

## Chapter – 1

### GENDER BUDGETING: THE CONCEPT AND RELEVANCE

#### 1.1 Introduction

During last two decades, or so, the Governments world over have committed themselves to the cause of improving the lives of women. Through the 'Convention on Elimination of All Forms of Discrimination against Women (CEDAW), 1980, the International Conference of Population and Development (Cairo,1994), the World Summit on Social Development (Copenhagen,1995) and the Fourth World Conference on Women (Beijing,1995) – many Countries, including India, agreed to meet the targets related to gender concerns in a time bound manner. The latest in the list of gender commitments are the Millennium Development Goals (MDGs). Despite such serious and concerted efforts, gender inequalities have persisted and there remain serious disparities in opportunities available to women and men, not only in India but around the world. Research conducted globally about the progress of women reveal that the efforts of the State in this regard have not yielded the desired results in reducing gender inequalities. "Unequal gender relations that leave women in a subordinated position to men continue to be the norm, rather than the exception. (Elson, 1999) ". Gender differentials can be seen in the division of labour based on sex. These stereo types are both a cause and result of further unequal power relations. Thus it becomes a vicious circle. Consequently, a certain type of social constrict exists, and these gender perceptions are manifested into social, political and economic environment in which women are found to be in a disadvantaged position.

The Constitution of India guarantees equality for both men and women through Fundamental rights available to all citizens, irrespective of sex, caste, religion etc. However the reality on ground is different. A range of indicators confirm that women do not enjoy equality with men economically, socially or

politically. We all are witness to this reality. It is not that State has not been doing anything about this. The Indian State has always given importance to its welfare activities through legislation and policies specially targeted at women. For example, family planning policies were initiated to reduce the rate of population growth and maternal mortality. Similarly, in education, women's literacy and girls' education are important policy concerns, which were incorporated in the 1986 education policy. 1970s onwards, the government has given attention to improvement of women's employment status. The five year plans have linked these concerns with the State's efforts to alleviate poverty. Apart from these major areas of policy concern, there are numerous other declarations made by politicians from time to time, such as help for widows, tribals, Muslim women, and working women. "Given this, the State owes it to women to explain why there are, even now, areas of high maternal mortality, glaring gaps between the educational achievements of men and women, and why women's employment had suffered a setback (Banerjee and Roy, 2004)." Further, Banerjee and Roy (ibid) pointed out that promises, in the form of legislation and schemes, are being made by the State. However, many of the policies are never translated into actual resource commitments. At times the commitments are so low that it only becomes a token and, therefore, not ultimately results into substantial or visible improvement. This conclusion has been drawn by the Authors based on a study carried out by 'The National Institute of Public Finance and Policy' (NIPFP) for the union budget 2003-04. This study has shown that the centre's expenditure on women through schemes, whose beneficiaries could be identified by gender, was infinitesimally small compared with the total size of the budget. The situation has not changed much with time. Even in budget 2010-11, government spending on women has been estimated to be only Rs. 1200/- per woman per year.

Even after over sixty years of Independence, a large number of women in India face disparities in access and control over resources. These disparities manifest themselves in important social development indicators like health, nutrition, literacy, educational status etc. In addition, there are a number of gender specific barriers that hamper the access of women to the resources

being provided for development by the State. Ministry of Women and Child Development (MWCD) has expressed its serious concern over all such issues in its Annual Report (2009-10). MWCD has clearly mentioned that these gender requirements and the needs are required to be addressed through appropriate legislation, planning and development process of the country. Only then the benefits of economic growth can reach women, which constitute about half of the population.

Budgets are important tools for a Government for setting goals and priorities, for converting the set policy goals into actions, for managing the economy by controlling the use of public resources, along with social planning and reforms. At the same time, it is also an instrument which keeps a check on the Executive and makes it accountable to Legislature for what it does and what it leaves.

“Public Budgeting is making and implementing decisions regarding the acquisition, allocation and use of resources by Government, with a primary focus on money. This definition of public budgeting is rather broad. In its broadest interpretation public budgeting is generally equivalent to public policy making. Public Budgeting has some distinct features. One such feature is the frequent occurrence of serious conflicts regarding budgetary decisions. How should funds be allocated among different programmes? “(Nice, 2002)

The budget contains the socio-political and economic policy priorities and fiscal targets of the Government. Since Budgets reflect Government's priorities, it is pertinent to look into and analyse as to where women and girls feature in the Government's programmes and policies.

