CHAPTER II

REVIEW OF LITERATURE

For the empowerment of women in all spheres of life, the starting point is to engender the national budget. The concept of gender budgeting has now become a watchword. This concept seeks to include gender perspective in the national budget. Gender budgeting refers to a method of looking at the budget formulation process, budgetary policies and budget outlays through the gender lens. Gender responsive budgeting addresses the needs of different groups of citizens, girls and boys, men and women and aims to allocate the public resources in an equitable way for the benefit of all.

Throughout the world, several schemes and programmes are launched to reduce gender gap and to achieve women’s empowerment. These are all clubbed under the umbrella of ‘Gender Mainstreaming’, i.e., ‘the application of gender perspectives to all legal and social norms and standards, to all policy development, research, planning, advocacy, development, implementation and monitoring’. The UNDP defines gender mainstreaming as: “Taking account of gender equity concerns in all policies, programmes, administrative and financial activities and in organisational procedures, thereby contributing to a profound organisational transformation”¹. Gender budgeting is also one of the important components of gender mainstreaming.

Gender budgeting is looking at the economy through women’s eyes. Gender budgeting was given additional impetus by the Fourth World Conference on women, held in Beijing in 1995, which called for ensuring the integration of a gender perspective in budgetary policies and programs². The innovative concept of gender budget has received substantial attention worldwide. Gender budgeting concept has been tried in several countries in recent years.

There are several aspects of gender budgeting, the literature, therefore, is very vast. Several 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; impact of gender budgeting in agricultural sector; education sector; need to adopt gender budgeting in public finance; experiences of several states in India which have initiated gender budgeting, etc. The review of literature is done in a chronological order.

In the present study an attempt is made to review a few major works on the concept gender budgeting. Caroline O.N. Moser (1989) in her article “Gender Planning in the Third World: Meeting Practical and Strategic Needs” discusses about the development of gender planning in the Third World. Men and women play different roles in the society and accordingly their needs are different. This paper portrays the capacity of different planning interventions (Welfare approach, Anti-poverty approach, Equity approach, Empowerment approach) to meet gender needs with examples from such sectors as employment, housing and other basic services. In the third world, women play the “triple role” of reproductive, productive and community managing (they struggle to manage their neighbourhoods), yet, their work is not recognised by the planners, whose task is to assess different needs of people within low income communities. The author clearly distinguishes between gender interests and gender needs –both strategic and practical. An “interest” is defined as a prioritised concern, whereas a “need” is defined as a means by which that concern may be satisfied. This work also provides the critique of different policy approaches to “women in development” from the gender planning perspective. This work shows complexity regarding definition and use of different policy approaches as many institutions are involved at local, national and international levels. Finally, it is suggested to develop such simple and sufficiently rigorous tools to help the policy makers to clearly understand the implications of their interventions in assisting the third world women.

Naila Kabeer (1992) in her article “Evaluating Cost-Benefit Analysis as a Tool for Gender Planning” has evaluated the usefulness of Cost-Benefit Analysis in gender planning and development. The first part of the article has addressed the capacity of the Cost-Benefit Analysis (CBA) on equity and efficiency grounds that make Cost-Benefit Analysis a genuine tool in bringing women into central planning process. Several limitations of Cost-Benefit Analysis are also analysed, due to methodological biases of the framework itself as well as out of the political economy of gender in which it has to operate. First limitation is concerned with conversion of all the costs and benefits concerned with the intended project into commensurable sets of values, which is very complicated affair. Next is the problem of incommensurables. Women’s activity especially in the third world countries takes place outside the market –where monetary prices cannot be assigned to their work. Without monetary prices as the common numeraire there is no meaningful basis of comparison between costs and benefits. Cost-Benefit Analysis is very expensive. The author concludes with critical comment that, the first step should be to conduct cost benefit analysis on CBA itself. If a project or programme related to empowering women is evaluated only for the benefit of policymaking agency without commitments on gender equity, then the CBA analysis will be a waste of resources. The paper concludes that Cost-Benefit Analysis is best suited to interventionist, than participatory projects and preferably related to efficiency rather than equity related objectives and where equity is the goal, to women’s practical needs rather than their strategic gender interests.

Ruth Alsop (1993) in her article entitled “Whose Interests? Problems in Planning for Women’s Practical Needs” draws attention to practical and strategic gender needs and interests, the complexity of gender relations and the difficulties faced by planning interventions whose purpose is to benefit women. Men and women of different economic and social groups of different communities perform their respective roles according to their culture. The culture reflects and determines women’s relations with men and the way that women perceive

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themselves. The author has used case study material from North East India which shows how narrowly applied projects by State are detrimental for women and their strategic needs are not met. In order to meet both practical and strategic needs of women the planning machinery should carefully analyse the socially embedded relations between men and women.

In a paper on “Women’s Interests and Empowerment: Gender Planning Reconsidered”, Saskia Wieringa (1994) looks at the empowerment approach in relation to issues of women and development. According to the author there are two problems of the empowerment approach. First, the conceptualization of women’s gender interests and secondly, the transformation of gender relations into gender planning. Though attention is paid to women and development in the last decades but the actual progress is far away from expected results. Women are the world’s largest excluded group from development. The author points out that empowerment approach to women and development is the right approach to bring women into the mainstream of development process and within that perspective, gender planning should be carried out. According to the author: “Gender planning is a political process with feminism at its heart”. Four problems are identified in the area of gender planning namely, needs versus interests, practical versus strategic gender interests, empirical problems and hierarchical overtones. It is argued here that women's realities should not be bent into this planning framework but that instead planners working from an empowerment approach should consider the complexity of the social situation in which it attempts to work.

Mandy Macdonald in his book Gender Planning in Development Agencies: Meeting the Challenge (1994) brings together papers from a workshop held at the Cherwell Centre, Oxford, England, May 1993, to promote exchange of information and experiences regarding research on gender planning. This book speaks about the policies, different programmes, institutions and partnerships that are essential to bring women into mainstream. Three keynote papers by Georgina

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7 Macdonald Mandy (ed.), Gender Planning in Development Agencies: Meeting the Challenge, Published by Oxfam: UK and Ireland, 1994.
Ashworth, Naila Kabeer and Sarah White are referred here. These keynote papers address core issues regarding institutionalising gender, a social relations perspective on gender-aware policy and planning, making men an issue in gender planning for the better half. Twelve case studies cover several issues about gender planning in different agencies.

