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## An Evidence Based Analysis of Union Budgets of India from 2015-16 to 2022-23 with Reference to Gender Responsive Budgeting in India

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### Abstract

*All developing nations experience a significant amount of gender-based discrimination. Religious beliefs, cultural practices, long-standing prejudices, and other factors have made Indian women exploitable and subordinate in many spheres of life. In India women are reliant on men and other institutions of authority such as the family, neighbourhood, and society because of low rates of educational involvement, a lack of economic independence, biases operating against them, etc. The Union budget is a crucial tool for taking positive action to enhance gender relations by closing the gender gap in the development process. By allocating financial excises for women's programmes, it actively supports the growth of women while reducing opportunities for their emancipation through budget cuts. The term "gender budget" does not refer to a distinct budget for women but it refers to an assessment of government goals as they are reflected in the budget and an examination of how those priorities affect both men and women. Hence, by emphasizing the gender components of government budgets, the Government of India has undertaken gender budgeting projects that help to "gender mainstreaming". After a preliminary literature assessment, there is enough area and opportunity to critically analyze the trends and traits of gender budgeting by the Government of India with empirical evidence. Thus, the paper aims to assess the composition of the total expenditure for women in the Union Budget by using secondary data sources.*

### Keywords

Gender Responsive Budgeting, Gender Mainstreaming, Union Budget.

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# 1

## **An Evidence Based Analysis of Union Budgets of India from 2015-16 to 2022-23 with Reference to Gender Responsive Budgeting in India**

### **1. Concept & Definition of Gender Responsive Budgeting**

Indian women have historically been on par with men. However, the reality is different when it comes to gender equality and the empowerment of women. Gender inequality in India is reflected in several ways, including gender-based violence, low rates of education enrolment, a lack of economic independence, poor access to health facilities, and discrepancies in nutrition.

The Indian government has implemented various programmes to advance gender equality and the position of women. Gender Responsive Budgeting is one such measure started in India with the Union Budget 2005-06. To quote Government of India, Ministry of Women and Child Development. (2015 : 16)<sup>1</sup>, In Budget Speech 2005-06 (para 25), the Finance Minister reaffirmed his commitment to Gender Budgeting and introduced a Gender Budget Statement : “ ... I have included in the Budget documents a separate statement highlighting the gender sensitivities of the budgetary allocations under 10 demands for grants. The total amount in BE 2005-06, according to the statement, is ₹14,379 crores. Although this is another first in budget-making in India, it is only a beginning and, in course of time, all Departments will be required to present gender budgets as well as make benefit-incidence analyses.”

According to Government of India, Ministry of Women and Child Development. (2015 : 1)<sup>2</sup>, “Gender Budgeting is a tool for gender mainstreaming. It uses the Budget as an entry point to apply a gender lens to the entire policy process. Gender Budgeting is concerned with gender-sensitive formulation of legislation, policies, plans, programmes and schemes; allocation and collection of resources; implementation and execution; monitoring, review, audit and impact assessment of programmes and schemes; and follow up corrective action to address gender disparities.”

The results of certain gender responsive budgeting research indicate that, particularly in India, the policies, procedures, interventions, and implementations of gender responsive budgeting have very little effect on advancing women's position and gender equality. This is true with a fact that share of allocation of budget amount has increased for schemes related to women but in comparison to the overall budgetary allocations, their percentage has decreased.

According to World Economic Forum, Global Gender Gap Report (2022)<sup>3</sup>, women status is very poor in India at the global level and India ranks 135<sup>th</sup> out of 146 countries on global gender gaps based on economic participation, education, health progress and political power. According to United Nations Development Programme (UNDP), India ranks at 122<sup>nd</sup> position out of 191 countries in Gender Inequality Index based on the reproductive health of women, their representation in the Parliament and percentage female workers in the workforce.

