Chapter - One

INTRODUCTION
CHAPTER – 1

INTRODUCTION

‘Global inequalities in the distribution of income, wealth, power and influence are enormous and the spread of rapid and cheap global communications has increased the awareness of hundreds of millions of people of widespread injustice and the unfairness of the global economic and political system. Increasingly it is recognised that equity is a global public good...’ (Griffin, 2003:800).

1.1 GENESIS OF GENDER BUDGET INITIATIVES

In the last few years, there has been growing movement to examine governmental budgets with a gender lens: that is, to examine the impact of governmental policies as expressed through the budget on women, girls, men and boys. Gender responsive budgets (GRB) have emerged as an important and widespread strategy for scrutinizing government budgets for their contribution to gender equality in many countries of the world. Countries have utilized a variety of tools and processes to assess the impact of government expenditures and revenues on the social and economic position of men, women, boys and girls. Gender budgeting lays stress on reprioritisation rather than an increase in overall public expenditure and, in particular, the reorientation of programmes within sectors rather than changes in the overall amounts allocated to particular sectors (Esim, 2000).

The origin of Gender Responsive Budgets dates back to the mid 1980’s. In 1984, Australia was the first country to introduce a gender-sensitive budget as a pilot project into its budget process by developing the concept of a “women’s budget” to address inequalities between women and men. Australian federal and state governments implemented gender responsive budget as a gender mainstreaming
strategy that incorporated economic as well as social policy and a whole-of-government approach. Government ministries and departments were required to provide an analysis of the impact of the annual budget on women and girls, focusing mainly but not exclusively on public expenditures.

Since the late 1990s the terms 'gender' budgets, 'gender sensitive budgets', 'gender responsive budgets' and 'gender budget initiatives' have gained wide usage. This terminology partly reflects a move to use gender as a category of analysis and also represents a pragmatic response to overcome tendencies to misrepresent 'womens' Budgets' as separate budgets for women (Sharp and Broomhill 2002: 25).

Attempts to link gender, development and equity with the dry numbers of governmental budgets have now emerged globally in more than 65 countries. The gender budget initiatives (GBIs) not only aim at identifying targeted expenditures, or allocating more money to women but they also seek to break down and identify the differentiated impact and incidence of general public revenue and expenditure on women and men. Gender responsive budgets are found at all levels of government – national, state and local. They engage a range of stakeholders, use a variety of tools and they take place both inside and outside government. Thus gender responsive budgeting illustrates wide diversity of the forms of such exercises being conducted.

The idea of gender budgets gained momentum internationally in 1995 when the United Nations Platform for Action [Beijing Platform of Action- Fourth World Conference on Women, held in Beijing in 1995] recommended that: “Governments should make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures” (UNIFEM 2000: 112). In the recent years the economic and social priorities expressed by government budgets have
become increasingly subject to scrutiny, through the implementation and tracking of progress of the Millennium Development Goals (MDGs) for instance, which have the capacity to reinforce gender responsive budget initiatives. The other force driving gender perspective in government budgets is the significant support in the form of assistance, research and information dissemination from donor and multilateral agencies.

1.2 THE ECONOMIC COSTS OF GENDER INEQUALITY
A particular dimension of inequality i.e. the inequality between women and men: and boys and girls, is fast becoming a global movement to build accountability for national policy commitments to gender equality.

There is growing awareness that gender inequality is inefficient. Gender inequality arises when men and women are not uniformly endowed with welfare conditions for minimum quality of life, with skills and other abilities to be economically productive, with resources as essential inputs into production and when some groups lack effective representation in arenas of decisions on issues that affect their lives. It exacts costs through lower output, reduced development of people's capacities, less leisure and diminished well being (Elson 2002). In other words, gender inequality thus imposes costs not only on men and women that are unfairly endowed but also on the system that supports their livelihoods.

Research has shown that gender inequality reduces agricultural yields (e.g. Kenya - Saito and Spurling, 1992), hampers a positive supply response to structural adjustment measures (Brown, 1995) and reduces the productivity of the next generation (World Bank, 1995). Also, failing to invest in female education lowers the gross national product (GNP) (Hill and King, 1995). There has also been growing
understanding of the way in which gender inequality can constrain the outcomes of macroeconomic policy (Elson 2002).

