CHAPTER-2

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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 new dimension to the existing study of knowledge of the concerned area.

The gender budgeting or gender budget initiatives have been tried in more than 45 countries worldwide from gender equality perspective in most cases at the national level but in some cases, at sub-national level. In literature most of them studies have tried to highlight that how gender equality can benefit the society and national income. However, some studies provided a framework for gender budgeting or initiatives taken by various countries for gender equality perspective. Among them a very few studies have tried to find out the actual budgetary allocation on women and its impact on gender inequality. Several research works are completed in India to strengthen gender budgeting in the country.

The study, which focuses on gender inequalities, argued that agricultural productivity increased significantly with a reduction in gender inequality (Saito and Spur ling, 1992). The elimination of gender discrimination in the labor market across occupations and in salaries can benefit not only women’s income but also national income (Tzannatos, 1991). The gender inequalities reduce the productivity of the next generation however increase in women’s well-being yield productivity gains in the future (World Bank, 2001). The probability of children being enrollees in school increased with their mother’s educational level and extra income going to mothers has a more positive impact on household investment in health, nutrition and education of children than extra income going to fathers (World Bank, 1995). The more control over resources by women increase household saving and thereby gain for the society as a whole (World Bank, 2005).
**Parthasarthy, G, (1988)** the focus of the new budgetary policies and structural adjustment programmer is on privatization to make industry more effective and profitable. This had meant not only shrinkage of public sector but also promotion of an economy, which is based on cuts in production costs and maximization of profits. This objective can be achieved only through a free and flexible labor market, with much less labor legislation that protects workers (at least in the organized sector) such as maternity leave and benefits, equal work compensation for work-related accidents, illnesses, etc. Cheap and unorganized labor is the main attraction of multinational corporations and export-oriented industries in third world countries. Such a process is less likely to generate jobs. Analyses on employment estimation in India have shown that in the organized industry, which the focus of reforms, employment generation has been very little. Thus on economy which is fast expanding the unorganized sector is actually taking out those employed in those units from the benefits of this growth.

**Banerji, Himani, (1991)** in this study education, skill acquirement and training play an important role in the employment market. In the case of large majority of women, the prevalent bias and discrimination in all sectors and the access to resources, knowledge and power have resulted in bushing women to the lower end of the job market. According to an estimate by the national commission on self-employed women, 94 percent of total female workforce is concentrated in the vast rural and urban unorganized sector. This highly exploitative sector is characterized by long hours of work, low wages, low productivity, lack of job security, inadequate legislative protection and lack of enforcement of minimum wages and other safeguards regulating their working condition.

**Yoder, (1991)** this could be interpreted as an example of what Janice Yoder calls: ‘a discriminatory reaction to the intrusion of women into prestigious male-
dominated occupations’ (Yoder, 1991, p. 189). The reaction involves a: ‘channeling of women into less prestigious subspecialties or female-dominated “ghettos “within the occupation’.

**Himani, (1991)** According to an estimate by the national commission on self-employed women, 94 percent of total female workforce is concentrated in the vast rural and urban unorganized sector. This highly exploitative sector is characterized by long hours of work, low wages, low productivity, lack of job security, inadequate legislative protection and lack of enforcement of minimum wages and other safeguards regulating their working condition.

**Moser, C. O. N., (1993)** new concept of development recognition of women especially rural women as victims of development and modernization and identification of women as vital human resource that has remained under utilized and the need to integrate them into to integrate them into mainstream of development became issues before planners. Two major reports, Report of the working group on the development of village level organization department of rural women of village level organizations department of rural women and report of the working group on employment of women planning commission (1978) emphasized the need to reduce unemployment and underemployment of women and find ways and means to increase opportunities for income generation. This new approach defines women’s concerns not only as health education nutrition family planning and child.

**Sarkar, L. And Sivaramayya, (1994)** the constitution of accepted the principal of equality of sexes. Its preamble spoke of equality of status and opportunity and of social economic and political justice. Article 14 assured equality before the law and equal protection of the laws as fundamental rights. Articles 15 and 16 forbid and
type of discrimination on the ground of sex in access to public place and public employment the study shows the retention of personal laws which are premised on the principles of gender inequality and subordination of women to male member of family and the decision to postpone the enactment of a civil code based on equal rights for men and women also negated and principles of justice and equality enshrined in the preamble and articles 14 and 15 of the constitution.

**Das Gupta, (1994)** focused Punjab and Haryana show greater worsening of the imbalance in juvenile sex ratio an astounding fact given that those states started with an extraordinary death of females at ages 0-6 in 1961. The shows for a given percent decline in the total fertility rate India’s north-western and some northern states show greater exaggeration of discrimination than southern states.

**Hill and king (1995)** highlighted that failing to invest in female education lowers the gross national product. Palmer (1995) noted that cutback in public expenditure worsens the status of women. Chakraborty (2003) showed that an additional investment on women related scheme is usually likely to yield a higher social rate of return than a corresponding outlay on men. Morrison and jutting (2005) studied that women’s access to resources influences their economic position. Women with better education and access to health care as well as to the labor market will be more likely to get wage employment or highly qualified jobs than those excluded from these resources.

**Devaki Jain,( 1996)** women, children and domestic animals are the main resources in the subsistence sector where collection of fuel, water and fodder are important components of daily life over and above agrarian chores, kitchen gardening and live-stock rearing. GE has drawn heavily from all mainstream disciplines. GE
provides insights to examine budgets of Government Organizations (GOs) and Non-Government Organizations (NGOs) from the point of view of gender righteousness and right of way areas being women's education, nutrition, health, legal standing, accounts financial, skill development, commercial viability, asset and corpus building.

