments into budgetary

commitments. —the Tenth Plan will initiate immediate action in tying up these two effective concepts of Women Component Plan and Gender Budgeting to play a complementary role to each other, and thus ensure both preventive and post facto action in enabling women to receive their rightful share from all the women – related general development sectors. “

The Department of Women and Child Development as the nodal Department in GOI for gender budgeting took the initiative in 2004, of defining a broader strategic framework for gender budgeting covering a wide gamut of activities which collectively would contribute to strengthen the gender budgeting initiative. This is given below:

Framework of Activities

- Quantification of allocation of resources for women in the Union, States and Local Administration budgets and expenditure thereof.
1. Refining and standardizing methodology and development of tools.
 2. Trend Analysis: Analysis of change in pattern, shift in priorities in allocation across clusters of services etc
 3. Variations in allocation of resources and actual expenditure
 4. Adherence to physical targets
- Gender Audit of policies of the Government-monetary, fiscal, trade etc. at the Centre and State levels
1. Research and micro studies to guide macro policies like credit policy, taxes etc
 2. Identification of gender impact of policies/ interventions viewed as gender neutral
 3. Micro studies to identify need for affirmative action in favour of women towards correcting gender imbalances
- Impact assessment of various schemes in the Union and State budgets

1. Micro studies on incidence of benefits
 2. Analysis of cost of delivery of services
- Analyzing programmes, strategies, interventions and policy initiatives from the perspective of their impact on status of women as reflected in important Macro Indicators like literacy, MMR, participation in work force
- E.g.- analysis of substance and content of various interventions directed at health of women and correlate the same with indicator like MMR to establish need for corrective action in formulation of scheme/ approach.
- Institutionalizing the generation and collection of gender dis- aggregated data
1. Developing MIS for feed back from implementing agencies
 2. Inclusion of new parameters in data collection in Census and surveys by NSO, CSO etc
- Consultations and Capacity building
1. Collation of research and exchange of best practices
 2. Developing methodologies and tools for dissemination
 3. Forums and Partnerships amongst experts and stakeholders.
- Review of decision making processes to establish gender equity in participation- Review of extant participation of women in decision making processes and to establish processes and models aimed at gender equity in decision making and greater participation of women.
 - Formulation and reflection of satellite accounts to capture the contribution of women to the economy by way of their activities in areas that go unreported like care economy, unpaid work in rearing domestic animals etc.

- Formal institutionalization of the gender budgeting exercise in the annual budgeting process of the Government of India has taken place with the inclusion of a gender budgeting statement in the Union Budget 2005-06 (Statement 19, Volume 1, Expenditure Budget 2005-06).

India's international commitments towards Gender Budgeting

During the last decade, a number of international meetings have been convened that have the potential for transforming the reality of women's lives. At many of these meetings government, including Government of India, have committed to taking action to improve the situation of women. The following are among the international commitments to which Government of India is party:

- The Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), which Government of India signed in 1980.
- The World Conference on Human Rights in Vienna (1993) asserted that women's rights are human rights.
- The International Conference on Population and Development (ICPD) in Cairo (1994) placed women's rights and health at the centre of population and development strategies.
- At the Fourth World Conference of Women in Beijing (1995), governments declared their determination "to advance the goals of equality, development and peace for all women everywhere in the interest of all humanity".
- In the 1995 Commonwealth Plan of Action on Gender and Development governments declared their vision of a world "in which women and men have equal rights and opportunities in all stages of their lives".

Budgeting Initiatives in India

A wide variety of women empowering initiatives have been taken up over the last few decades in the government and civil society. A few milestones in the context of gender budgeting are briefly mentioned below to enable reflection on the different approaches to gender budgeting.

- (i) The Government of India adopted the Women's Component Plan approach for ensuring gender sensitive resource allocation. Reviewing the performance of the WCP during the Ninth Plan, the 10th Plan document indicates that 39% of the GBS of 15 women related Ministries/Departments flowed to women under the Women's Component Plan.
- (ii) The first formal exercise in gender budgeting at the national level was undertaken by the National Institute of Public Finance and Policy (NIPFP) when they analyzed the Union Budget.

The study highlighted the low proportion of women related allocation in the Union Budget and the tendency for revised allocations being less than budgeted projections.
- (iii) Studies in select states were commissioned by Department of Women and Child Development through the National Institute of Public Cooperation and Child Development using the same model.
- (iv) The Department of Women and Child Development also commissioned a study on gender analysis of budgets of all States for the period 1993-94 to 2002-03 so as to generate a time series data on budgeted expenditure for women by State Governments for the years 1993-94 to 2002-03.