The Budget and gender issues are traditionally not considered to be related to each other. Till some time back, budget used to be considered as a gender neutral policy instrument. Budget is more seen as a technical document, containing financial sub-totals and totals, representing expenditure and revenue as well as surplus or deficit of a State. The budget document, as such, was not considered to be something related to women by any mention

of it. In the words of Elson "As usually presented, there is no particular mention of women, but no particular mention of men either. However, this appearance of gender neutrality is more accurately described as gender-blindness. The way in which the National Budget is usually formulated ignores the different, socially determined role, responsibilities and capabilities of men and women. These differences are generally structured in such a way as to leave women in an unequal position in relation to the men in their community, with less economic, social and political power" (Elson, 1999).

Policies and budgets are generally perceived as gender neutral and therefore designed and implemented without considering their different impacts on men and women. However, the budget is not just an economic process, which decides the policies of state through allocation of resources. It is also a political statement of the Government's vision and is a process where the executive is to decide its priorities among a number of conflicting and competing demands. The national budget impacts the lives of women in several ways. It can directly promote women's development when funds are allocated for programmes that address women's needs. The budget can also reduce the opportunities for development and empowerment of women if there are budgetary cuts. It is, therefore, necessary to recognize and analyse the complexities of budget making and its impact in the context of Gender.

## **1.2 Gender Budgeting**

The term 'Gender' has been defined by scholars, sociologists, economists and gender activists in different words. The definition accepted by the Government and documented in Annual Report (2009-10), MWCD is as under-

*"Gender is the culturally and socially constructed roles, responsibilities, privileges, relations and expectations of women and men, boys and girls and changes with time and from place to place".*

Government needs to have a plan of action and a clear long term vision for the type of roles, responsibilities and power that it wants to see in the country for women and men, girls and boys. The formulation and implementation of policies and programmes then largely depends on this vision statement.

### **1.2.1 What is Gender Budgeting?**

The budget being the most important policy instrument of Government, as such, can be a powerful tool in addressing the issues which exist in the society due to the different gender roles of men and women. As budgets deal not only with policy formulation but also with its implementation through allocation of monetary resources, Government budgets can become the strategic entry point for engendering macroeconomic policies. This awareness and acceptance in the last decade has resulted in introducing the concept of Gender Budgeting in the budgetary process of a number of countries. A significant gap can exist between the gender equality commitment of a Government and the policies and programs funded by the budget. Many gender equality initiatives are never implemented because they do not form part of the budgetary decision making processes of Government. Gender responsive budgets have emerged as an important and widespread strategy in explaining as to what Government budgets have done and what still needs to be done towards attaining economic and social equality between men and women.

The term 'Gender Budgeting' has become a much used phrase to describe various Government initiatives that try to address gender concerns of public expenditure, policy formulation and implementation. The description of Gender Budgeting as incorporated in the Government documents is as under-

"Gender Budgeting is a process that entails maintaining a gender perspective at various stages like programme/policy formulations, assessment of needs of target groups, review of existing policies and guidelines, allocation of programmes, impact assessment, reprioritization of resources and so on . A

gender responsive budget is the culmination of this process” (Annual Report, MWCD, 2009-10, *ibid*).

“Gender Budgeting is based on the modern idea that budgeting is not simply an accounting or bookkeeping exercise. Instead, budgeting is a key part of the planning and implementation process. Thus budgets should follow policies rather than policies being determined by budgets. A gender –responsive budget is a budget that acknowledges the gender patterns in society and allocates money to implement policies and programmes that will change these patterns in a way that moves towards a more gender equal society” (GB Handbook, 2007).

Gender Budgeting involves dissection of the Government Budget to establish its gender differential impacts and to translate gender commitments into budgetary commitments. It does not seek to create a separate budget but to provide affirmative action to address specific needs of women. Gender Budgeting is an attempt to strengthen the administrative processes and actions of executive to achieve the targets set for improvement in the condition of women. It looks into allocation of resources for women, covers monitoring of the utilization of allocated resources, analyses its impact on the target groups and thus critically examines usage of public money and implementation of policies from a gender perspective.