**Demery, (1997)** there was also a bigger gender enrollment bias among the poorest households in Ivory shore. Men in the poorest quintile gained 16 percent of the education subsidy accruing to them but women only received 9 percent of theirs. The richest women appropriated 37 percent of the education subsidy received by women. The gender variation is therefore a critical part of overall inequality in the benefit incidence of education expenditure in Ivory Coast. The poorest quintile gained about 19 percent of primary school spending, but lost out from spending at secondary and tertiary levels. On average, the urban residents gained more than twice the average rural resident from public education spending in 1995. The average men gained 2/3rd of the education spending, leaving only 1/3rd of the subsidy for women based on enrollment behavior by households. The relative disadvantage of women was least at the primary level where they obtained 42 percent of the total primary subsidy and it was the greatest at the tertiary level, at 29 percent of the total subsidy.

**G, (1998)** this objective can be achieved only through a free and flexible labor market, with much less labor legislation that protects workers (at least in the organized sector) such as maternity leave and benefits, equal work compensation for work-related accidents, illnesses, etc. Cheap and unorganized labor is the main attraction of multinational corporations and export-oriented industries in third world countries. Such a process is less likely to generate jobs. Analyses on employment estimation in India have shown that in the organized industry, which the focus of reforms, employment generation has been very little. Thus on economy which is fast expanding the unorganized sector is actually taking out those employed in those units from the benefits of this growth.
Carr, M, Chen, M. and Jhabwala, R, (1998) segmented factor market affects self-employed women directly when they want to buy other services and raw material. Segmented labour-market has direct bearing on the daily grind of women workers in the informal area. Segmented product market makes unorganized women workers and women's collectives without networking insecure and vulnerable as sellers.

Deolalikar And Rao (1998) highlighted the question of gender differentials in the age at marriage is an important one. The study identified there is a large literature which has examined gender differentials in marriage in India and marriage-related issues such as dowry. The study found that a combination of low marriage age high wanted and unwanted fertility, limited opportunities for employment and limited control over the distribution of economic resources, food and health care will have implications not only for the women themselves but also for their children and especially their girls.

De Bruya and Seidman, Makgetla (1998) showed that a gender-neutral budget allocation showed that back women were discriminated in South Africa. The gap between policy pronouncements and budgetary allocation also existed. Esim (1999) reviewed how government spending negatively affects women in US. However, this study could not provide a model through which the impact of budgetary spending on women can be identified. Hofbauer (2002) assessed the trends in federal programs and spending in Mexico regarding reproductive health and found that there has been a downward trend.
**Budlender and Sharp, (1998)** consequently government budgets are often perceived as gender-neutral. This gender-neutral assumption ignores the fact that budgetary impacts are often different and unequal between men and women.

**Collier (1988) and Blackden and Bhanu, (1999)** in countries with the lowest standard income and in which agriculture leftovers the main source of economic movement—such as in sub-Saharan Africa—women's lack of health care, education and employment opportunities prevents them from being able to fully benefit from improved macroeconomic and structural policies hindering economic growth.

**Ravallion. (1999)** when profit incidence is not observed supplementary measures of targeting performance can be mobilized. Such a situation occurs when expenses data is limited or no household surveys were done or the right questions were not asked at the right time or because the surveys are not representative at provincial level. Substitute measures can be estimated by using data on allocations of total spending by geographic area and a matching poverty map. The regression coefficient resulting from a regression of public spending on poverty rates across different areas can be an estimate of the targeting differential given by the difference between the program’s average allocations to the poor and non-poor. Application of this method to a temporary employment program in Argentina shows marked improvements in the program’s success in reaching poor provinces and the poor within provinces.

**Bown, (1999)** this article illustrates that the gender mix policy can be an efficient tool to increase the relative number of female senior managers. The women emphasized the importance of quantitative gender balance and acknowledged the difficulties to reach this without gender equality measures such as the gender mix policy. Nevertheless, the gender mix policy is susceptible to the criticism facing other policies that approach gender equality in a quantitative manner. Bown articulates the
criticism as follows: ‘no one would suggest that simply increasing the number of women in power positions will automatically bring about change’. Structural and cultural barriers do not automatically change with the increasing number of women.

Sharp, Rhonda (1999) women’s budgets, gender budgets, and gender-sensitive budgets and refer to a variety of processes and tools aimed at facilitating an evaluation of the gendered impacts of government budgets. In the progress of these exercises the focus has been on auditing government budgets for their impact on girl and women. This has meant that to date the term women’s budget has gained widest utilize. Lately however these budget exercises have begun using gender as a category of analysis so the terminology gender-sensitive budgets are increasingly being adopted. It is important to recognize those women’s budgets or gender-sensitive budgets are not separate budgets for men or for women. They are attempts to break down or disaggregate the government’s mainstream budget according to its impact on women and men and different groups of women and men with cognizance being given to the society’s underpinning gender relations.

Hearn, (1999) Others again focus on the fact that managerial roles in higher education are becoming more and more complex, involving more time-consuming administrative tasks. Hearn suggests that this means that men will start to abandon formal management positions while continuing to exercise power in an informal way.

As Sawer (1999) demonstrates, they succeeded in raising awareness of the impacts that budgets have on groups and individuals by using sex-disaggregated data (Sawer 1999, p. 38). In addition, Sharp and Broomhill (1990, 2002) found that through this activity, gender issues were included in mainstream policy.
Ravallion, (1999) Education unit costs are disaggregated by income region, quintile and urban- rural areas but rarely by gender. Since the subsidy is assumed to be the same for boys and girls at each level of schooling the gender dimension is captured with the enrollment ratios only in this case. Calculations based on the 1993-94 National Sample Survey of India show that enrollment rates for both boys and girls increase from poorer income quintiles to richer income quintiles. The gender gap in enrollment ratios also decreases as the income level increases.

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Rusimbi, (1999) the latter forum had less consistency, structure and frequency than it is described by the World Bank based on the understanding of the Tanzania Gender Networking Program (TGNP) the coordinating agency for the Tanzanian gender budget initiative. The TGNP representatives had to wait at the door of the PER working group meeting for days before being able to secure a viewers with the working group.

