Chapter - Eight

CONCLUSION, ALTERNATIVES AND SUGGESTIONS
CHAPTER - 8

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ALTERNATIVES AND SUGGESTIONS

Gender Responsive budget is important because evidence suggests that the economic gains of gender equality lead to increased output and better development of people's capacities (i.e. increased productivity, less stress and better overall health). 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. Further, women and men benefit in a way with greater involvement in important decision-making and that in turn will pave the path of true development. Nonetheless, it still remains true that economic growth automatically does not translate into human development. Sustained human development calls for right interventions and right expenditure patterns in a sustained manner. Management of public finance becomes a very critical input in this area. One of the objectives of gender budget initiatives is to get people - and especially women - moving and doing things. Gender budgets are a tool and not an end in itself and ideally gender budget analysis can also be part of other initiatives.

8.1 OVERVIEW OF THE PRESENT STUDY

In India, a special reference in the budget speech for 2000-01 pertaining to the access of women to national resources marks the dawn of gender-sensitive budgeting as 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. Similarly, the Gujarat State Government also felt the need for a change in the direction of its programmes so as to address the pressing social issues and eliminate gender disparities and formulated Nari Gaurav Niti (Gender Equality Policy) in 2002.

In the present study, gender budgeting of Gujarat State has been analysed. The State had maintained fourth rank in terms of per capita income among the large 15 States in India for two decades now. The State's social development indicators had been better than the all India average. In gender development as well, the State had maintained above national average performance till very recently, when the State started slipping down on critical aspects of women's development and status, represented by the literacy rate and juvenile sex ratio. Also, the State did not do well in human development as the State's rank in Human Development Index (of Planning Commission 2002) and Human Development Measure (of Hirway and Mahadevia 2004) was not commensurate with the State's per capita income rank. The State was at 6th position in 2001 with regards to both these indices. Same was the case with Gender Development Index (Mahadevia and Khawas 2005).

For expenditure analysis, the classification of the budgetary programmes of the Gujarat State was carried in two main categories as per methodology adopted by NIPFP for union budget is:

a) Exclusively women focused programmes (100% allocation) and

b) Pro-women programmes (at least 30% allocation).

The first category includes those budgetary allocations that are specifically targeted to women while the second category includes those that may not be exclusively targeted to women but contain components so as to benefit women more than other programs. The current study mainly focuses on the assessment of the budget of the ten fiscal years in terms of gender-focused programmes of the Gujarat State. The study assessed the patterns of budget allocation
(accounts/actual) for various women-specific and pro-women programmes of 12 departments of the State. The study is based on secondary data, which include Budget Documents of Gujarat Government, Reserve Bank of India Bulletin: - Finances of State Governments, Gujarat Human Development Report (2004) etc.

The general objective of this study deals with gender budgeting with respect to Gujarat state and aims at highlighting various issues and alternatives of gender budgeting. This study specifically aims to:

- Examine 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.
- Test the hypothesis –
  (a) With an increase in awareness about gender issues (gender inequality), it is expected that budgetary allocation towards gender oriented projects will rise over a time in the state,
  (b) A rising budgetary resource of Gujarat government translates into increased allocation of funds for women and
  (c) An increase in budgetary resources by the State reduces the gender inequality.
- 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.
- Make recommendations/suggestions on the basis of the findings of the analysis.

The study finds that both the total expenditure earmarked for women-specific, pro-women schemes/programmes, and its composition raise several concerns regarding priorities for gender equality in the State Budget. The gendered analysis of budgets of Gujarat state and India negates the hypothesis that with the increase in awareness about gender issues (gender inequality) it is expected that the allocation
towards gender oriented projects will increase overtime. The study locates that in absolute terms budgetary allocations to women-specific and pro-women schemes rose with increase in total budgetary expenditures of the State, but in relative terms it did not increase with the increase in the total budgetary allocation of the state (i.e. the total share of women-specific and pro-women programmes of the twelve departments accounted for 8.70% in the year 1995-96 which declined to 6.46% in the year 2004-05). The same is true for comparative gendered budget analysis for India and Gujarat.

There is a further concern that even the small magnitude of funds are spread very thin across many departments/ministries (or items of expenditure) allocated for women-specific and pro-women schemes/programmes.

