



Literature on gender budgeting: A content analysis

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Abstract

Macroeconomic stability is indispensable for the economic growth of any country. It which includes many factors like unemployment reduction, poverty eradication, growth in literacy rates and reduction in gender inequality. Gender equality plays a vital role when it comes to economic growth. However, it was not considered to be a major parameter in the economy as for now. Therefore in order to highlight its importance, Gender budgeting was introduced in Australia in 1886 and it came to India in year 2008 as an initiative to reduce gender inequality. Achieving gender equality and women empowerment is now one of the major goals of the Sustainable Development Goals (2030). According to the existing research work, gender inequality is hampering economic development. The purpose of this study is to conduct a content analysis of literature of Gender Budgeting over a period of 16 years (2000-2016). The study depicts the work done in the particular area, the loopholes, key areas which needs special attention of the government and the challenges faced by women in earlier years.

Keywords: gender budgeting, women empowerment, economic development

1. Introduction

Women throughout the globe face various forms of discrimination and vulnerabilities at every stage of their life, even before they are born. As per the Right to equality and Right to freedom (fundamental rights), every person has the right to rejoice his/her freedom and equal access to the resources. Freedom does not mean physical freedom, it involves mental freedom, having the liberty to take their own decisions, having equal access to all the available resources, enjoying equal status in the society etc. The present scenario is somehow better than the earlier decades but if we talk about freedom, it is not yet achieved. Mental & physical violence, harassment, abuse, social prejudice and exploitation still prevails in the society. Vulnerabilities are extended to social, economic as well as political spheres. Exploitation exists regardless of their economic and social position. The fight for equality started in the earlier decades and it is still on.

The process of involving women in the development process was started in the year 1946. The United Nations Economic and Social Council (ESOSOC) established the commission on the status of women to ensure women empowerment and gender equality. In 1990's emphasis was laid on bringing the issues of gender into the planning process. The Beijing platform for actions contained certain critical areas out of which one was gender equality & women empowerment and reaching the needs of poor women.

The Millennium Declaration was signed in year 2000 and gender equality was listed as one of the 8 goals in the Millennium Development Goals. In year 2005, government decided to apply gender analysis to government budgets. Till now it has been introduced in more than 100 countries. This concept was first introduced in Australia in 1886 and then in other countries. In year 2015, United Nation setup a set of 17 goals known as Sustainable Development Goals (SDG's), achieving gender equality and women empowerment (Goal 5) is one of the major goal of SDG's.

Under these goals, there are total 169 targets which are to be achieved by 2030. We aim to establish linkages between the gender budgeting and goal 5.

Gender is an issue that brings to the forefront the reality of inequalities that exist between women and men in the society. A common reaction regarding, gender and women's issues, is that they are seen as less important than other problems prevalent in our society, e.g., poverty, unemployment, violence. This dismissive attitude toward gender inequalities is problematic because it denies the reality that those who are most affected are women and in order to address these problems adequately we need to recognize the reasons of such problems. The reason why it is incorporated again and again as an issue of global importance is that, it effects the growth and development of the economy. Bringing focus to gender inequalities in fiscal policy making can lead to faster progress in eliminating these gaps. Public spending can target key areas such as education and health, where it is possible to close gender gaps. Other areas, such as in the economic sphere, have more persistent gender gaps and fiscal policies alone may not be sufficient to close gaps. Revenues measures and changes to laws and regulations can also support progress.

Gender budgeting is identified as a tool for gender mainstreaming. Budget is used as an entry point to apply gender lens to the entire policy process. Budgets reflect the priorities of the government. It is a way of enacting government policies that have been identified as addressing the most important issues within the country. Besides looking at revenue and expenditure, budgets need to be understood in terms of a broader context, the process of decision making and with regard to who the participants are in the decision making process. The budget is a mirror, expressed in financial terms, of the social and economic policies and the development goals pursued by a country. Therefore when we club gender and budgeting together, we say that it is a tool concerned with formulating gender sensitive policies, programmes, plans, schemes, collecting

resources. Its implementation, execution, monitoring, reviewing, auditing and doing impact assessment. Many a times, the governments expressed a commitment to eradicate or narrow down the inequalities but often there is a gap between policy statements and in the ways of fulfilling these commitments. Gender budgeting is thus an initiative to close the existing gaps and to ensure that public money is spent in an effective way. In this paper, an attempt is made to review the existing literature on the concept of gender budgeting.

