

GENDER BUDGETING: AN INITIATIVE TOWARDS EMPOWERING WOMEN AND ITS EMERGENCE IN INDIA

¹Punita Malik

¹ Research Scholar,
Department of Management Studies,
Deenbandhu Chhotu Ram University of Science and Technology, Murthal, India

Abstract : Budgeting is an instrument of the government of any country to allocate resources in the way that justifies inclusive growth of all the sections of an economy. But everything comes with certain limitations and in this case, the limitation was the socio-cultural dynamic of the Indian nation that affected the budgeting process. The dominance of patriarchal society, lack of awareness of rights led towards a latent recognition of women and their contribution in the economy. This gave rise to the concept of gender budgeting that provides for just allocation of resources to promote sustainable and inclusive growth of all the genders. The paper reviews literature to explain how gender budgeting initiates women empowerment. Gender budgeting has brought women and their contribution at par with their male counterparts, but only to a certain extent. Thus, the paper aims to provide premises for foundational lacking of the gender budgeting process. Thus, the paper explains how gender budgeting was incorporated in various nations and how it was initiated in India. The findings of the study are based on extensive literature review and they reveal that India provided a more systematic infrastructure and framework for implementation of the gender budgeting process, as compared to other countries like Australia, UK, etc. It was highly supported by the government and women groups were duly consulted while designing the infrastructure for implementation. But, the benefits of the policy and programs are not substantially reaching the deprived sections due to lacking in the execution and implementation stage.

IndexTerms - Budget, emergence of gender budgeting, gender budgeting, gender budgeting in India, tools of gender budgeting, women empowerment.

I. INTRODUCTION

When the budget is presented every year at the commencement of a financial year, analysts extensively review it for possible impacts, benefits and losses that it entails for different sections of the country. We now have a new addition to this convention, namely, Gender Budgeting. Budget influences a woman's life in a number of ways. The allocation of monetary funds in the budget has the potential to facilitate women's development and to provide prospect for female empowerment and liberation.

The subject matter of gender budgeting is now being considered very crucial in the Indian context in terms of the social, economic and educational development of a female subject completely. It is relatively more significant in the Indian background because of the prevailing of gender discrimination as well as male-dominated cultural norms, which have been enforced on the women of the society in the name of patriarchy.

Budgets and public policy can indirectly and directly lead to empowerment of any section of society, be it women. For instance, Indian parents who face poverty are frequently hesitant to spend the same amount of money on healthcare on both their daughter and son. Hence, policies have been made to ensure that the girls get a similar healthcare facility for free as parents often compromise with her health, in favor of the sons who receives the medication in any case (Banerjee and Krishnaraj, 2004). Exercises pertaining gender budgeting are therefore, set in contrast to the backdrop of similar instances of discrimination based on gender that are constructed into the societal and financial culture of the Indian society.

Gender budgeting does not pertain a budget solely made for female subjects, nor it demands for programs directed at them only. It aims to examine the whole budget via a lens of gender so as to recognize the influences on different genders. Gender budgeting stresses reprioritization instead of increasing the total public expenditure and in particular, the reprioritizing of programs within particular sectors instead of changing the total amounts apportioned to specific sectors. (Lahiri, Chakraborty and Bhattacharyya, 2003). In other words,

gender budgeting exhibits a conspicuous gender lens to budgetary resource allocation, with more visibility to women's unpaid work. The operative term is equality, explicitly, accurate parity amongst the competences of the two genders to function on the societal and economic level, and not on the basis of inherent bio- logical differences.

The Indian planning system for the last two decades has been focusing on empowerment. Empowerment has been acknowledged as to bring about change on societal level leading to further development. Empowering the vulnerable population including women is on top of the planning premises of the government. The vision behind inculcating this initiative into the planning framework by the Indian government is to achieve inclusive growth and end the multilayered prejudices against women which often lead to their involuntary exclusion from the society. It is necessary to safeguard that women have the needed facilities to advance to their prospective potential and have a stake in the profits of the economic growth and national affluence as a whole. Scholars have often reinstated that gender budgeting is a major concern in the struggle of women empowerment. The Indian government has been converging on mainstream gender budgeting enterprises. As such Government of India has formulated detailed guidelines for gender budgeting, evoking mixed responses and gaining momentum in the light of recent women empowerment initiatives.

The paper, thus, aims to review literature on how gender budgeting got recognition as a tool to empower women and highlights its emergence in India with respect to its international recognition. The paper aims to provide a basis of comparison as to how this concept emerged in India and other nation, such that we can provide a premise to discover why gender budgeting is not that effective and successful in India (Nakray, 2009; Das and Mishra, 2006).

II. GENDER BUDGETING

The inventive notion of gender budgeting has been acknowledged with extensive attention worldwide. An approximate of 85 countries globally has incorporated the subhead of gender budgeting into their financial budget. The process of gender budgeting refers to a culmination of evaluating the formulation of budget, its programs and expenses from a gendered perspective. Gender budgets do not mean the formulation of detached budgets for both genders; in fact it guarantees that the collective budget at either national or departmental level is receptive of both men and women.