Lanjouw and Ravallion, (1999) until recently most benefit incidence studies did not report gender-based disaggregation’s even though the approach lends itself to gender lyses. Looking at gender differences in the advantage incidence of
education spending unit costs of the public provision of education services would be compared with the gross or net enrollment ratios of boys and girls. Education unit costs are disaggregated by income region, quintile and urban-rural areas but rarely by gender. Since the subsidy is assumed to be the same for boys and girls at each level of schooling the gender dimension is captured with the enrollment ratios only in this case. Calculations based on the 1993-94 National Sample Survey of India show that enrollment rates for both boys and girls increase from poorer income quintiles to richer income quintiles. The gender gap in enrollment ratios also decreases as the income level increases.

**Senapty (2000)** analyzed the union’s budget 2000-01 and found that empowerment of women does find a special attention in this budget but the economic role of women still low. The budget exclusively focused on women constituted only one percent of the total union budget. This study suggested that various women related scheme need to be disaggregated in terms of budget and their impact on men and women and all the ministries should include women components in their schemes.

**Sharp and Broomhill (2000)** examined the initiative taken by Australian government. The main objectives of this study were: to raise awareness about gender budgeting within government; to make government accountability for their commitments to gender equality; to bring changes in budgeting and policies to improve the socio-economic status of women. This study found that there was some success in achieving each of these goals, but because of political factors and changing macroeconomic climates these successes were limited. Some other studies like, Adel Stal (1998), Sida (1998), Reeves and Wach (1999), and Elson (2002) conducted in South Africa and Australia have assessed the impact of budget spending on gender equality and showed the positive impact on gender equality. Beck (2000) study recognized that because of differential role of women and men in the economy, there may be differential impacts of budgetary allocation. So this study recommended that
government should increase the spending on women. However further this found that budget and government initiatives have positive impact on women.

**Martha Nussbaum, (2000)** GDI owes its origin to its precursor, the HDI (Human Development Index) three main components of which are per life-expectancy, capita income and educational attainment which is a proxy for health ability. Gender disparities are measured observance these three indicators into thought. An extra measure gender empowerment measure (GEM) has been formulated to take into account aspects connecting to economic participation and by women decision-making. The indicators used in GEM are share in income share in parliamentary seats and an index that includes share in administrative and managerial jobs and share in professional and technical posts.

**Women’s Budget Group, 2000** the actors involved in gender budgeting. The nature of gender budget initiatives varies internationally. They have been undertaken at local levels, national and provincial have been matched and led by both governments and civil society groups. There are reward and disadvantages of each type of exercise.

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**GOI, (2001)** these variations are reflected in Gender Equality Index (GOI, 2001) secondly, the bulk of the social sector spending, mainly on health, education and social welfare is routed through state governments. So, it is necessary to find out budgetary allocation on women’s wellbeing and women’s development at state level in India. To cover all the India state is difficult in one study. The present study takes a case of Haryana state for a detail analysis. As, the gender disparity, like sex ratio, other women employment indicators like, women status in society participation in work and decision making is deteriorated in Haryana as comparison to their India

**Mira Seth, (2001)** there has been a coexistence of three approaches for women's development in India. WID (Women in Development) model explains the reasons for women being treated as beneficiaries of the crumbs thrown at them in the edge of the economy as consumers and an auxiliary labour force to be utilized in the crisis period and eased out the moment men are ready for takeover. The WID discourse revolved around the economic growth paradigm. Women and Development model integrates women in the development work as active change agents. Positive action by the state and pro-active approach by the civil society through NGOs and women's groups are advocated by these models for empowerment of women against the forces of patriarchal class society.

**Desai, N and Thakkar U (2001)** in this modal super woman who are able to look after the welfare of each and every stake group are survivors. In the Indian context gender relations are determined by the complex interplay of power relations based on caste, ethnicity, class and religion.
In case of India, Sen, K and Seeta, P. (2001); Benerjee (2002); Sinha (2002) and Lahiri, A et al. (2003) studies analyzed the union budget for different years and found that there were little found allocated in the budget for women. Lakiri, A, et al, (2002) study constructed on econometric model and establish the link between GDI and public spending on education and health. The study found the positive impact of these spending on GDI. This study also found that the pro-women allocation constituted a relatively small portion in the total union budget. In education sector that found that girls were disadvantaged relative to boys. A detail analysis of gender budgeting at national level in India found that the national budget appears to be gender-neutral (Lahiri, A et al. 2003)

Naveen Mishra, (2001) in the absence of women specific educational schemes Rs. 160 crores allocated for the woman educational National Programme. Women’s groups have condemned the budgetary allocation for weapons of destruction and military expenditure as extravagant spending. Nearly half of the South Asian Population has suffering as a result of pauperization.

Sen; k. And Seeta, P. (2001) –study examined the union budget 2001-02 and tried to find out the pattern of allocations into various women-specific scheme as well as schemes that are indirect benefit to women. The study found that these schemes have very little impact on women’s empowerment. The study mentioned that department of women and child development is responsible for gender equality concern. The study also mentioned that the standard perception of women’s roles continue to be as mothers and caregivers, and has undergone little change. However, women’s importance in nursing profession increased and the allocation on nursing
training also increased. But, the entries of women into other professions like, law, engineering or computer software were found to be underrepresented.

**Budlender et al, (2001)** all government agencies need to allocate at least five percent of the money provided by donors for the promotion of gender equality. This was extended to also include five percent of each agency’s budget in the national and local governments. This requirement is referred to as a gender and development (GAD) budget.