## **2. Methodological Framework : Objectives, Research Questions and Hypotheses**

In the present research work an attempt has been made to understand the concept and process of gender responsive budgeting at global level as well as in India. Following are the objectives and research questions of this research paper :

### **2.1 Objectives**

- i) To understand the concept and process of gender responsive budgeting at global level and in India.
- ii) To understand the best practices of gender responsive budgeting at global level and in India.
- iii) To critically analyze the effect of gender responsive budgeting on advancing gender equality in India

### **2.2 Research Questions and Hypotheses**

- i) What is the theoretical and conceptual framework and process of gender responsive budgeting?
- ii) What is the global scenario of gender responsive budgeting and which are the best practices of it in different countries?
- iii) What is the historical background and emergence of gender responsive budgeting in India?

- iv) What are the different schemes, programmes, projects and interventions of Ministry of Women and Child Development, National Commission for Women and other Ministries/ Departments of Government of India which are pertaining fully (Part A - 100%) or partially (Part B - up to 30%) for gender responsive budgeting in India?
- v) What are the trends and findings of Union Budgets of India from the perspective of gender responsive budgeting?

These research questions will help in developing research hypotheses for further research in future to understand the concept and process of gender responsive budgeting at global level as well as in India with more depth.

### **3. Good Practices of Gender Responsive Budgeting in World**

Australia was the first member of the Commonwealth to implement GRB, allocating funds over a 12-year period for consideration of gender issues. However, many nations in both the developing and developed countries began to adopt GRB only after the late 1990s. The Beijing Declaration and Platform for Action, which placed emphasis on the incorporation of a gender perspective in the financial decisions on policies and programmes, was adopted as a result of the Fourth World Congress of Women in 1995 which played a significant role in this respect. This occurred in 1995, the same year that South Africa's Women's Budget Initiatives were passed. Later, the attention of Tanzania and Uganda was also directed at the effects of structural adjustment in the public financing of social sector programmes for health and education.

Australia was the first nation to create institutional means for implementing GRB in the country. These included establishing Women's Desks, the Office of the Status of Women under the Department of the Prime Minister, and the preparation of gender budget statements. For the purpose of establishing the expenditure and revenue component from a gender viewpoint, formal appraisals by cabinet ministers and permanent secretaries were also conducted. The entire approach also included the involvement of NGOs, a focus on creating capacity, and the distribution of information and tools. India, Nepal, and South Korea are just a few nations that have comparable procedural frameworks for publishing gender budgeting

declarations. IMF undertook a global survey of gender budgeting across five regions for the first time in 2016.

Gender budgeting is now required by law in Korea and the Philippines. The Ministry of Women and Child Development, Government of India, made a statement on gender budgeting in 2015 that reviews national experiences and the lessons India might take away from them. The nations mentioned included Australia, Austria, Bangladesh, Canada, France, Israel, Nepal, Philippines, South Africa, Tanzania, United Kingdom, and Uganda. GRB has been formed in certain nations at the budgeting level under different ministries such as Philippines, whereas in others it has been supported by constitutional measures such as Austria. In some nations like India, GRB is mostly limited to government managed public spending, while a few nations have made growing efforts to increase multi-stakeholder participation like South Africa, including a prominent role for civil society and NGOs.

There are some crucial points that needs to be considered for the adoption of GRB. It is recognized that the political strategy has a substantial impact on GRB's success and benefits the ruling parties by mainstreaming it. In order to bring attention to the various concerns underpinning the political process, it is also necessary to establish institutional structures, such as specific departments for GRB, institutional mechanisms, such as GRB statements and budgetary consultations, and strong multi-stakeholder forums with representation from the government, NGOs, civil society, technical experts, and media. These discussions ought to give both the revenue and expenditure sides of public finances equal consideration. The private sector also needs to support gender responsive budgeting, especially in areas and businesses where there is more room to advance gender equality. For instance, such ideas can be directly adopted by the private sector in the fields of health and education. Yet, all of these initiatives necessitate careful oversight based on reliable data, as well as increased dedication and drive at all levels for the implementation of policies and course corrections.