As previously mentioned, gender budgeting merely involves evaluation through gendered lens at different phases of the process such as making of policies, analyzing requirements of minorities, reevaluating existing policies, resource apportionment, implementing of policies, impact assessment, reprioritizing resources, etc. All this ultimately produces a gender responsive budget (GRB) (UNIFEM 2001).

Gender budget initiatives are known by various different names such as gender sensitive budget, applied gender budget analysis, gender perspective budget analysis, etc. however, gender budgeting is the most popular term. There are certain pre-conditions for the process of gender budgeting like political ambition, responsibility, apportionment of particular resources (financial or human), coordination of training and information and disposal of gender disaggregated information can be considered as prerequisites of gender budgeting. Transparency, trust and cooperation are the chief ingredients of gender budgeting.

Following are the apparatuses that can be utilized for gender budgeting. Several of these are mentioned below. These tools can be used singularly or a couple of them together simultaneously.

Tools of Gender Budgeting

Sl. No	Type of Tools	Aim of the Tool	Questions the tool tries to answer
1.	Gender-Aware Budget Statement	To review the budget using some of the other tools and to summarise its implications for gender equality with different indicators.	Does the budget statement of the government give an account of the progress in reducing gender-disparities?
2.	Sex-Disaggregated Beneficiary Assessment of Public Service Delivery and Budget Priorities	To collect and analyze the opinions of men and women on how far current forms of public service delivery meet their needs and how far current patterns of public expenditure fit in with their priorities.	Are effects and outcomes of policies in line with the political intention? Are needs of women and men addressed equally?
3.	Sex-Disaggregated Public Expenditure Benefit Incidence Analysis	To analyse the extent to which men and women, girls and boys, benefit from expenditure on publicly provided services.	How are the benefits of public spending distributed among women and men, girls and boys?
4.	Sex-Disaggregated Revenue Incidence Analysis	To analyse the impact of the kind of revenues raised by the government on women and men.	What percentage of government's revenues is paid by men and women respectively? What kinds of tax/user fees reforms are more beneficial for the poor/poor women? Which sources of revenues have a progressive and which a regressive nature? Does the tax system provide labour market incentives for women?
5.	Gender-Aware	To question gender-blind assumptions of	Which realities do assumptions of macro-

	Medium-Term Economic models and to incorporate gender variables into models on which medium-term public expenditure planning are based.	macro-economic models and to incorporate gender variables into models on which medium-term public expenditure planning are based.	economic models reflect? Are gender-specific constraints in behaviour of economic actors considered in the model? Are sex-disaggregated data included in the model? Are gender-aspects taken into consideration in the guidelines for MTEFs?
6.	Sex-Disaggregated Analysis of the Impact of the Budget on Times Use	To analyse the impact of government resource allocation on the amount and the way time is spent in households.	How are national budgets and the way time is used in households interlinked? Who is most affected by changes in public spending? Are costs transferred from the public sphere to private households?
7.	Gender-Aware Policy/Programme Appraisal and Impact Analysis	To analyze policies and programmes funded by the budget from a gender perspective by asking in what ways policies and their associated resource allocations are planned and actually do reduce or increase gender inequalities.	Are policies and programmes likely to reduce or enhance gender inequalities and imbalances? Do budgetary allocations follow policy commitments on gender equality?

Source: UNIEM.

Hence, Gender budgeting is a methodical process for programs which aim to stress on the gender-based discrimination. It is based on the contention that 'gender neutrality' is 'gender blindness'. It establishes the probability of independent discourse to the requirements of both the genders in context of state budgetary allocations, disbursements and policies. Among other goals, the process also aims to clarify the complicated financial jargon as well as cultivate governmental responsibility and transparency. Gender budget initiatives gained prominence following the Beijing Declaration in 1995 when many countries of the world committed themselves to carrying out gender budgeting (Nakray, 2009).

It has generally been believed that budgets are gender-neutral and that public expenditure and revenue are not intrinsically gendered. But, gender neutrality is somehow allowing the budgetary policies to ignore gender specific needs and that is the reason why some researchers have called it as gender blindness. Budgetary policies may cause different influences on both the genders because of the differences that exist between them in relation to the economy.

Gender budgeting involves a complicated procedure of rearranging of the prevailing politics, societal and economy discourses. It requires a conceptual move aiming at non-identical management of both the genders by bearing in mind the bygone hindrances that females have encountered universally. It is portrayed as a method that diverts consideration from entities and their civil liberties (equity) and shifts it to amending deficits and drawbacks in the framework that produce inequities as a norm (Daly, 2005).