Thus it is found from the empirical analysis carried in the present study that the hypothesis - an increase in budgetary resources of the State government leads to rise in allocation of funds for women and a rise in budgetary resources by the State government reduces the gender inequality in the State is false. In other words, the findings of the analysis rejects the hypothesis of the study.

The study indicates that the State government allocates less expenditure for economic services which actually can make women financially independent and empowered in the State, while it gives out more for social and protective services.

The study also noted significant ebb and flow in the allocation of funds to various programmes because of either introduction of some new schemes, withdrawal of existing schemes, merging of some schemes with other etc., in the departments over the period under the study.
8.2 ALTERNATIVES

Gender budget analysis without alternative proposals and examples of good budgeting is only half the story. Hence the present study identifies few alternative approaches to build gender sensitive State budgeting processes. They are discussed as follows:

1. Gender budgeting through Community-Based Monitoring System [CBMS]¹³

The standard CBMS could be adapted so as to make it more facilitative of Gender Budgeting. CBMS can be of help to policy makers who need to understand the gender patterns in the society, by providing sex-disaggregated data on the situation of local women, men, girls and boys. Policy makers with help of CBMS can decide how to respond to the gender patterns (need to address childcare or providing scholarships for girls studying in non-traditional areas).

The standard CBMS data allow for a sex-disaggregated analysis of the situation of local people in terms of aspects such as education and economic activity. They also provide for a situation analysis of accessibility of services such as sanitation, nutrition and health, which are of particular importance to women and girls because of both their biology and their traditional roles and responsibilities. There are many questions which are already asked in the CBMS questionnaires in a way that can provide sex-disaggregated tabulations. For example, these include questions concerning the information on the characteristics of household members (including age, tribe, education, economic activity, and nutritional status for young children), incidence of crime, and

¹³ D, Budlender, C, Reyes & M, Melesse (2005) – “Gender-Responsive Budgeting through the CBMS Lens - Implementing the Community-Based Monitoring System in a way that facilitates gender-responsive budgeting” papers from International workshops for CBMS & GRB practitioners.
number and cause of deaths in past 12 months allow for disaggregating by sex, existence and location of maternal and child clinics; existence and location of health centres; public transport (because men tend to dominate the use of private transport); markets (because women might (a) be more engaged in petty production of goods that need to be sold on a market and (b) bear more responsibility for daily provisioning of the household); availability of credit institutions (because of the difficulties women encounter in most societies in obtaining small-scale credit); electricity and water services (in situations where women and children bear the main responsibility for fuel and water collection); etc. Thus, the standard tabulations can be sex-disaggregated in respect of the above. Similarly, gender disaggregated information about income is important, and given the importance of overseas foreign workers in some countries, CBMS might also be useful to add further questions about remittances etc.

The results of the CBMS are sent up to higher levels of government and meant to inform services at those levels as well. The ideas in respect of gender can be thus tested against various gender policies and instruments at the country or state or regional level.

2. **Gender aware performance based budgeting and the budget Cycle**

Performance budgeting is a form of budgeting in which governments are required not only to report on monetary numbers, but also to include “outputs” and “outcomes” to measure performance and set targets. In essence, performance oriented budgeting is a way of incorporating information into the

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budget cycle that measures the goods and services produced by government and the impacts of government expenditure and revenue raising on the community. According to the grapevine, performance oriented budgeting appears to be a potentially positive framework for gender responsive budgets. The logic is as follows:

i. What does the government want to achieve? OUTCOMES

ii. How does the government achieve this? OUTPUTS

iii. How does it know if it is succeeding? PERFORMANCE REPORTING

Both output and outcome measures help us see what budgets are achieving, or hoping to achieve, in more concrete terms than the dollars, rupees or rands. On the one hand, outputs are defined in budget terms as the concrete deliverables of a budget allocation. So, for example, an allocation for primary school education might produce an output of X learners (ideally disaggregated into male and female), Y textbooks, or Z schools constructed or maintained. On the other hand, outcomes measure impact. They measure the larger change in the situation that a particular programme is designed to address. Ideally, performance budgeting allows for cross-sectoral outcomes.