#### **4. Trajectory and Tools of Gender Responsive Budgeting**

There has been lot of initiatives taken before 2004-2005 to include gender perspective in the budget but expert's report on the classification of government expenditure played a significant role in laying out the framework for gender responsive budgeting. The

expert group's mandate included the investigation and recommendation of feasible institutional mechanisms for integrating gender responsive budgeting into the budgetary processes of the Government of India. The expert group's report, which was delivered in July 2004, largely outlined the standards by which the ministries were to submit their gender budget reports.

Following this, "Budgeting for Gender Equity" was approved as the mission statement of the Ministry of Women and Child Development (MWCD) in 2004-2005. Additionally, a Strategic Framework of Activities was developed and distributed to all government of India departments and ministries in order to carry out this purpose. The establishment of gender budgeting cells (GBCs) in all ministries and departments was mandated by the Ministry of Finance in the same year, marking the beginning of the process of developing an institutional system for mainstreaming gender. These GBCs were intended to serve as focal points for budgeting that prioritizes gender equality. With the introduction of the gender budget statement (GBS) in the union budget to represent the number of budgetary allocations for programs/schemes that considerably benefit women, the fiscal year 2005-06 was a watershed one for GRB in India.

The tools that have been circulated by MWCD for gender responsive budgeting are mentioned further. Firstly, gender-sensitive public expenditure and policy review guidelines are formulated in the form of checklists. Gender based public expenditure profile is reviewed to analyze the effectiveness of gender component in allocation and expenditure of budget. Further, standards from a female perspective are established and evaluation of public spending from gender lens is done. This is followed by impact analysis through field level research, monitoring, and evaluation. Participative budgeting by involving women in decision making and its implementation focuses on capacity building of women representatives. Finally, focus on micro level needs of women and macro level planning to fulfil those needs is outlined.

Although the Indian government's GRB is frequently used as an example for other GRB projects, but there appears to be a noticeable discrepancy between what was intended and what has been accomplished. There is a gap between government's roadmap for gender budgeting and its implementation. Budget is an important tool with Government for affirmative action for improvement of gender relations through reduction of gender gap in the development



process but it has not seen very significant result in terms of improving gender equality .

## **5. Gender Responsive Budgeting in India**

The significance of gender budgeting has been underlined in India. The finance minister in 2004-05 had mandated the establishment of Gender Budgeting Cells in all Ministries/ Departments and highlighted the perceived need for budget data to be presented in a manner that brought out the gender sensitivity of the budgetary allocations in order to give this goal additional stimulus. This was followed by a stronger commitment in the Budget Speech of 2005-2006, where the Gender Budgetary Allocations were reflected in a two-way classified Gender Budgeting Statement in the Union Budget. The first Statement indicated those Ministries/ Departments which identified allocation of 100% for Schemes/Programs flowing to Women and second Statement reflected allocation of 30% and above but below 100% for Schemes/Programs for Women.

Gender budget allocation in the fiscal year 2005-06 was expected to account for approximately 4.77% of all expenditures in the public sector. According to the budget for 2006-2007, an anticipated 3.8% allocation for women were made. A more accurate representation of the real sums going to women through programmes and schemes is what caused the apparent decline in the gender budget allocation between 2005-06 and 2006-07. A Gender Budget Charter was released in March 2007 by the Ministry of Finance in collaboration with the Ministry of Women and Child Development. As the nodal organization for gender budgeting, the Ministry of Women and Child Development (MWCD) has been working on several projects to empower women. The Ministry has developed gender budgeting in this context as a tool for attaining the objectives set for women in plans and policies. A strategic framework of activities was developed and distributed to all government departments in India in order to carry out gender equality in budgeting.

Although, the analysis of trends in allocation of resources towards gender budget of Union Budget, Government of India during the period from 2005-06 to 2016-17 shows that though women constituted nearly 50% of the population, the actual allocation of resources to them ranged between 2.8% and 6.2%. There are some serious drawbacks realized after scrutinizing gender budgeting of different schemes of the Ministry of Women and Child Development,

Government of India starting from 2005-06 when India adopted gender budgeting up to the financial year 2015-16. It is understood that the share of allocation of budget amount has increased for these schemes but in comparison to the overall budgetary allocations, their percentage has decreased.