Objectives

1. To identify whether gender budgeting act as a catalyst for women empowerment or not.
2. To trace the work done in gender budgeting in past 16 years.
3. To identify the existing gaps in the area of gender budgeting.

Literature Review

(Senapathy, 2000) ^[19] The study focused on the efforts of Government of India in gender mainstreaming and the need to introduce gender specific budgets. India became a member of signatory of Convention on the Elimination of all forms of Discrimination against Women in 1993; 73rd Amendment Act of Constitution, 1992 which provide one-third reservations to women at all three tiers of Panchayat Raj i.e. Gram Panchayat, Panchayat Samiti and Zila Parishad; identification of 27 beneficiaries oriented schemes for women by Department of Women and Child Development; setting up of National Commission for Women, Central Social Welfare Board and National Institute of Public Cooperation and Child Development (NIPCCD) to safeguard the rights of women. The study highlighted the fact that women specific programmes/schemes constitute only about 1 per cent of the total budget. The absence of women component in the schemes of various ministries and the need to collect and compile gender-disaggregated data and to assess the impact of programmes/schemes on men and women. There is also a need to do a complete gender audit of each programme/scheme. (Bellamy, 2002) ^[2] The author highlighted the concepts, objectives, benefits, methodologies, actors and policy area of gender budgeting. Gender budget is described as a process to integrate gender commitment into budgetary commitment. The main objective of gender budgeting was to mainstream gender issues in budgets and policies to promote gender equality. International agencies and government at any level, play a key role in gender budgeting exercise. The study concluded with gender budgeting initiatives of various countries i.e. Austria, Belgium, France, Germany, Ireland, Italy, Norway, Russia, Spain, Switzerland, United Kingdom representatives in the Council of Europe's member states. Gender budgeting benefits in terms of efficiency and allocation of resources for effective policy implementation. (Alphonse, 2003) ^[1] The study presented an overview of gender budgeting and women component plan in India along with a brief review of the special component plan. In year 1974, the gender perspective came into existence with the publication of Report of the Committee on the Status of Women. Subsequently, Five Year Plans, National Policy for Empowerment of Women, 2001, Department of Women and Child Development, Economic Survey of India, 2000-01,

NIPFP had taken up the initiatives towards engendering the national budgeting process. The task of conducting gender budget analysis in 22 states was assigned to NIPCCD. The results of the six departments of ten states for the year 2000-01 and 2001-02 in its Interim Report were reflected in the study. The study showed that the allocation to women programmes ranged between 2 per cent to 11 per cent in the year 2000-01 in ten states. The share dedicated to women targeted schemes remained lower as compared to the share of pro women schemes. Women component plan was adopted during the 9th Five year plan which intended to earmark at least 30 per cent of the funds/benefits of plan outlays in women related sectors. According to the study, the flow of funds to women's programmes under women component plan was less than the desired level in ten selected states. The study concluded with the recommendation that uniform guidelines should be formed and a need to strengthen the methodological tools at the national and regional levels for the effective mechanism of women component plan. (Chakraborty, 2003) ^[3] The author has attempted to share the experiences of various countries which have adopted gender budgeting. Gender sensitive indicators of health, education and economic activity in Sri Lanka are analysed along with the budgetary trends for the period 1999 to 2003 of Sri Lankan government in general and gender sensitive analysis of budget in particular for the same period. According to the study, gender budgeting exercise varies from country to country. Indicators like life expectancy, maternal mortality rate, literacy rate, access to health care for women in Sri Lanka are on better foot in terms but still there exist gender gap in labour force participation rate, unemployment rate, nutritional status and literacy rate. Expenditure of government for the period 1999 to 2003 was more than the revenue which contributed to the problem of debt outstanding, fiscal deficits. There were only seven ministries which specifically targeted programmes for women. The budgetary outlay as a percentage of total expenditure across seven Ministries has declined from 9.69 per cent in 1999 to 7.68 per cent in 2003. Ministry of health reflected the highest allocation of expenditure (3.75 per cent in 2003) and the lowest allocation of expenditure was observed in Ministry of Women's Affairs (0.02 per cent in 2003). The specifically targeted programmes in 6 Ministries except for Ministry of Women's Affairs constitute only a negligible share of the total allocation. The study concluded that for the achievement and better results under gender budgeting, budgetary allocation, gender disaggregated base, benefit incidence analysis, women's participation in decision-making, gender sensitive policies are some of the areas which require attention of the government. (Mahadevia & Khawas, 2005) The author has analysed the impact of agricultural programmes and policies on women agricultural labour and small and marginal farmer households, in Gujarat. In this study, two programmes were selected to check their impact on women in the context of overall macro policies in Gujarat, the first one is Watershed Programme and another is Training for Women in Agriculture. The study concluded that the total expenditure on women specific schemes was only 0.35 per cent in 2001-02 while the budget expenditure share was 0.79 per cent and the more increased participation of women was observed as a result of the Watershed Programme in public activities and improved participation in decision-making at the household level. Better results were the outcome of TWA programmes

