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Editor-in-Chief

Chapter 8

Gender Budgeting – A Comprehensive Study

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Abstract

Gender Budgeting needs attention at all levels of Government. It is a budgetary process including gender perceptive in budget allocation of government. It is not the separate budget for women. It is an important aspect of public sector accounting. Gender budgeting manifests a noticeable resource allocation in gender perceptive. This study is comprehensive study on gender budgeting aims to understand the concept, evolution process, dimensions, significance and global perceptive.

Key words: Gender Budgeting, resource allocation, budgetary process

Introduction

Budget seems to be gender -neutral. But gender neutrality should not permit budgetary policies to ignore the specific needs of gender. These can have impact on both the gender in a different manner to the economy. Gender Budget is one which examines the resource allocation. It does not mean separate budget only for women rather it is an examination of

Government budget to transfer gender commitments to budgetary commitments.

Gender budgeting is not a new concept many nations worldwide are implementing this concept. It is defined as a "gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process". It holds the accountability on government for their policies and actions in attaining the goal of achieving material equality among all.

Objectives

1. To understand the concept of Gender Budget
 2. To understand the global perspective about Gender Budget
- Gender budgeting is interdisciplinary concept which encompasses education,

accounting and finance, feminist economics and non-profit studies etc, Gender budgeting as an important aspect of budgeting in the public sector has been neglected by public administration until 1984.

After that, it gained importance, evolution steps have been listed below:

Evolution process of Gender budgeting

Year	Evolution Aspects
1984	Implementation of a Women's Budget Program.
1990	Canada, South Africa and the UK were early adopters of gender budgeting.
1995	Integral part of the agenda of UN.
2015	Gender equality' as one of its 17 Sustainable Development Goals.
2016	IMF Gender Budgeting Toolkit
2020	Public Expenditure and Financial Accountability (PEFA) framework.

Dimensions of Gender Budgeting

- Antecedents
- Approaches

- Contextual factors
- Outcome and impact

The first dimension entails the antecedents of gender budgeting which include

measures that hinder the implementation of gender budgeting. The second dimension focuses on gender budgeting approaches across various stages of the processing the budget. Ex ante instruments include gender budget statements and policies such as budget allocations for specific sectors. Governments employ concurrent policies and tools when they consider a gender perspective during their resource allocation. Ex post approaches include tools focus on policy analysis. The contextual factors entail on affecting how governments implement gender budgeting. The outcome and impact of gender budgeting are dealt in fourth dimension. Generally, budget have four components, the budgetary allocation of resources, the actual government outlay, an accounting of resources, evaluation of effectiveness of resources. Gender budgeting will be looking at these aspects in the view of women beneficiaries.

Significance of Gender Budgeting

- Gender budgeting is not a favor has been required for women in the nation. It is an essential aspect for macroeconomics policies and infrastructural changes.
- Gender equity increases productivity and yields and returns.
- Female-to male ratio in primary schools increases level GNP to a remarkable extend.
- Eliminating disparity in women income in pay scale, not only boost women income but also national income.

- There will be high investment in health and nutrition is possible, if women educated and wellbeing is taken care.
- Gender inequality is hampering the positive structural adjustment program.

Global Perspective of Gender Budgeting

Worldwide there is a spread of growing recognition for a basic rethinking framework from gender perspective. 1990; UNC has affirmed a new approach to sustainable development from gender perceptive. It takes along with poverty eradication, employment creation, and sustainable livelihoods.

Gender- sensitive budget was first developed by Australia. A clear assessment on Gender differential impacts in the federal budget has been assessed since 1984. Government agencies are asked to produce gender audit in the federal budget in relation to women and girls.

In 1995, South Africa was initiated gender-sensitive budget Initiative has undertaken on expenditure portfolios like, health, housing, welfare, safety and security agriculture, transport and foreign affairs with gender budgeting. 1997, there was an integration of gender perspective in macroeconomic policy

1997, Sri Lanka joined in common wealth countries and the initial move was to coordinate the activities of National Planning focused on portfolios of health, employment, industry, education and other services.

Canada and Uganda nations are in the process of including gendering a national budget. Human Resource Departments are committed to implement gender-based analysis and programs.

Conclusion

Male dominated society like India, gender bias is inherent in nature. There are various schemes-initiated for women and child development in India. The aim of the study is to understand the gender budgeting concept and its global perceptive. Gender equity considerably increased yields and productivity. Gender budgeting is not a separate budget for women but it is an assessment of how much budget allocation is spend for women beneficiaries should be accounted and necessary steps to taken to reach the beneficiaries.

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India's Position on Gender Budgeting

1980	Signatory of the Convention for the Elimination of Discrimination against women
1980	Gender equality is recognized as a part of the fundamental human rights
1993	The Indian Constitution. Articles are made relevant
1996	Planning Commission specifically directed Central
1999	The National Development Council
2001	Access of women to natural resource
2001	Economic Survey included 'gender inequality'

2001 was considered as a Women Empowerment Year in India. Various indicators such as Health, education and economic activity are assessed. Inequalities adversely affect the productivity, efficiency and national economic growth. According to 2001 census, the deprivation of women is significantly high in India. The Below listed Schemes of women & child development have been initiated in India after 2000 are:

1. Nutrition Schemes for Women and Children
2. National Mid-day Meals Program
3. Public Distribution System
4. Integrated Child Development Services (ICDS) program
5. Prime Minister's Rozgar Yojana (PMRY)
6. Integrated Rural Development Programme (IRDP)
7. Swarna Jayanti Gram Swarozgar Yojana (SGSY)
8. Swarna Jayanti Shahari Rozgar Yojana
9. National Maternity Benefit Scheme
10. Merging Mahila Samridhi Yojana
11. Mahila Samridhi Yojana (MSY)
12. Indira Mahila Yojana (IMY)

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