

CHAPTER-II

REVIEW OF LITERATURE

Review of literature is an important exercise in research because it tells what has been developed in the subject of the study, how it has been done and what are the conclusions arrived at. Review of literature helps the researcher to find out the research gap. It helps them to know what has actually been done and what remains yet to be done on the specific problem. It helps in avoiding repeating and creating a new dimension to the existing study of knowledge of the concerned area.

Gender budgeting is one of the important components of gender mainstreaming. Gender budgeting looks at the economy through women's eyes. The innovative concept of gender budgeting has received substantial attention worldwide. A number of research studies have been undertaken by different researchers in the field of gender budgeting at national and state level. In the present chapter, 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, the UK which has undertaken or initiated the exercise of gender budgeting. The study also focussed the issue of how to do a gender sensitive budget analysis. The study also showed an 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 such as policy appraisal, beneficiary assessment, public expenditure incidence analysis, tax incidence analysis, analysis of the impact of the budget on time use, medium term economic policy statement, budget statement by adding the notion of gender aware or gender disaggregation in each of tool 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).

Senapaty, M. (2000) conducted a study on gender sensitive analysis of Union Budget 2000-01. The study also quoted Finance Minister's budget speech for 2000-01. The study also highlighted the efforts of Government of India towards gender mainstreaming. India became a member of signatory of Convention on the Elimination of all forms of Discrimination against Women in 1993; 73rd Amendment Act of Constitution, 1992 which provide one-third reservations to women at all three tiers of Panchayat Raj i.e. Gram Panchayat, Panchayat Samiti and Zila Parishad; identification of 27 beneficiaries oriented schemes for women by Department of Women and Child Development; setting up of National Commission for Women, Central Social Welfare Board and National Institute of Public Cooperation and Child Development (NIPCCD) which safeguard women's right are some of the efforts of the government in the context of gender mainstreaming. Further, Finance Minister's speech regarding all major sectors seemed to be 'gender neutral' with no specific emphasis on women in the speech. The study showed that programmes/schemes explicitly focussed on women constitute only about 1 per cent of the total Government of India budget. The details regarding category-II with a sub-component on women are not stated in budget document 2000-01. Ministry of Rural Development brought out a separate chapter on women empowerment in its Annual Report. About 34 ministries do not have women component in their schemes. The study concluded that there is a need to collect and compile gender-disaggregated data and to assess the impact of programmes/schemes on men and women. There is also a need to do a complete gender audit of each programme/scheme.

Bellamy, K. (UK Women's Budget Group, 2002) highlighted the concepts, objectives, benefits, methodologies, actors and policy area (such as national budget and gender machinery of government) of gender budgeting. Gender budget is a process to integrate gender commitment into budgetary commitment. The main objective of gender budgeting was to mainstream gender issues in budgets and policies to promote gender equality. International agencies, Ministry of Finance, government at any level, parliament, civil society organizations especially women's group, academics, nongovernment organizations, individuals play a key role in gender budgeting exercise. The study concluded with gender budgeting initiatives of various countries i.e. Austria, Belgium, France, Germany, Ireland, Italy, Norway, Russia, Spain, Switzerland, United Kingdom representatives in the Council

of Europe's member states. Gender budgeting brings benefit in terms of efficiency and resource allocation of gender inequalities to implement policies effectively.

Elson, D. (2002) studied various dimensions of gender responsive budget initiatives such as framework, audit, evaluation, planning, appraisal, principles and challenges. The study also presented some examples of gender responsive budget initiatives. Political locations, revenue-expenditure coverage, classification of the budget, budget cycle stage, presentation of revenue-expenditure analysis are the different dimensions of gender responsive budget initiatives. The study highlighted National Works Programmes in South Africa, New Deal Programme for the Unemployed in the UK, Expenditure on Adult Basic Education and Training in South Africa, Industrial Support in Australia, Infrastructure Development in South Africa, Support for Women's entrepreneurship in France, Tax Credit in the UK. At macroeconomic level, development of gender responsive budgeting in a more gender equitable direction is an important challenge for future. The study suggested that gender responsive budgeting should be designed in a country's according to the country's specific needs or circumstances. Attention should be paid regarding planned and realised indicators of inputs, activities, outputs and impacts of ministries/programmes regarding gender issues.

Institute of Social Studies Trust (2002) made a comparative analysis of gender budgeting in two Indian states of Delhi and Himachal Pradesh. The study also examined the gender differential impact of food security with a pilot study of 200 resident household located in trans-Jamuna regions in Delhi and health sector budget from the gender perspective in Himachal Pradesh. The study found that the state budget of Delhi and Himachal Pradesh as a percentage of net state domestic product (NSDP) stood at 12.05 per cent and 64.26 per cent respectively in the year 1999-2000. Women specific schemes/programmes in Delhi and Himachal Pradesh constituted only 0.57 per cent and 0.68 per cent of total budget allocations in 1999-2000. The total magnitude of gender budget (part A and part B) in Himachal Pradesh has declined from 2.77 per cent in 1997-98 to 2.47 per cent in 1999-2000. While in Delhi, it declined from 1.58 per cent in 1997-98 to 1.33 per cent in 1999-2000. Health and family welfare expenditure in Himachal Pradesh account for 6 per cent of the total expenditure of state budget which remains constant appropriately. The resource

allocations declined in the context of family welfare and increased in the context of rural health services. The study revealed the problem of existence of gender differences in food security and nutritional level.

