

GENDER RESPONSIVE BUDGET – AN INNOVATIVE TOOL OF WOMEN EMPOWERMENT

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Abstract

Gender discrimination, violence against women, female foeticide and infanticide remains a major issue around the world. Even after 75 years of its independence, India has been consistently ranked poorly on the Gender Gap Index (GGI) achieving a rank of 101 out of 135 countries. The 17 Sustainable Development Goals (SDGs) promulgated by the United Nations look at balancing the social, economic and environmental sustainability and clearly outlines that all the goals are interdependent. The SDG Goal 5 in the Agenda 2030 promulgates gender equality and the empowerment of all females. Apart from this Goal, the eight of the seventeen goals of the SDGs talk about the welfare and protection of females. Gender Budgeting deals with formulation of gender-centric laws, rules, regulations, policies, programmes.; budgeting and allocation of scarce resources; implementation of the laid down policies; continuous feedback, monitoring, course correction and studying the impact of such policies; and subsequent follow-up to eliminate gender differences. Gender budgeting has a number of benefits like reduction of gender disparities, assessment of the requirements of women, better utilization of resources, understanding impact of budget etc. The Gender Budgeting faces a number of challenges which hampers its effective implementation. These include low budgetary allocation, skewed allocation, technical challenges, absence of gender disaggregated data etc. As the Secretary-General of the United Nations warned, “change is coming at a pace that is too slow for the women and girls whose lives depend on it”. Over the next 10 years, the world comity must come together as one so as to create an effective ecosystem for the empowerment of women. The Govt. of India and a number of Indian State Govt. have made considerable efforts to adopt this unique novel concept for emancipation of the women in our

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society. The commentary article tries to decipher the concept of Gender budgeting, its importance, various challenges it faces, effective implementation of the concept and the way forward.

Keywords: *Gender, Budget, SDGs, UNDP, empowerment, challenges, inequality, disparities, impact, disaggregated data, monitoring, capacity building*

1. Introduction:

Swami Vivekanand very aptly remarked "There is no chance for the welfare of the world unless the condition of women is improved. It is not possible for a bird to fly with one wing."

In spite of having evolved considerably the modern society still exhibits gender inequality, which is clearly evident in multiple facets like education, health facilities, financial power, social status, governance, entrepreneurship opportunities, labour participation, discrimination in wages and representation of women in leadership positions. A number of egalitarian measures like Right to Equality and other affirmative actions have been implemented by various nations worldwide to augment the condition of women, however the gap still exists. Gender discrimination, violence against women, female foeticide and infanticide still remains a major issue even after 75 years of Indian independence. In India a number of welfare schemes like Beti Bachao Beti Padhao have been launched by the Government for uplifting the plight of women and girls in the country. One such innovative measure of reducing inequality in the society is the adoption of Gender responsive budget by the governments to bring the girl and women into the mainstream. Gender-responsive budget adoption and its analysis have the potential to address gender bias and discrimination, worldwide.

2. Plight of Woman:

Gender inequality means the gaps that exist between men and women in the society in the field of health, education, economic, social and political sphere. Gender inequality is not new and has been in practice for ages, the world over. It is deeply rooted in our culture which propagates the insubordination of women to men with impunity. Mr. Amartya Sen, the Nobel laureate, highlighted social dogmas prevalent in the Indian society

like preference of sons over daughters due to various reasons like financial aspects, identity, social status, lineage etc. This preference for the male child is practiced in the Indian society cutting across the caste lines. According, to the Global Gender Gap Report released by the World Economic Forum (WEF) in 2013, India was ranked poor 101 from amongst 135 countries. It was observed that India has done well to empower women in the political field but has lagged behind in the areas of female literacy, health and sex selective abortion. Iceland, topped the list. Women's safety and security are also important issues, with many incidents of sexual harassment and assault reported each year in the country. As per data of 75th National Sample Survey (NSS) of 2017-18, only 12.8% women could use a computer as against 20 per cent men., 14.9% of women were able to use the internet as against 25 per cent men and only 38% of women possessed mobile phones or digital devices as compared to 71% of men. Interestingly, it was also observed that even when a household owned a computer or a smart phone it was generally the males who would use the same for education purposes rather than females.

3. Sustainable Development Goals (SDGs) on women:

In 2015 the United Nations Development Program (UNDP) propagated 17 Sustainable Development Goals (SDGs) for bringing about balanced development. These goals look at balancing the social, economic and environmental issues so that societies may be able to sustain and use resources in such a manner that they are available for the future generations. SDG 5 concerns gender equality and it includes nine targets and fourteen indicators. Six of the nine SDG 5 targets are outcome based and include ending all forms of discrimination against women; increasing value of unpaid care; ensuring access to universal reproductive rights, ending violence and exploitation of women; eliminating harmful practices such as female genital mutilation, child marriage and ensuring women in leadership positions. The SDG 5.c.1 advocates providing sufficient resources and tools to monitor the allocation of budget for gender mainstreaming. The other three targets are implementation oriented and discuss the means of achieving the said six targets and include: fostering equal rights of women to financial resources, ownership to assets, advocating women empowerment through adoption of technology. Even prior to the adoption of SDGs, the Addis Ababa Action Agenda for

Development advocated augmenting the implementation capacity of Gender budgeting and monitoring the funds allocated to the Ministries / Departments for initiating welfare schemes for the empowerment of women.

