

RESEARCH ARTICLE

## Role of Gender Budgeting in Development of Women

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### Abstract

The innovative concept of gender budgeting has received substantial attention worldwide. There are about 85 countries around the world which have followed gender budgeting. Gender budgeting is looking at the economy through women's eyes. The issue of gender budgeting has become very much important in the present day Indian scenario for the social, economic and educational development of women as a whole. It is particularly important in the Indian context because a strong gender discrimination and cultural dominancy of male folk has been imposed on the female folk from a long time. With this background, the paper intended to analyse the quantum of budgetary allocations for schemes/programmes that substantially benefit women in gender budgeting statement in India.

### Introduction

Gender budgeting is one of the important components of gender mainstreaming. Gender budgeting is looking at the economy through women's eyes. Gender budgeting is a dissection of the government budget to establish its gender differential impacts and to translate gender commitments into budgetary commitments. Gender budgets are referred by several names like "Gender Budgets", "Women's Budgets", "Gender Sensitive Budgets", "Gender Responsive Budgets", "Applied Gender Budget Analysis", etc. All these terms refer to gender budget initiatives.

The concept of gender budgeting came into existence in 2005. For the first time, the Government of India included a statement on gender budgeting in the budget 2005-06.

The basic aim of this was to make allocation of resources/funds for various programmes/policies/schemes which are designed for the benefit of women. With the production of the gender budgeting statement as part of the Union Budget documents, an institutionalized effort is being made to answer the basic question that how much of the government's total expenditure is flowing to women. At present, twenty two states have taken initiatives to implement gender budgeting for the welfare of women in India.

For more than five decades of planning, the policies/programmes for women do not seem to have made any significant impact on the development of women. The economic imbalances under which they work still exist in the country. The Indian civilization has given women such a place in the society where she can make her best contribution in the social system as with her abilities and potentialities. Articles 14, 15, 16, 21, 39, 42 of the Indian Constitution became pertinent in the context of equal rights for men and women. But the gender based differences in the society still exist. Therefore gender budgeting exercise of Government of India is relevant for the development of women and society as a whole. Women can make use of gender budget analysis in almost all the sphere of life.

There are several aspects of gender budgeting in India. First, the government makes gender sensitive policies for the betterment of women. Secondly, government allocates required funds to different departments for tackling the social and economic problems faced by women. Thirdly, many government departments make bulk of joint expenditure and do not allocate separate funds for men and women. The gender budgeting provision sensitizes these departments to allocate more funds for the welfare of women.

The Ministry of Women and Child Development of Government of India makes allocation of funds for women in almost in all programmes/schemes of government. For the process of Twelfth Five Year plan, the planning commission had issued instructions to all states to implement gender budgeting. However the success of gender budgeting depends on its effective implementation.

### Objective of the Study

The main objective of the present study is to analyse the quantum of budgetary allocations for schemes/programmes that substantially benefit women in gender budgeting statement in India for the period 2005-06 to 2016-17.

### Research Methodology

The present study is based on secondary data. The required data has been taken from Expenditure Budget, Volume 1 (Statement 20), Various Issues. In order to analyze the data and to draw conclusion from them, percentage method and Compound Annual Growth Rate is calculated.

### Review of Literature

A number of research studies have been undertaken by different researchers in the field of gender budgeting at international, national and state level. In the present section, an attempt is made to review the existing literature on the concept of gender budgeting.

Budlender D, Sharp R and Allen K (1998) focussed on the concept, issues, background, methods, strategies and tools of gender sensitive budgets. The study also presented the examples of countries viz. Australia, South Africa, Barbados, Canada, Mozambique, Namibia, Sri Lanka, Tanzania, Uganda, UK which have undertaken or initiated the exercise of gender budgeting. The study also showed the interlink between gender and government budget. The exercise of gender budgeting varies from country to country due to the criteria of location, scope, reporting format and politics. The study also identified 7 tools for doing gender sensitive analysis of budgets. The study also incorporates the idea of care economy in budgetary implications. The study also

discussed how to prepare gender budgeting statement by taking into account both sides of the budget (revenue and expenditure) [1].