In order to make performance oriented budgeting a more useful budgetary framework for gender responsive budgets, however, awareness raising needs to be augmented by enhanced accountability measures and more effective tools to ensure gender changes actually can be implemented in budgets and policy. Both, performance oriented budgeting and gender responsive budget initiatives recognize that budgets are a process as well as a document. Therefore, a gender aware performance framework has to engage with as much of the whole budget cycle as possible in order to be an effective framework for gender budget initiatives. The strategic use of performance oriented
budgeting by gender responsive budget initiatives in the successful pursuit of their goals requires pragmatically engaging with the budget as a political decision making process.

3. **Gender Audits Through a Capability Perspective**

One more alternative approach pioneered by the Nobel Prize winning economist and philosopher Amartya Sen (see, for example Sen 1985, 1992, and 1999) and often associated with the philosopher Martha Nussbaum (2000), and with an increasing number of other scholars is capability approach. The capability approach evaluates policies according to their impact on people's capabilities. It asks whether people are healthy, and whether the means or resources necessary for this capability are present, such as clean water, access to doctors, protection from infections and diseases, and basic knowledge on health issues. The capability approach thus covers all dimensions of human wellbeing. Development, well-being, and justice are regarded in a comprehensive and integrated manner, and much attention is paid to the links between material, mental and social well-being, or to the economic, social, political and cultural dimensions of life.

The ultimate claim of the capability approach is that the ends or goals of policies should be people's well-being in all its dimensions, that is, their capabilities. The tools of the policy makers are the policies that affect the capability inputs. These capability inputs include: Resources (income), Non-monetary production (care, domestic work, voluntary work), Public goods and services, e.g. child care facilities, high-quality education, Social institutions, e.g. a fair and efficient legal system, The community’s culture, e.g. attitudes towards working mothers,

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part-time working fathers, minorities. For each capability, it is important to ask which the most important capability inputs are and how they are changed. Hence the gender audits to be conducted should not be gender audits investigating purely monetary or material effects; rather it should use the capability approach as its underlying theory of human welfare and welfare policies.

4. **Macro Level Planning for Micro Needs**

Effective national development at the macro level needs to have a strong base at the micro level. The perspective on gender budgeting has to be turned upside down. What is important is not the allocation of resources in the budget at national and/or state levels that has to be emphasised on, but rather the resources that flow to and are available to women and men at the field level. Planning for gender equality should then be based on reality check on what is the level of inequality between women and men at the field level based on regional, geographic, spatial maps. The states have to be asked to do spatial mapping of social infrastructure and access to employment opportunities for gender, clearly indicating resources available, overall gaps, and resource allocation required based on size of population and yardsticks for availability of facilities etc. so that universalisation is achieved progressively, and allocations and interventions are more focused. Planning for and implementing and monitoring of public expenditure at the field level would require centralized coordination of all the interventions. The Planning Commission will have to takeover the role of coordinating gender budgeting initiatives in the realm of providing basic infrastructure for gender equality. This would be facilitated by the information

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reflected by the spatial mapping exercise and benchmarking of financial resources required based on region specific requirements of women.

5. Other Alternatives

Ann Marie Goetz suggests, in particular, that gender-sensitive social accounting matrices (SAMs) could be used to measure the impact of fiscal policy. Gender can be relatively easily incorporated into SAMs on the factor side as most countries have gender-disaggregated information about (paid) labour. A more exciting possibility is to add flows of unpaid labour into the models. Again, this is an area in which there is little work at present, although some is planned in the near future.

Another approach is to take the line-item classification of the budget as a point of departure, and construct gender-sensitive indicators of expenditure on and participation in public sector employment and public sector purchase of goods and services from the private sector. For example:

- Gender balance in public sector employment (e.g., share of women in employment at each grade; average cost of female employees compared to average cost of male employees);
- Gender balance in public sector contracts with private sector (e.g., share of women owned businesses in total number and value of contracts).
- Such indicators recognize that the public sector can promote (or hinder) gender equality as a purchaser as well as a provider.

Gender budget analysis has to be linked to macroeconomic thinking and to promote a broader reform agenda aiming to strengthen citizen participation, promote more democratic decision-making, and change the very assumptions that budget calculations are based on. Gender
budgeting work is often touted as a useful tool to support mainstreaming of gender in government policies. However, gender budget work often fails to make concrete policy proposals and demands. Hence there is need for concrete examples of recommendations and a clear idea of the trade-offs between alternatives.