III. GENDER BUDGETING TOWARDS EMPOWERING WOMEN

Women empowerment is the new social cause of the nation, being highlighted in advertisements, gaining fame via social media and to further the cause, the influence that celebrities and political figures are demonstrating on the Indian people, proves that. To ensure development, it is necessary for a country to include women as they form half of the nation's human resource. Conversely, an ironic partial development covers the face of the country as women who are respects in mythological scriptures and history books are neglected in budgeting process. Gender disparities are localized and varied in accordance to varying factors which influence it like culture, region and history. Within India itself, there is a huge diversity in the treatment of gender due its different ethical backgrounds and therefore matters pertaining gendered development in an enormous republic such as India even be misrepresentative at times. Legislations solely for female centric issues have been made by the government to ensure the decrement of gendered violence which targets women and the construction of norms which hinder the full potential growth of female subject matters.

The idea of women enablement is vital in India's rounded growth over the previous twenty or so years. The accomplishment of a wholesome development is profoundly reliant on the equal policies and its implementation on the female population of the nation as well. Not only are women a major of national human resource, but their prosperity also ensures a sustainable endurance of the society with an impartial socio-economic development among genders. The developing countries are still struggling to strike the balance of gender equality. They ought to work upon the most effective and idyllic manner in order to erode the gap which is via Gender Budget initiatives. Australia was the first country to initiate development in this sphere followed by South Africa and Philippines and other countries. India began to indulge in this movement from its 8th Five Year Plan.

Goyal A (2005) studied the aspect of women enablement in Indian context via gender budgeting. The study linked gender budgeting directly to the issue of women's empowerment. The study also explained the strategic framework and alternative strategy for empowerment of women. The study concluded that for the real empowerment of women, the government should formulate policies in such a way that reflects efficient allocation of resources, adequate planning, proper programme design and formulation etc.

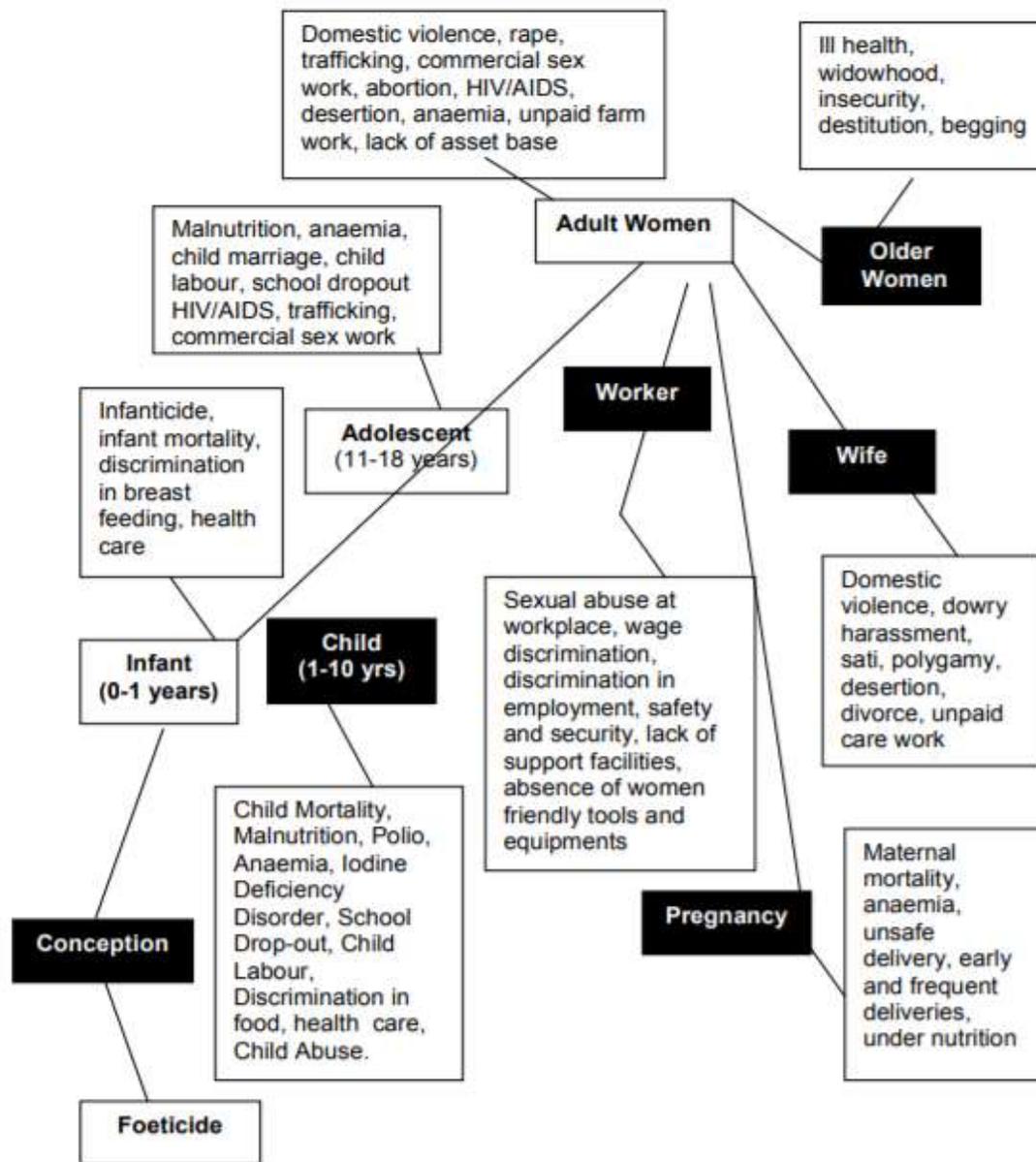
Sharp R and Elson D (2007) focussed on how gender budgeting initiatives have contributed towards empowerment of women and gender equality with country examples through the availability of sex disaggregated data, budget decision making process, revenue-expenditure dimensions of budget. The study found that over the past decade, many developed and developing countries have introduced gender perspective in budget to reflect the commitment towards gender equality. The study showed that gender budget has brought changes in government policies and activities to meet the needs of women. The study concluded that there is a need to be a match between resources and objectives of the programme.