Alphonse, M. (2003) presented an overview of gender budgeting and women component plan in India. The study also presented a brief review of the special component plan. The gender perspective came into existence with the publication of Report of the Committee on the Status of Women in 1974. Subsequently, Five Year Plans, National Policy for Empowerment of Women, 2001, Department of Women and Child Development, Economic Survey of India, 2000-01, NIPFP had taken up the initiatives towards to engender the national budgeting process. Then NIPCCD was commissioned to conduct gender budget analysis in 22 states. But the study showed the results of the six departments of ten states for the year 2000-01 and 2001-02 in its Interim Report. The study showed that the allocation to women programmes ranged between 2 per cent to 11 per cent in the year 2000-01 in ten states. The share for women targeted schemes has remained lower as compared to the share of pro women schemes. The strategy of women component plan started during 9th Five Year Plan intended to earmark at least 30 per cent of the funds/benefits of plan outlays in women related sectors. The study showed that the flow of funds to women's programmes under women component plan was less than the desired level in ten selected states. The study concluded that to formulate uniform guidelines and strengthen methodological tools at the national and regional for the effective mechanism of women component plan.

Chakraborty, L. (2003) analysed Union Budget from 1995-96 to 2003-04 from the gender perspective. The study revealed that only 10 Ministries/Departments made an allocation for specifically targeted programmes for women. The share of specifically targeted programmes for women constitutes only 0.70 per cent in 1995. It became 0.84 per cent in 2003-04. A greater share of budgetary allocations for women was noted under Department of Women and Child Development (DWCD) and Department of Family Welfare under specifically targeted programmes for women. The share of public expenditure with pro-women allocations declined from 3.89 per cent in 1995-96 to 2.19 per cent in 2003-04 in India. Further, there was no significant deviation between the

Budget Estimates and Revised Estimates of the four Ministries/Departments namely Department of Agriculture and Cooperation, Education, Social Justice and Empowerment and Tribal Affairs out of thirteen Ministries/Departments with fiscal markship of public expenditure with pro-women allocation. The study concluded that there is a need to monitor the implementation of schemes and incidence analysis of schemes targeted for women at the sectoral level of all tiers of government.

Chakraborty, L. (2003) highlighted the experiences of various countries which have undertaken the exercise of gender budgeting. Then the study analysed gender sensitive indicators of health, education and economic activity in Sri Lanka. The study also analysed 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. Only seven Ministries has specifically targeted programmes for women. 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 highest allocation of expenditure was noted in the Ministry of Health (3.75 per cent in 2003) and the lowest allocation of expenditure was noted in Ministry of Women's Affairs (0.02 per cent in 2003). The specifically targeted programmes in 6 Ministries except for Ministry of Women's Affairs constitute only a negligible share of the total allocation. 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.

Patel, V. (2003) conducted a case study on gender budgeting in India for Union Budget 2001-02, 2002-03 and 2003-04. Further, the study made gender analysis of National Human Development Report, 2002, Human Development Report, Maharashtra, Maharashtra Policy for Women and Maharashtra Population Policy Vision-2010. National

Human Development Report revealed that gender disparity across states has declined. The National Human Development Report didn't take into account the declining sex ratio while estimating various development indices. Human Development Report Maharashtra, 2002 focussed on empowerment of women by better targeting of compulsory elementary education, female foeticide, targeting improvement of women's health, enforcement of legally marriageable age. Under Maharashtra Policy for Women, the state government took major steps to improve the position of women in the context of education, health, employment, credit facility and media image. The study showed that a total of Rs. 3186.94 crore were allocated to the programmes for women in the Union Budget 2001-02. A total of Rs. 6134.55 crore was allocated to programmes with an indirect benefit for women in Union Budget 2001-02. The study concluded that in an official document like budget, the use of gender aware language is quite heartening.

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 categories of public expenditure on women from the Union Budget. The three categories identified were: 1. Expenditure on programmes/schemes specifically targeted to women and girls. 2. Pro-women allocation which is the composite expenditure schemes with an earmarked component for women. 3. Mainstream public expenditure that has a gender differential impact. The study found that pro-women allocation constituted relatively a small proportion in the total union budget.

Sharp, R. (2003) focused 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 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. 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. Gender aware approach needs to have multiple dimensions to measure performance in terms of inputs, outputs and outcomes.

Banerjee, N. and Roy, P. (2004) studied the budgetary trends of fourteen major States of India with a 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.

Banerjee, N. and Krishna, M. (2004) presented the review of progress towards the exercise of gender budgeting in India along with various countries. Gender budget analysis is an attempt to focus on budgetary measures to show gender-based differences. The study showed that in India, Seeta Prabhu and Kalyani Menon (2001), NIPFP Project, Banerjee and Roy (2003), Disha (Development Initiative for Social and Human Action), ISST, Bhatt (2003), Asha Hans (2003), Vibhuti Patel (2003), Meena Acharya (2003), Krishnaraj et.al. (2003), Sachetneor Banerjee and Sen (2003) and various scholars carried out studies on gender budgeting. The study highlighted that at several levels there is a need for fieldwork and consultation between scholars, women's studies activists and policymakers to make

policies/programmes appreciate exactly to address the issue of what women want and in what form. Further, public goods investment should be outside the scope of the exercise of gender budgeting due to the non-possibility of the gender-wise impact of these investments.