The interest in what is now called gender budgeting has been translated into practice in various ways across the world. Gender responsive budgets date back to the mid 1980's when they were implemented by Australian federal and state governments as a gender mainstreaming strategy that incorporated economic as well as social policy and the approach which involved the entire Government machinery. These initial exercises were called 'women's budgets' because of their focus on the budget's impacts on women and girls. “The global call for a gender perspective in Government budgets was central to furthering the key themes of Government accountability for its gender equality commitments and gender mainstreaming of the 'Beijing Platform of Action' (Sharp & Broomhill, 2002).

The South African Women's Budget Initiative (SAWBI) was launched in 1996 which provided a role model for the development of Gender responsive budgets. By 2005, the number of Gender responsive budget initiatives had increased around 60. Gender responsive budgets can now be found at all levels of Government – national, state and local. They engage a range of stakeholders and use a variety of tools (Budlender & Hewitt, 2002, for an overview of the different countries).

From looking at allocation in the budget which is meaningful in the context of women, Gender Budgeting has subsequently taken on specific development initiatives. These initiatives also work in investigation of the implementation of budgets and promoting transparency and accountability. Gender budget work is a way of enhancing democracy, civil society participation and accountability. Whether budget allocations have been utilized, budgets intended for a specific target reached the intended beneficiary or whether sufficient budget been provided to areas in which it is often assumed women have the largest interest - all these questions can be asked and answered through the Gender Budgeting initiatives in place.

The term has been defined by many scholars. A few definitions are given here to further elaborate the concept of Gender Budgeting/Gender Responsive Budgeting –

“It is important to recognize that woman's budgets' or 'gender-sensitive budgets' are not separate budgets for women, or for men. They are attempts to break down, or disaggregate the Government's mainstream budget according to its impact on women and men, and different groups of women and men; with cognizance being given to the society's underpinning gender relations. ”

*(Sharp Rhonda, 1999, as cited in Goyal, 2005)*

"The Budget reflects the values of a country –who it values, whose works it values and who it rewards -- and who and what and whose work it doesn't" (Elson, 1999).

The above definitions indicate the fact that Gender Budgeting is now seen as a tool for ensuring gender equity in the development process and has been greatly accepted for addressing the existing social and economic inequalities. It also calls for closer scrutiny of the outcomes of budgets. It asks for better targeting and, therefore, more efficient allocation of public expenditure. The budgetary policy of the Government, therefore, has an important role to play in achieving the objectives of gender equality, keeping in view the different needs of men and women. It requires the participation of a wide range of stakeholders and therefore ensures democratic processes in allocation of resources. It can be applied to specific budgets, or budgetary programmes. Its ultimate goal is that a gender-sensitive approach is applied to all aspects of budgets.

It is considered a good economic sense to make national budgets gender-sensitive, as this intends to enable more effective targeting of Government expenditure to women specific activities and in turn expected to reduce inequitable consequences of previous policies. The Gender Budget Initiative is a policy framework, methodology and set of tools to assist Governments to integrate a gender perspective into the budget as the main national plan of public expenditure. It also aims to facilitate attention to gender analysis in review of performance, ministerial budget preparations as well as the parliamentary debates. Budget impacts women's lives in many ways. It works in favour of promoting women's development through allocation of budgetary funds for women's programmes. Similarly the reverse can also happen and the opportunities for empowerment of women can be drastically curtailed through budgetary cuts. The idea of Gender Responsive Budgeting developed from the realization by Countries world over that macroeconomic policy can effectively address the gaps in areas such as income, health, education and nutrition, and can make the living standards of women and men better.

Debbie Budlender and Guy Hewitt have done pioneering work in the area of Gender Budgeting. It has been very explicitly described by them in their work that Gender Responsive Budgets are not about dividing Government money 50–50 between men and women. This equal distribution is not intended in the concept of Gender Responsive Budgeting. A simple 50–50 division may look equal, but it is often not equitable, or fair. Rather, Gender Responsive Budgeting look at the full Government budget from a gender perspective to assess how it will address the different needs of women and men, girls and boys, and different groups of women and men, girls and boys. This point can be further elaborated with an example. In the area of health, male and female people will have similar needs in respect to influenza and malaria. But women will have greater needs than men in terms of reproductive health. However, Gender Responsive Budgeting initiatives do not seek to create separate budgets to address women's or gender concerns. The reason being special allocations for women and men are sometimes helpful in addressing specific needs, but they are of limited use if the rest of the budget does not follow the same ideology. Gender Responsive Budgeting is about ensuring that Government budgets are allocated in an equitable way so that the most pressing needs of individuals and groups are satisfied.