Suguna R (2011) made an effort to measure the efficacy of gender budgeting for female enablement. The study mainly proceeds to show economic, social and political empowerment of women. The study also discussed the definition, concepts, tools, rational and actors of gender budgeting. The study concluded that women's involvement in decision-making at every tier of the government helps in economic gains of gender equality and that in turn will pave the path of true development for women.

Gender is social construct which devises a role which narrows down the obligations, freedoms, rights and opportunities for the people. The Indian society, as a reinforcement of its patriarchal structure, has very rigid gender norms which enhances the struggles of the subverted gender which is that of women. These struggles of their life cycle as shown in the following figure, demands for gender responsive budgets and gender budgets.

Table 2. Discrimination through the life cycle of girls and women

Discrimination through the Life Cycle of Girls and Women

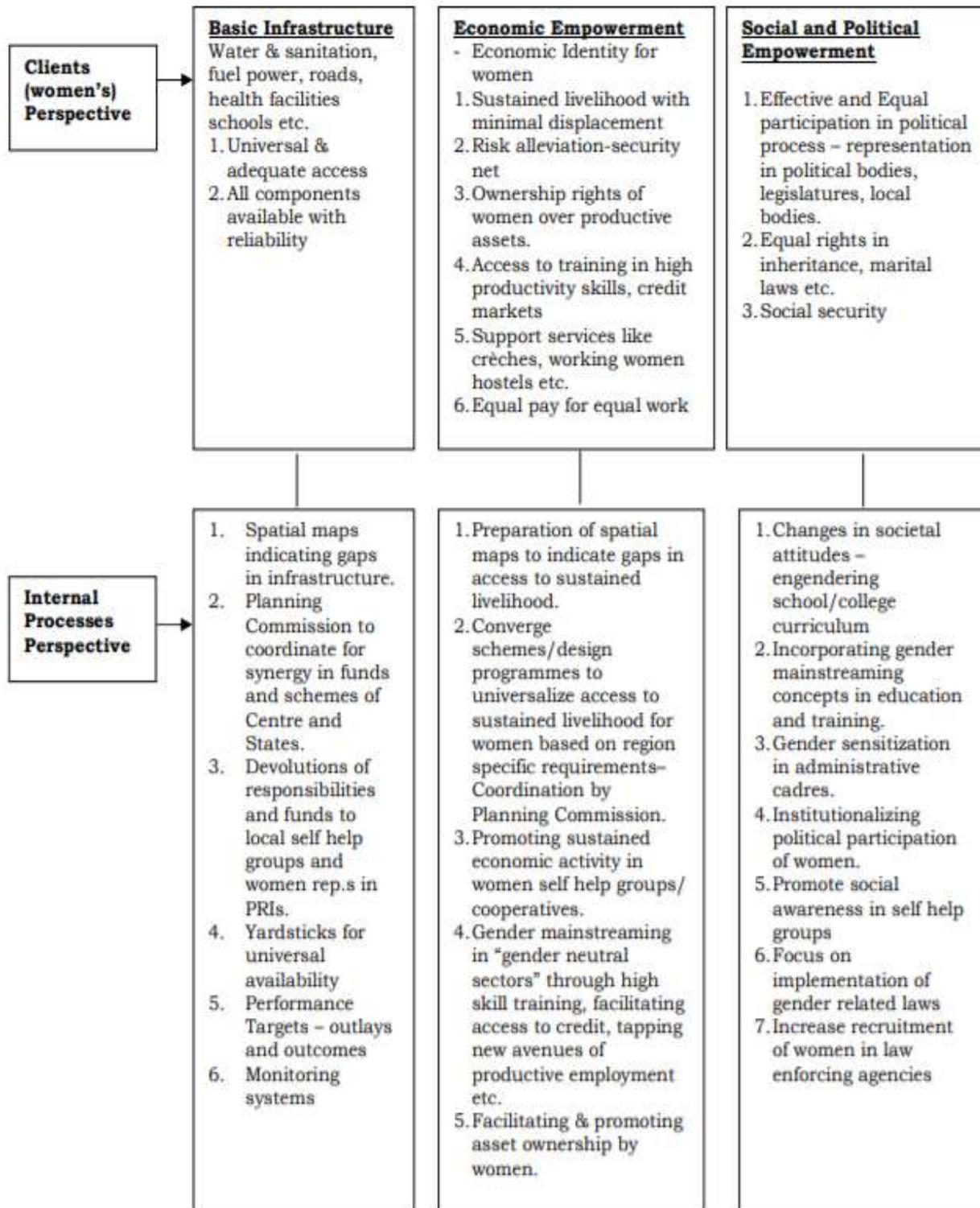


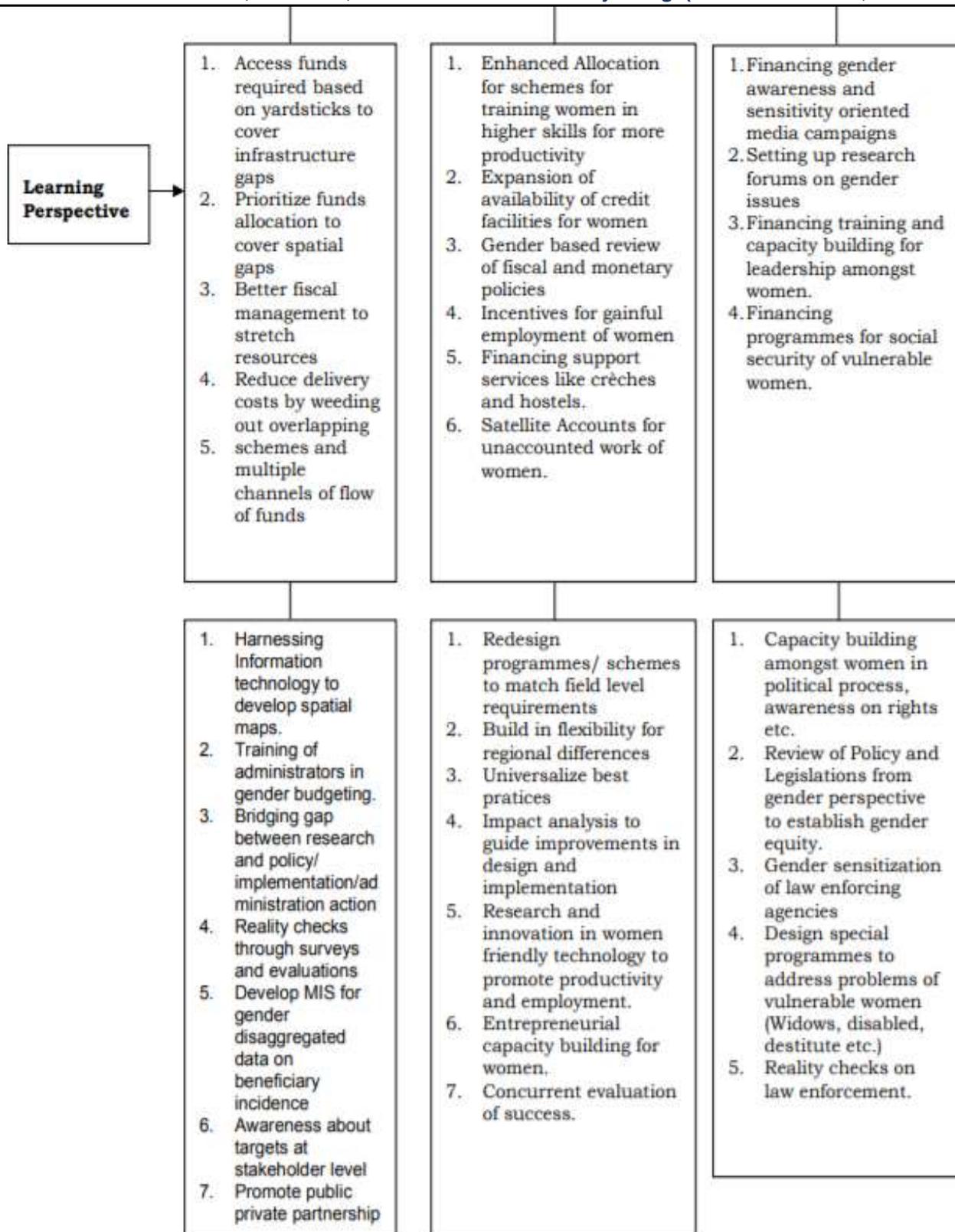
Source: Ministry of Women & Child Development, 2007

Gender budgeting is a crucial component for female enablement. A strategic map given below depicts all the interrelated undertakings essential for female enablement and to instigate resource reallocation under a gendered lens. Thus, it is clear that empowerment of women cannot be fruitfully attained until each socio-political and economic are addressed and public expenditure and policy is ensured to treat women as equally. Similarly, contribution of womenfolk in decision assembly is essential while societal attitudes towards women have to be changed.

Table 3. Startegic map for using gender budgeting as a tool for women’s empowerment

Strategic Map for Gender Budgeting as Tool for Women's Empowerment





Source: R.S. Kaplan & David P. Norton, Harvard Business Review, Sept.-Oct. 2000.