**Bagilhole & Goode, (2001)** the gender mix policy thus sets aside other qualifying attributes as less important, instead acknowledging the gender mix as an important value in itself. The gender mix policy was understood as an efficient tool to achieve quantitative gender equality in an academic system where women were constructed as ‘lacking’ (Katila & Meriläinen, 1999, p. 170). Although presented as gender-neutral and meritocratic, the academic system has been to the advantage of white, middle-class male academics (Benschop & Brouns, 2003; Hearn, 2001; Özkanli & White, 2008). One of the women interviewed expressed this as follows: ‘Without this policy there will always be another male candidate that will be considered to be more qualified’ (Pro-Dean 4). Hence, without the gender mix policy, it was believed that a particular group of men would continue to be favoured in the name of academic meritocracy.

**IRDA, (2001)** Gender budget initiatives analyze how governments raise and spend public money with the aim of securing gender equality in decision-making about public resource allocation and gender equality in the distribution of the impact of government budgets both in their burdens and their benefits. The impact of government budgets on the most disadvantaged groups of women is a focus of special attention.
Munford & Rumball, (2001) there have been various reports on the implications of this restructuring for gender equality. Some suggest that the restructuring will result in an environment marked by aggression and competition, which implies continuing male domination.

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Seeta, P. (2001); the study found the positive impact of these spending on GDI. This study also found that the pro-women allocation constituted a relatively small portion in the total union budget. In education sector that found that girls were disadvantaged relative to boys. A detail analysis of gender budgeting at national level in India found that the national budget appears to be gender-neutral (Lahiri, A et al. 2003)

Ashok Lahira, Lekha Chakrabarty and P. N. Bhattacharya, (2002) gender audit of the budget 2002-03 has been done by the National Institute of Public Finance and Policy. In their publication Gender Budgeting in India According to this report the budgetary allocation for women specific schemes has increased only in the area of family planning.

Sharp and Broomhill, (2002) gender Responsive Budgeting in Education tool that is used to examine the impact on gender from all government budgets. Without examining general expenditure, gender impacts of all programmes and government budgets would not be discernible.

Rake, (2002) defining gender budgeting A gender budget is not a separate budget for women instead it is an approach which can be used to highlight the gap between policy statements and the resources committed to their implementation ensuring that public money is spent in more gender equitable behavior. The issue is not whether we are spending the same on women and men but whether the spending is adequate to women and men’s needs.
Sharp & Broomhill, (2002) originally the initiatives were termed 'women's budgets' because the focus was on the impact on girls and women. Extra recently the emphasis has shifted to 'gender' as a category for analysis and to avoid any misunderstanding that activists are working to produce a separate budget for women.

Sharp and Broomhill (2002) explain that most gender budgeting initiatives have three core goals and they are: (1) mainstream gender issues within government policies (2) promote greater accountability for governments commitment to gender equality and (3) change budgets and policies. They go on to define success of gender budgets as being contingent upon their record in changing budgetary allocations and policies in a way that promotes gender equality. And at times this can be demonstrated - for example the UK Women's Budget Group was able through gender budget analysis and lobbying activities, to contribute to the reversal of a proposed change to the tax benefit system that would have shifted money from the 'purse to the wallet.'

However Budlender et al (2002) note that due to absence of established working relationships between the two ministries, some countries have experienced a sidelining of the latter - and so valuable gender expertise is lost from the process. Although the Ministry of Finance is likely to take the lead, other ministries should also play a significant role in the process as it should not be assumed that any government policy is gender neutral.

Norton and Elson, (2002) the interrelated nature of the goals suggests that progress on all three is required in GRB implementation. However, Sharp (2003) points out that many GRB initiatives do not progress much further than the first goal of raising awareness of gender issues around budgets. The first goal includes strategies such as running training workshops on GRB and applying the tools of gender budget analysis.
These types of activities are relatively easy to introduce. After this initial awareness-raising about GRB, engagement of NGOs in the budgeting process is an important strategy to increase accountability.

**Budlender et al (2002)** suggest that the effect of this methodology is limited - most parliamentarians are likely to have little or no powers to amend the national budget, although there is unrealized potential in their powers to audit the national budget.

**Susan Himmelweit (2002)** gender budgeting embraces both the equity and the efficiency arguments. She argues that it is important to understand and make visible the different effects of policies on women and men in order to make outcomes fairer between women and men. Additionally it is necessary to utilize the efficiency argument which incorporates the different responses of women and men to policy and proposes that this behavioral aspect should also be analyzed and monitored if policy is to meet its objectives.

**Himmelweit (2002)** explains gender budgeting can benefit society both by reducing socio economic gender inequalities and by ensuring that public money is better targeted and spent more efficiently improving policy. Gender budgeting also brings internal benefits to government and by strengthening the collection and analysis of gender-disaggregated data and enhancing the ability to determine the real value of resources targeted towards women and men - gender budget initiatives can provide a better understanding of how resources are being spent and increase the efficiency of policy.
Himmelweit, 2002, p. 51; Sharp and Broomhill, (1990) GRB is also useful for increasing the efficiency of government budgets by allowing better informed financial resource allocations. This efficiency is an important argument for undertaking GRB because efficiency justifications have been important in gaining the support of finance ministries for these initiatives. Others have noted that a focus on efficiency extended the scope of gender budget analysis to economic as well as social policies in order to achieve gender equality.

Himmelweit (2002) gender equity has always been an important rationale for policy makers to undertake GRB, as it can contribute to more equitable budget allocations. GRB helps to understand and illustrate the existence of inequality in budgetary impacts on women compared to men.

Hewitt and Mukhopadhyay (2002) Since the 1990s, reforms in the public sector generally and budgeting in particular has pointed to good governance as a potential rationale for GRB. In simple terms, governance refers to the institutional context in which budgets and policies are composed. In their overview of the rationales for gender budget analysis.

Hewitt and Mukhopadhyay,( 2002, p. 58) GRB literature refers to three of these foundations of good governance. The collection and dissemination of sex-disaggregated data, along with its reporting, has resulted in greater transparency in government budgeting rationale and processes.

Bakker, (2002) Also, analysis according to gender has led to the creation of new forms of budget publications. Accountability that is, being able to hold
governments accountable to their gender equality commitments is difficult to achieve no matter what method one uses. Accountability through GRB is also difficult to achieve in practice.