Gender Responsive Budgeting is about ensuring that when resources are scarce, the available resources are used rationally. Gender budget work provides information that allows for better decision - making on how policies and priorities should be revised for achieving the goal of gender equality.

### **1.2.2 Why Gender Budgeting / Gender Responsive Budgeting?**

The achievement of human development of any State is largely dependent on the development of all citizens, thus not leaving a major section of the society unattended. It thus implies that development and empowerment of women and girls is to be given equal importance as that of men and boys. These women and girls are not only assets of the society; they are also individuals having their own rights for sustainable development. Though it is not the only tool to address the gender gaps and promoting gender equality, this definitely

is more effective as it hits the problem at the right place i.e. provision of money for implementation of the programmes and policies. Gender-responsive budgets have caught the attention of women activists, gender advocates, civil society groups and policy makers alike as these can serve various purposes. Some of these, as enumerated by Budlender et al, (2002) are –

- I. Improving the allocation of resources to women;
- II. Supporting gender mainstreaming in macroeconomics;
- III. Strengthening civil society participation in economic policymaking;
- IV. Enhancing the linkages between economic and social policy outcomes;
- V. Tracking public expenditure against gender and development policy commitments;
- VI. Contributing to the attainment of the millennium development goals (MDGs)

Gender budgeting can help to improve economic governance and financial management. It can provide feedback to Government on whether it is meeting the needs of different groups of women and men, girls and boys. A Gender Responsive Budget is an important mechanism for ensuring greater consistency between economic goals and social commitments. Gender budgeting initiatives can contribute in a variety of ways in the conceptualisation and implementation of policy goals and linking all this with resource allocations of Governments. The Gender Budget helps in attaining the following:

**(i) Equity/Equality**

One of the objectives of budgets is to ensure the redistribution of resources within a country. If this objective is taken into account, an equitable distribution of resources between men and women has to be given prime importance. One of the tools that can be used to promote women's equality and empowerment is Gender Responsive Budgeting.

## **(ii) Efficiency and Effectiveness**

The economic empowerment of women, promoted through Gender Budgeting initiatives is expected to result in higher levels of productivity, improved human resources and better health. Gender sensitive budget analysis can also contribute to the effectiveness of public spending, by identifying the needs of women and men and analysing ways in which gender neutral policies / programmes fail or succeed to attain desired results. If particular needs of women are neglected and the gender specific impact of a policy is not taken into account, the benefits of policy may fail to reach half of its potential beneficiaries. This would amount to ineffective or wasteful use of resources. Thus Gender Budgeting initiatives promote efficiency of the executive machinery and effectiveness of delivery of developmental policies.

## **(iii) Good governance**

The process of improving the delivery of goods and services to women, men, girls and boys in a fair and transparent manner – in this case through the allocation of resources – is considered one of the tenets of good governance. Good governance also requires a participatory approach to the policy making process, so that the different perspectives of different groups of citizens, including women, are given due importance. Gender sensitive budgets incorporate the participation of citizens, including women. The exercise helps to ensure that policy design and the allocation of resources meet the requirement of accommodating the coexisting but differentiated needs of all the sections of society.

## **(iv) Accountability**

Gender sensitive budget analysis can be an effective tool for linking the Government's commitments regarding gender equity to the way in which public resources are spent. If an impact assessment is carried out on policy and associated expenditures, and is made publicly available, the accountability of the Government comes into forefront. At the local level also, scrutiny of the local Government's budget commitments and actual

expenditure by citizens can hold Government to account for inappropriate use of funds, or identify poor service delivery. Majdoor Kisan Shakti Sangthan (MKSS) is an example from Rajasthan which started with asking for utilization of resources / public money from the Government agencies and ultimately vehemently fought for the cause of 'Right to Information'. Gender Budgeting initiatives contribute to good governance by opening channels for participation and influence in decision making processes in a manner where Governments can be held accountable for their actions.