with limited funds through its impact on women agricultural labourers. (Das & Mishra, 2006) ^[4] The author attempted to highlight the concept of women component plan and gender budgeting in India. Women Component Plan (WCP) and gender budgeting are complimentary to each other. The WCP was adopted during the 9th five year plan. According to WCP, at least 30 per cent of financial resources are to be allocated for women under the various schemes that are perceived to be run by women in all ministries/departments, both by Central as well as State governments. Women component plan covers the planned expenditure of the government which is targeted towards women. Several departments made an allocation of funds for women specific schemes under the fabric of women component plan. On the other hand, some departments stated their schemes to be gender neutral. In the Mid Term Appraisal of 10th Five Year Plan, it was observed that most of the Central ministries/departments designed as women related have stopped reporting on the implementation of women component plan. (Kotwal, 2007) ^[12] The author attempted to present an overview of gender budgeting in India. The study also analysed the resource allocation in gender budgeting statement in Union Budget for the year 2007-08. According to the study the location, scope of exercise, report format and political format are some of the different determinants of gender budget. The study found that allocation of resources under part A constitute only 27.69 per cent of the total allocation while Part-B constitutes 72 per cent of total allocations listed under gender budgeting statement. (Sharp & Elson, 2007) ^[20] This paper attempted to explain how gender budgeting initiatives have contributed towards gender equality and women empowerment along with country examples through the availability of sex-disaggregated data, budget decision-making process, and revenue-expenditure dimensions of budget. According to the study, in the past decades, many developed and developing countries have introduced a gender perspective in the budget to reflect the commitment towards gender equality. The study concluded that gender budget resulted in improved government policies and activities to meet the needs of women. The study concluded that there is a need to link resources and objectives of the programme. (Reddy, 2011) ^[17] This paper attempts to explain the effectiveness of gender budgeting as a tool for the empowerment of women. The main focus of the study is towards explaining that how different perspectives i.e. women's perspective, financial perspective, internal process perspective, learning perspective have an impact upon women's social, Political and economic empowerment. The study also explained the definition, concepts, tools, rational and actors of gender budgeting. As per the conclusion, the involvement of women in decision making process at various levels of government helps to attain economic gains of gender equality and that in turn will pave the path of true development for women. (Mishra & Sinha, 2012) ^[5] This paper attempts to analyse the two different branches of gender budgeting analysis i.e. gender budget statement and gender budget cells and the weakness of the same. The experiences of different countries are also shared in this paper to make gender budgeting more meaningful in India. The purpose of gender budget statement is to reflect the budgetary outlays for different programmes/ schemes that benefit women. The limitations of the gender budget