Studies have found a correlation between gender equality and economic growth, both in cross-country comparisons and in comparisons done over time (Klasen, “Low Schooling Girls”; Schultz, “Why Governments Should Invest More”; Seguino and Grown, “Gender Inequality and Economic Growth”). In 61 countries, a positive correlation was found between growth and women’s participation in the labour force between 1980 and 1990 (Tran-Nguyen and Zampetti, “Trade and Gender”).

The World Bank Report, Engendering Development (2001) investigated how gender inequality hinders development, highlighting the costs of gender inequality to productivity, efficiency and economic progress. The Report notes -“by hindering the accumulation of human capital in the home and labour market, and by systematically excluding women or men from access to resources, public services, or productive activities, gender discrimination diminishes an economy’s capacity to grow and to raise living standards” (p: 11).

1.3 GENDER EQUALITY AS A POLICY PRIORITY

From the above, it is clear that there are clear gains if macroeconomic policy can be designed in ways that reduce or eliminate gender inequality. Therefore in the international agenda for development, equitable socio-economic development has been given top priority (Box – 1.1). The definition of poverty now includes not only the lack of the necessities of material comfort, but also the denial of opportunities for living an acceptable and tolerable life. Since women are the largest

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1 Gender equity, a term that is often incorrectly used interchangeably with gender equality, moves beyond equality of opportunity and denotes equivalence in life outcomes for women and men, recognizing their different needs and interests, and requiring a redistribution of power and resources (Reeves and Baden 2000).
disadvantaged group all over the world, the agenda for gender equality has moved to the top in the list of international development priorities.

**BOX - 1.1**

**Gender Equality As a Policy Priority**

The Social Summit of the United Nations has acknowledged that "social and economic development cannot be secured in a sustainable way without the full participation of women, equality and equity between women and men is a priority for the international community and it must be at the centre of economic and social development" (UN, 1995).

According to the UN, 2002, "equality is the cornerstone of every democratic society that aspires to social justice and human rights."

The term **gender equality** has been defined in multiple ways in the development literature. Several experts have proposed conceptual frameworks for understanding gender equality. The United Nations Human Development Report (1995) refers to gender equality in terms of capabilities (education, health, and nutrition) and opportunities (economic and decision-making). Similarly, the World Bank defines gender equality in terms of equality under the law, equality of opportunity (including equality of rewards for work and equality in access to human capital and other productive resources that enable opportunity), and equality of voice (the ability to influence and contribute to the development process).

From the above definitions, three primary components of equality between women and men can be inferred: capabilities, access to resources and opportunities, and agency or the ability to influence and contribute to outcomes. The capabilities domain refers to basic human abilities as measured through education, health, and nutrition. It is the most fundamental of all the three domains and is necessary for achieving equality in the other two domains. Access to
resources and opportunities, the second domain, refers primarily to equality in the opportunity to use or apply basic capabilities through access to economic assets (such as land and property) and resources (such as income and employment). The third domain, agency, is the defining element of the concept of empowerment and refers to the ability to make choices and decisions that can alter outcomes.

These three domains of equality are inter-related. Progress in any one domain to the exclusion of the others is insufficient to meet the goal of gender equality. While they are inter-related, the three domains are not necessarily dependent on each other. So, for instance, illiterate women may organize, thereby building their agency to influence outcomes for themselves and their households. Not surprisingly, women then use that agency to demand capability (better health or education) and opportunity (access to decent work). Similarly, women with capabilities (as measured by education) may have no economic opportunity (Grown, Gupta, and Khan 2003).

At the Millennium Summit in 2000, the 189 member States of the United Nations made a commitment in the Millennium Declaration to achieve eight goals, labelled the Millennium Development Goals (Box – 1.2). The third goal on this list seeks to achieve gender equality and the empowerment of women. In setting this goal, the U.N. member states recognized the contributions that women make to economic development and the costs to societies of the multiple disadvantages that women face in nearly every country. This hard-won recognition that “development, if not engendered, is endangered” was also an outcome of debates and discussions at the UN Conferences of the 1990s, including the World Conference on Human Rights (Vienna 1993), the International Conference on Population and Development (Cairo 1994), the World Summit on Social Development (Copenhagen 1995) and the Fourth World Conference on Women (Beijing, 1995). Growing recognition of the gender dimensions of development
paradigms and policies during the 1990s created the momentum for a consensus on gender mainstreaming – the incorporation of gender perspectives into all aspects of development theory and practice - as a key strategy to achieve gender equality (Millennium Development Goals May 2003).