Stephan Klasen (1994) in his paper “Missing Women: Reconsidered” has assessed the magnitude of women’s survival disadvantage in parts of the developing world through estimating the number of “missing women” that died as a result of excess female mortality. One of the important reasons pointed out here for excess female mortality is the result of unequal treatment in the distribution of survival related resources. Biases can range from direct discrimination in the allocation of food and medical care that expose men and women differently to mortality risks. The author’s belief is that radical steps should be taken to alleviate the factors that cause excess female mortality, that is adequate resources should be provided to women, otherwise the number of missing women will increase.

Ingrid Palmer (1995) in her paper “Public Finance from a Gender Perspective” draws attention to include gender issues in macroeconomic policies. Gender issues in macroeconomic policy can be approached in two ways. First, to focus on the different outcomes of policy for men and women and on changes that are required to bring about gender equity. Secondly, to examine the implications that gender relations and disparities hold for macroeconomic analysis and policy options. This paper highlights on the second aspect. The author speaks that a space is opening up for a new approach which could combine gender equity and growth, through an emphasis on public finance which supports and is complementary to women’s economic activities. There is a need of an “integrated approach” that is, combining social and economic policies with gender perspective. Put through a gender lens, all public revenues and expenditures can become better focused, with subsequent benefit both in the form

of gender equity and allocative efficiency. Gender analysis of public finance will be determined by the stages in the planning cycle. Annual planning of taxes and expenditures helps to analyse public finance through gender lens. Public finance, looked through gender lens can improve both prospects of economic growth and social equity.

In the paper “Bringing it All Back Home: Integrating Training for Gender Specialists and Economic Planners”, Ruth Pearson (1995), reports in a training course conducted in Caribbean\(^{10}\). The training was planned in such a way to integrate gender analysis and macroeconomics, that is, to combine both gender specialists and economic planners. The paper argues that in both North and South of Caribbean region, the development economists have little familiarity with gender issues. Similarly, gender specialists are trained in different disciplines like anthropology, sociology, geography, are not much aware of macroeconomic policies. The five-day workshop was organised to enable the economic planners to understand the significance of gender analysis and to enable the gender specialists to acquire knowledge about the principles, planning, procedures and execution of economic policies. The participants in the workshop were given a set of macroeconomic data, a summary of central government finances, a breakdown of current and development expenditure (by sector). The participants were asked to carry out gender audit of the public expenditure and revenue shown in the statistics. They were asked to analyse who had access to public services like health, education, transport, sanitation, etc. Participants from both sides, that is, from gender specialists and economic planners side exchanged their views and perspectives to each other. The paper concludes that such one week seminar will not give key role to Ministry of Women Affair’s in the framing of economic policies, but, this is an important step to give rethinking regarding integration of gender analysis and macroeconomic policies.

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Sujatha Vishwanathan (1997) addresses about the gender planning in her paper on “Focus on ‘ARE’: Need of the Hour in Gender Planning”\(^{11}\). She opines that development planning aims at increasing opportunities as well as the ability to get these opportunities. Equality of opportunity for women can be given only if the needs are clearly identified. In order to have an egalitarian development of women in India, gender planning should stress on the following three vital factors, Awareness, Role of Religion and Economic Empowerment. Gender specific awareness is essential to wipe out inequalities and to increase opportunities for equal participation of women in all spheres of life. Religious leaders have a strong hold on the minds of the people. They should reinterpret the religion in a more egalitarian manner and preach more strongly for the upliftment of women in the society. This has a tremendous effect on the society because the inequalities experienced by women are on account of their place in religion. Economic empowerment of women helps to improve welfare of several households and an increase in women’s income leads to better health and nutrition of children.

Debbie Budlender and Rhonda Sharp with Kerri Allen (1998) in their document, *How to do a Gender-Sensitive Budget Analysis: Contemporary Research and Practice*, express that this document was prepared out of the experiences of developing gender-sensitive budgets in several countries\(^{12}\). This document thoroughly explains the meanings and terms of gender sensitive budgets and instances of countries which have initiated gender budgets. It also discusses how gender issues arise in a budgetary context. For example, there are three central economic functions, namely, allocation of resources, distribution of income and wealth and stabilisation of the economy. It is important to note here that each of the functions may have different implications for women and men. Further, it discusses seven tools or methods which may be used in the gender-sensitive analysis of budgets. The seven tools are, gender-aware policy appraisal, gender-disaggregated beneficiary assessments, gender-disaggregated public expenditure incidence analysis, gender-disaggregated tax 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. It provides a brief introduction to new theoretical developments in macroeconomics, which take into account unpaid care responsibilities and discusses their budgetary implications. This document explains how to prepare gender-sensitive budget statement. It provides an initial approach for those governments wishing to undertake a gender-sensitive analysis of their budgets.

Vimala Ramachandran (1998) in her article “Engendering Development Lessons from the Social Sector Programmes in India” opines that in the recent years the discussion on the impact of women’s development programmes, special women components in the development programmes and gender sensitisation of administrators and programme managers has gained tremendous attention. The author here evaluates the concept of training programmes and then suggests the methods to include gender issues in the development programmes. The paper begins with a discussion on the rationale for training on gender sensitisation. Men had control over public spaces and organisations. Exclusive space was created through the creation of women’s cells, departments or projects, as the women’s movement gained strength. Special funds were allocated for her development. The ‘special spaces’ so created cannot instantly wipe the gender gaps existed since several years. Gender sensitisation involves change in attitudes, work culture, etc. Mainstreaming gender suggests a process that is not confined to training alone, it begins with training and has to continue with planning procedure, planning management, resource allocation, appointment procedures, etc. Reviewing the experience of the impact of women’s development or empowerment programmes and modules for training, it is obvious that the gender sensitisation must be integral and central to the programme and integrated at the conceptual, design, implementation and monitoring levels. The paper speaks of how to weave gender into the fabric of development. The success of gender development programmes is based on the worm’s eye view and not a bird’s eye view, that is, in depth understanding of ‘women’s situations’ is essential to bring out change. Fundamental changes in the

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management of primary health care, basic education, natural resources and public
distribution are necessary. The struggle to engender development must be carried
to the corridors of power by seizing every opportunity to change it.