**Vargas-Valente (2002)** also argues that gender responsive budgets challenge the notion that governments should only be concerned about economic growth. They also need to be concerned about citizens’ rights, including those of women; promote democratic mechanisms that also respond to demands for democratic governance and state reform from a citizen’s perspective; and enlarge the arenas for consulting civil society, which is always affected by government decisions.

**Lahiri, A. et al. (2003)** 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 also made an attempt to establish the link between 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 study also found that pro-women allocation constituted relatively a small proportion in the total union budget. A detail analysis of gender budget at national level in India found that national budget appears to be gender – neutral.

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Benschop & Brouns, (2003) the increase of women in academic management has occurred at the same time as a restructuring of higher education. A number of research studies focus on how universities are starting to be influenced by ‘strategic management’ principles such as new public management, involving profit-orientation, decentralized decision-making and marketing strategies.

Roy, P. (2003) the study found that there were many government schemes providing relief to women in distress in a rather narrow manner without addressing the underlying structural problems. Secondly the study found that many of the women-oriented schemes reinforced the traditional gendered roles for women; and argued that such schemes should not be regarded as the government’s concerns for gender equality. In the actual outlays from the State Budget in 1998-99 the share of equity-promoting
schemes was found to be very high while that of equality-promoting schemes was very small.

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**Banerjee, N. and Roy, P. (2003)** examined the nature and extent of West Bengal’s budgetary policies that were supposed to work towards removing some of the gender-based disadvantages of women. This study examined the women-oriented programmes/schemes in West Bengal Budget (actual outlays in 1998-99) and compared the outlays for those with the total budget in order to assess the priorities for women in the state budget. The study found that there were many government schemes providing relief to women in distress in a rather narrow manner without addressing the underlying structural problems. Secondly the study found that many of the women-oriented schemes reinforced the traditional gendered roles for women; and argued that such schemes should not be regarded as the government’s concerns for gender equality. In the actual outlays from the State Budget in 1998-99 the share of equity-promoting schemes was found to be very high while that of equality-promoting schemes was very small.
NCAS, (2003) budgets garner resources through the taxation policies and allocate resources to different sections of the financial system. The Budget is an important tool in the hands of state for affirmative action for improvement of gender relations through reduction of gender gap in the development method. It can help to reduce economic inequalities between men and women as well as between the rich and the poor.

Bhatt, A, (2004) provided a comparative analysis of expenditure allocated for women specific schemes by selected department of Karnataka and found that the expenditure towards social services as compared to economic service increased in both the pre and post-reform period. In the post-reform, under social services, the expenditure towards social security, public health and family welfare increased considerable. Under economic services, the allocation towards women specific schemes has shown fluctuations in co-operatives, rural development, Panchayati Raj, agriculture and fisheries.

Chakarborty, L. (2004) highlighted the experiences on fiscal decentralization and local level gender responsive budgeting in India and the study selected three states Karnataka, Kerala, and West Bengal. The study found that Kerala has shown a good example in integrating gender needs in the process of decentralized planning as well as translating it into women component plan in fiscal transfers. In Kerala the model was most successful in the country. In Karnataka, the process of decentralization has created immense scope for incorporating gender needs at local level. In W. Bengal the women in governance at the third tier could change the types of public expenditure at local level corresponding to the revealed preferences by women. However that could have little influence on gender needs as most of the expenditure at local level was in the nature of committed non-developmental expenditure. The paper argued that amidst the plethora of criteria for fiscal devolution the right thing to do even
from gender perspective is to first make fiscal transfer based on per capita basis and then make suitable adjustments for backwardness.

Parikh, A.; Acharya, S. and Krishnaraj, M. (2004) aimed to assess agriculture policies and schemes in Maharashtra from the standpoint of landless women from marginalized communities and women in semi-arid (drought vulnerable) districts. The study analyzed the budget for the period 1998-2002 with the state five year plans and performance budget to analyze the state programmers and policies in agriculture. The study found that most policies in plans and budgets of agriculture and allied sectors do not create positive boost for women workers in terms of creating special opportunities, being gender sensitive. Just 6% of the budget funds allocated to agriculture (i.e. less than 1% of the total budget) was devoted to schemes explicitly addressing the needs of women. The study evaluated two schemes-Maharashtra Rural Credit Programme and Watershed Development implemented within an Adarsh Goan for gender disaggregated beneficiary assessment and incidence and found that watershed development per se did not lead to any empowerment of women. In case of Rural Credit Programme women seemed to control the increased incomes little. Women were found much more empowered as well.

Kalvemark and Lonn, (2004) the relatively high proportion of female vice-chancellors in Sweden is probably a result of political pressure in the form of goals and policies. In Sweden, vice-chancellors at government funded higher education institutions are appointed by the government for a six year period, a quite unusual process compared with other countries. The appointment is preceded by a nomination procedure within the university that leads to a proposal of a candidate for the government’s formal ratification. These procedures are regulated according to the Swedish Higher Education Ordinance that obligates the university board to try to attract both female and male candidates for the vice-chancellor and pro-vice-chancellor
positions. In addition, the board is obliged to the Swedish government to account for how they considered gender equality aspects in the appointment process. This kind of transparency in the appointment process is often said to benefit women ‘as opposed to decisions behind closed doors’. There is no equivalent wording regulating the election of deans.

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Sharp, (2004). Gender responsive budgeting (GRB) is a means of integrating a gender perspective into all steps of the budget process drafting, planning, evaluating and implementing so as to ensure that budget policies take into consideration the gender issues in society and neither directly nor indirectly discriminate against either men and women. Researchers, government’s policy makers, and community groups all have an interest in GRB as a strategy for promoting gender equality because it is through budgets that policies and programmes are taken beyond paper promises and put into practice.