IV. EMERGENCE OF GENDER BUDGETING IN INDIA

Gender budgeting emerged in various other nations before it found its place in the Indian sub-continent. Thus, before demonstrating its emergence in India the paper first highlights how it emerged in the other nations. The rationale behind this is that, despite its success and achievements in other countries, there are certain problems and issues that gender budgeting is not able to resolve in India. In order to understand the core issues behind this supposed failure, the paper describes the way in which gender budgeting emerged in India and the other countries and discover the foundational issues that may have cropped up in the initial stages of its incorporation. The significance of the study lies in providing premise for further research to analyse the reasons for less success of gender budgeting in India due to issues while incorporating this process in the Indian governance.

Klatzer and Stiegler (2011) have highlighted the emergence of gender budgeting in various countries. The paper has taken insights from there:

A. AUSTRALIA – GLOBAL FIRST STEPS

Australia, in 1984, became the first nation to draft a specific budget pertaining to female issues and referred to it as “women’s budget”. The project, continued till 1996, aimed at discovering an extensive data about the influences of decisions from governing assembly on the female population of the country. The women’s budget was formed as a subhead in the main budget which presented it as an all-inclusive review of the impact on women in context of the main budget. In addition to the yearly overall budget’s audit, a more localized initiative was taken in the six states as they formed their own comprehensive detailed review. It was first put forward by the organizations and government administrators accountable for gender issues in Australia. This is why explains these partaking actions mostly vanished in the mid-1990s with the switch to a conservative government in the elections. Nevertheless, countries still seek inspiration of the former model initiated by the Australian government which focused on the overall budget but viewed it through a gendered lens while policy formation with a special consideration to matters concerning expenditure. Former “women’s budget” of Australia had 3 related objectives:

- (i) Consideration of the influence of policies in gender-specific terms.
- (ii) Making the government realize its dire responsibility towards the promise of gender equality.
- (iii) Formation of policies specifically aimed at socio-economic women empowerment to promote equality based on gender

This reprioritization of policies in gender terms was not just limited to the economic sector of budget making, but had also spread to other sectors as it is evident through the three-part classification:

- (i) expenditure focused explicitly at womenfolk (for example, females’ fitness or service programs);
- (ii) expenditure arranged for equality programs aimed at training in public administration (for example, mentoring programs);
- (iii) general or mainstream expenditure.

The last classification certainly comprises the majority of the budget (in Australia, more than 99 per cent of the whole budget). This planning also delivered the arrangement of yearly reports on gender budgeting scrutiny. The experiences of Australia depicted that the government changes in the established framework is crucial for the proper implementation of gender budgeting. But in addition to that the inclusion of the requirements of the civil populace is equally essential which was ignored the Australian model. The proper implementation of a gendered budget is only plausible and ideal if both the forces on the inside and outside collaborate to tackle the issues in the most suitable ways.

B. SOUTH AFRICA – COOPERATION BETWEEN CIVIL SOCIETY AND GOVERNMENT

South Africa was next in the race as in 1995 followed by the first democratic elections, an effort to draft a gendered budget – titled “Women’s Budget Initiative” – was presented by a alliance of female MPs and scholars, and NGOs. This provided with a good lift to other nation to draft gendered budgets. The success of this can be mapped by the fact that it still continued annually. For three years since its commencement, the “Women’s Budget Initiative” examined the economic budgets of each institution on the scale. After an organized reviewing of the previous happenings and influences, they government shifted its attention to new issues and problems in order to tackle them in the most efficient manner. Fourth budget review consisted of analysing issues such as local-level budgets, international assistance to the country and the occupational impacts of the country’s budget. Later on, the revenue aspect gained the prime focus.

C. UK – CIVIL SOCIETY MONITORING

In the United Kingdom, the “Women’s Budget Group” is an intellectual group formed by a coalition of researchers and scholars on policy making from educational institutions, trading unions and NGOs which work in the field of gendered economy and policy influence. They have been dealing in gender budgets from 1989 and publishing annual budget reviews. When the Labour government (1997–2010) was in power, the “Women’s Budget Group” gained more prominence. There had formed straight links with the governmental departments, specifically with Treasury. They conducted meetings with the Treasury representatives before and after the budget formation in which they discussed the significant policies and their impacts. These discussions provided collaboration of both the inside and outside forces of the governmental body and often resulted in successful results with a wider consultation, an established tradition in the country. In consideration of the British preoccupation with budget, the prime focus of “Women’s Budget Group” is taxes and state-level transfer payments. Another important aim of this group is to ensure that the government focuses on a gendered reviewing of income and disbursement statements. Their current model is what other developing countries are striving for in their formation.

V. EMERGENCE IN INDIA

1. 1979: Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)

Earliest initiatives towards gender budgeting could be traced back to the “Convention on the Elimination of All Forms of Discrimination against Women” (CEDAW) in the year 1979. It recognised the importance of eliminating all forms of discrimination against women and was ratified by 179 states of the world. CEDAW did not explicitly impose budgetary obligations on states; however it recognised the importance of allocating resources for implementing this agenda for equality (Elson, 2006).