**BOX - 1.2**

**Millennium Development Goals**

**Goal 1 Eradicate extreme poverty and hunger**
- **Target 1**: Reduce by half the proportion of people living on less than a dollar a day,
- **Target 2**: Reduce by half the proportion of people who suffer from hunger

**Goal 2 Achieve universal primary education**
- **Target 3**: Ensure that all boys and girls complete a full course of primary schooling

**Goal 3 Promote gender equality and empower women**
- **Target 4**: Eliminate gender disparity in primary and secondary education preferably by 2005, and at all levels by 2015

**Goal 4 Reduce child mortality**
- **Target 5**: Reduce by two thirds the mortality rate among children under five

**Goal 5 Improve maternal health**
- **Target 6**: Reduce by three quarters the maternal mortality ratio

**Goal 6 Combat HIV/AIDS, malaria and other diseases**
- **Target 7**: Halt and begin to reverse the spread of HIV/AIDS
- **Target 8**: Halt and begin to reverse the incidence of malaria and other major diseases

**Goal 7 Ensure environmental sustainability**
- **Target 9**: Integrate the principles of sustainable development into country policies and programmes; reverse loss of environmental resources
- **Target 10**: Reduce by half the proportion of people without sustainable access to safe drinking water
- **Target 11**: Achieve significant improvement in lives of at least 300 million slum dwellers, by 2020

**Goal 8 Develop a global partnership for development**
- **Target 12**: Develop further an open, rule-based, predictable, non-discriminatory trading and financial system includes a commitment to good governance, development, and poverty reduction — both nationally and internationally
- **Target 13**: Address the special needs of the least developed countries Includes: tariff and quota free access for least developed countries' exports; enhanced programme of debt relief for HIPC's and cancellation of official bilateral debt; and more generous ODA for countries committed to poverty reduction
- **Target 14**: Address the special needs of landlocked countries and Small Island developing States
- **Target 15**: Deal comprehensively with the debt problems of developing countries through national and international measures in order to make debt sustainable in the long term.
- **Target 16**: In cooperation with developing countries develop and implement strategies, for decent and productive work, for youth.
- **Target 17**: In cooperation with pharmaceutical companies, provide access to affordable essential drugs in developing countries
- **Target 18**: In cooperation with the private sector, make available the benefits of new technologies, especially information and communications
Hence Gender equality must be constantly fought for, protected and promoted - like human rights, of which it is an integral part. Achieving gender equality is a continuous process that has to be constantly put into question, thought about and redefined.

1.4 GENDER AND DEVELOPMENT
Philosophically, one can approach the issue of gender in development from at least three perspectives: equality, empowerment, and development effectiveness. The first view stresses equality as the basis of the social contract: everybody, male or female, should be treated equally in the economy, in politics, under the law, and in society. The second argument is derived from the notion of empowerment and the concept of "development as freedom." Development is about expanding the choices and control that people have over their own lives. From this perspective, stressing gender means emphasizing that empowering women, as well as men, is central to development. The third approach—argues that gender concerns have an impact on development effectiveness. Although narrower than the other two perspectives, this argument may serve to persuade those who are sceptical about the role of gender in development policymaking.

Gender equality and economic development are mutually reinforcing. Gender equality is a core development issue—a development objective in its own right. It strengthens countries' abilities to grow, to reduce poverty, and to govern effectively (World Bank 2001). Economic development opens many avenues for increasing gender equality in the long run. A considerable body of evidence around the world supports this assertion. However, growth alone will not deliver the desired results. Also needed are an institutional environment that provides equal rights and opportunities for women and men and policy measures that address persistent inequalities.