statement were also highlighted like limitation in disaggregates allocations by sex of the beneficiaries, policy making towards engendering programmes, non-institutionalisation of other gender responsive budgeting tools, quantitative characterization and not qualitative. On the other hand, the exercise of gender budget cell has remained on papers. According to the study, there were several loopholes in the application of gender budgeting, the lack of coordination across line ministries made it difficult to harmonise the working of gender budget cells. The study recommended that there is a need to redraft and review the format of gender budgeting statement and gender budget cells by identifying the gaps between envisionment and achievement in each scheme/sector under the rubric of gender budgeting to get a tangible outcome for the women in the country. (Jhambh, Mishra, & Sinha, 2013) ^[9] The following paper attempted to study the magnitude of gender budget in Union Budget 2013-14 and also in the 12th Five Year Plan along with the funds allocated to gender budgeting during these years. According to the study, an absolute increment was found in the magnitude of gender budgeting statement but a decline in relative terms. Few commitments were made for gender equality during the 12th Five Year Plan, the allocation also includes the funds of child development. After the exclusion of child development, the resource allocation for women's welfare did not increase much. The gross budgetary support for the development of women during the 12th Five Year Plan constituted only 0.2 % of the total budget support. During the year 2013-14, the total outlay for women's welfare in Union Budget was ₹ 914.68 crores. The gross budget allocated to gender budget declined from ₹ 12365 crores from 12th FYP to ₹ 9204 during the 11th FYP. The study revealed that there is a requirement of more resources to implement existing and recently launched schemes/programmes more effectively set out in the 12th Five Year Plan. (Patel, 2016). This paper attempted to examine the union budget 2016-17. According to the study, in different ministries and department, the total amount allocated for gender concerns were ₹ 90625. Direct benefits for women and girls were 4.58% of the total allocation. In order to promote entrepreneurs, the union budget provided an outlay of ₹ 500 crore to promote entrepreneurs among SC/ST and women. The railway budget permitted a 33 per cent sub-quota for women under all reserved categories. As per the study, the budget did not take serious consideration of violence against women that has escalated many folds. The Union Budget provided ₹ 4000 crore for school education and ₹ 16500 crore for higher education. The safety of women was found nowhere in gender mainstreaming in the budgets of Local Self Government Bodies.

Research Gap

The previous studies which involved analysis primarily focused on either the budgetary provision or the significant macro-economic indicators which impact gender equality. The present study includes literature on both, the budgetary provisions and the macro economic variables like education, health, employment etc. The important determinants of gender budgeting are analysed using abstract, introduction, literature review, analysis & interpretation of selected research papers.

Analysis and Interpretation

For the purpose of analysis, key areas are identified related to gender budgeting on which a significant research work is done over the past years 16 years. The identified key areas are:

- Education
- Female Labour participation Rate
- Active participation of women in socio-economic and political spheres.
- Monetising domestic work
- Safety and Security
- Providing equal opportunity in employment
- Health and Nutrition

(Lahiri, Chakraborty, & Bhattacharya, 2003) ^[3] The author attempted to establish a link between Gender Development Index (GDI) and public spending on education and health across India and 14 other countries through an econometric model. According to a study, there exists a positive relationship between per capita public expenditure on health and education in India, while the impact of per capita expenditure on education on GDI was insignificant in India. In developing countries, the allocation on health was lower than that of developed countries. The author identified three categories of public expenditure on women from the Union Budget which are as follows: 1. Expenditure on programmes/schemes specifically targeted to women and girls. 2. Pro-women allocation which is the composite expenditure schemes with an earmarked component for women. 3. Mainstream public expenditure that has a gender differential impact. The study found that pro-women allocation constituted relatively a small proportion in the total union budget. (Das & Mishra, 2006) ^[5] The study includes the drawbacks inherent in the rubric of gender budgeting statement. The unjustifiable and patriarchal assumptions are questioned in the study. The study questioned the assumptions which are unjustifiable and patriarchal. The resource allocation by Union Government under gender budgeting statement constitute only 5.1 per cent which is low itself. Several schemes like Free Distribution of Contraceptives, Social Marketing of Contraceptives, ICDS, National Institute of Public Cooperation and Child Development, Other Schemes of Child Welfare, Indira Awaas Yojana, Health Care Centre, Improvised Services and Nutritional Care Centre included in Part-A of gender budgeting statement (where 100 per cent allocations are meant for women), the beneficiaries are not only women but also men, young couples and children. The policy makers have clubbed women and children as one category which seems to be unjustified and patriarchal. According to the study, there is a need to be looked to carefully identifying women specific schemes under various departments of Union Government and do correct allocations. The drawbacks need to be rectified by the government regarding the allocations of resources for the schemes which are for the exclusive benefit of women. (Khattar & Nandan, 2009) ^[10] Gender mainstreaming should be done at the time of planning only and there are some other areas in which actions should be prioritized, these are gender analysis budgetary provisions and its impact and health insurance. Women participation should be emphasized at the planning stage so that elected women representatives could participate in the process of budget making and participation of women should also be there in