2. 1995: UN Conference on Women in Beijing

Subsequently, the UN Conference on Women, 1995, in Beijing endorsed gender budgeting and it was included in the Platform for Action ratified by 189 states. It recognised that, hitherto, financial and human resources had been inadequate to achieve the advancement of women. It advocated the importance of integrating a gender perspective with budgetary verdicts on policies and programs for fortifying parity between both the genders (Beijing Declaration, Chapter IV, paragraph 345).

3. 1995: National Common Minimum Programme, India

India ratified the 1995 Beijing Declaration and is one of the first countries in the world to have incorporated gender budgeting as an integral part of its national budget. The government's commitment to women's empowerment and the gradual introduction of gender budgeting was endorsed through the National Common Minimum Programme (Ministry of Finance, 2005). It was a victory for the feminists in India, who along with the transnational feminist movement had for decades advocated greater resource allocation for women in the national budgets. Despite the spurt in the economic growth, India is still has major issues of gender disparity. The historically embedded traditions of the country have often segregated the society on the basis of religion, class, caste, creed and gender and the country's reforms have not done much to erode them and create a society where everyone is equally enabled. Women specifically have had lesser opportunities and fewer privileges in contrast to their male counterparts.

4. Women's Component Plan

Official allocating of reserves for females arose with "Women's Component Plans" in 1997-98, though; gender sensitivity in resource earmarking began with the Seventh Plan. The documents of planning have previously revealed the changing developments in gender matters.

5. 2000: "Ministry of Women and Child Development" in association with the "United Nations Development Fund" for Women formed "National Institute of Public Finance and Policy" (NIPFP)

A revision was delegated to the "National Institute of Public Finance and Policy" (NIPFP), India, in October 2000. NIPFP recommended that annual and federal budgets should be analysed for gender sensitivity in terms of public expenditure (Lahiri et al, 2001).

6. 2005: Annual National Budget incorporated gender budgeting statement

Since 2005 the Indian government has included a gender-budgeting statement as a part of the annual national budget. These statements have only presented information on money specifically targeted for women's schemes and have failed to detail expenditures for women in programmes that are not exclusively female.

7. 2007: Gender-budgeting statement in India introduced two distinct parts:

The first part highlighted schemes whereby hundred per cent of the expenditure was for females (women-directed schemes), for example, housing for working women or nourishing programmes for adolescent girls.

The second part drew attention to the schemes whereby 30% of the allocations were for women (pro-women schemes), such as, the national program for AIDS prevention or the national programme for tuberculosis prevention.

The insertion of a gendered budget report in the yearly overall budget is a notable accomplishment for the entities struggling since so long for women empowerment. The further inclusion of the civil citizen's voice through groups focused on female enablement has aided in the amendment of policies proposed by the Ministry of Finance in the gendered budget. But the problem is not solved yet as only a selected number of federal governments of India have embarked on gender-budgeting efforts. It highlights the need for training and education for federal government politicians and officials on gender budgeting.

VI. GENDER BUDGETING IN INDIA'S PLANNING PROCESS

In the previous twenty years, India's decision-making committee has progressively acknowledged the necessity to address gender disparities.

1. The Seventh Plan presented the idea of observing of 27 beneficiary focused on policies for females by DWCD. The application lingers and figure of policies has considerably increased.

2. The Eight Plan (1992-97) pioneered by stressing on a gendered view and the requirement to guarantee a certain financial investment from the overall budget sectors for females. The Plan file made a declaration that, ".....the benefits to development from different sectors should not by pass women and special programmes on women should be complementing the general development programmes. The later, in turn, should reflect great gender sensitivity."

3. The Ninth Plan (1997-2002) implemented "Women Component Plan" as the key strategy to safeguard that both the Central and State Governments have "not less than 30 per cent of the funds/benefits are earmarked in all the women's related sectors. Special vigil advocated on the flow of the earmarked funds/ benefits through an effective mechanism to ensure that the proposed strategy brings forth a holistic approach towards empowering women."

"The National Policy for Empowerment of Women", 2001, envisioned overview of a gendered viewpoint in the budgeting procedure as an operational approach.

4. Tenth Plan reinforced assurance to gendered budgeting to begin its gendered influence and to interpret gendered obligations into budgetary promises.

5. Eleventh Plan has acknowledged females not merely as equitable entity but as resources of socio-economic development. The process to establish gender equality is based on the acknowledgment that interference supportive of females have to be multi-pronged as well as they must

(i) give females rudimentary privileges

(ii) address the veracity of globalization in addition to its impression on females by highlighting financial authorization

(iii) safeguard an atmosphere unrestricted from all practices of gendered violence which victimize females

(iv) guarantee the contribution and ample representation of females at the decision making body, and

(v) fortify present established apparatus and generate innovative ones for prioritizing gender based policies. In the previous ten years or so, many global level discussions have taken place in consideration of aiding the female populace in achieving their maximum potential. At several such junctures various governances, counting India's, have dedicated themselves to take measures for women empowerment.