2 see N.H Stern – World Bank - www1.worldbank.org/devoutreach/
Economic decisions of governments and international bodies influence not only the mobilization of resources but also the distribution of access to and control over these resources and their use allocation. Financing for development is not just about raising resources. It involves the transfer of funds between countries, sectors, institutions, households and individuals, through the wide range of institutions and structures that serve as channels, intermediaries and/or facilitators for savings and investment activities. The policies and actions of governments, multilateral institutions and the private sector can alter the options and opportunities faced by men and women who are participants or contributors in the market/non-market economy. It thus encompasses the entire sweep of economic governance and economic governance is overwhelmingly a gender issue.

The relationship between gender equality and sound economic development is becoming visible. To ensure effective and sustainable results it is necessary that both women and men participate in, and benefit from, development co-operation. Also when the potential of both women and men is utilised in development, there is less need for special compensatory support for women. Promoting gender equality is thus an important part of a development strategy that seeks to enable all people—women and men alike—to escape poverty and improve their standard of living.

1.5 ENGENDERING MACROECONOMICS FOR SUSTAINABLE HUMAN DEVELOPMENT

By engendering we mean much more than identifying the impact of policy or programme changes on women and men. Engendering involves the recognition that the gender division of labour and its associated norms, values and ideologies about masculinity and femininity are defined by a complex of power relations which tend to accord to women a lesser political voice, social/cultural value, and access to, and control over, economic resources (Sen and Batliwala,
Thus engendering policies and programmes of government ministries requires addressing these power relations in a serious way. Conceptually, engendering a particular policy/programme requires an understanding of

- Gender power relations in their diversity and how these interact with suggested policy and programme changes;
- The implications of current and future policies and programmes on what has been called the 'care economy' (Elson, 1993) and the workers in the 'care economy' who are largely women; and
- The impact of current policies and programmes and any suggested changes in them on different groups of women and men in terms of access, effects, etc.

This understanding can be acquired through a process of gender analysis, using gender-sensitive indicators and qualitative analyses of the relative situations of women and men both in the national economy and within the structures and institutions of government and the Finance Ministry itself (Sen 1999).

Traditional macroeconomic frameworks are based on the conception of an 'economic man', who is unaffected by historical context, gender, social class, sexual orientation, race, geographic location, or any other determining factor (Balmori 2002). This means that macroeconomic policy, dealing with economic models and financial aggregates, are in fact gender blind because in the formulation of macroeconomic policy, the different socially determined roles, responsibilities and capabilities of women and men were overlooked. The consequences of this being that women are generally led to an unequal position in relation to men with less economic, social and political power.

There has sometimes been a tendency to assume that there is no need for macroeconomic policy to pay explicit attention to human development objectives. Problems of poverty and inequality would be
resolved by “trickle down” of benefits from the macroeconomic aggregates. However, there is growing recognition that “trickle down” is not automatic; and that concerns of poverty and inequality, including gender inequality, need to be brought directly into the framework of macroeconomic policy (Elson 2002). Also in the contemporary global restructuring, there is a growing recognition towards the integration of ‘Sustainable Human Development’ and the most recently ‘Inclusive Growth’ paradigm into macro policy framework, which takes gender equality along with poverty eradication, environmental regeneration and democratic governance as its corner stones (Cagatay, Keklik, Lal and Lang, 2000). Macroeconomic policy generally attempts to steer the economy as a whole so as to achieve sustainable development. 

One can achieve macroeconomic objectives like poverty reduction, environmental protection, inequalities etc. the designing of proper policies and implementation of certain programmes through government budgeting. The integration of a gender perspective into macroeconomic policy has both equality and an efficiency dimension. A better-designed macroeconomic policy would create a virtuous circle, which in itself contributes to the reduction of gender inequality, and hence lessens gender constraints to successful macroeconomic outcomes (Elson, 1999). The concept of integrating gender equality with sustainable development through macroeconomic policies underlines the need for gender budgeting. So, one of the logical entry points to such paradigm shift is gender-sensitive budgeting along with pro-poor budgeting and environment-sensitive budgeting. The budget was seen as a pragmatic place to start work on engendering

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3 Sustainable development is development that is people centred, that promotes a sense of wellbeing of present as well as future generation and inclusion and that is anchored on indicators that enlarge people’s choices.
Thus the aim of macroeconomic policies is the simultaneous improvement of growth and human development performance in ways that also contribute to the gender equality. Also economic growth is a necessary but not sufficient condition for the elimination of inequalities in society. State intervention in the market is thus needed to ensure that both efficiency and equity objectives are met, and gender responsive budgets can assist in this process.