Oxfam, (2005) The total budget approach was subsequently adopted by the Australian state governments and as part of the Commonwealth Secretariat’s gender budget pilots. Also, based on the total budget approach, new frameworks were developed in other countries that were variations of the approach (UNIFEM, 2000). For example, Oxfam adapted the approach to the gender budget analysis of the education sector.
Darshini, M. and Khawas, V. (2005) focused on budgetary allocation and select two programmes - Watershed Programme and Training for Women in Agriculture (TWA) for detailed analysis of their impact on women in the context of overall macro policies. The study found that 0.35% of total expenditure made through budget was on women specific schemes in 2001-02 when the budgeted expenditure share was 0.79%. Watershed programme led to higher participation of women in public activities and improved participation in decision making at household level. The TWA programmes have shown higher results with limited funds.

Goyal, Anjali (2005) linked gender budgeting directly to the issue of women’s empowerment. The paper gave a broad overview of the gender budgeting initiatives in India, highlighting certain related issues that need to be addressed for making gender Budgeting an effective tool for women’s empowerment. The paper explored the query – how effective has gender budgeting been as a tool for women empowerment. The paper concluded that we have to go in for a more broad based approach that address planning, adequate resource allocation, programme design and formulation, targeted intervention and implementation based upon the requirement of women residing at the field level with their participation. This has to be supplemented by relentless reality checks at the field level.

Mahadevia, D and Vimal K. (2005) found that about 0.35 percent of the total expenditure made thought budget was on women-specifics schemes in 2001-02 as comparison to 0.79 percent in the previous year in Gujarat state. Secondly, these meager found that get allocated were not fully spent. The expenditure on pro-women schemes (including health and education sector) was 6.57 percent in 2001-02 of the total budget expenditures whereas this figure was 12.10 percent in the previous year. The overall budget analysis of the Gujarat state showed that the approach to women’s development.
**Anjali (2005)** the paper explored the query – how effective has gender budgeting been as a tool for women empowerment. The paper concluded that we have to go in for a more broad based approach that address planning, adequate resource allocation, programme design and formulation, targeted intervention and implementation based upon the requirement of women residing at the field level with their participation. This has to be supplemented by relentless reality checks at the field level.

**Leathwood, (2005)** this is a description of feminization of academic management positions. Feminization is a process in which jobs become associated with women while being simultaneously deskilled and undervalued, leading to a degrading of respect and prestige. Feminization thus concerns: ‘the association between the low status and rewards of jobs and the performance of women’ (Prichard & Deem, 1999, p. 324). The main gendering principle involved in this feminization process is the mechanism when: ‘the female is constructed within a subordination relationship which automatically devalues everything that can be attributed to the female’.

**Acharya, M. (2006)** summarized the experience of gender budgeting in selected South Asian countries especially India and Nepal. The paper found that public spending on women specific, pro-women and general programmed were inadequate in India and Nepal and proposed criteria such as empowering or equality promoting, relief and gender reinforcing in such analysis. However the study pointed out that it is more important to examine the effectiveness, adequacy and efficiency of the allocation to achieve women equality rather than focusing on percent allocation per se.
Das, Subrat and Mishra, Yamini (2006) made an attempt to analyze the union budget 2006-07. The study showed that gender budgeting exercise based on numerous assumptions relating to the proportion of allocation under a scheme that directly benefits women. These assumptions seemed unrealistic. The study found that such unacceptable assumptions weaken the relevance of particular gender budgeting exercise.

Borja, (2006) the GRB pilot focused on programmes regarding the Plan for the Eradication of Sexual Discrimination in Schools and the Plan for Eradicating Violence against Women in Ecuador. GRB workshops on budget drafting and gender indicators were held for policy makers in the ministry. Also with UNIFEM’s technical assistance, the Ministry of Education integrated a gender perspective into investment projects for the Education Ministry’s 2009 budget proposal. One of the investment projects was aimed at reducing gender based violence in schools.

Stotsky, Janet G. (2006) dealt with the basic question of gender budgeting i.e. framework and its experience over the period of time. The key findings of the study were measurement of inequality in key socio-economic and political indicators that women were disadvantaged relative to men. The emphasis was given on the concept of externalities and journey of gender budgeting in different countries. The study was peculiar in terms of its argument related to externalities for including gender budgeting. The study showed that programmes and policies designed to improve women’s economic opportunities lead to higher rates of economic growth.

Grown et al., (2006, p. 20) it is clear that more attention needs to be given to the components of budgets, rather than budget size. Priority needs to be given to gender equity in budget allocations, as usually the costs required for gender mainstreaming are
not included in national plans and government budgets. A link between government budgets and gender issues is usually not explicitly made and gender issues are often addressed by social rather than economic policy.

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**Grown et al., (2006, p. 20)** South-East Asia As with Bangladesh in Cambodia feminist scholars from outside the country calculated the funds required to achieve the MDGs and specifically achieve gender equality (goal 3 of the MDGs). According to the estimates, the average annual cost to achieve all of the MDGs is US$107.35 per capita and US$46.69 per capita for goal 3. The assessment also shows that to achieve all of the MDGs, US$62.59 per capita needs to be funded from outside the country because the national budget cannot cover the entire cost.

**Kotwal, V. (2007)** made an attempt to trace the steps taken in the direction of institutionalization by analyzing the pattern of resource allocation under gender budgeting. The study made an in-depth analysis of schemes included in union budget 2007-08 where 100% allocation in public expenditure for women has been made. The study found that the budgetary allocation in part-B has an average been around 72% of the total allocation listed under gender budgeting. The outlay for 100% women specific programmes was Rs. 8795 crore and for schemes where at least 30% for women specific programmes was Rs. 22382 crore. The study pointed out that the schemes need to be
formulated taking into account the gross root realities; process of continuous assessment, audit and evaluation needs to be built in.