Regarding women’s budgets, Debbie Budlender (2000) in her paper “The
Political Economy of Women’s Budgets in the South”, has discussed that
women’s budgets are not separate budgets for women. Rather the exercises
involve a gender-sensitive analysis of government budgets. This paper examines
the ways in which these exercises can assist in addressing gender issues, as well
as some of the tensions involved. It reveals the experience of the South African
government in initiating gender budgeting. It also draws on the experience in
training government and non-governmental groups in other countries of the
South. The author clearly mentions that when the idea of women’s budget is first
introduced many react in a hesitant, if not hostile, way. The exercise implies
additional work, whereas many government officials see themselves as already
overloaded. The exercise also requires additional money at a time when most
governments are battling to reduce budget deficits.

Gita Sen (2000) in her paper “Gender Mainstreaming in Finance Ministries” focuses on the three points of entry to engendering the work of Ministries of Finance. These are at the level of ongoing macroeconomic
management, which includes the annual budget of the government and the fiscal
deficit, external and internal debt, and the balance of payments; at the level of
structural reforms- particularly deregulation, liberalization and privatization-
which are intended to improve efficient resource use and eradicate poverty and in
the specific context of credit liberalization and the provision of micro-credit. The
author further argues that these three entry points are interlinked. An attempt to
engender one area automatically imposes itself on the other areas. For instance, a
key instrument used by the Ministries of Finance to support the structural reforms
is the national budget, that is, the budget is not only an instrument of short run
macroeconomic management, but also of the strategic reform process. In order to

14 Budlender Debbie.,“The Political Economy of Women’s Budgets in the South”, World
15 Sen Gita.,“Gender Mainstreaming in Finance Ministries”, World Development, Vol.28, No.7,
Engender macroeconomic management, the Ministry of Finance should conduct a budget trade off exercise that will examine alternative scenarios for reducing budget deficits while strengthening the ability of government to support human reproduction needs. This should focus on education and health namely, childcare, maternity and paternity support, water and fuel, etc. The writer further discusses that the Finance Ministry has a vital role to play in liberalization and deregulation even if specific decisions have to be taken by other ministries. The paper highlights on the institutional and attitudinal barriers that stand in the way of mainstreaming gender in Ministries of Finance. The last section of the paper discusses three strategic areas of action, with specific action points in each area. The three strategic areas are as follows:

1. Develop a gendered macroeconomic framework of interactions for the overall economy with particular focus on the role of the Finance Ministry.
2. Incorporate a gender perspective into the Finance Ministry’s plans, policies and programs.
3. Address institutional and attitudinal barriers.

Kalyani Menon and K.Seeta Prabhu (2001) in their paper “The Budget: A Quick Look through a ‘Gender Lens’ ” examine the Union Budget 2001-2002 with a focus on its implications for women’s empowerment. The authors have pointed out that investments in public goods and services had differential impacts on men and women. In this paper they have analysed changes in patterns of allocations to various women-specific schemes like Mahila Samakhya, Maternal Benefit Scheme, Swa-shakti Project, etc., as well as schemes of indirect benefit to women. They have highlighted the point that women are still identified as mothers and caregivers. Investment priorities seem to reinforce this image, and do not reflect a commitment to women’s empowerment. Political commitment to women’s empowerment seems to be the missing ingredient of the budget (2001-02).

The book *Gender Budgets Make Cents: Understanding Gender Responsive Budgets* authored by Debbie Budlender, Diane Elson and Guy Hewitt (2002) draws attention to the significance of gender budgeting\(^{17}\). It takes into effect the differing impact of government expenditure and revenue on men and women. The book is divided into four sections. It thoroughly discusses the evolution of gender budgeting, assesses the role of different stakeholders and highlights the experiences in this area. It throws light on how gender responsive budgets have been used as pivotal tools to assess budgetary performance and impact.

The report *Implementation of the Gender Mainstreaming Strategy: First Annual Monitoring Report, FY02* (2003) presents the findings of the first annual monitoring of the implementation of the World Bank’s gender mainstreaming strategy\(^{18}\). This report is based on the information submitted by the regions and additional cross-regional information collected by Quality Assurance Group and the Gender and Development Group. It focuses on the integration of the gender issues into: country diagnosis, policy dialogue, analytical work and lending. The Bank’s gender mainstreaming strategy, discussed by the Board of Directors on September 18, 2001, emphasises working with countries and other partners on a country-by-country basis. The purpose is to diagnose key gender issues in the country, using analysis and inclusive consultations and to use the findings of the diagnosis in dialogue with the country to identify priority gender responsive policies and interventions. Attention to gender issues has consistently increased in lending operations, particularly in human development sectors. It is emphasised that progress in mainstreaming gender has been particularly strong in sectors, areas, regions or countries where relevant gender analysis has been completed. Some of the major challenges are nurturing the ability of regional and country teams to complete country-level gender diagnostics and to integrate their findings into policy dialogue, making greater use of partnerships, increasing attention to gender issues in lending operations in key sectors beyond the human development sectors.


Nirmala Banerjee and Poulami Roy (2003) in their paper “Gender in Fiscal Policies: The Case of West Bengal” have examined fiscal policy adopted by the Government of West Bengal for the development of women in the State. The paper studies the West Bengal’s budgetary situation with respect to other major Indian states during 1990s. The paper examines the nature of women-oriented programmes adopted by state government and analyses the impact on women. Detailed study has been made of education, particularly elementary education. It examines why these operations are not that successful in reducing gender bias as expected. It is examined how much the state government has tried to promote gender equality. It is found that though several schemes were meant exclusively for women, but the total budgetary outlay for such schemes was very less. Huge amount of total budgetary resources that women would get went for welfare services like school education where men and women, boys and girls shared equally. Poor women depend directly on state to get health and education facilities unfortunately, the entire amount in the budget was used up for staff payment, making the services ineffective. It is concluded that the budgetary policies are only a part of the instruments used by the State to direct and regulate the economy and the society. It is analysed that it is difficult to understand the nature of the expected benefits and also to distribute those benefits by gender. Budgetary policies change the parameters under which workers and consumers operate. The relative impact on men and women is a function not just of the economic variables but also of their intra-household positions.