1.6 BUDGETING FOR GENDER EQUALITY – INDIA AND GUJARAT

INDIA
Promoting gender equality and improvement in the status of women are specifically stated to be the central goals of development and social policy in India. This commitment is buttressed by explicit constitutional mandates that reflect a substantive understanding of the various dimensions of freedom and equality for women. The Constitution of India guarantees equality to all citizens irrespective of sex, caste, community, language and religion (see Box – 1.3).

The 73rd and 74th Constitutional Amendments of 1992, which reserved one-third of seats in Panchayat Raj Institutions for women and the weaker sections of society, are major landmarks in the political and social empowerment of Indian women. Over the years, numerous other laws, policies and programmes have been formulated and implemented to protect and promote gender parity (see Annexure – 1).
BOX - 1.3

**Gender Equality in the Indian Constitution**

Articles 14 and 15 of the Constitution of India guarantee equality before law and equal protection of the laws and declare as illegal all discrimination by the State on the ground of religion, race, caste, sex or place of birth. Article 21 of the Constitution states "No person shall be deprived of his life or personal liberty except according to the procedure laid down by law."

The Directive Principles of State Policy of the Constitution of India direct the State to: ensure to men and women equally the right to adequate means of livelihood (Article 39(a)), equal pay for equal work for both men and women (Article 39(d)), to make provision for securing just and humane conditions of work, maternity relief (Article 42), to promote with special care the educational and economic interests of the weaker sections of the people and to protect them from social injustice and all forms of exploitation (Article 46), to raise the level of nutrition and the standard of living of its people and improve public health (Article 47), to promote harmony and the spirit of common brotherhood amongst all the people of India and to renounce practices derogatory to the dignity of women (Article 51A(e)).

India has also ratified various international conventions on women's issues such as the UN Convention On the Elimination of all forms of Discrimination Against Women (CEDAW), Declaration On the Elimination Of Violence Against Women, Beijing Platform for Action as well as the Declaration on the Right to Development, thereby guaranteeing women the possibility of realizing their full potential in society and shaping their lives in accordance with their own aspirations.

Against this backdrop, it must be noted that India's commitment to gender equality makes the case for gender budgeting much stronger. In India, the initiative for gender sensitive budget analysis has begun in the year 2000. On February 19, 1999, the National Development Council, one of the highest policy making bodies in the country, adopted the empowerment of women and socially disadvantaged
groups as agents of socio-economic change and development as a specific objective of the Ninth Plan (1997-2002).

The **Ninth Plan** specifically stipulated for the identification ‘Women Component Plans’ (WCP) for which at least 30 per cent of funds should flow to women development schemes. The **Tenth Plan** represents a distinct advance over earlier plans, in terms of articulating a strong and time-bound platform for action on gender equality. The Approach Paper to the **Eleventh Plan** mentions - "Gender Equity requires adequate provisions to be made in policies and schemes across Ministries and Departments”. It also entails ‘strict adherence to gender budgeting across the board’. It promises special focussed efforts for creation of ‘an enabling environment for women to become economically, politically and socially empowered’.

Apart from the **Women’s Component Plan**, which covers only the plan expenditure of the Government, and relates to women, the concept of **Gender Budgeting** has gathered momentum for analyzing the whole budgetary process through a gender lens. The Department of Women and Child Development, Ministry of Human Resource Development, Government of India in collaboration with United Nations Development Fund for Women (UNIFEM) has taken an initiative in gender analysis of budget allocations in India and a study was entrusted to the National Institute of Public Finance and Policy (NIPFP). The section on ‘gender inequality’, contained in the Economic Survey, 2000-2001 was based on the Interim Report on Gender Budgeting done by NIPFP (Chakraborty 2003).