In this report, the programmes for women have been classified under 5 sectors

- a) Education and Training – General education of girls above senior secondary level, training

- of women in technical education, extension work, etc.
- b) Women in Need – pension/financial assistance for destitute/handicapped women and widows and their children for purposes like marriage/education, etc., shelter homes, rehabilitation of prostitutes, etc.
- c) Health – maternity and child care, hospitals for women, community health programme for women, etc.
- d) Women Empowerment programmes – working women
hostels, self-help group schemes, women cooperative banks, etc.
- e) Miscellaneous measures
Apart from highlighting that more than 50% of expenditure on women is from the state budgets, the study also brought out significant variations in interstate positions on trend of expenditure on women when seen in correlation with female population.
- (v) At the state level, the State Government of Karnataka was a pioneer in gender budgeting of public expenditure. The state undertook earmarking resources for women in most sectors. States like Kerala and TamilNadu have achieved a high degree of progress in gender related indicators on literacy, health, employment etc. through introduction of several successful gender related programmes (especially through the self help group movement).
- (vi) The initiatives taken in the last two years by Ministry of Finance have reinforced the commitment of the Government to adopt gender budgeting as a tool for women's empowerment.
- The Ministry of Finance had constituted an Expert Group on classification system of Government transactions under the Chairmanship of the Chief Economic Advisor to Government of India. One of the terms of reference of the Expert Group was “to examine the feasibility of and suggest the general approach to Gender Budgeting and economic classification”. The report of the Expert Group has since been accepted by the Government and an inter-departmental committee was constituted in November 2004 with representation of Ministry of Finance, Planning Commission and the Department of Women and Child Development.
 - Recognizing the need to spread gender budgeting initiatives in the entire Government machinery, the inter Departmental committee recommended that all Departments establish a 'Gender Budgeting Cell. To begin with eighteen Departments were asked to reflect scheme-wise physical targets and expenditure benefiting women in their Performance Budgets for 2004-05.
 - The Department of Women and Child Development has drawn up detailed guidelines on gender budgeting initiatives for these cells and workshops have been organized for dissemination of gender budgeting practices and initiatives.
- vii) Abundant action research in academic circles by gender and public finance experts has taken place with studies having been carried out at national, state and district/local levels. The approach has been essentially to carry out a gender audit of public expenditure and policy. The studies give an insight in to the trend and pattern of public expenditure from a gender perspective, both at the National and State levels. There are several studies on status of women and public expenditure for women in sectors like agriculture, industry, labour and so on and at micro level covering gender analysis of budgeting practices and implementation at panchayat levels. Considerable research also exists on gender impact of important government programmes like the Employment Guarantee Scheme,

Swarajayanti Gram Swarozgar Yojana etc. These studies have highlighted important areas of concern like

- Overall inadequacy of allocation for women in budgets at national and state level
- Multiplicity of schemes with small budgets which have limited impact and coverage
- Too many layers of administration impede smooth flow of funds and lead to delay in implementation
- Shortfalls in implementation- on account of gender insensitivity in implementing agencies or failure to address core gender related issues. Scheme formulation not in line with field level requirement. Scheme design does not address barriers to access by women.
- Lack of availability of gender disaggregated data to isolate women expenditure in pro women schemes
- Physical targets and achievements not transparently indicated
- Lack of involvement of women in decision making

Summarizing the above,

- Gender budgeting activities in the government is mostly,
 - (i) A conscious decision to earmark funds for women related programmes and enhance allocation under women specific programmes and pro women programmes
 - (ii) Implement women specific schemes for training and skill upgradation (STEP, Swawlamban, Training women in agriculture extension activities etc.) and mobilize collective power of women through self help group based schemes (Swayamsidha, Swashakti, Kutumbashree, SGRY), extend micro credit (Rashtriya Mahila Kosh) and so on

(iii) Address improvement in women related macro indicators like literacy, maternal mortality rat (MMR) etc. through focus on coverage of women in education and health services.

Conclusion

This paper concludes that achieving the core goals of gender budget initiatives will have a positive effect on Gender equality. Gender Budgeting suggests that, despite its potential contribution to development, initiatives may fall by the wayside if those who are responsible for doing the work do not understand why they are doing it, or feel that the added value is not worth the added work. Government of India's plan is that Gender Budgeting should be institutionalised as part of the standard budget process. Gender Budgeting should be seen as a way of shaping the main government budget, rather than as an add-on. In the early years of doing Gender Budgeting, there will be extra work as government officials learn new skills and methods of analysis, and as the lead agencies - Ministry of Finance and Ministry of Women and Child Development - perfect the methodology and guidelines. After a few years, however, the approach will become a natural and obvious part of good budgeting practice.

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