Andrea Cornwall (2003) in her article “Whose Voices? Whose Choices? Reflections on Gender and Participatory Development” has explored some of the tensions, contradictions between gender aware and participatory approaches to development. Rather than the “add women and stir” approach to addressing gender, what is needed is strategies and tactics that take account of the power effects of difference, combining advocacy to open spaces for voice with processes that enable people to recognize and use their agency. The author highlights that by reconfiguring the rules of interactions in public spaces,

enabling once silenced participants to exercise voice, or reaching out beyond the “usual suspects” to democratize decision making, such processes will help in transforming gender blindness and gender blinkeredness into gender neutral society.

K.C.Pant (2003) in his book *India’s Development Scenario* draws attention that the major objective of gender budgeting is to improve the analysis of budget in terms of more effective targeting of public expenditure and revenue toward women and to offset any undesirable gender specific effects of previous budgetary measures. India is one of the few countries which have already initiated gender-specific policies and programmes with adequate budgetary support. It is not the quantum or the percentage of outlays that matters gender budgeting, but what matters gender budgeting is how efficiently the funds meant for women are utilised for the benefit of women.

Nirmala Banerjee and Maithreyi Krishnaraj (2004) in their paper entitled “Sieving Budgets for Gender” write that gender budgeting exercises attempt to assess how far prevailing gender-based biases are incorporated into budgetary exercises. Such analyses also provide women with vital information regarding the contents and focus of existing government policies. Gender budgeting exercises focus on the biases that are inherent in the mainstream budget and these suggest ways to change the overall outlook of the government policies. The aim is to promote greater transparency and enhance democracy.

In 1990’s, when gender budgeting exercises were first set in motion, such exercises have quickly come into vogue and many scholars have undertaken them. This period has also been marked by shifts in economic policies, especially in developing countries. Reforms in the name of development that have had a harmful effect on women have been implemented. In India, National Institute of Public Finance and Policy (NIPFP) made a pioneering study on gender budgeting. It developed a useful model for a gender wise allocation of government expenditure. NIPFP has adopted from the African model the

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categories such as women specific, women prone and women component. It is observed in the paper as quoted above that although the study carried out by NIPFP developed a useful model for a gender-wise segregation of government expenditure it did not convey anything about the possible impact of that expenditure on gender relations, and also it did not incorporate sufficient awareness of the findings in women’s studies. There is still need for crucial interaction between analysis and the structures of gender that currently exist in society as well as with the elements necessary for transforming gender relations. The authors have presented here the efforts, a step toward opening a meaningful dialogue with policy makers to make them understand exactly what it is that women want and in what form?

A study on gender budgeting was made by Nirmala Banerjee and Poulami Roy (2004) entitled “What does the State Do for Indian Women”23. This paper brings forth various schemes of West Bengal Government meant for the benefit of women. They were categorized as Relief schemes, Gender-reinforcing schemes, Equity promoting schemes and Equality promoting schemes. The study apparently presents that West Bengal has taken a little initiative to promote gender equality. It further compares the State’s financial position with that of other major states. West Bengal’s budgetary expenditure on education has not been sensitive to the special needs of women.

Alka Parikh and Sarthi Acharya (2004) in their study on “Impact of Maharashtra’s Agricultural Policies on Women Farmers: A Gender Budgeting Analysis”24 provide brief summary on the impact of agricultural policies on women farmers with gender lens. The budgets from 1998 to 2002 together with the state five-year plans and performance budgets were studied to analyse state’s programmes and policies in agriculture. The proportion of female workers in agriculture to total female main workers in Maharashtra is 76.72 percent as per Census 2001. The impact of agricultural policies on women is studied with the help of census data and other statistics. Two schemes namely, “The Maharashtra

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Rural Credit Programme” and the other “Watershed Development Programme” are analysed to know the impact on women. It is found that former programme has had a specific impact on women and the latter is gender neutral.

Devika Paul (2005) in her article namely “Gender and Planning” argues that the success of our planning process would finally be judged only when full gender equality is achieved25. India’s planning process has always aimed of providing equal status to women. This article analyses the nine five-year plans and their contribution for the development of women. The first four five-year plans stressed on organising various welfare activities and gave priority to women’s education. There was a shift from welfare approach to overall development of women in the Fifth and Sixth Five Year Plans which laid thrust on health, education and employment of women. The Seventh Five Year Plan mentioned the need for initiating integrated development projects for women covering health, education, nutrition and application of science and technology and creation of employment. The Eighth Five Year Plan emphasised that women should be treated as equal partners and not as beneficiaries in the process of development. The Ninth Plan stated that for empowering women as the catalyst of social change and development a national policy for empowerment of women should be formulated. The most important resolve of this plan was to have a special women’s component in the plan to ensure 30 percent flow of funds to women development sectors.

Anjali Goyal (2005) in her paper “Women’s Empowerment through Gender Budgeting- A Review in the Indian Context” provides a broad overview about the concept of gender budgeting and the strategic framework adopted for undertaking gender budgeting in the Indian context26. This paper throws light on the development of the concept in pioneering countries like Australia and South Africa. It highlights certain related issues that need to be addressed for making gender budgeting an effective tool for women’s empowerment with reference to India. A strategic map is proposed in this paper to reflect all the interrelated activities vital for women’s empowerment. This strategic map provides a vivid

picture of how resources should be allocated for gender budgeting. Women should be brought into mainstream of public expenditure and policy as women are equal citizens in the country. Empowerment of women and gender budgeting can be fruitfully reached only when all aspects social, economical and political are addressed.

Mridul Eapen and Soya Thomas (2005) have carried out a study on “Gender Analysis of Select Gram Panchayats’ Plan Budgets in Trivandrum District, Kerala”. Conscious effort was made to integrate gender issues in Kerala’s decentralised planning. The focus was on the Gram Panchayats (GP), the real seat of power at the base of three-tiered system of local self governing institutions. Four Gram Panchayats of Trivandrum District were selected for the study. The main objective was to trace the budgetary process at the GP level, the flow of gender differentiated budgetary resources in the selected four gram panchayats and whether they cater to the needs of women in Kerala. It is observed that the literacy rate among female in Kerala is very high and school dropout rate for both girls and boys is low compared to other major states of India. Life expectancy at birth for women is 75.9 years and 70.5 years for men in Kerala. Paradoxically, work participation rate among the highly educated women is low. Female educated unemployment is high, 34 percent for women and 7 percent for men (1999-2000). Political participation of women is meagre. In literate Kerala, a large number of women are directing their educational skills toward invisible home based services. By mandating 33 percent reservation for women at all levels of decision making and local bodies provided a large political space for women in Kerala / India. Detailed GP wise data collection is done and analysed. Conscious effort by the State of Kerala was done at each stage of planning process.