**GUJARAT**

In October 1996, the Planning Commission specifically directed Central ministries and departments, and the state governments to identify a ‘women’s component’ in the various schemes and programmes with which they are concerned to facilitate the
achievement of the objective of empowering women during the Ninth Plan. It was against this backdrop, that the Gujarat State Government felt the need for a change in the direction of its programmes so as to address the pressing social issues and eliminate gender disparities (see Annexure – 1).

The State of Gujarat envisions an empowered society that does not discriminate on the basis of caste, creed or gender, a society where citizens’ needs are met, high quality of life is maintained and human rights protected. Based on this philosophy, the Government of Gujarat decided to formulate the Nari Gaurav Niti (GEP) in the year 2002. The guiding philosophy of Gujarat’s Nari Gaurav Niti (GEP) is that, women and men have equal rights, opportunities and responsibilities to contribute to the well being of a society as well as exercise their rights to enjoy its fruits.

1.7 RATIONALE FOR THE STUDY
If gender as an analytical category has no economic correlates, there would have been no rationale for analyzing the government budget allocations from a gender perspective. The perceived need for such analysis arises from the fact that it may indeed not be so. The reason for this could be - Public revenue collection processes and expenditure patterns may be different across the gender divide which may have significant gender differential impact, the extent to what the official commitments of government to reduce gender inequality are matched by commitments in terms of budgetary allocations (ISST - 2002). It is thus a worthwhile exercise to pursue gender analysis of government budgets.

The topic of the present study “GENDER BUDGETING - ISSUES AND ALTERNATIVES WITH REFERENCE TO GUJARAT STATE” has also been chosen for following reasons:
In India, budget analysis from a gender perspective is of a fairly recent origin. Very little work has been done on gender-wise breakdown of budgetary allocation either at the central level or at the state level. Similarly, very little research has been done on gender differential impact of public expenditure and public revenue. Thus in so far as new researchable topics are concerned; this is an almost uncharted area.

This kind of study, based on state budgets, is of particular interest because, as mentioned earlier, fiscal policy is a key policy instrument to ensure human development and in particular gender development. This is all the more relevant at state level because under the Indian Constitution, state governments are the main agents for providing several public services viz., education, health and family planning services that are particularly important for women. Several central schemes funded for the poor, women etc., are channelled through the states, which administer the schemes.

Further it is also seen in India that in terms of revenue mobilisation, Centre's share is more than that of States, while the expenditure of the States is more than that of Centre i.e. major expenditures are made by the State and local Governments, particularly for social development and gender equity. For gender budgeting, therefore, it was more appropriate to analyse State Government budgets.

In the present study, gender budgeting of Gujarat State has been analysed as this State have made considerable progress in terms of indicators of economic development such as per capita SDP, etc. vis-à-vis human and social development. This is reflected in some studies, which show relative neglect of human and social development dimensions in Gujarat State (Indira Hirway et al.).
1.8 METHODOLOGY AND DATA SOURCE

Present study deals with gender budgeting with respect to Gujarat state and aims at highlighting various issues and alternatives of gender budgeting. Particularly, it aims at following:

► To unpack the budgetary information with respect to gender equality policy of Gujarat State i.e. it examines the budgetary policies of the State of Gujarat with the broad objective of assessing the extent of efforts put in by the State government towards Gender Equity Policy (GEP) – NARI GAURAV NITI.

► To analyse the expenditure estimates in addressing issues of gender inequality in terms of total public expenditure and expenditure by sectoral Ministries of Gujarat.

► To see how well are the policies of Gujarat State focused towards women and responding to their needs and priorities.

► An attempt is made to test the following hypothesis: –
  (a) With an increase in awareness about gender issues, it is expected that budgetary allocation towards gender oriented projects will rise over a time in the Gujarat State,
  (b) A rising budgetary resource of Gujarat government translates into increased allocation of funds for women and
  (c) An increase in budgetary resources of the State reduces the gender inequality.

► To answer the question - ‘Has Gujarat government been successful in reducing gender gaps or remove the barriers that prevent women from availing public facilities offered by the State through budgetary allocations?’

► It also aims to provide policy suggestions on the basis of the findings of the analysis.