Dewan, R. (2004) studied the aspect of the gendered reality of workers in urban small scale manufactories in Greater Mumbai in the context of gender budgeting. The study was based on a field survey conducted in 109 small scale units located in 33 industrial estates in Greater Mumbai. The author interviewed 446 workers; among them about 47 per cent were women. The study revealed that 92.8 per cent of workers were on 100 per cent temporary basis. Almost all the women were involved at several levels of production activities. At every stage of production activities, gender-based discrimination exists. But when the task of production is to be performed, gender based division of labour was ignored. The increased flexibility of both men and women in labour market which are informal has restricted the implementation of labour legislations. The study concluded that there is a need to reschedule the budgetary allocations in order to guarantee secure and decent employment to both men and women in the expanding labour market.

Eapen, M. (2004) conducted a study on gender analysis of plan-budgets of four Gram Panchayat in Trivandrum District (Kerala) during the period 1997-98 (9th Plan) to 2002-03 (1st year of 10th Plan). The study also analysed the socio-economic situation of both men and women in Kerala State. The study found a huge gap between revenue and expenditure of Gram Panchayats. The majority of literate women were engaged in household duties. Women component plan project perceived to be fewer transformation potentials for women. The idea of gender sensitisation of the selected panchayats does not reveal much of a transformational potential. Most of the women preferred to work at household perpetuating their 'invisibility' rather than to join income generating activities undertaken by self-help groups (SHGs). The study recommended that women component plan projects should be undertaken by SHGs to increase women's visibility.

Pandey, D.; Kanchi, A. and Akolkar, K.K. (2004) made a gender audit of the state budget of Maharashtra during the period 2000-01 and 2001-02. The study also throws light on the fiscal health of the state government of Maharashtra during the period 1993-94 to

2004-05. The study showed that since the mid 1990s, there was a fiscal imbalance in the state. Education, sports, art and culture accounted for 66 per cent of development revenue expenditure or 55.02 per cent of gross state domestic product. The study identified 28 women specific schemes and some pro-women schemes implemented by different departments. The total outlay on women specific schemes grew up in absolute terms but in relative terms it declined from 1.05 per cent in 2000-01 to 0.86 per cent in 2001-02. The outlay on women specific schemes in Department of Women and Child Development accounted for a portion of 91.94 per cent in 2000-01 and 92.11 per cent in 2001-02. The outlay on pro-women schemes as a percentage of state budgets has declined from 5.02 per cent in 2000-01 to 4.80 per cent in 2001-02. The study revealed that under women component plan, the total allocation to schemes partly for women was higher than the total allocation on the schemes wholly for women. The study concluded that there is a need to reorient and reprioritise the programmes/schemes intended to benefit women.

Parikh, A.; Acharya, S. and Krishnaraj, M. (2004) analysed the budget of Maharashtra State meant for the agriculture sector from gender perspective for four years ranging from 1998-99 to 2001-02. The study also examined the budget for six departments related to agriculture and rural development i.e. agricultural research, extension and training department, horticulture department, animal husbandry and fisheries department, rural development and water conservation department, planning department and tribal development department for the same time period. The study revealed that allocation of funds was too limited as compared to the need in all the six departments. The study found neither positive impact nor the negative impact of most of the schemes designed for women workers in agriculture and allied sectors.

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 an efficient allocation of resources, adequate planning, proper programme design and formulation etc.

Mahadevia, D. and Khawas, V. (2005) examined the impact of agricultural programmes and policies on women agricultural labour and small and marginal farmer households, in Gujarat. The study selected two programmes namely Watershed Programme and Training for Women in Agriculture (TWA) for their impact on women in the context of overall macro policies in Gujarat. The study found that the total expenditure on women specific schemes was only 0.35 per cent in 2001-02 while the budgeted expenditure share was 0.79 per cent. The study revealed that Watershed Programme led to the higher participation of women in public activities and improved participation in decision-making at the household level. The TWA programmes have shown higher results with limited funds through its impact on women agricultural labourers.

Rubin, M. M. and Bartle, John R. (2005) highlighted the rationale and tools of gender responsive budget. The study also analysed the aspect of budget reform from the standpoint of gender responsive budgeting. The study also throws light on gender responsive budget initiatives in different countries. Gender differences related to care economy and both sides of public budget (revenue and expenditure) are the rationale behind the implementation of gender responsive budgeting. The study showed that gender responsive budgeting has the potential to address the issue of gender inequities as a measure of budget reform prevails in the country. The study pointed out that integration of gender in the decision-making process as a measure to budget reform is required.