the village health plans. Programs should also be selected for which gender analysis could be done which target women and assessment should also be done so that gender perspective is analyzed with the perception of their impact on women and the status of women which are reflected in some of the macro indicators like health of women, female literacy rates and their participation in the work force. Budgetary provisions would help in reprioritizing the needs of women. The budget schemes should be analyzed sector wise, category wise with their budget estimates, revised estimates and actual expenditure such an analysis would help to evaluate the gains at micro level which are being effected by the macro policies. (Sindh & Basu, 2011) ^[23] Women are being reported using more than 50 percent of their time for certain activities, which are collecting drinking water, collection of fuelwood and fodder for cattle. Women are also producing some household products which are being produced in the markets in developed countries. Many households are being run by women only, irrespective of the common perception that women are economically dependent on men. Assigning monetary value to the work of women would reflect the task they perform. The actual contribution of the women is not evaluated as many of the activities and their multitasking are not considered during the time of evaluation. The difference is that women work is confined to non -market household activities, therefore women's work remains out of formal economy. Provisions should be made to measure and evaluate all the activities or tasks performed by women as they are making a major contribution to the Indian economy. (Kazandjian, Kolovich, Kochhar, & Newiak, 2016) ^[9] When the level of inequality among gender increases, then it effects the production and exports of the goods of a country, it leads to reduction in the variety of goods produced and exports of goods especially in the developing and under developed countries. Reasons are, lower educational enrolment for girls than for boys lead to low availability of potential pool of human capital available in an economy & increase in gender gaps in labour market act as a constraint to the generation of new ideas by decreasing the efficiency of the labour force. Therefore formation of policies which narrow the gender gap could help the countries to diversify their economies. Certain percentage of women are forced to work as an employee as they are prevented to become entrepreneurs. Since women are forced to work as an employee thus increasing the labour supply. As a result equilibrium wages and aggregate productivity falls. She presented an updated model of the occupational choice in which women can choose to be self-employed in addition to being entrepreneurs and workers but in this model women have to face some restrictions, only some can become self-employed and some earn low wages who opt to work as a worker. It is also seen that gender inequality decreases with improvement in structural transformation particularly in the service sector. Structural transformation has played an important role in reducing gender inequality by decreasing the labour demand for physical attributes. Economies with low physical labour requirement provide opportunities to women to take advantage of the comparative advantage in less physical work. For example textile industry in Mauritius provided opportunity to women and it lead to an increase in nearly 60 percent increase in the participation of women between 1983 and 1999.

Conclusion

The decision of government to introduce gender budgeting emerged as a blessing to the masses especially the women. Budgeting ensured to fulfil gender commitments into budgetary commitments but the amount of funds dedicated to the particular sector does not suffice which is on an average five percent of the Union Budget from 2005-06 to 2015-16. Also the level of awareness among the target population is inadequate. Government needs to focus more on raising the level of awareness of programs dedicated towards the development of women and to implement gender budgeting in all the states. Studies reveal that the states with successful implementation of gender budgeting witnessed a reduction in spousal violence, increased health of women and children and financial decision making of women in the last decade. But the percentage of improvement is marginalised as there exists strong pillars of male domination in the country, the obsession of boy child and selective abortion resulted in 63 million missing women, number of unwanted girls is accelerating at an increasing rate. School drop-out rates continues to be higher especially at secondary and higher levels as parents don't wish to invest in the education of their girl child and they believe that they are best suitable for household work. Monetisation of household work is another major concern as the contribution of women is unidentified as no monetary value is attached to domestic and care work. Framing policies which aims to more sustainable and inclusive growth of women is required. There should be exchange of knowledge among the member states and local authorities, collection of gender disaggregated data for better analysis. These measures would act as a catalyst for better implementation of gender budgeting programs & schemes and would certainly lead to inclusive growth & development.

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