► In addition, to highlight Gujarat’s performance a comparative gender analysis of the budgetary allocations of the State with that of India as a whole (Centre) is also made.
For the purpose of gendered budget analysis, the present study adopts the analysis and methodology used by National Institute of Public Finance and Policy (NIPFP). The study here covers two categorisation of public expenditure on women for gender analysis of budgets viz., Women-Specific schemes [100% expenditure for women/girls] and Pro-Women schemes [at least 30% of expenditure going to women/girls] of 12 departments for the period 1995-96 to 2004-05 of the Gujarat State. The budget data [Actual/Accounts] for the period under the study are taken from the volumes of Budget publication of 12 departments of the Gujarat State. The gendered analysis of the State is carried out as per guidelines based on a similar exercise for the national budget. Besides each scheme is classified into one of the four clusters: - A, B, C or D, as per the NIPFP study. The share of women-specific and pro-women schemes of 12 departments in the total budget of the state is then derived based on NIPFP methodology. Also this study restricts its attention only to the expenditure part of the State Budget and does not cover the receipts part (i.e. it does not evaluate the revenue mobilization policies of the State).

The study uses secondary data. The secondary data for the analysis were readily available from various sources viz., Budget Documents of Gujarat Government, Sachivalya, Gandhinagar, Reserve Bank of India Bulletin: - Finances of State Governments, Gujarat Human Development Report (2004), National Sample Survey Organisation, the Socio-Economic review of Gujarat state and the Budgetary Expenditure of Central Government of India etc. This was the single most reason for choosing the topic. Data on international experiences are mainly collected from various international agencies through online sources, mainly, internet.

Further after the collection of the data, the statistical methods of tabulation and diagrammatical presentations like pie charts, multiple bar diagrams, trend lines etc are used in the present study for
empirical analysis. An attempt is also made here to examine the overall trend of budgetary allocations by using the semi-average method.

1.9 ROADMAP TO THE STUDY
The study is divided into following eight chapters. The summary of each chapter is present here:

Chapter – 1: Introduction
First chapter (the present one) is by way of introduction to the gender budgeting. It deals with economic costs of gender inequality and gains from gender equality, relationship between gender and development, engendering macroeconomics for sustainable development and gender equality policy in India and Gujarat state. It also covers the rationale for the study, objectives of the study and methodology.

Chapter – 2: Gender Analysis: Rationale, Basic Concepts and Tools
Second chapter outlines some basic concepts of gender, their roles, needs, and gender disparities etc in brief. It discusses different concepts of gender budgeting, rationale for undertaking Gender Budgeting Initiative and introduces tools or methods which may be used in a gender-sensitive analysis of budgets.

Chapter – 3: Review of Literature and Initiatives
Third chapter explores the literature on gender budgeting. Various studies by international organisations, NGOs, academic experts, etc., are summarised. The literature covered attempts to summarize the literature and various operations and practices of gender budgeting initiatives conducted in different countries and by different development agencies. It focuses on gender analysis of public expenditure, public revenue, fiscal decentralisation, etc.
Chapter – 4: Gender Budgeting: Issues
Fourth chapter studies the empirical analysis of issues that emerge in gender budgeting. Conceptual, methodological, implementation, analytical and other issues are summarised to have proper understanding of challenges faced while conducting gender budgeting exercises.

Chapter – 5: Gender Diagnosis of Gujarat State
Fifth chapter covers information about the gender diagnosis of the Gujarat state. It gives a brief idea about socio-economic profile of the State with gender focus. The chapter also covers the financial status of Gujarat government’s budget.

Chapter – 6: Gendered Analysis of Budgets of Gujarat State
Sixth chapter is devoted to analysis of Gujarat state budget from gender perspective. Information about various women specific allocations and pro-women allocations in various departments is covered. Trend analysis of women specific and pro-women allocations have been undertaken in this chapter.

Chapter – 7: Gendered Analysis of Budgets of Gujarat and India
Seventh chapter provides a comparative analysis of budgetary allocations through gender lens of Gujarat state with that of federal India.

Chapter – 8: Conclusion, Alternatives and Suggestions
Eighth chapter concludes the study with policy recommendations/suggestions related to Gujarat state to initiate gender budgeting in the state. The chapter also explores the alternative approaches for moving forward with gender budget initiative.