4. Schemes of GoI for emancipation of women:

The Govt. of India has from time to time conceived and implemented relevant women-centric welfare schemes for their protection, growth and development. Some of the popular schemes include Safe City Project, which seeks to provide protection to women and children. Beti Bachao Beti Padhao is another popular scheme implemented pan India for the safe birth of girl child and subsequent education to her. Further, schemes like Pradhan Mantri Matru Vandana Yojana and Swadhar Greh have been a great catalyst women empowerment in India. Similarly, the various State Governments have also formulated and implemented specific schemes for the emancipation of women.

5. Concept of Gender Responsive Budgeting:

Gender Budgeting as first adopted by Australia in the year 1984, to put a spot light on the women and girls. Later a number of countries including South Africa, Canada and Philippines came forward and implemented the tool of Gender budgeting in their respective countries. In due course, United Nation's Beijing Platform for Action exhorted the world comity for inclusion of gender budgeting in their respective budgets.

Gender budgeting is a combination of two terms gender and budgeting. Gender is defined as "the range of characteristics pertaining to, and differentiating between, femininity and masculinity. Depending on the context, these characteristics may include biological sex, sex-based social structures (i.e., gender roles), or gender identity". A budget is a comprehensive statement of a government's economic and social plans and priorities and highlights the vision document of the Government. Thus, we may say that Gender budgeting is an effective tool for achieving equality between women and men and it primarily focuses on collection of public resources and its utilisation. As per the Ministry of Women and Child Development, Govt of India, "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.”

It may be noted that the Gender-responsive budgeting does not advocate formulating separate budgets for women. It also does not advocate greater allocation of funds to programmes and schemes directed towards women. On the contrary it strives to ensure that the public money being allocated to women welfare programmes is best utilised for their emancipation. It helps to assess how government budgets across the spectrum redress the issues pertaining to males as well as females regardless of their age. It is an innovative tool which helps the decision makers to acknowledge the varied and exclusive needs of both the gender and thereafter allocate the resources in such a manner so as to be beneficial for all. It seeks to analyse all the prevalent laws and projects of the country at the touchstone of gender. It is thus a great strategy of bringing about public transparency, accountability and better utilisation of public resources to ensure welfare for all across societies. In actual practice, the concept is all about showing how the public money spent on males and females who are in different strata's and economic conditions have a bearing on their growth and development. A policy, program, scheme or mission, which comes under gender budgeting seeks to address gender parity, gender equality, gender barriers, gender differences and attempts to create structures, systems, and processes for bridging the gender gaps and the achievement of gender goals. Gender Budgeting serves a variety of objectives including assessing the needs of the female society, allocation of resources to serve these needs, flagging women issues in the policy framework and improving the capacity of civil society for its engagement in the policy formulation and implementation. Therefore, we may say that implementation of the concept of gender budgeting demands an inclusive attitude of the policy makers in the realms of planning, budgeting and allocation of resources to bridge the gender divide.

6. Key Steps involved in Gender Budgeting:

- **Gender Analysis**

Conduct a comprehensive analysis of the gender to understand the varied needs, requirements and desires of both the males as well as females.

Identify gender gaps and inequalities in various sectors such as education, health, employment, and social protection.

- **Mainstream Gender in Budgeting**

Integrate gender considerations into the entire budgeting process. This includes incorporating gender perspectives into budget formulation, implementation, and evaluation. Ensure that targets and milestones regarding gender are reflected in budgetary decisions.

- **Gender-Disaggregated Data**

Collect and analyze gender-disaggregated data to better understand how resources are allocated and utilized by different genders. This data can help identify patterns of gender inequality and inform evidence-based policy-making.

- **Gender-Responsive Policies**

Develop such schemes, missions, policies and activities that promote gender parity and aims to bridge the gender gaps. This may involve allocating resources to specific areas such as healthcare, education, skills training, and social protection to address gender-specific needs and challenges.

- **Gender Budget Statements**

Prepare gender budget statements that provide a transparent account of the gender-specific impact of budget allocations. These statements can be included as part of the overall budget documents and help policymakers and stakeholders understand the gender implications of budgetary decisions.

- **Review and Evaluation**

Establish processes and strategies to review and evaluate the outcomes of budgetary decisions on gender equality outcomes. Regularly assess the effectiveness of gender-responsive policies and programs, and make necessary adjustments to ensure desired results are achieved.

- **Capacity Building**

Provide training and capacity-building programs for policymakers, budget officers, and other stakeholders to enhance their understanding of gender

issues and their ability to incorporate gender perspectives into budgeting processes.