**Sharp, (2007, p. 2)** the justifications for GRB have evolved over time and reflect the applied nature of this emerging body of knowledge. Sharp argues that “gender responsive budgeting is a positive force in promoting a more equitable distribution of public resources and benefits of development for women and improves overall budgetary processes and outcomes.”

**Japanese Gender Equality Bureau, (2007)** gender Responsive Budgeting in Education an advantage when applying for jobs in particular after giving birth. In fact acquiring these qualifications is not always necessary for obtaining long-term employment. In addition the analysis established that in the agriculture sector although more than half of all farmers are women not many women aged less than 64 years are engaging in agriculture. Because of the findings the government decided to make available women especially mothers of young children with information on work-life balance internship opportunities and a hotline in collaboration with local governments.

**Lagesen, (2007)** it relates the relative number of women and men to qualitative aspects concerning occupational culture and the symbolic association of an occupation with femininity or masculinity (Kanter, 1977). Critical mass is related to feminization and masculinisation of occupations because: ‘when men dominate a field numerically, the field is coded as “masculine”; when women dominate, the coding becomes “feminine”’.

Klasen, (2007); and World Bank, (2001) although the evidence about the relationship between women's inferior status and growth is not fully conclusive—measuring the degree of inequality or disadvantage in comparison with men is a complex topic in itself—research findings suggest that countries that take steps to increase women's access to health care, education, credit and employment thereby narrowing the differences between men and women in terms of access to economic opportunities increase their pace of economic development and reduce poverty.

Patel, V. (2007) studied the budgetary provision for women during 2007-08. The study found that use of gender aware language in an official document like budget was quite heartening. In 2004-06 the total magnitude of gender budget as a proportion of total union government expenditure was 3.8%. 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.

R. (2007) there has been an increase of 23.99% in the budget allocation for 100% women specific schemes and pro-women schemes. State government also proposed to conduct impact analysis of certain women specific schemes to understand the efficacy of these schemes in improving the social indicators for women.

Verma, R. (2007) made an attempt to analyze gender budgeting in Madhya Pradesh (MP). 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 an increase in the total budget allocation under both non plan and plan heads for category I and category II schemes in selected 13 department from Rs. 46,09,630 lakh in RE for 2006-07 to Rs. 5,71,529.23 lakh in the BE for 2007-08. There has been an increase of 23.99% in the budget allocation for 100% women specific schemes and pro-women schemes. State government also proposed to conduct
impact analysis of certain women specific schemes to understand the efficacy of these schemes in improving the social indicators for women.

**Sharp, (2007b, p. 2)** gender responsive budgeting (GRB) is not a single activity. Gender budget analysis is part of the process; however, there are many other activities that could be included in GRB (for example, lobbying activities). Moreover, gender budget analysis alone has not been enough to change budget priorities and the decision-making process in ways that truly promote gender equality, because government budgets are a political product and political commitments dictate budget priorities.

**Hans, A.; Patel, A. M. and Agnihotri, S.B. (2008)** analyzed 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 specific programme for WWDs with mental retardation and severe disabilities.

**Corner, (2008, pp. 18-19)** in Indonesia comprehensive GRB has not been undertaken at the government level. However, in 2002, a parliamentary review found that the budget allocation for women’s empowerment activities was very small (0.02 percent). Parliament recommended increasing the overall budget by at least five percent. Subsequently, the five percent budget allocation to gender mainstreaming
activities was mandated by decree of the Ministry of Home Affairs. However, when a new decentralization law was passed in February 2008, this mandate was withdrawn.

**Kytola, (2008)** In addition to government revenue, gender budget analysis can be used to analyze financial resources outside countries, such as funding provided by donors, the World Bank and international aid organizations. In developing countries, this funding represents a large share of the development budget. For example, in Tanzania, the development fund accounted for about 40 percent of the total budget of the Ministry of Education and Vocational Training. Also, in a financial year, nearly 90 percent of the total development fund was provided by donors.

**Klatzer, Elisabeth (2008)** showed ways on how to integrate gender equality objectives and gender budgeting into Performance Based Budgeting (PBB). The study has taken the example of Austria for the best practice case of creating favourable conditions. The study pointed at some limitations such as PBB ignored economic interrelation between paid and unpaid sector of the economy as well as more adequate approaches to capture the quantity and quality of care and exclusively reliance on quantitatively measurable performance indicators a more differentiated analysis of policy impacts on gender relations might be lost out of sight. The claim of democratizing budgetary policies by gender budgeting might be side-lined by focusing on implementation of gender budgeting by integrating it into result oriented budgeting approach.

**Palharya, S. (2008)** made an attempt to review public expenditure on women and child development department in Madhya Pradesh. The study analyzed public expenditure on social services as a whole and as a %age of gross state domestic product of the state for the period 2002-03 to 2006-07. The study found that almost 40 schemes
were being launched by department of women and child development for welfare of women and children in the state. The study showed that revenue expenditure on social services taken as a whole has declined from 36.29% in 2002-03 to 32.83% in 2006-07 (BE). Total expenditure (revenue and capital) on social services has declined from 34.21% in 2002-03 to 29.06% in 2006-07. The expenditure on social services as a percentage of gross state domestic products has declined from 7.05% in 2002-03 to 6.06% in 2006-07.

Rajneesh, S. (2008) examined gender budgeting in Karnataka state for the year 2007-08. The study found that the state has undertaken earmarking resources for women in most sectors. Karnataka has achieved a high degree of progress in gender related indicators through the introduction of several successful gender related programmes through the SHGs movement. The study showed that the total allocation to category A was Rs. 685.4100 crore and Rs. 3056.4100 crore to category B in 2007-08.

Thorat, M. (2008) focused attention on gender budgeting in disaster management. It further focused sharply on the need to make a gender responsive activity during an urgent situation. The article concluded that while making policies and designing disaster relief programmes, the different gender roles and responsibilities that are socially attributed to men and women need be taken into account. Gender perspective should be incorporated into disaster budgeting in such a way that the vulnerable are catered to according to their specific needs.