This study highlights that the social indicators of development for women like literacy and education do not imply gender equitious relations, but appropriate measures have to be taken for the upliftment of women’s subordinate position in the society. It is analysed that women were not able to utilize the

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resources fully because of lack of awareness of their rights and opportunities. It is not sufficient to involve women in planning process but what is more essential is to initiate awareness among women about their rights and opportunities.

Darshini Mahadevia and Vimal Khawas (2005) in their Discussion Paper series-9 “Gender Budgeting–Impact of Policies and Programmes on Women of Agricultural Households in Gujarat” have assessed the overall macro policies including agricultural policies and policies for women’s development from gender perspective for the State of Gujarat28. They have conducted detailed study on two development programmes namely, the Watershed Programme – a general programme benefitting women and Training for Women in Agriculture (TWA) - women-specific programme targeting women farmers. This study highlights the overall budgetary allocations and how the budgetary allocations of these two specific programmes impact the women farmers. It was found that household incomes were higher and more households were using LPGs in watershed villages. Use of LPG has helped to save women’s valuable time and energy. Watershed Programme increased work force participation rate (WPR) for women. Watershed Programme helped in empowerment of women through WPR which further increased higher participation of women in public activities and decision making processes at the household level. Training for Women in Agriculture Programme has also showed signs of empowerment of women. It was observed that trained women’s participation both at household level and participation in public activities increased compared to women not trained under Training for Women in Agriculture Programme and another positive impact is that trained women aspired for good education and economic empowerment of their daughters, whereas non-trained women aspired only for higher economic status after marriage. Though these programmes have succeeded to a great extent, the overall budget analysis of Gujarat shows that the approach to gender equity is too fragmented. There are too many programmes with little funds. Literacy rate of women should be increased which is an essential factor for the success of any government programme. The evaluation of gender policies of two programmes

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brings two things to our notice. First, the need for macro level changes in the development path with more focus on human centred and gender sensitive aspects, secondly, immediate or short run measures for improving the women’s access to budgetary resources and effectively implementing the programmes for the empowerment of women.

Aasha Kapur Mehta, Samik Chowdhury, Subhomoy Baishya with assistance from Ritu Elwadhi (2005) in their report entitled *The Budget: A Gender and Poverty Sensitive Perspective* conducted by Indian Institute of Public Administration, New Delhi, highlighted the primacy of gender budgeting in removing gender disparities. This work deals with budget priorities at the micro household level and budget priorities at the macro national level given the budget constraint, priorities in budget allocation are reviewed through a gender and poverty sensitive lens. Important issues like, poverty reduction, access to drinking water facility, health and literacy gaps, work force participation, violence against women, etc., are analysed here. Detailed data for several years provided by EPW research foundation on government’s actual expenditure for the period between 1999-00 to 2001-02, revised estimates for 2002-03 and budget estimates for 2003-04 are estimated as a percent of GDP at market prices. The present work also includes first gender budget analysis carried out by NIPFP, New Delhi. This report (*The Budget: A Gender and Poverty Sensitive Perspective*) highlights the fact that programmes, policy statements of government have not been translated into action. Is money reaching the sections it should reach? Women constitute fifty percent of the population and they must be the part of the budgetary process. There is a predominance of women in the unpaid activities. Women’s substantial but statistically invisible and unrecognised and unpaid work subsidises the family and the economy. Women have a right to stake a claim to their entitlements under all categories of public spending, not just token of women’s programmes. Gender and poverty alleviation go together. Several recommendations are made regarding priority allocations in the budget.

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The article “Development Effectiveness through Gender Mainstreaming- Gender Equality and Poverty Reduction in South Asia” by Govind Kelkar (2005) spells out that gender mainstreaming is a process to achieve greater gender equality and overcome the costs of women’s marginalization. Unequal gender relations distribute the burden of poverty disproportionately on women. They can also be the cause of poverty among women and girls in non-poor families. According to the author, these unequal relations are to be addressed both as a cause and as a factor in the intensification of poverty. It is essential to go beyond instrumentalism, which means not just considering the empowerment of women in order to benefit their families and communities, but also pay attention to the benefits of enhancing women’s agency for the well-being and self-esteem of women themselves.

Subrat Das and Yamini Mishra (2006) in their paper “Gender Budgeting Statement – Misleading Patriarchal Assumptions” observed that the budget for the year 2005-06 covers a large number of ministries and departments which is a welcome step. The gender budgeting exercise is based on several assumptions relating to the proportion of allocations under a scheme that directly benefit women. Most of these assumptions are highly unrealistic and questionable and appear more patriarchal. The total magnitude of gender budget of 5.1 percent is quite low. It shows that women are low in priority in the allocation of resources in vital sectors like rural development, secondary and higher education, police, etc. For instance, an entire 100 percent allocation for Nehru Yuva Kendra and promotion of national integration under Ministry of Youth Affairs and Sports was included in the gender budget which is questionable. Similarly 100 percent allocation under the Department of Women and Child Development has been included as women specific as if child’s welfare is solely the responsibility of women. It was assumed that family planning programmes are exclusively for the benefit of women, this is highly patriarchal assumption. The authors opine that

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these misleading and patriarchal assumptions should be rectified, otherwise, the gender budgeting exercise by the government may not achieve the expected results.

Reva Nayyar (2006) in her paper namely, “Towards Gender Equity” stressed that gender budgeting is essential to ensure a fair, just and efficient distribution of public resources for all round development of the society. It is a powerful tool that can narrow the gender gaps in income, health, education and living standards. In India, several gender commitments have been undertaken as the policy makers have realised that real development cannot take roots if it bypasses women, who represent the very kernel around which social change must take shape. The Constitution of India has made several provisions for women, like Article 14, Article 15, Article 15(3), Article 39, Article 42, Article 51(A)(e). Women related policies like National Policy for Empowerment of Women 2001 was introduced. Special legislation has been enacted to ensure equality for women in all spheres. Among them, a few are Factories Act 1948, The Dowry Prohibition Act 1961, Family Courts Act 1984, Domestic Violence Act 2005, etc. Sixth Plan onwards a separate chapter was included in the Plan Document, viz., ‘Women and Development’. Gender sensitivity in allocation of resources started with the Seventh Plan. The author speaks of several gender budgeting tools like, guidelines for gender sensitive issues, review of public expenditure and policy, gender based profile of public expenditure, beneficiary needs assessment, impact analysis, etc.