Chakraborty L (2003) highlighted the experiences of various countries which have undertaken the exercise of gender budgeting. Then the study analyzed gender sensitive indicators of health, education and economic activity in Sri Lanka. The study also analyzed the budgetary trends for the period 1999 to 2003 of Sri Lanka government in general and gender sensitive analysis of budget in particular for the same period. The study found that the exercise of gender budgeting varies from country to country. Women in Sri Lanka are on better foot in terms of life expectancy, maternal mortality rate, literacy rate, access to health care still there exist gender gap in labour force participation rate, unemployment rate, nutritional status and literacy rate. Government expenditure for the period 1999 to 2003 was more than government revenue which contributed to the problem of debt outstanding, fiscal deficits. The budgetary outlay as a percentage of total expenditure across seven Ministries has declined from 9.69 per cent in 1999 to 7.68 per cent in 2003. The study concluded that adequate budgetary allocation, gender disaggregated base, benefit incidence analysis, women's participation in decision making, gender sensitive policy is required to achieve better gender budgeting [2].

Lahiri A et al. (2003) made an attempt to establish the link between Gender Development Index (GDI) and public spending on education and health across India and 14 other countries through an econometric model. The study showed a significant positive relationship between per capita public expenditure on health and education in India, while the impact of per capita expenditure on education on GDI was insignificant in India. The allocation on health in developing countries was much lower than that of developed countries. The study also identified three dimensions of public expenditure on women from Union Budget. The study found that pro-women allocation constituted relatively a small proportion in the total union budget [3].

Sharp R (2003) focussed on the integration of gender budgeting within the framework of performance oriented budgeting. The study also discussed the evolution, outcomes and potentialities and challenges of performance oriented budgeting. The study also throws light on the background and goals of gender responsive budgeting. Internationally the process of gender responsive budget began in 1995 with the recommendations of United Nations Platform for Action. By 2003, around 50 countries have implemented gender budgeting initiatives. The major goals of gender budgeting are: i) to raise awareness about gender in budget and policies, ii) government accountability for gender equality commitments, iii) budgetary and policy changes in line with gender equality. The study identifies three dimensions i.e. i) gender disaggregated measurement of inputs, outputs and outcomes, ii) adding equity as a performance indicator, iii) redesigning the performance criteria from gender budget perspective. The study concluded that initiatives need to shift and reshape budgetary boundaries in order to enhance progress towards gender equality through gender budgeting within the framework of performance oriented budgeting [4].

Banerjee N and Roy P (2004) studied the budgetary trends of fourteen major States of India with special focus on West Bengal budget covering its component for women. The study discussed the total magnitude of outlays for empowering women and share meant for their needs to the total outlays as a percentage of National State Domestic Product (NSDP). The study covered the time period from 1988-89 to 2001-02. The study highlighted that total budgetary expenditure as a percentage of NSDP had increased from 23.1 per cent in 1988-89 to 26.1 per cent in 2001-02 for the fourteen States taken together. Development expenditure as a whole in total revenue expenditure in 2001-02 was lower than that of 1988-89. Per capita expenditure on social services in West Bengal was lower than that of all states. The study concluded that state government should make few efforts to improve its financial position so that it can allocate more funds for the welfare of women [5].

Goyal A (2005) studied the aspect of women empowerment through gender budgeting in India. The study linked gender budgeting directly to the issue of women's empowerment. The study also explained the strategic framework and alternative strategy for empowerment of women. The study concluded that for the real empowerment of women, the government should formulate policies in such a way that reflects efficient allocation of resources, adequate planning, proper programme design and formulation etc [6].

Acharya M (2006) made a comparative analysis of gender budgeting in India and Nepal. The study highlighted that the exercise of gender budgeting varied in these two countries. The exercise of gender budgeting in India with the assistance of UNIFEM started in the year 2000 while this exercise in Nepal started in 2001. The focus in India was on to make expenditure analysis at the centre and selected states i.e. West Bengal, Karnataka and also involved incidence analysis of educational expenditure at the state level as education is state responsibility in India. While the Nepal gender budget exercise involved budgetary policies, budget allocation, formulation and implementation process along with taxation and other structural adjustment policies. The study pointed out that in spite of focusing on per cent allocation per se, it is important to rectify the inadequacy, ineffectiveness and inefficiency in the allocation of resources for programmes/schemes which involve women effectively and empower them [7].

Patel V (2007) made an in-depth analysis of gender budgeting in India. The study throws light on the implementation of planning process on gender budgeting. The study also made an audit of gender budget from 2001-02 to 2007-08 in India. The study showed that total magnitude of gender budget has increased during the study period [8].

Sharp R and Elson D (2007) focussed on how gender budgeting initiatives have contributed towards empowerment of women and gender equality with country examples through the availability of sex disaggregated

data, budget decision making process, revenue-expenditure dimensions of budget. The study found that over the past decade, many developed and developing countries have introduced gender perspective in budget to reflect the commitment towards gender equality. The study showed that gender budget has brought changes in government policies and activities to meet the needs of women. The study concluded that there is a need to be a match between resources and objectives of the programme [9].