### **1.2.3 The scope of Gender Budgeting**

From the benefits which can accrue to the society and the policy makers both, it is evident that Gender Budgeting initiatives have an extensive scope. At the same time, some other dimensions of the economy and society are also highlighted by the concept of Gender Budgeting. It has been recognised well that Gender Budgeting expands the concept of the economy to include things that are not usually valued in money. In particular, Gender Budgeting recognizes the unpaid care economy - the work that mainly women do in bearing, rearing and caring for their families and the people in our society. Gender budgeting recognizes that unless this unpaid care work is done, the economy will not function effectively. This concept and recognition of care economy has gained prominence through Gender Budgeting initiatives. Government, therefore, now tries to find ways of supporting those who do this unpaid care work, lessening their burden and ensuring that the work is done well. It has also been cautioned by the Gender Budgeting activists and the economists that Gender budgeting should, however, not be confined to the social or soft areas only such as education, health and welfare. This needs to be applied in areas such as agriculture, power, defence, commerce and information technology where the gender implications may not be immediately and directly visible. Through various studies it has been established and now accepted by the policy makers that welfare programmes, for women and girls, alone may not lead to gender equality. Problems of gender equality are not linear but cut across sectors. Further, the bulk of the public expenditure and policy concerns lie in the so called gender neutral sectors like power, defence,

petroleum, transport etc. and the implications for women in these sectors are not recognized or identified sufficiently till now. It is increasingly being felt that unless gender concerns are also mainstreamed in these sectors, public expenditure will always be skewed for the disadvantage of women.

#### **1.2.4 Why does gender budgeting focus on women?**

The focus of Gender Budgeting initiatives is women. This is because historically the power equation in the society has brought women where women are in a position which is hampering development of not only women but the society as a whole. This situation needs to be changed. The reasons are manifold and some, as listed in the GB Handbook, MWCD, (2007), are reproduced below-

- Nearly two-thirds of the illiterate people in the world are women ;
- In developing countries, maternal mortality continues to be a leading cause of death for women ;
- Women are under represented in decision making in both Government and business sectors, especially at senior levels ;
- Women's economic work continues to be very different, in nature, from men's. Women are engaged in less formal, lower status types of work and continue to receive less pay than men for the same work;
- Women also continue to do most of the unpaid work of bearing, rearing and caring for children and other citizens.

#### **1.2.5 Gender Mainstreaming**

In the new management theories, development is considered as an integral and all inclusive process of building capabilities, elimination of poverty and equality of gender. In other words, women along with men will have to be an integral part of national development policies, strategies and programmes. Gender equality is thus seen not only as outcome of development policies but also as instrument of balanced development for both – male and female. This approach of inclusive growth has come to be called 'gender mainstreaming'.

For further strengthening of this approach, a number of studies were convened by different Organisations and different stakeholders. One such study by Parikh, Acharya and Krishnaraj, (2004), in Gender Budgeting analysis of Maharashtra's agriculture policies suggested having budgets that are sensitive to women's perspectives, their needs and priorities. It recommends that such sensitivity can come about when we have a better understanding of what really existing inequalities are and how policies and programmes impact women. Emphasis has to be on understanding that budgets are not gender neutral. However, there is as yet, poor understanding of what exactly is implied in mainstreaming. It is not so much a matter of equal attention to women as attention given to their requirements. The study also highlights the need of offering special measures by policy makers to overcome the piled up disadvantages women have faced till now. For example schooling is open to all, but if girl children have to get the chance to go to school, special incentives may be necessary. In the field of employment, women may need special provisions for skill, technology and credit. Rules might have to be made conducive to their benefiting from such measures.