8.3 SUGGESTIONS

Efficient and effective processes are being developed to improve the efficacy of Gender Budget initiatives. It is recommended that gender responsive budget initiatives should seek to engage as widely as possible. A few suggestions that will help ensure that gender budget efforts contribute to a more equitable and democratic uses of public resources in India and in Gujarat State are as follows:

1. The triangle of players – In any single country there are many different players to address and many ingredients that are necessary for gender-responsive budgets. Where development objectives are to be met through the budget, public expenditure management should involve wide participation in the process. This might include local government authorities, traditional rulers, civil society groups, economic and social research institutes, NGOs, community based organisations and donor agencies. Citizens are not only beneficiaries of development but also agents of development. As part of a strategy to increase collaboration between governments and civil society agencies, increase the access of vulnerable groups to resources, goods and services, and improve the rate and distribution of the benefits of economic growth. Citizens’ efforts to audit directly the activities of development programs are an important complement to official monitoring or auditing mechanisms. The MKSS experiences suggest the importance of seeking public-sector allies for citizen-based monitoring and auditing. Thus gender responsive budgets
are iterative processes of consultation, participation, planning, implementation and evaluation against set goals, objectives, indicators and benchmarks.

2. The **agenda-setting approach**: this approach implies the transformation of the existing development agenda with a gender perspective i.e. women participate in all development decisions, and through this process bring about a fundamental change in the existing development paradigm. Government should be able to explicitly link some of the women’s budget issues with a broader reform agenda including corruption, police reform, debt, land reform, etc., which would enable women’s rights groups doing gender budget work to more easily link with natural economic justice allies. Thus the need is to move beyond the traditional women’s sectors for analysis and policy alternatives. Therefore this approach through increased participation in decision-making at all levels holds the greatest potential to support equality between women and men. Further the government should adopt the **integrationist approach**: this approach builds gender issues into existing development paradigms i.e. the overall development agenda is not transformed, but each issue is adapted to take into account women-and-gender concerns.

3. **Reform institutions to establish equal rights and opportunities for women and men** - Reforming legal and economic institutions is necessary to establish a foundation of equal rights and equal opportunities for women and men. Legal reforms are needed, particularly in family law, protection against violence, land rights, employment, and political rights. Also there is urgent need to foster economic development that strengthens incentives for more equal resources and participation. Further active measures are needed to redress persistent gender
disparities in the short to medium term as institutional reforms and economic development may not be sufficient-or forthcoming.

4. **Method of Revenue Generation** - Government of Maharashtra has sent GR regarding allocation of 5% of total revenues for women and children (V, Patel 2007). Moreover, state or local self-government (LSGs) bodies should raise revenues by heavy taxes on Tobacco, private vehicles and entertainment industry, portion of fine collected for causing damage to environment (introduction of Green Tax), high speed driving, wrong parking and breaking rules etc to be used for welfare of women and children. Further there is need to incorporate revenue aspects and identify measures of improvement over time. There is need to analyse revenue impacts. To balance the expenditure-oriented analysis of Gender Budget initiatives, there is a need to examine the gender impacts of revenue-raising measures.

5. **The introduction of vouchers**, deregulation and the setting up of a mentoring/VC fund body – are all measures that would bring about accountability and competitiveness to the disintegrating public education system in the country. The voucher system provides funding to the student who then approaches any of the schools for education. In the present system, the schools are accountable to the government. The voucher system makes schools accountable directly to students since they pay for the education through vouchers. Under the voucher system, money follows the student rather than the school as in the present system.

6. **Availability of Gender - Disaggregated Data** - Lack of gender-disaggregated data should not be used as an excuse not to undertake gender analysis. Where capacity constraints limit in-depth all sector approach to the analysis, a priority approach may
be adopted, where a selective analysis is undertaken by high priority themes and in areas where data are available. Meanwhile, systems can be put in place to generate data where it is not currently available. Simultaneously datasets on time use for instance would be useful in providing information on the unpaid care economy, where much of women's and girls' time is spent and demonstrate the different needs of men and women, boys and girls which need be addressed through public spending.