A paper “Empowering Women” by Arundhati Chattopadhay (2006) emphasises that the overall growth of economy can be achieved only through empowerment of women in all walks of life. If a woman is empowered her competencies in decision making will have spillover effects among her friends and neighbours. Empowerment of women creates “social multiplier” where aggregate power will be greater than individual power. Gender budgeting will certainly act as catalyst in empowering women. The author then discusses about the evolution of work in gender budgeting and experiences of different countries.

like Australia, Fiji, South Africa, Sri Lanka, U.K., etc. Further, gender budgeting in India is discussed in detail. A separate chapter on gender inequalities was introduced in Economic Survey 2000-01. Analytical Matrix for gender budgeting was also introduced. In the opinion of the author, gender budgeting in India would be successful only if the state governments are be able to utilise funds for the specific purpose for which they are being allocated.

Lekha Chakraborty (2006) in her paper “Leap Forward” opines that, India has made a ‘leap forward’ in institutionalising gender budgeting compared to the other countries. More than forty countries have initiated gender budgeting in their development programmes. In many countries across the globe, attempts to initiate gender budgeting were donor-driven, outside government initiatives, that is, micro level attempts by the civil society and was rolled back once the donor withdrew. In India, in the year 2001, the National Institute of Public Finance and Policy (NIPFP) took up study on the ‘Status of Women in India and their Role in Economy’. It noted that the problems of gender inequalities cannot be solved by ‘trickle down effect’ of economic growth, but they can be solved by including them in the macroeconomic framework. Gender budgeting is relevant in the Indian context as the female are discriminated at all stages of life even before the birth. NIPFP for the first time incorporated a section on gender inequality. The Ministry of Finance accepted the methodology developed by NIPFP. The analysis of expenditure budget(2005-06) from gender perspective shows that only twelve Ministries/Departments have specifically targeted programmes for women in India (Category A) and pro-women allocations(Category B). One of the major problems faced was that there were too many programmes, but there was paucity of funds. The paper provides certain policy suggestions, the first and foremost step ahead is to strengthen the sex disaggregated database within relevant ministries and departments. Gender budgeting cells should analyse the budgetary policies through gender lens at three levels, in terms of budget estimates after the presentation of the budget, in terms of revised estimates as and when they come out and in terms of actual outlays

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when audited figures become available. Gender budget cells and concerned ministries should be strengthened to carry out the gender budget analysis.

Janet G. Stotsky (2006) in her paper “Gender Budgeting” examines how public resources can contribute to improve women’s status. Raising the status of women produces positive externalities and justifies public policies that do so. Externalities are the main reason that justifies government intervention in the economy. The concept of externalities underlies the arguments for incorporating gender issues in government policies and programmes. The writer assesses evidence on the linkage between poverty and women’s lack of opportunities for educational, social and economic advancement, highlighting data on key indicators of inequality, such as access to education and average longevity. The paper also discusses about the experiences on gender budgeting in pioneering country Australia and other countries like, South Africa, European Union, Nordic countries, Spain, India, etc. The key findings include measures of inequality in key economic, social and political indicators. These show that women are disadvantaged compared to men and gender considerations should be included in budget policies. Gender budgeting should be mixed into budget process in a way that generates tangible improvements in policymaking and policy outcomes. The International Monetary Fund should encourage fiscal authorities to take into account the potential external benefits of reducing gender inequalities and to remove from fiscal legislation any arbitrary discrimination against women. To enhance the value of gender budgeting, additional research should highlight on the differing impact of fiscal policies on men and women and on the benefits of reducing gender inequalities.

Subrat Das and Yamini Misra (2006) in their article “A Long Way to Go!” emphasise the fact that gender budget does not refer to a separate budget, but it is a tool to analyse differential impact of government budget on men and women. This article focuses on the implementation of Women’s Component Plan and Gender Budgeting by the Central Government in India. It highlights the

existing inadequacies in information required for the proper implementation of gender budgeting. Under Women’s Component Plan, 30 percent of the funds are earmarked for women, however, there is no proper explanation as to how the Planning Commission arrived at this figure 30 percent. Another weakness of Women’s Component Plan is that it treats women as a homogenous group. Therefore, there should be guidelines to design the programmes and schemes focused at the most vulnerable sections among women like dalit women, adivasi women, etc. It is the need of the hour to strengthen the gender budgeting cells that have been set up in various ministries.

According to Neena Joseph (2006), gender budgeting is the entry point for broad based dialogue on gender. The outcome of gender budgeting is political, social and economic empowerment of women through gender-just budgets. Social justice is impossible without gender justice. In her paper “Gender Budgeting-The Case of Kerala”, Neena Joseph has analysed the impact of gender budgeting on male and female in Kerala. It is discussed here, about the link between gender and budgeting, genesis and rationale of gender budgeting. The tools of gender budgeting are carefully examined with reference to Ernakulam district of Kerala.

Samrat Goswami and Sriparna Guha (2006) in their paper “Impact of Gender Budgeting on Women Empowerment” have discussed the role of gender budgeting in empowering women. The authors discuss certain related issues like efficiency, good governance, etc., that need to be addressed for making gender budgeting an effective tool for women’s empowerment in the Indian perspective. Women’s economic empowerment increases the country’s productivity and women will also be benefitted with greater involvement in important decision making which will in turn lead to true development.

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Centre for Budget and Governance Accountability with the support from Development and Planning Department, Government of West Bengal, prepared a report entitled *Report of the Gender Budgeting Study for West Bengal (2006)*\(^39\). The report was prepared by Subrat Das, Debdulal Thakur and Satadru Sikdar. This study analyses West Bengal Budget for the year 2005-06, which presents Actual outlays made in the fiscal year 2003-04, Revised Estimates(RE) of the outlays made in 2004-05 and Budget Estimates(BE) of the outlays proposed for 2005-06. This study adopted the methodology of including all outlays in the West Bengal Budget for 2005-06, which are earmarked only for women. This study considers only the expenditure part of the state budget and does not cover the receipts part. It restricts to the total outlays of the state budget and does not cover the Central Government grants under the central plan schemes and centrally sponsored schemes.