Özkanli and White (2008), comparing representation of female professors in Australian and Turkish higher education, question the impact of affirmative action. Instead they emphasize the influence of historical, social and economic factors. This article illustrates that whether the implementation of a gender equality policy is
successful or not as a tool to improve gender equality, it cannot be assessed as an isolated question just concerning quantitative feminization. A quantitative approach to gender equality can be inadequate if it fails to contribute to real change and falls short of genuinely empowering women. It is important to take into consideration gender equality aspects of a qualitative character. In particular, the close link between quantitative feminization and qualitative feminization must be given attention and recognized. This is of special importance when studying academic management positions at a time when the academia is being restructured as currently is the case in Sweden and in many other countries. This article hence concludes that the gender mix policy might be a necessary condition for reaching quantitative gender equality but not a sufficient condition to reach qualitative gender equality.

**Mayer and Tikka (2008)** a previous research on gender in the academy has put forward the argument that gender equality cannot be achieved by government legislation and regulation alone. Found that despite family-friendly policies in the Swedish and Finnish higher education similar conditions for female academics existed there as in the US. They conclude Improved family policies are a necessary but not sufficient condition for continued improvement in the representation of women in academia, and must occur in concert with efforts to advance a broader societal shift towards gender equality.

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Mishra, Yamini and Jhamb, B. (2009) evaluated the United Progressive Alliance (UPA) Government’s budgets over the past five years through the lens of gender – both from reviewing the gender budgeting statement in the union budget since 2005-06 and assessing the allocation to major programmes and schemes across various sectors like health, education, employment that affect women. The study found that gender budgeting statement suffers from flaws in methodology and women are accorded low priority in government spending. The creation of Ministry of Women and Child Development (MWCD) has not resulted in any significant change in priorities for women and 42% decline in allocation for schemes meant for women welfare under MWCD in the union budget 2009-10 puts a big question mark on how serious the UPA is in its stated commitment to women empowerment.

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**UNESCO, (2009)** as has been demonstrated, GRB increases the efficiency, effectiveness and equity in terms of government spending as well as the expenditure of donors’ funds. For example the 2009 EFA Global Monitoring Report found that domestic financial resources committed to education are very limited, especially in low income countries. In high population countries in South Asia just three percent or less of GNP was allocated for education.

**UNESCO, (2009, p. 208)** In order to use such limited financial resources in efficient ways, the analysis of budget performance is important to ensure that the planned budgets are implemented on schedule. For example in 2006 and 2007, the primary school enrolment rate was similar in Senegal and Ethiopia (71 percent). However, public expenditure per pupil is more in Senegal than in Ethiopia which means that Ethiopia had higher level of financial efficiency than Senegal.

**Jhamb, B. and Sinha, N. (2010)** presented a brief critique of MDGs and some flagship schemes from a gender lens. The study also made an assessment of the budgetary expenditure of Union Government towards achievement of the MDGs from the perspective of gender. The study looked at the gender budgeting statement for the last three years i.e. 2008-09 to 2010-11. The study found that there were many bottlenecks which impede the delivery of services to women as proportion to total Union Government expenditure. Secondly total allocation for women with respect to goal 1 to goal 5 has registered an increase in the last three years. But the allocation for goal 6 showed a slight decline. The study also found that underutilization mars the implementation of many of the flagship programmes of the government.
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Peterson, (2010) the quantitative study also illustrates how women’s subordinated position in relation to men seems to be sustained on a general level. In 1990, 69 per cent of all management teams at the university level comprised only men or a male vice-chancellor and a female pro-vice-chancellor. Twenty years later 64 per cent of the staff in these teams were men or comprised a male vice-chancellor and a female pro-vice-chancellor. In 2010, 69 per cent of the management teams at the faculty level were composed of men only, or of a male dean and a female pro-dean.

Tripathi, P. S. and Nigam, R. (2010) analyzed the Union Government budget for the period of 2006-07. The study found that gender budget allocation by Union Government, as presented in Part A and Part B of the said statement, add up to Rs. 28,736.53 crore for the budget estimates of 2006-07, which is 5.1% of the total Union Government expenditure of Rs. 5,63,991 crore in 2006-07(BE). The study also found that most of the central ministries/departments have not been collecting and reporting the gender–disaggregated information on their programmes/schemes which are essential for undertaking gender budget analysis. Only 6 Ministries have presented a separate chapter/section on gender issues in their Annual Report.
Dr S. L. Marbaniang, (2011) in this study Support and Employment Programmed for Women (STEP). This scheme seeks to provide updated skill and new knowledge to poor women in 10 traditional sector for enhancing their productivity and income age group. It is being implemented through public sector origination, state, corporation, cooperative, federation and registered voluntary organization with minimum existence of three years. With a view to expending the reach of the programmed and further strengthening implementation and minoritoring the norms and parameters of this scheme have been revised in November 2009.

The above analysis shows that there were low governments spending towards women component also showed irregular trends in most of countries including India and its states. Secondly, there is no serious attempts have been made to find out the impact of public spending on women empowerment. The present study examine the trends and pattern of public spending for women and try to establish the link between public spending and various women empowerment indicators. In India, there are widespread gender inequality in health, education, decision making, their participation, and in allocation of resources with a high variations across the states. These variations are reflected in Gender Equality Index (GOI, 2001) secondly, the bulk of the social sector spending, mainly on health, education and social welfare is routed through state governments. So, it is necessary to find out budgetary allocation on women’s wellbeing and women’s development at state level in India. To cover all the India state is difficult in one study. The present study takes a case of Haryana state for a detail analysis. As, the gender disparity, like sex ratio, other women employment indicators like, women status in society participation in work and decision making is deteriorated in Haryana as comparison to their India. States (GOI, 2001).

Moreover the present study makes a detailed analysis of central and Haryana state government budget for gender perspective and try to establish the impact of public spending on socio economic status of the women.