Hence, there is a paradox in which India seems trapped between implementing gender responsive budgeting as its percentage share in budgetary allocation registered is declining. The allocation of budget for major schemes related to women had sometimes increased, sometimes decreased and sometimes it remained stagnant. In the review of implementation of Women's Component Plan (WCP) and Gender Budgeting which was initiated in Seventh Plan it was found that there is a sluggish implementation of WCP by Central Ministries. Therefore, it is important that fiscal policies to tackle gender equalities should be integrated with the intergovernmental fiscal transfer mechanisms through the Finance Commission and at the subnational public finance practices. United Nations ESCAP (2018) Report gave a framework of gender- responsive budgeting with its importance, process of implementation and the budget cycle (formulation, legislation, implementation, audit and review).

## 6. Findings

The major findings after analysis of Union Budget from a gender lens are as mentioned below :

- ▶ The number of ministries and departments of the Union Government that are covered by the "Gender Budget Statement" has expanded from 10 in 2005-06 to 38 in 2022-23.
- ▶ Gender Budgeting Cells have been established by 57 government ministries and departments in India till now. This is a good step that would improve the lives of women in society.
- ▶ The number of Ministries and Departments conducting gender budgeting exercises, which serve as the foundation for the government's gender budgeting statement, has increased but about 90 percent of gender budgeting is concentrated in five ministries.
- ▶ From 2005-06 through 2022-23, the overall budgetary allotment for gender budgeting ranged from 2.79-4.72 percent of total union government spending. Between them, there are observable fluctuations.



- ▶ Part-A allocations, which are 100 percent allocations for women, have historically had a lower percentage share than Part-B allocations (30 percent allocation for women). The largest portion of excises under the gender budgeting statement, which is not just for women, is Part-B.
- ▶ Not much has changed, when it comes to ensuring that women receive enough funds and benefits.
- ▶ The study discovered that gender budgeting had a good impact on the socioeconomic standing of women in India, but the overall size of the gender budget is relatively little.
- ▶ There is very little public information regarding the gender-specific expenditure profiles made by various ministries.
- ▶ Sectors that serve basic human needs like water supply, sanitation, and food distribution are still not covered by the Gender Budget Statement.
- ▶ Despite the disproportionate impact of COVID-19 on women, the budget did not address crucial concerns raised by the pandemic in 2021-22 and 2022-23.
- ▶ Spending on areas like digital literacy, public transportation, domestic violence prevention, and skill training that proven crucial during the pandemic is currently being disregarded.

## **7. Conclusion**

The enormous gender disparity in India's developmental outcomes, which disadvantaged women, especially those from the underprivileged and backward parts of society, cannot be overstated. GRB can be an effective instrument for incorporating gender principles into resource allocation and development policy. Though India appears to be caught in a paradox as it has made progress towards gender responsive budgeting on one side, but budgetary resources for advancing gender equality and women's empowerment have actually decreased. The shrinking magnitude of the GBS relative to the entire amount of union budget expenditures and the reduction in the planned Gross Budgetary Support for WCD serve as illustrations of this. The execution of crucial programmes for women and girls will undoubtedly be severely impacted by this.

GRB is still a relatively new practise in India, thus more policy initiatives are needed from the Union and State governments to advance gender equality. Despite the establishment of specific

gender budgeting cells by a number of Union and State government ministries and departments, the overall impact of GRB across the nation has been constrained by functional constraints on human resources and capacity as well as a constrained budgetary scope. According to the gender budgeting statements, just around 5 percent of the overall Union budget is currently set aside for activities that focus on women. Nevertheless, since 2010, there have been consistent decreases in the aggregate share designated as the “gender budget”. Given these complexities, it is essential that GRB be given top attention at India’s highest levels of policymaking.

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