Gender budget captured in this study refers to the total outlays which are entitled for women through various policy guidelines that govern programmes and schemes. One important assumption made here is that the budget outlays for all those schemes, which are specifically targeted toward women, are in fact meant for women.

The findings of this study are: the total outlay earmarked for women accounted for only 6.1 percent of the total state budget outlay in 2003-04(Actuals), which increased to 6.7 percent in 2004-05(Revised Estimates) and 7.5 percent in 2005-06 (Budgetary Estimates). Total amount earmarked for women’s education accounts for 5.18 percent of the total state budget outlay in 2003-04(Actuals), which increased to 5.83 percent in 2004-05(RE) and 6.57 percent in 2005-06(BE). The total outlay earmarked for women’s education reached around 87 percent of the total gender budget in 2005-06 (BE). Women’s Nutrition and Women’s Health accounted for only 6.5 percent and less than 4 percent respectively. Shares of Welfare of Women in Difficult Circumstances and Women’s Livelihood comprised very less compared to total outlay earmarked for women in the state. One of the important findings is that the state’s allocation for

\(^{39}\) Das Subrat, Debdulal Thakur and Satadru Sikdar., *Report of the Gender Budgeting Study for West Bengal*, Centre for Budget and Governance Accountability, New Delhi, November 2006.
Women’s Health and Nutrition, Women in Difficult Circumstances should increase.

A study entitled *Snapshots of Gender Responsive Budgeting in Rajasthan (2005-2006)* was conducted by Department of Planning, Government of Rajasthan. It undertook gender budget analysis for six departments, namely, Health, Education, Agriculture, Women and Child, Stamps and Registration and Social Welfare. Gender responsive budgeting in the above-mentioned sectors helps to assess how best the services of government are meeting the needs of girls and women in relation to men in the respective sectors and how much the policies are focused toward women. The Evaluation Department of Rajasthan has carried out gender budgeting analysis in coordination with Ministry of Women and Child Development, Department of Health, Department of Education, Department of Agriculture, Department of Registration and Stamps, Government of Rajasthan and Gender experts from United Nations Population Fund (UNFPA), United Nations Development fund for Women (UNIFEM) and International Federation for Electoral Systems (IFES).

“Building Budgets from Below” (2006) is a project carried out by Karnataka Women’s Information and Resource Centre sponsored by United Nations Development fund for Women. This study was initiated during the year 2002. This work was carried out in four phases. The project entitled “Building Budgets from Below” is not just a programme to raise awareness about budget amongst local women politicians but to enable women to direct the economy from a space available to them, namely the locally elected village council called the Gram Panchayat (G.P). These locally elected councils are in fact mini parliaments, with legal mandates and accountability, distinct from local officialdom. Its main motive is to help people build budgets such that it helps to keep the interests of women and other subordinated groups. The project aims to remove poverty specifically women’s poverty.

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41 Singamma Srivnivasan Foundation, Bangalore.
In her article “Budgeting with Women in Mind”, Janet G. Stotsky (2007) in Finance and Development explains that, women are disadvantaged sections of the society especially in poorest countries because of lack of access to good education and health care for both economic and cultural reasons\textsuperscript{42}. Women have fewer opportunities to participate in public decision making. The author elucidates the fact that the evidence about the relationship between women’s inferior status and growth is not fully conclusive and measuring the degree of inequality or disadvantage in comparison with men is a complex topic. Research findings suggest that countries that take steps to increase women’s access to education, health care, employment and credit, narrow the gender gaps and also help to increase their pace of economic development and reduce poverty. Is there any economic justification for gender budgeting? This article argues that reducing the disadvantaged status of women can be linked to a higher rate of economic growth and to a greater economic stability, which yields benefits that the private market, when left to itself, may not fully take into account. Some of the benefits of reducing these inequalities, such as the influence of better education on fertility and child health, may manifest themselves only over the medium-term, it is essential to place gender budgeting in the medium-term context of the budget. Even if reducing gender inequalities does not necessarily improve growth but simply creates a fairer society, there is a justification for public intervention. Gender budgeting initiatives can take many different forms, their most important purpose is to influence the budgeting process and help policymakers to stress on ways that public policies can help reduce gender disparities and improve economic outcomes.

The paper “Gender Responsive Budgeting and Fiscal Decentralisation in India: A Preliminary Appraisal” by Lekha S. Chakraborthy (2007) examines the process of fiscal decentralisation and local level gender budgeting experiences across three states namely, Kerala, Karnataka and West Bengal in India, where decentralisation has been comparatively more effective than the other states. It discusses the present policy initiatives on gender budgeting in India\textsuperscript{43}. An attempt


to analyse the intergovernmental fiscal system in India through gender lens is made here. The paper argues that, the right thing to do, even from the gender perspective, is to first make fiscal transfers based on per capita basis, and then make suitable adjustments for backwardness. According to the author the first best is to integrate gender concerns in the overall budgetary process at the local level and ensure the transparency and accountability through better governance and participation by women. The second best principle of gender budgeting is to design for gender component in fiscal transfers. Kerala has shown the best example of integrating gender needs, after identifying the needs and requirements through gram sabhas as well as translating it into women component plan in fiscal transfers. In Karnataka, the process of decentralisation has created immense scope for incorporating gender needs at the local level, though that remains substantially unexplored. In West Bengal the women in governance at the third tier could change the types of public expenditure at local level more corresponding to revealed preferences by women that could, however, have very little influence on gender needs as most of the expenditure even at the local level is in the nature of committed non-developmental expenditure.

Syeda Hameed (2008) in her article “India Pushing for Change” emphasises that there’s a compelling need to ensure a fair allocation of government resources to women44. Five-year plans are the panacea for all economic problems. India’s Five Year Plans show how the country has emerged as a progressive developing economy. In India, women form a subset that is often disadvantaged, discriminated against and marginalised in most spheres of life as compared to men. Women lack access to land, water, resources of energy, education and other social services. Women were perceived as welfare recipients in the initial plans. Since the Ninth Five Year Plan, empowerment of women became a primary objective where a 30 percent fund was reserved for women. The author speaks that Eleventh Five Year Plan gives vital importance to gender budgeting and can be used as a tool for more equitable growth.