Zukerman, E. (2005) studied the steps, constraints, scope, elements, impacts and challenges of gender budget initiatives. The study highlighted that gender budget initiatives are in a variety of form such as national level projects, local level and citizen led. Five steps involved in gender budget initiatives are identification; assessment; approval and enactment into law; implementation and audit; and evaluation. The major constraints in gender budget initiatives are financial constraints, defense and other government priorities which constraints funds available to target women and advocate gender equality programmes. Around 50 ministries have started gender budget initiatives with of varying scope and effectiveness. Gender budget initiatives should include the involvement of government, Ministry of Finance, Budget Office, CSO and Parliaments. The gender budget initiatives should also include institutionalisation of the regular process,

transparent procedure, and equitable participation weight age to both men and women in all phases of budget priorities. The awareness raising about gender issue is the major challenge for gender budget initiatives. The study recommended that in order to achieve gender equality, there is a need of government willingness to change.

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 a 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 gender budget audit must cover three aspects viz. budget, policy declaration and revenue mobilisation measures at each stage. Gender budgeting exercise must be much broader. It also 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.

Centre for Budget and Governance Accountability (2006) made an in-depth analysis of gender budgeting in West Bengal. The study also throws light the status of women in West Bengal. The study also made an attempt to capture the specific interventions related to the development of women proposed for the 10th Five Year Plan Period for West Bengal. The study found that West Bengal presents a better picture with regard to vital statistics than the national averaged but it still lags behind regarding women's nutritional status, educational attainment, dropout rates, workforce participation rates and political empowerment of women. Most of the State plan interventions give priorities to women's education, health care facilities, training and employment, financial assistance and other welfare oriented schemes targeted towards women and girls. The study showed that the total outlay earmarked for women as a proportion of total West Bengal Budget has increased from 6.10 per cent in 2003-04 to 7.50 per cent in 2005-06. The total outlay

earmarked for women's education accounted for 6.57 per cent in 2005-06 of the total budget. While the share of women's nutrition, health, livelihood and welfare of women in difficult circumstances was very low accounting for only 0.95 per cent in 2005-06 of the state budget. The share of total plan outlay in West Bengal budget has declined from 10.31 per cent in 2003-04 to 8.25 per cent in 2005-06. The study recommended that state government of West Bengal should increase the outlay for women in various sectors such as health, education, nutrition, livelihood and employment. The government should review and take appropriate steps to collect gender-wise data on ex-post beneficiaries of schemes/programmes implemented in the state.

Das, S. and Mishra, Y. (2006) studied the drawbacks inherent in the rubric of gender budgeting statement. The study questioned the assumptions which are unjustifiable and patriarchal. The allocation of resources by Union Government under gender budgeting statement constitute only 5.1 per cent which is low itself. Several schemes like Free Distribution of Contraceptives, Social Marketing of Contraceptives, ICDS, National Institute of Public Cooperation and Child Development, Other Schemes of Child Welfare, Indira Awaas Yojana, Health Care Centre, Improvised Services and Nutritional Care Centre included in Part-A of gender budgeting statement (where 100 per cent allocations are meant for women), the beneficiaries are not only women but also men, young couples and children. The external clubbing of women and children as one category by the policymakers is clearly wrong and patriarchal. The study suggested that there is a need to be looked at very carefully in identifying the women specific schemes under various departments of Union Government and made the correct allocations. The drawbacks must be rectified by the government regarding the allocations of resources for the schemes which are for the exclusive benefit of women.

Das, S. and Mishra, Y. (2006) made an attempt to highlight the concept of women component plan and gender budgeting in India. The concept of women component plan and gender budgeting play a complementary role to each other. The idea of women component plan was adopted in the planning process during 9th Five Year Plan. Under women component plan, at least 30 per cent of financial resources are allocated for women under the various schemes that are perceived to be women related run by all

ministries/departments both by Central as well as State governments. Women component plan covers only the plan expenditure of the government related to women. The study found that many departments made an allocation of funds for women specific schemes under the fabric of women component plan. On the other hand, some departments stated their schemes to be gender neutral. In the Mid Term Appraisal of 10th Five Year Plan observed most of the Central ministries/departments designed as women related have stopped reporting on the implementation of women component plan.

Chakraborty, L. (Year not mentioned) studied the aspect of local level gender responsive budgeting and fiscal decentralisation in three Indian states viz. Kerala, Karnataka and West Bengal. The study also presented a detailed review of National Institute of Public Finance and Policy (NIPFP) framework to institutionalise gender budget into budgetary policy. The study showed that at an aggregate level, local bodies or sub national governments suffers from limited and inadequate resources with regard to fiscal devolution. The study emphasised to incorporate a gender perspective into fiscal transfer system in India to fight against gender discrimination and adverse juvenile sex ratio. The study revealed that Kerala state has shown a good practice to incorporate gender budgeting by allocating 10 per cent of state's plan outlay under the fabric of women component plan to programmes/schemes specifically targeted for women through gram sabhas in the backdrop of democratic decentralisation. The study emphasised to explore the scope of gender needs at the local level in Karnataka. In West Bengal, third tier i.e. gram sabhas get limited autonomy in fiscal devolution and the study found no information about gender needs in West Bengal.

Kotval, V. (2007) presented an overview of gender budgeting in India. The study also analysed the resource allocation in gender budgeting statement in Union Budget for the year 2007-08. The study showed that location, scope of exercise, report format and political format are the different determinants of gender budget. The study found that allocation of resources under part A constitute only 27.69 per cent of the total allocation while Part-B constitutes 72 per cent of total allocations listed under gender budgeting statement.