Interventions of women's organizations and scholars in women's studies in India have ensured the introduction of the concept of Gender Budgeting in our country. The successive Governments, over a period of time, have tried to incorporate gender perspective in the planning process as well as in the successive National Budgets. Over the past few decades, policy makers have repeatedly declared their intention to use the budgetary allocation as an instrument for promoting women's empowerment. Till 2004, the process of Gender Budgeting was a post -facto effort to dissect / analyze and thus offset any undesirable gender specific consequences of the previous budget. But 2005 onwards, the scenario has changed. To provide impetus to this concept and practice, for the first time in 2005, the Finance Minister gave a mandate to all Ministries to establish Gender Budget cells. He highlighted the need for 'Budget data' to be presented in a manner that exhibits clearly the gender sensitivity of the budgetary allocations. This was followed by a more emphatic commitment in the 'Budget speech of 2005-06', wherein the Gender budgetary allocations were reflected in the form of Gender Budgeting

statement in the Union Budget. Since then the exercise of gender budgeting has strengthened with every Union Budget. However the Mid Term Appraisal of the Tenth Plan had also noted that in reality women still remain largely untouched by 'Gender just' and 'Gender Sensitive Budgets' as well as the 'Women's Component Plan' .

It is, therefore, imperative that there is a need to analyze the budgets of Union Government to see whether the policy commitment of the Government for empowerment of women is really making any real progress?

### **1.3 Objectives of the Research**

The purpose of this study is:

1. To analyze the budget documents (Gender Budget Statements) of the Union Government, for last five years (2005-06 to 2009-10), to determine
  - (a) Whether there is any significant change/improvement in allocating funds to areas that have greater priority for women,
  - (b) Whether this has led to improved accountability of Government towards gender equality.
2. To assess the implementation of a programme from Education sector, namely 'National Programme for Education of Girls at Elementary Education (NPEGEL)', a component of 'Sarva Shiksha Abhiyan', which has been devised to address the gender concerns at the elementary education level.

Although a lot of research has been done in the past by scholars in the area of Gender Budgeting, there is scope for further research in this field, especially with reference to the analysis of Union Government's Budget for the last five years. Further, the scheme specific analysis for NPEGEL will provide real picture of the efforts of the Government in the area of Elementary Education for girls, a crucial area for reducing gender gaps.

## 1.4 Rationale of the Research

Gender Responsive Budgeting (GRB) can help to improve economic governance and financial management. This can provide feedback to Government on whether it is meeting the needs of different groups of women and men, girls and boys. For those outside Government, Gender Responsive Budgeting can be used to encourage transparency, accountability and participation. For those inside Government, gender budget work provides information that allows for better decision making on how policies and priorities should be revised and how the available resources be distributed to achieve the goal of gender equality.

The purpose of the assessment of the gender impacts of budgets can be listed as under-

- (i) To raise awareness and understanding of gender issues in budgets and policies,
- (ii) To foster the accountability of Governments for their gender equality commitments,
- (iii) To review the budgetary allocations and policies in the light of the assessments.

Since budgets reflect Government's priorities, it is pertinent to ask where 'Women' featured in the priorities of the Government and how much Government could deliver in those priority areas. It is important that the gains of the Government are consolidated and at the same time the mistakes are not repeated. The present study will provide valuable information to the policymakers in the Government for review of the existing policies and budget allocations with a gender perspective. This study will also attempt to look at the responsiveness of "National Programme for Education of Girls at Elementary Education (NPEGEL)", a component of Sarva Shiksha Abhiyan, a flagship scheme of the Union Government, pertaining to Ministry of Human Resource Development, Department of Education. The study can be put to

use for better conceptualization of new / improved schemes along with budgetary planning. The study will also help the policy makers to incorporate suitable changes in their policies to promote transparent, accountable and participative governance.

## **1.5 Research Questions**

The following research questions are proposed to be examined as part of this research study:

1. Are Government's gender commitments translated into the budgetary commitments in the 'Gender Budget Statements' of the Union Budgets, during last five years?
2. What challenges need to be addressed / overcome to enable this?
3. What efforts have been made by the Government for promoting gender equality in the area of 'Elementary Education' through Gender Budgeting, with specific reference to the outcomes of the "National Programme for Education of Girls at Elementary Education (NPEGEL)" in the last five years?