Mentioned below are some of the global level promises which Indian governance made:

- “The Convention on the Elimination of All Forms of Discrimination against Women” (CEDAW), which the Government contracted in 1980.
- “The World Conference on Human Rights in Vienna” (1993) which reinforced the fact that females’ civic liberties are a part of human rights as well.
- “The International Conference on Population and Development” (ICPD in Cairo (1994) which reordered females’ civic liberties as well as healthcare at the top of population and development policies.
- At the “Fourth World Conference of Women in Beijing” (1995), governments declared their resolve “to advance the goals of equality, development and peace for all women everywhere in the interest of all humanity”.
- In the 1995 “Commonwealth Plan of Action on Gender and Development”, governments professed their idea of a world “in which women and men have equal rights and opportunities in all stages of their lives”.

VII. CONCLUSION

The function of overall national budgets is to gather resources via tax schemes as well as later distribute these collected reserves to varying segments of the economic society. This vital role of budget constructs it as an ideal way to improve of the gender relations in society by reducing the gender gap in economic prospects. It can aid in the reduction of monetary disparities, between both the genders and simultaneously also wage the gap between rich as well as poor (NCAS, 2003). Henceforth, the budgetary policies are the key to any possible change in the operation of economy and its equitable gender dynamic which ultimately forms the societal structures. For this change, there has to be a transparent solemn scrutinizing of budgets internationally and locally. A special mentoring through workshops ought to be organized for decision and policy makers at all levels so that there is an understanding of the necessity to use a gendered lens while policy formulation. This will also reduce the disparity between the academia and political representatives resulting in greater satisfaction and better results.

The gender budget is a policy agenda to aid the government in the assimilation of gender outlook into the “Indian National Budget” for public expenditure. It targets for women’s empowerment through alteration of budgetary resources for producing greater opportunities for women to grow (Shah 2013).

The situation of women empowerment is well summarised by the following words: “The most persistent of these disparities has been gender disparity, despite a relentless struggle to equalize opportunities between women and men. The unfinished agenda for change is still considerable. Women still constitute 70% of the world’s poor and two thirds of the world’s illiterate. They occupy only 14% of managerial and administrative jobs, 10% of parliamentary seats and 6% of Cabinet positions. In many legal systems, they are still unequal. They often work longer senses than man, but much of their work remains unvalued, unrecognized and unappreciated. And the threat of violence stalls their lives from cradle to grave”.

Thus, it is quite evident that gender budgeting initiative is not able to spread its benefits to all the areas of the Indian region and there are still some areas where women are not being provided with basic amenities, let alone their empowerment. The main drawback that can be observed from the extensive literature review of implementation of gender budgeting in India and other countries is that the framework and structure completely support and facilitate the process but the governmental efforts are not able to reach the desired section of the society due to lacking in the execution and implementation stage (Das and Mishra, 2006; Jhamb and Mishra, 2009). Thus, as analysed, there is a crucial need for a paradigm shift in the ideology of not only the society but more importantly, the executioners and implementers, who are reasonably responsible for the deprivation of opportunities and recognition to certain sections of the Indian economy.

REFERENCES

- [1] Banerjee Nirmala, & Krishnaraj Maithreyi. (2004). Sieving Budgets for Gender. *Economic and Political Weekly*, 39(44), 4788–4791. Retrieved from <http://www.jstor.org/stable/4415738>
- [2] Dalal, A. (2016). Role of Gender Budgeting in Development of Women. *International Journal of Advances in Management and Economics*, 5(3), 52–58.
- [3] Dey, J., & Dutta, S. (2015). Gender responsive budgeting in India: Trends and Analysis. *International Journal of Social Sciences*, 3(4), 495. <https://doi.org/10.5958/2321-5771.2014.00024.6>
- [4] Klatzer, E., & Stiegler, B. (2011). Gender Budgeting – An Equality Policy Strategy. *Gender Issues*, (12), 1–8.
- [5] Lahiri, A., Chakraborty, L., & Bhattacharyya, P. (2003). Gender Budgeting in India, (February), 1–22.
- [6] MISHRA, Y., & SINHA, N. (2012). Gender Responsive Budgeting in India: What Has Gone Wrong? *Economic and Political Weekly*, 47(17), 50–57. Retrieved from <http://www.jstor.org/stable/23214838>
- [7] Nakray, K. (2009). Gender budgeting: does it really work? Some experiences from India. *Policy & Politics*, 37(2), 307–310. <https://doi.org/10.1332/030557309x445212>
- [8] Singh, A. K. (n.d.). Gender Budgeting in Urban Local Bodies.
- [9] Sodani, P. R., & Sharma, S. (2008). Gender Responsive Budgeting. *Journal of Health Management*, 10(2), 227–240. <https://doi.org/10.1177/097206340801000205>
- [10] Value, I. C., & No, I. (2016). Women Empowerment Through Gender Budgeting in India, 6(7), 199–202.