Mishra, Y. and Jhamb, B. (2007) studied the magnitude of gender budgeting statement in the budget for the year 2005-06, 2006-07 and 2007-08. The study also examined gender budgeting statement through the lenses of sectoral, human rights and discrimination. The study found that the total magnitude of gender budget as a percentage of Union government expenditure has gone up from 3.8 per cent in 2006-07 to 4.8 per cent in 2007-08. In spite of several errors and mistakes, some of the mistakes was acknowledged and corrected in gender budgeting statement in the Union Budget 2007-08. The study pointed out that various ministries like Department of Health and Family Welfare, Department of Rural Development, Ministry of Labour and Employment, Ministry of Youth Affairs and Sports incorrectly prioritised several schemes as exclusively for women. The outlay for women's education, health, food security and nutrition constitute 77 per cent of total allocations in the gender budgeting statement. The allocation to social, civil and political rights (CPR) constitute only 1 per cent of allocation for women while 99 per cent of allocations for women have gone to economic, social and cultural rights (ESCR). The most marginalised women got only 7 per cent funds of the total gender budget while 93 per cent of the funds are available for women as a generic category. The study opined that there is a need to flow more funds for women in all development programmes/ schemes that benefit women.

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 from Rs. 3,186.94 crore in 2001-02 to Rs. 31,178 crore (BE) in 2007-08 in the Union budget. The study pointed out that for reprioritization in public spending: we must prepare our 'bottom-up budget' and lobby for its realization in collaboration with the elected representatives.

Sharp, R. and Elson, D. (2007) focused on how gender budgeting initiatives have contributed towards gender equality and women's empowerment with country examples through the availability of sex-disaggregated data, budget decision-making process, and revenue-expenditure dimensions of budget. The study found that over the past decade, many developed and developing countries have introduced a gender perspective in the

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.

Verma, R. (2007) made an attempt to analyse gender budgeting in Madhya Pradesh (MP). The Government of MP introduced gender budgeting in the Annual Budget 2007-08 for 13 departments. The study showed that the introduction of gender budgeting has resulted in an increase in the total budget allocation under both non-plan and plan heads in selected departments. The study revealed an increase of 23.99 per cent in the budget allocation for 100 per cent women specific schemes and pro-women schemes. The study suggested that state government also proposed to conduct the impact analysis of certain women specific schemes to understand the efficacy of these schemes in improving the social indicators for women.

Hans, A.; Patel, A. M. and Agnihotri, S.B. (2008) analysed the data on women with disability (WWDs) in the four states of Andhra Pradesh, Chhattisgarh, Orissa and West Bengal. The study found that total allocation made in the disability sector served a small percentage of the total population with disabilities. The study suggested that there should be a specific allocation for women in every programme/schemes for persons with disabilities. Specific allocation should be made for skill and capacity building of WWDs. There should be adequate budgetary provision for training of cares as well as a specific programme for WWDs with mental retardation and severe disabilities.

Palharya, S. (2008) conducted a study on the expenditure on women and child development department in Madhya Pradesh. The study analysed public expenditure on social services as a whole and as a percentage of gross state domestic product of the State for the period 2002-03 to 2006-07. The study revealed that total expenditure on social services had declined from 34.21 per cent in 2002-03 to 29.06 per cent in 2006-07. Revenue expenditure on social services has declined from 36.29 per cent in 2002-03 to 32.83 per cent in 2006-07 (BE). The expenditure on social services as a percentage of gross state domestic products has declined from 7.05 per cent in 2002-03 to 6.06 per cent in 2006-07. The study found that almost 40 schemes were being launched by the

department of women and child development for the welfare of women and children in the state.

Social Watch-Tamilnadu (2008) studied the exercise of gender budgeting at international, national and state level especially in Tamilnadu state. By 2004, more than 60 countries have initiated the exercise of gender budgeting. The discourse in India on analysing public expenditure from a gender perspective is usually traced back to the Report of the Committee on the Status of Women (titled “Towards Equality”) brought out by the Government of India in 1974. Then the 8th Five Year Plan made an express statement to made allocations for women. 9th Five Year Plan adopted the strategy of women component plan which was a precursor to the adoption of gender budgeting. Then the 11th Five Year Plan made the provision for encouraging gender budgeting and gender outcome assessment in all the ministries. In 2001, National Institute of Public Cooperation and Child Development (NIPCCD) coordinated gender sensitive analysis of budget in 22 states for the year 2000-01 and 2001-02. Interim Report of NIPCCD showed the result of only 10 states. The study found that the total allocations to women’s programmes as a percentage of State budgets varied between 3 per cent to 13 per cent. In Tamilnadu State, only 6 departments out of 17 departments have programmes for women. Of the total plan outlays, less than 4 per cent has been spent on women during 1997-98 to 2004-05. The total plan outlay for women in Tamilnadu constitutes only 6.08 per cent in 2005-06, 6.40 per cent in 2006-07(RE) and 6.70 per cent in 2007-08 (BE) respectively. The study concluded with the recommendations to bring gender equity in budgeting in Tamilnadu State.