Mishra Y, Jhamb B (2009) assessed the quantum of resource allocation for women across different sectors in gender budgeting statement in the Union Budget presented by United Progressive Alliance (UPA) government during five years i.e. 2005-06 to 2009-10. The study found that the share of gender budget as a percentage of total government expenditure stagnant at 5.5 per cent during 2008-09 and 2009-10. Resource allocation to women's education constitutes only 3.3 per cent of GDP. The UPA government has come up with several policies and measures to raise women's access to health, education and employment which is appreciable [10].

Gupta R (2010) focussed on the empowerment of women through gender

budgeting. The reality is that women in India continue to face gender inequality in access to and control over resources, health, nutrition, educational attainment, employment, skill level etc. The study emphasized that for women's empowerment, resource allocation under gender budgeting statement should be appropriately prioritized by addressing several dimension of women at grass root level. Social, economic and political aspect of women's empowerment in all religions of the country within various level of government should be addressed [11].

Suguna R (2011) made an attempt to measure the effectiveness of gender budgeting for women's empowerment. The study mainly proceeds to show economic, social and political empowerment of women. The study also discussed the definition, concepts, tools, rational and actors of gender budgeting. The study concluded that women's involvement in decision-making at every tier of the government helps in economic gains of gender equality and that in turn will pave the path of true development for women [12].

## Gender Budgeting Statement in India

**Table 1: Gender budgeting statement**

Year	No. of Ministries	No. of Demands	Total Magnitude of Gender Budget (BE) (in Rs. Crore)	Percentage of Gender Budget to Total Budget
2005-06	9	10	24032.00	2.79%
2006-07	18	24	28736.53	5.09%
2007-08	27	33	31177.96	4.5%
2008-09	27	33	27661.67	3.68%
2009-10	28	33	56857.61	5.57%
2010-11	28	33	67749.80	6.11%
2011-12	29	34	78251.02	6.22%
2012-13	29	34	88142.80	5.91%
2013-14	30	35	97133.70	5.83%
2014-15	36	39	98029.84	5.46%
2015-16	35	35	79257.87	4.46%
2016-17	36		90624.76	4.58
<b>Compound Annual Growth Rate (CAGR)</b>			<b>12.82</b>	

Source: Ministry of Women and Child Development, Annual Report, Various Issues [13].

Table-1 shows the total magnitude of gender budget since 2005-06 to 2016-17 in India. Definitely there has been an increase in gender budgeting statement in absolute terms, i.e., from Rs. 24032.00 Crore

(2005-06) to Rs. 90624.76 Crore (2016-17).

The total magnitude of gender budget as a percentage of the total budget has declined

from 5.09 per cent (2006-07, Budget Estimate) to 4.58 per cent (2016-17, Budget Estimate). The coverage of 'Gender Budget

Statement' in terms of Union Government ministries/departments has increased from 10 in 2005-06 to 36 in 2016-17.

**Table 2: Part-A- Women Specific Programmes (100% Allocation for Women)**

Year	Women Specific (BE) (in Rs. Crore)	Percentage Share to Gender Budget
2005-06	7905.08	32.90
2006-07	9575.82	33.32
2007-08	8795.47	28.21
2008-09	11459.61	41.43
2009-10	15715.68	27.64
2010-11	19266.05	28.43
2011-12	20548.35	26.26
2012-13	22968.93	26.06
2013-14	27248.29	28.05
2014-15	21887.61	22.33
2015-16	16657.84	21.02
2016-17	17412.01	19.21
<b>Compound Annual Growth Rate (CAGR)</b>	<b>7.44</b>	

Source: Expenditure Budget, Volume 1 (Statement 20), Various Issues.

Table-2 depicts the allocation of funds under Part-A (women specific programmes) of gender budgeting statement since 2005-06 to 2016-17. The average percentage share of allocations under Part-A is 27.91 per cent. This means that actually 30 per cent of

allocations in gender budgeting statement are exclusively meant for women specific programmes. The compound annual growth rate for allocation of funds for women specific programmes is 7.44 per cent.