## **1.6 Methodology**

Gender budgeting has been widely studied as an instrument to address the needs of women and girls. There is vast amount of literature available on Gender Budgeting and experiences world over. A large number of case studies are also available from multilateral agencies like Commonwealth Secretariat, UNIFEM, NIPFP, MWCD and CBGA. Organisations such as Ministry of Women and Child Development, Planning Commission, Ministry of Finance, Ministry of Human Resource Development / Department of Education, UNIFEM (United Nations Development Fund for Women), CBGA (Centre for budget and Governance Accountability) and journals like Economic and Political Weekly, Yojana etc. provide literature for the proposed research. The literature gives a good account of the concept, practices in different countries and analysis of certain schemes and budgetary allocations

etc. It is, therefore, proposed to undertake a detailed survey of literature as the first item of the study. Though many of the studies carried out in the beginning relate to International scenario and experiences, these have a lot of relevance in the Indian context also as several relate to developing countries like India, having similar problems and social and economic conditions.

Although ideally one should review both sides of the budget, i.e. women's contribution to budgetary resources as well as their share in budgeted expenditure. This study is, however, restricted to only the budgetary data regarding share of women in allocation of resources.

As a logical second step, for the exercise of assessing women's relative share in the benefits emanating from budgetary expenditure, data would be collected from Government of India, Budget documents related to Budget allocations and the Gender Budgetary allocations, incorporated as Statement 20 in the Expenditure Budget vol. I of the Union Budget. The first part of the Statement, Part A, indicates those Ministries/Departments which identified Schemes/Programmes with 100% allocation flowing to women. The second part i.e. Part B lists out the Schemes/Programmes with 30 to 99% allocation for women. The data pertaining to last five years budgets, from year 2005-06 to 2009-10, will be required to be collected for the study. The figures in the 'Revised Estimates' will be used for the study as these will be more realistic figures.

The data so collected would be analysed through simple analysis to find out whether Government has been able to fulfill its commitment of bringing gender equality to women through the budgetary allocations in the areas of immediate and long term concerns, as reflected in the Gender budget statements. The scheme of analysis of the Union Budgets of the last five years, with a gender perspective, will be as under-

- (i) In the first step, the gender budgetary allocations will be analysed through the Gender Budget Statements, which are part of the budget documents in 'Statement 20' of the Expenditure Budget (volume I),

- (ii) In the second step of analysis, budgetary allocation to women in some major schemes from Health, Education and Employment sectors of development will be analysed,
- (iii) Lastly, a brief analysis of the budgetary allocation for women in marginalized and difficult circumstances will be undertaken.

To assess the 'National Programme for Education of Girls at Elementary Education (NPEGEL)', a component of Sarva Shiksha Abhiyan, outcomes and outputs will be analysed against the outlays for the programme for the last five years. Policy details and the data regarding Outlays, Outputs and Outcomes will be obtained from the Department. This data will be analysed to see the Outcomes achieved. Efforts will also be made to supplement the analysis with the result of any other study carried out in this regard. The analysis will further be enriched by assessing the on ground situation about implementation of this programme with the help of focused Group discussions with the villagers during the village study in the Jaisalmer district in Rajasthan state. The situation about awareness of the villagers for the programme NPEGEL and gathering information about the general status of the education among girls in the said district is also proposed. The data will be obtained from the District authorities regarding implementation of the Programme.

## **1.7 Limitations**

The present study intends to consider the data related to only Union Government budgets for the last five years, for analysis of Gender Responsive Budgeting. This is an inherent limitation of the study.

Secondly, the study limits itself to only the resource allocation (Revised Estimates) through the budgetary process of the Union Government. Any Budget analysis starts with looking into the allocation pattern where as utilisation patterns are equally, if not more, important for true analysis. Ideally, the true picture would emerge if the budgetary allocation is compared with the actual expenditure of the Government in respect of all the allocations.

However, such details are not available with a single agency at the level of Central Government. Due to time constraint, it was not possible to collect such information from the state Governments directly, which actually implement all the schemes and programmes. The study, therefore, relied on the data collected from secondary sources.

Similarly, the data from secondary sources is only being used for analysis of the 'National programme for Education of Girls at Elementary Education' (NPEGEL). It is not practically feasible to collect data from primary sources for an in-depth and detailed analysis of the issue. Further, the status of implementation of the scheme in the Jaisalmer district / its villages is only being studied. This limited exercise may not give the picture about the implementation status in all the states. Hence it can not be generalised.

Time availability is the key limitation of the study. Because of time constraint, it is proposed to use only simple techniques for analysis of the data available. However, this limitation in no way jeopardizes the seriousness of the issues under study.