Chakraborty, Lekha S. (2009) focussed on the idea of financial allocations through gender budgeting in India. The study also highlighted Sen’s theory of capability to institutionalize gender budgeting. According to Sen’s capability approach, capabilities, functioning and commodities are three crucial layers which need interpretation in the context of local responsive budgeting. The study also throws light on the rationale and theoretical framework of gender budgeting. Further the study also analyzed the trends in budgetary allocations for women specific programmes and pro-women allocations in India during the period 1995-96 to 2006-07. Then, the study showed an in depth analysis of gender budgeting statement for the year 2005-06 and 2006-07. The study found that the

share of specifically targeted programmes for women in total public expenditure was 0.07 per cent in 1995-96 and it became 1.7 per cent in 2006-07. While the share of the women component in total public expenditure has declined from 3.89 per cent in 1995-96 to 3.4 per cent in 2006-07. The study showed significant deviation between Budget Estimates (BE) and Revised Estimates (RE). The study concluded with specific policy suggestion like strengthening gender-disaggregated database, monitoring the output than input, expenditure tracking survey, the inclusion of care economy in budget making process, ex-post and sectoral analysis of gender budget etc.

Throat, M. (2008) studied the aspect of disaster management from gender budgeting perspective. Worldwide, management of disaster has been gaining momentum. It is closely linked with gender budgeting in the development sector. There is an upward trend in the damage to infrastructure, property and the lives over the period of 16 years from 1985 to 2001. Approximately 75 per cent of women and children are the real victims of disaster occurred in India. As women are the caretakers of the old, infirm and infants as well as themselves. The study pointed out those woman specific needs should be transformed into budget heads at the activity level during the response phase soon after a disaster.

Mishra, Y. and 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 total magnitude 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. In order to address the different aspects of the vulnerabilities of women, schemes/programmes need to be conceived more effective and creative. Resource allocation to social sector continues to be abysmally low. Quality and quantum of resource allocation to social sector in budget meant for women should be increased.

Gupta, R. (2010) focused on the empowerment of women through gender budgeting. Gender budget provides an opportunity for empowerment of women through budgetary

cuts. Nevertheless, 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 emphasised that for making gender budgeting as a powerful tool for women's empowerment, resource allocation should be appropriately prioritised by addressing several dimension of women at grass root level. Social, economic and political aspect of women empowerment in all religions of the country within the various level of government should be addressed.

Kumar, R. and Singh, A.K. (2010) reviewed different approaches for women development from the standpoint of gender budgeting in the discourse on development. The study also presented the strategic framework, an alternative strategy for women development. The study also discussed opportunities and threats of gender budget from the perspective of women. The study revealed that the budgetary allocation is inadequate in view of growing requirements for women development.

Singh, R. V. P. (2010) presented a brief review of progress and prospects of gender budgeting as a tool for women's empowerment in Indian context during Five Year Plans. The 7th Five Year Plan onwards, specific focus on schemes/programmes which directly benefited women was seen. The 9th Five Year Plan adopted 'women component plan' as a major strategy of gender budgeting to earmark at least 30 per cent of the funds/benefit in all women's related sectors. The 10th Five Year Plan reinforced in tying up the concept of women component plan and gender budgeting to play a complementary role to each other. The approach paper to 11th Five Year Plan gives the highest priority to create gender budgeting cell in all ministries/departments and universalisation of gender budgeting and gender outcome assessment. At last, the author has recommended that budgetary outlays for women need to be adequately allocated, planned, reformulated which exclude several dimensions of the problem.

Jhamb, B. and Sinha, N. (2010) focussed on Millennium Development Goals (MDGs) through the lens of gender budgeting over the past three years i.e. 2008-09 to 2010-11. The study revealed that total magnitude of gender budget as a percentage of total government expenditure has stagnated at 5 to 6 per cent during 2008-09 to 2010-11 which is abysmally low. The study also showed that Goal 1 (reducing poverty and hunger) received the largest

pool of funds followed by Goal 3 (gender equality and women's empowerment) and Goal 2 (achieve universal primary education). The outcome indicators such as women's education, maternal health and political participation appear to be unsatisfactory due to under-utilisation of funds. The study concluded with the emphasis on the creation of a healthy and enabling environment for women at the grass root level to achieve MDGs.

Singh, S.P. and Biswas, P.K. (2010) presented an overview of changing scenario of Indian women with the inception of five-year plans. The study compared the changing scenario of women in the contemporary world from the First Five Year Plan to Tenth Five Year Plan. The paper also highlighted how the changes have been registered and incorporated in the India's Five Year Plans. The study also suggested a futuristic vision of Eleventh Five Year Plan towards women's sustainability in global era through its new programme and policy agenda for Ministry of Women and Child Development.

Suguna, R. (2011) made an attempt to measure the effectiveness of gender budgeting as a tool for women's empowerment. The study mainly proceeds to show economic, social and political empowerment of women from the standpoint of women's perspective, internal process perspective, financial perspective and learning perspective. 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.