7. **Gender Mainstreaming at Macroeconomic Level**- The first step in engaging with the budget, as a tool of macroeconomic policy is to obtain recognition that there is a gender dimension to such macroeconomic objectives as increasing economic growth and productivity; and to macroeconomic aggregates such as savings and investment, exports and imports and the supply of labour. At present, very limited gender perspective is kept while formulating fiscal and monetary policies and taking decisions on issues like withdrawal or introduction of subsidies etc. Other things being equal, it is likely to be harder to change budget priorities in the direction of gender equality, and improvement of lives of poor women in particular, when the main emphasis is on cutting back expenditure and minimizing taxation. There are strong lobbies for other priorities that are likely to carry more weight when cuts are being made. For instance, the gender budgeting exercise may be enhancing resources in social sector but the impact may be nullified by say inflation, costlier credit, withdrawal of subsidy, imposition of taxes, excise/ custom duties on essential commodities etc. Thus it is important to develop more gender-sensitive budget analysis at this macroeconomic level, because macroeconomic decisions constrain the room for manoeuvre in changing budgets in a more gender-equitable direction.
8. **Address issues of availability and access.** Programme coverage has to be seen against an acceptable yardstick for availability and reliability of service. For example planning for improvement in maternal mortality rate cannot be done, by merely addressing provision of health facilities. This has to go in tandem with education, adequate water sanitation, nutrition and roads for emergency situations. If a health infrastructure is created, operating it effectively may require basic infrastructure like water, sanitation, roads and electricity. This may serve the purpose of gender equality. Further, the proposal to move to basket funding for government programmes needs to be replicated in funding civil society activities. Following this approach one donor would focus on training, another on research and perhaps a third on advocacy in a national strategy towards a sustainable process for engendering themselves.

9. **Focus on equality as an objective rather than on women as a target group-** A gender analysis must consider not only differences between women and men, but inequalities in the relationship between them and what this means for the possibilities and action of different groups of women and men. A shift in focus to equality as an objective promotes closer scrutiny of women-specific initiatives to assess whether they contribute to equality between women and men. With equality as a development objective, all policies and initiatives must be scrutinised for their impacts on disparities between women and men in access to resources, opportunities and ability to shape their future. For example, inequalities between women and men, and unequal relations between them, influence decision-making about fertility and sexuality. Thus men's gender identities and behaviour must be taken into account in order to develop effective strategies. Equality between women and men cannot be achieved by changes in the roles and responsibilities carried by women. A measure of
the success of gender equality strategies is that equal numbers of women and men participate in a programme or an initiative. Equal treatment and equal opportunities for women and men is an important objective.

10. Moving beyond responding to gender differences, and increasing attention to reducing gender disparities. Agencies have made major steps in identifying differences between women and men through various techniques for gender analysis. A further step that is now needed is with the recognition of gender equality as a strategic objective of development is the identification of opportunities to reduce gender inequalities and support progress toward more equal relations between women and men. For instance, to ensure that more girls, many of whom are poor and cannot afford school fees, are enrolled, the focus for action must be on providing the means to get them into secondary education, rather than on simply ending gender disparities in enrolment. It would be even better to begin to track completion rates, which would give a clearer picture of girls’ ability to compete in the job market.

It is important to recognize that budgets are nine parts politics and one part information. Hence budget making is a political process and likewise gender budgeting too. This means that participation and informed citizenship should be a central element in the design and implementation of any budget work to ensure fairer and more democratic budget decisions. There is a need to have a strategic approach to the process, assigning roles to different players based on institutional capacity and areas of expertise in a coordinated approach to build synergy. The initiatives by civil society need to complementary rather than competitive. Strong leadership and capacity to lobby will clearly be needed. The effectiveness and success of gender budget
work, therefore, depends on the degree of political support that the process is able to secure from the highest levels of government.

To achieve budgets that are more effective in promoting gender equality, there needs to be both more fiscal space and a more democratic process for determining the use of that space (Elson 2004). Furthermore, the development of gender responsive budgeting at the macroeconomic level is an important challenge for the future. This includes the need to look at the intersection of national budgets with the global economy, which would provide important insights into the ways in which the rules of the international economic system facilitate or impede the development of gender responsive budgets. In other words, this requires action at both international and national levels. At the international level, there has to be a system of global governance that does not restrict the ability of governments to raise higher levels of revenue in a more equitable way; and that does not limit their ability to use fiscal policy to cushion their societies against economic shocks (Elson 2004).