**Table 3: Part-B (30 % Women Specific Programmes)**

Year	Women Related Allocations (BE) (in Rs. Crore)	Percentage Share to Gender Budget
2005-06	16126.92	67.10
2006-07	19160.71	66.68
2007-08	22382.49	71.79
2008-09	16202.06	58.57
2009-10	41141.93	72.36
2010-11	48483.75	71.56
2011-12	57702.67	73.74
2012-13	65173.87	73.94
2013-14	69889.41	71.95
2014-15	76142.23	77.67
2015-16	62600.03	78.98
2016-17	73212.75	80.79
<b>Compound Annual Growth Rate (CAGR)</b>	<b>14.74</b>	

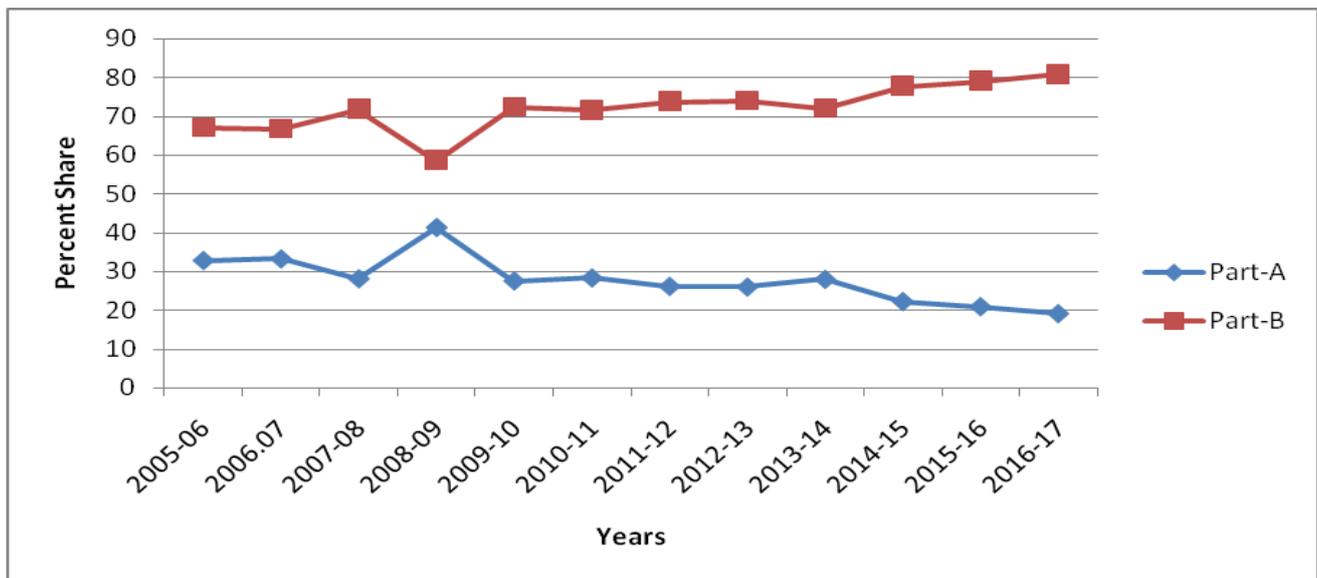
Source: Expenditure Budget, Volume 1 (Statement 20), Various Issues.

Table-3 depicts the allocation of funds under Part-B of gender budgeting statement since 2005-06 to 2016-17. Except the year 2008-09, there is an increasing trend of allocations under Part-B of gender budgeting statement. The average percentage share of allocations under Part-B is 72.09 per cent. This means actually 72 per cent of allocations in gender budgeting statement is ambiguity about their contribution towards women development. The compound annual growth rate for allocation of funds under Part B is 14.74 per cent.

From figure 1, it is evident that percentage share of allocations under Part-A had always been below than the allocation under Part-B. Part-B constitutes the maximum portion of funds under gender budgeting statement which is not exclusively for women [14-22].

## Conclusion

Gender budgets are critical in transforming rhetoric about women's development into concrete reality. For women, gender budget exercise are empowering because they strengthen their representative capacities.



**Figure 1: Allocation of Funds under Gender Budgeting Statement (Part-A and part-B)**

Women can make use of gender budget analysis as an indicator of fulfillment of their specific needs, and rights to health care, education and employment etc.

In India, gender budgeting has drawn significant attention from policymakers. With the production of the gender budgeting statement as part of the Union Budget documents, an institutionalized effort is being made to answer the basic question that how much of the government's total expenditure is flowing to women. Although

the Indian government's experience of gender budgeting is widely used as a reference point for other gender budgeting initiatives, there seems to be a visible gap between what was envisioned and what has been achieved under the rubric of gender budgeting. However gender budgeting exercise is not merely academic. It has to be implemented vigorously at practical level. Today significant progress can be seen in the areas of women's development, their reproductive rights, health and gender equality but much more needs to be done.

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