Mishra, Y. and Sinha, N. (2012) discussed the weakness of two strategies of gender budgeting namely gender budgeting statement and gender budgeting cell. The study also highlighted the experiences of several other countries around the world to make gender budgeting to be meaningful in India. Gender budgeting statement shows budgetary outlays for programmes/schemes that benefit women. The study revealed that there are several limitations with the format of gender budgeting statement viz. limitation in disaggregates allocations by sex of the beneficiaries, policy making towards engendering programmes, non institutionalisation of other gender responsive budgeting tools, quantitiveness in character, not qualitiveness. On the other hand, the exercise of gender budget cell has remained on papers. The study pointed out that low priority of gender agenda, the absence

of coordination across line ministries to harmonise the work of gender budget cells have led to the ineffectiveness of gender budget cells. The study recommended redrafting and reviewing the format of gender budgeting statement and gender budget cells by identifying the gap between envisionment and achievement in each scheme/sector under the rubric of gender budgeting to get a tangible outcome for the women in the country.

Patel, V. (2012) made an attempt to audit the Union Budget 2012-13 from a gender perspective. The study showed that total magnitude of gender budget has declined from 6.1 per cent (2010-11 Budget Estimate) to 5.8 per cent (2011-12 Revised Estimate). There has been an increase of 15 per cent in the allocation of funds to the Ministry of Women and Child Development in budget 2012-13. No new addition was found towards the demands of women's groups with respect to budgetary allocation in 2012-13.

Guha, S. and Goswami, S. (Year not mentioned) studied the aspect of women's empowerment through gender budgeting. The study also analysed the strategic framework, initiatives, logical basis, opportunities and threads of gender budgeting. The study showed that Australia concentrated on 'three way categorization' and South Africa adopted 'five step approaches' to integrate gender analysis into the budget. 62 countries have undertaken gender budgeting initiatives at the national and sub-national level. Efficiency, good governance, right to information, international development commitments and commonwealth mandates and gender mainstreaming are the essential components for gender budgeting. Persistence of gender gap in literacy and existence of care economy are the biggest challenge to gender budgeting. The expenditure on social services accounted for 96 per cent followed by economic services (2.87 per cent), welfare services (1.22 per cent) and regulatory services (0.14 per cent) in 2007-08. The study concluded that along with gender audit of the budget, there is a need to assess the impact of resource allocations in existing schemes on the beneficiaries group specifically women and girls taking into account the grass root realities. In spite of various measures undertaken by the government, impact and outcome of the resource allocation on men, women, boys and girls need to be studied.

Maruzani, N.; Matope, N. and Chauraya, E. (Year not mentioned) focused on the aspect of gender equality from gender budgeting perspective. The study also highlighted

some tools viz. gender-aware policy appraisal, gender disaggregated beneficiaries assessment, gender disaggregated public expenditure incidence analysis, gender disaggregated analysis of the impact of the budget on time use, gender aware medium term economic policy framework and gender aware budget statement. The study showed that many countries have become signatories of conventions and treaties for promoting gender equality ingredient. Gender budgeting is recognised as an important tool to narrow the socio-economic gap between men and women and to advance gender equality. The study concluded with the gender budgeting initiatives of various countries i.e. Zimbabwe, Rwanda, Mozambique and Tanzania.

Menon, Rajini R. (2013) examined the legislation of protection of women from domestic violence act (PWDVA) from gender budget perspective. As per National Family Health Survey (NFHS)-3, 2005-06, approximately two out of 5 ever married women are the victims of domestic violence in India. The majority of women do not know about PWDV Act. Due to lack of adequate budgetary allocations, PWDVA is losing its balance in India for effective implementation. Although the outlay for PWDVA in India has increased from Rs. 20 crore in 2012-13 (BE) to Rs. 67.5 crore in 2013-14 (BE). Yet the outlay falls far short as proposed by the Steering Committee on Women's Agency and Empowerment for the 12th Five Year Plan. The study showed that most of the states don't allocate resources for PWDVA where crime rates especially domestic violence is high. The study concluded that in order to achieve the goal of gender equality, the government should have a clear vision about existing programmes and schemes and the made the realistic allocations to meet the needs of women.

Ahmad, M. (2013) studied the composition of gender budgeting statement in India. The study also analysed the wrong notion of the big beauty of gender budgeting statement. The study showed that the idea that gender budgeting statement is not as beautiful as it appears. The study revealed that since the inception, the gender budgeting statement on an average, Part-A (exclusively for women) constitute only 30 per cent of total resource allocations and Part-B (not exclusively for women) constitute 70 per cent of allocations of the total resource allocations. The Revised Estimates of the resource allocation has always been lesser than Budget Estimates which shows the existence of swelling factor. The study

suggested that the format of gender budgeting statement in India need to be restructured in the context of definite methodology to calculate allocations under Part-B and revenue dimension of budget, qualitative features provision for separate additional manpower, separate technical groups with clear defined roles, cross-sectional work across various sectors, institutional mechanism etc. to assess allocations against achievement to make it beautiful.