8.4 LIMITATIONS/SCOPE OF THE STUDY

It is relatively easy to identify the specifically targeted programmes for women across ministries from the Budget documents of the Gujarat State. However, the information on the women component intrinsic in the composite programmes is not readily available in the budget documents. Some of the public expenditure schemes, such as poverty alleviation and employment generation schemes, though not exclusively targeted for women, have pro-women allocations. Prima facie, it is difficult to identify these pro-women shares from Budget documents. Ideally, the pro-women share has to be provided by specific Ministries/Departments. However, due to unavailability of such datas for each of the schemes considered and also that NIPFP has followed the procedure of adding on 30% 'pro-women' allocations in this category (the calculations presented in tables), therefore are
rough and ready and err on the more generous side. Further the analysis is limited only to expenditure on revenue account while capital account has not been studied due to lack of availability of data.

The present study is carried on in the general framework of gender budgeting where the broad objective is to assess the relative impact on women of public policies. However, budgetary policies are only a part of the instruments used by the state to direct and regulate the economy and the society. Also, for most of the items included in the year-to-year budgets, it is difficult both to understand the nature of the expected benefits and also to distribute those benefits by gender. Budgetary policies change the parameters under which workers and consumers operate. However, even today, most individuals arrive at their decisions in response to those changes through the collective of the family. In this, the relative impact on men and women is a function not just of the economic variables but also of their intra-household positions. It is these considerations about which one can only make some informed guesses in a study of macro-variables like this.

For the present study, within the budget documents all those schemes as being beneficent for women were located. In many of the more important schemes, like education, the gender break-up were missing, but can be worked out using some broad assumptions. This still misses a large part of the expenditure of state budgets as these expenditures are claimed by schemes such as roads and irrigation for which it is difficult to sort out gender-wise shares. It is to note that in this study it is assumed that the benefit to the targeted group to be equivalent to the amount of expenditure. This assumption is not very sound since there are many leaks between what the allotted budget is and what actually reaches the potential beneficiary.
Further when women are under 50% of the population there is no apparent rationale behind a WCP of 30% and that too only in the social sector's budget? Why not 50% or 75%? Also without availability of gender-disaggregated data it is difficult to capture what amount of expenditure actually translates into tangible benefits for women. Indicators of shares do not tell us whether real expenditure per capita has been rising or falling. Moreover, with current data systems, which continue to address the household as a composite unit and ignore intra-household inequalities, it is difficult to predict the impacts of programmes on women. However, this Gender Budgeting exercise makes assumptions relating to the proportion of allocations under a scheme that directly benefits women. On the other hand, some of the assumptions are also patriarchal, for instance, the assumption that anything that has to do with children, anything that has to do with contraception and family planning is for the exclusive benefit of women. Unless such assumptions are rectified, the relevance of Gender Budgeting attempted by the Government will be diluted (S, Das and Y, Mishra 2006).

One of the challenges in moving forward will be to motivate more men to participate as partners in the process of defining the visions and strategies for a more gender-equal society. The next step for gender budgets is to bridge the gap between undertaking gender sensitive analyses and formulating a gender sensitive budget (Hofbauer 2003: 45). The urgent need now is to move the process beyond sensitization, awareness creation and gender-sensitive budget analysis to gender-sensitive policy formulation and implementation.

For effective gender budgeting exercise it is important to have data for gender auditing. The major characteristics of the required data are:

(a) Availability at regular intervals,
(b) Reasonable level of reliability,
(c) Gender disaggregation,
(d) Availability at the district level, and
(e) Availability in the required format. It is possible to do so if small steps as ensured such as, additional analysis of the available data, timely analysis of the already collected data, expansion of the sample size of the ongoing surveys, and better supervision for ensuring accuracy.

The findings of the study reflect that the indicators of gender inequality are still existing in Gujarat. Similar studies/exercises needs to initiate in other states and for more departments to tackle the problem of gender inequality vigorously. There is scope for conducting inter-state comparative gendered analysis for all the departments/ministries. In order to make the study complete the inter-state comparative analysis has to link with union budgets of India. Present study uses NIPFP approach to gender budgeting analysis, which takes into consideration the women component. Time use surveys are useful for undertaking such gendered analysis.

_Will gender initiatives alter the decision-making process in budgeting?_

_If gender-based analysis reveals that government fiscal policy is biased against women – this information will naturally raise questions of fairness. It is not hard to imagine a TV news story or the front page of a newspaper showing pie charts (in pink and blue, most likely) revealing gender inequities in the budget. This information is easily understood by citizens and politicians alike, and could shift the political axis of the debate._