“Towards Gender Budgeting in Tamil Nadu”, a monograph released by Social Watch- A State Level Consultation, 2008, critically comments on the fact that though Tamil Nadu is relatively better in terms of many social and economic development indicators, it lags behind many backward states with respect to the initiation of gender budgeting. Central Government and Planning Commission have been giving guidelines for more than decade (1997-2008), to integrate gender budget but none of the Tamil Nadu Government budget, talks about Gender Budgeting or Women Component Plan.

Swapna Gopalan (2008) in her book, *Gender Budgeting in India: Towards Achieving Gender Equity*, throws light on how India is moving toward empowerment of women through the new concept gender budgeting. Though women constitute 48 percent of the total population, the socio-economic status of women in the country is awful. Gender disparities are reflected in the parameters like health, nutrition and literacy. Public goods and services are not equally distributed among men and women. Gender budgeting is one of the major steps the Indian government has introduced, recently, as a means to counter gender-related issues in the country. Gender budgeting seeks to analyse how men and women fare under the existing revenue and expenditure system. This analysis helps the government understand the changes required to prioritise the allocations for the empowerment of women. In the first section of the book the author presents the experiences of gender budgeting in India and the second section presents the experiences of gender budgeting in select states of India, namely, Gujarat, Kerala, Maharashtra, Rajasthan, West Bengal and Karnataka.

K.G.Kumar (2009) in his article “Gender-Sensitive Budgeting” highlights that Kerala government has recently released its “women’s policy” which emphasises on the concept of “Gender Budgeting” to ensure that some of the resources from State budget will be kept specifically for the women oriented schemes and programmes. Kerala has always given prominent position to

women socially and culturally since long back. Amartya Sen in “The New York Review of Books” points out that women’s rights and positions have always been given due importance in Kerala society.

The LDF government has now embarked on “gender budgeting” or “gender-sensitive budget”. According to Kerala’s feminist economists, “gender budgeting is not separate budget for women but one which seeks to break down or disaggregate the government’s usual or mainstream budget according to its impact on girls/boys, women/men through a variety of tools designed for the purpose”. In order to support gender budgeting, the Kerala government has constituted a Gender Board- the first in the country for better delivery of welfare measures for women and for monitoring of policy initiatives to promote women’s rights and interests.

Vandana Bhavsar (2009) in her paper “The Potential of Gender Budgeting in India-Issues and Alternative Strategies for Future” stresses the need to combine gender budgeting with the macroeconomic policies to reduce gender inequality. Gender budgeting strategies are discussed at national, state and local levels in order to have more equitable society. The author briefly discusses about the gender budgeting initiatives in India, issues related with gender budgeting exercises and suggests the measures to improve gender budgeting work at national, state and local levels.

Yamini Mishra and Bhumika Jhamb (2009) in their article “An Assessment of UPA-I through a Gender Budgeting Lens” evaluate the United Progressive Alliance government’s budgets over the past five years through the gender lens. The paper highlights the six Union Budgets presented by the UPA government and the recent Union Budget 2009-10. Although one of the six core principles of governance laid down in the National Common Minimum Programme (NCMP) was dedicated to women, that is, “to fully empower women politically, educationally and legally”, how far the UPA government has reflected


this principle is analysed in this article. The paper provides road map for the evaluation of gender budgeting:

1. undertaking a review of the public expenditure profile of relevant union government departments through the gender lens;
2. conducting beneficiary incidence analysis;
3. recommending specific changes in the operational guidelines of various developmental schemes as to improve coverage of women beneficiaries; and
4. encouraging village women and their associations to assume responsibility for all development schemes related to drinking water, sanitation, primary education, health and nutrition.

The authors maintain that gender budgeting for the empowerment of women is a remarkable and bold step, but there are certain lacunas which need to be addressed seriously. The authors are of the opinion that, although the gender budgeting statements still suffer from flaws in methodology, women are accorded low priority in government spending on development. Particularly, the social sector allocations are low for women. Social sector allocations have a significant impact on women. Social sector allocations must be increased for the budgets to become more gender sensitive. Another important point is capitalizing women’s underpaid and unpaid work. Many of the UPA’s flagship’s programmes continue to capitalize on and exploit women’s underpaid work. Women’s location and centrality in all sectors needs to be recognised and policies for all sectors need to be gender responsive.

The creation of an independent Ministry of Women and Child Development has not resulted in any significant change in priorities for women. There is 42 percent decline in allocations for schemes meant for women’s welfare under Ministry of Women and Child Development in the Union Budget 2009-10, which puts a big question mark on UPA’s commitment on women’s empowerment. One of the important suggestions is that, greater priority should be given for women in government policies and programmes coupled with greater
efficiency and effectiveness of resources for women in order to achieve gender equality.

*Asia-Pacific Human Development Report (2010)*, “Power, Voice and Rights: A Turning Point for Gender Equality in Asia and Pacific” begins with the sentence, in the preface, that the Asia-Pacific region has witnessed remarkable economic progress and rapid development in recent decades, yet gender inequality remains entrenched even through this era of change. In every country across Asia and Pacific, gender inequality remains a barrier to progress, justice and social stability and deprives the region of a significant source of human potential. Though the overall indicators for economic prosperity have improved for the region’s population over the decades, gender gaps persist. This report mentions that achieving gender equality requires a number of deliberate policy steps and no single policy intervention will be the ‘magic bullet’ that ends gender discrimination. The three arenas chosen by this report relate to economics, politics and the law to promote gender equality. The report argues that gender equality is a right, gender equality is good economics and gender equality promotes democracy. The ways of translating these into concrete pathways are through building economic power, promoting political voice and advancing legal rights. It is highlighted that gender mainstreaming offers a possible way forward. Mainstreaming involves addressing concerns and experiences of women and men alike, integral to design, implementation, monitoring and evaluation of all political, economic and societal policies and programmes so that everyone has equal access to benefits, regardless of gender.

From the above review of literature certain important observations are summarised as under:

1. The concept of gender budgeting is of recent origin.
2. It is result of sustained efforts of different women-groups and organisations.
3. It is a result of realisation of centuries old exploitation, marginalisation and discrimination against at least a half of population.
4. It is now realised that gender budgeting is necessary for social justice and economic equality.
5. Governments have now introduced gender components in the budgets.
6. It is admitted that gender development generates benefits which are helpful to both the sexes.
7. There is serious need to carry out incidence analysis of different women-specific programmes.
8. The gender budget policy should be regularly analysed, for which involvement of women organisations is necessary.