Jhamb, B.; Mishra, Y. and Sinha, N. (2013) studied the magnitude of gender budget in Union Budget 2013-14 as well as in 12th Five Year Plan. The study also examined the quantum of funds meant for Ministry of Women and Child Welfare (MWCD). The study found that the magnitude of gender budgeting statement increased in absolute term but declined in relative terms. The 12th Five Year Plan has shown its commitment to advance gender equality. After excluding the allocations for child development in MWCD, the resource allocation for women's welfare did not increase much. The projected gross budgetary support for 12th Five Year Plan for women development constitutes only 0.2 per cent of the total gender budget support. The outlay for women's welfare in Union Budget 2013-14 stood at Rs. 914.68 crores. The projected gross budgetary support for women and child development decreased from Rs. 12365 crores in 11th Five Year Plan to Rs. 9204 crores in 12th Five Year Plan after excluding allocation of Integrated Child Development Scheme (ICDS). The study revealed that there is a requirement of more resources to implement existing and recently launched schemes/programmes more effectively set out in the 12th Five Year Plan.

Singla, M. L. (2014) made an attempt to review the gender budgeting initiatives in India. The paper also highlighted the framework, planning process and tools for gender budgeting. The paper also studied the role of Indian planning process towards the development of women. The paper showed that gender budgeting is a tool to analyse government budget to assess its impact on men and women respectively. Further, gender budgeting mostly focussed on the expenditure side of public budget rather than revenue side. All rounds, development of women have been one of the focal points of the planning process in India. In the 7th Five Year Plan, initiation was taken to include gender component in the plan documents. The paper revealed that participative planning and

budgeting; spatial mapping, gender appraisal of programmes/schemes; gender sensitive review of public policy and expenditure; a gender-based profile of public expenditure; outcome budget and impact analysis are the tools of gender budgeting as identified by Ministry of Women and Child Development..

Jhamb, B. and Mishra, Y. (2015) identified the critical issues with regard to gender-responsive budgeting in India. The paper also suggested some steps make gender-responsive budgeting successful. The study pointed out that during the last ten years (2015-16) there had not been significant improvements in the allocation for women as demonstrated by the gender budgeting statement. The allocation for Ministry of Women and Child Development (MWCD) has also gone down. There exist gaps in design, gaps in the budget (schemes) that limited the potential of gender responsive budgeting. There exist a lack of strong coordination, mechanism, lack of monitoring, lack of a comprehensive road map to take gender responsive budgeting forward, lack of commitment and lack of participation. The study suggested that gender responsive budgeting needs to be given space at the time of prioritisation of budgets. The Ministry of Finance and MWCD need to jointly take stock of 10 years of gender responsive budgeting in the country to give the much-needed direction.

Goel, P. (2016) made an appraisal of gender budgeting in India. The study analysed the budgetary allocations for Ministry of Woman and Child Development since 2005-06 to 2015-16 under gender budgeting statement. The study showed that there has been constant decline in the share of ICDS scheme (except in 2009-10) vis-a-vis its percentage share of MWCD. Looking at STEP scheme, there has been an increase of only Rs. 16.5 crores in terms of allocations from 2005-06 to 2015-16. There is an increase of Rs. 44.50 crores in terms of allocation from 2005-06 to 2015-16. From 2010-11, there has been a constant decline in allocation for Rajeev Gandhi Scheme for Empowerment of Adolescent Girls (SABLA). There has been an increase in terms of allocation from Rs. 1 crore to Rs. 25 crores in 2009-10 to 2015-16 for the national mission for empowerment of women. The overall grant from Rs. 0.01 crore in the year 2005-06 has increased significantly in 2011-12. The study concluded that there is a need for gender disaggregated data. There is also a need to see gender budgeting in consonance to the entire budgetary allocations and concerned ministries allocations.

Patel, V. (2016) examined the gender concerns in the Union Budget 2016-17. The study highlighted that a total of Rs. 90625 crore are allocated for gender concerns in different ministries in the Union Budget 2016-17. The financial allocation that directly benefits women and girls is 4.58 per cent of the total allocation in the 2016-17 budget. The union budget has provided an outlay of Rs.500 crore to promote entrepreneurs among SC/ST and women. The railway budget has permitted a 33 per cent sub-quota for women under all reserved categories. The study showed that the budget has not taken serious consideration with respect to violence against women that has escalated many folds. The Union Budget provides Rs. 4000 crore for school education and Rs. 16500 crore for higher education. There is no gender mainstreaming with respect to the safety of women in the budgets of Local Self Government Bodies.

Razi, S. (2016) studied the provision of gender budgeting in India. The study highlighted that Budget 2016-17 has stressed that concerted efforts are needed to ensure that planning, budgeting and auditing processes contribute to gender equality. Allocations to core Integrated Child Development Services and Indira Gandhi Matritva Sahyog Yojana (ISMSY) have also been given importance. The budget pro-women focus is also seen in the announcement of a special mission to provide LPG connection in the name of women members of poor households. The study concluded that budget serves as a timely course corrector. The emphasis is on strengthening of key institutions, adequate investments for schemes that address gender concerns and the effective implementation of those schemes. The literature on gender budgeting is very vast. Various studies have covered one or other aspect of gender budgeting. For instance, there are studies related to experiences of different countries which have adopted gender budgeting; experiences of several Indian states which have initiated gender budgeting, gender budgeting as a tool for women's empowerment and gender-sensitive analysis of the budget for various years etc. Though these studies have their own importance in this respect and their implications are relevant. But it is more important to examine the effectiveness and role of these allocations to achieve women's development rather than focusing on percent allocation *per se*. In this background, the proposed study intends to conduct an analysis of the role of gender budgeting in the development of women.