7. Benefits of Gender Budget:

Gender Budgeting serves varied purposes which are discussed below:

- **Reduction of Gender Disparities**

The equality between both the sexes was one of the guiding principles of the United Nations Charter in the year 1945. However, even after the lapse of 75 years, female members of the society all over the world are forced to live in an ecosystem which encourages gender disparities. Though, during the last decades the females worldwide have achieved lot of growth but in totality the overall change has been skewed. At this rate it may take another century to bring about equity between the two sexes. In such a scenario the Gender budgeting comes as a very important tool to achieve the impossible.

- **Identifying the felt Needs of Women**

Gender budget is a very important tool for identification of the needs, wants and desires of females and accordingly emphasizing on fine tuning the allocation and expenditure in the budget to meet these needs. It helps in gender mainstreaming of the policy formulation process and engaging the civil societies in the implementation of policies for the welfare of women.

- **Cost benefit Analysis of Women Centric Schemes**

The Gender Budgeting tool results in better alternative policies for the Government. Using this tool the decision makers can study the outcome of the policy decisions on gender. Once the money is spent on various welfare schemes related to women, a cost benefit analysis can be done in order to evaluate the efficacy of such spending.

- **Visible Outcomes**

The tool of Gender budgeting helps to design and adjust the fiscal policies of the Government in such a manner that the scarce resources are utilized in the best possible manner so as to deliver visible outcomes.

- **Attainment of SDGs**

GRB helps to attain the targets of gender equality laid out in the Sustainable Development Goals. A research by International Monetary Fund in G20 countries for studying the impact of Gender Budgeting concluded that Gender Budgeting leads to a greater focus and results in augmentation of schemes for the attainment of SDG's gender related goals. The paper observed that all the countries which adopted GRB achieved some positive outcomes with regards to gender equality.

8. Issues in the implementation of Gender Budgeting:

While gender budgeting is an innovative strategy for bringing about gender equality, it also faces several challenges. Addressing these challenges requires a multi-faceted approach, including raising awareness, improving data collection and analysis, capacity-building, fostering political commitment, and engaging with diverse stakeholders. Overcoming these challenges can help enhance the effectiveness of gender budgeting in achieving gender equality and social inclusion. The challenges are discussed in detail hereunder:

- **Little Knowledge**

One of the key issues in the implementation of gender budgeting is the little knowledge and understanding of this concept amongst the policymakers, budget officers, and other stakeholders. Many individuals may not fully grasp the concept or its potential impact on addressing gender disparities. This lack of awareness can hinder the effective integration of gender considerations in budgeting processes.

- **Insufficient Gender-Disaggregated Data:**

Gender budgeting relies heavily on gender-disaggregated data to understand the specific needs, priorities, and experiences of different genders. However, there is often a lack of reliable and comprehensive gender-specific differentiated data, which throws a big challenge to formulate gender specific policies, implementation of such policies and accurately assess the gender impact of budget allocations. Inadequate data can impede the formulation of evidence-based policies and the tracking of progress towards gender equality goals. Though, the gender budgets are being formulated by some ministries and departments at some levels but

they do not depict the clear picture due to incomplete, half cooked data. It not only creates a bottleneck for formulating effective policies but also limits the ability to accurately measure the outcomes, outputs and its effectiveness.

Several researches and publications undertaken by the International Monetary Fund indicate that Governments at all levels often complain about the difficulties they face to track and evaluate gender centric schemes after their implementation as the schemes are not classified in the budget as separate and the same is not reflected in the financial management information systems (FMIS) by the spending departments.

- **Resistance to Change**

Implementing gender budgeting may face resistance from various quarters due to resistance to change or inertia in existing budgetary practices. Some decision-makers and stakeholders may be reluctant to prioritize gender considerations or reallocate resources to address gender disparities. Overcoming resistance and building consensus for gender-responsive budgeting can be a significant challenge.

- **Capacity Constraints**

Effective implementation of gender budgeting requires adequate capacity among policymakers, budget officers, and other relevant stakeholders. This includes understanding gender concepts, conducting gender analysis, and integrating gender perspectives into budgeting processes. However, there are constraints like limited financial resources for capacity building of manpower, deficiency of expertise in the areas of gender centric analysis and separate budgeting, little or no guidance to the field staff by the superiors, lack of coordination amongst the various stakeholders, and poor quality of impact assessments. It is felt that due to inadequate resources both man and money this novel idea of GRB has as not realized its full potential.

- **Monitoring and Evaluation**

Monitoring and evaluating the impact of gender budgeting measures can be challenging. Establishing robust monitoring mechanisms and developing appropriate gender-responsive indicators requires dedicated resources and expertise. Without proper monitoring and evaluation, it

becomes difficult to assess the effectiveness of gender budgeting interventions and make necessary adjustments for improved outcomes.

- **Political Will and Commitment**

Gender budgeting requires sustained political will and commitment at all levels of governance. Without strong political support, gender budgeting initiatives may lack resources, visibility, and priority, which can hinder their effective implementation and sustainability.

- **Intersectionality and Inclusion**

Gender budgeting should consider intersectional issues, recognizing that gender bisects other identities such as religion, caste, sect, sub caste, class etc. ensuring inclusivity and addressing the specific needs and challenges faced by marginalized groups within different genders can be complex and requires careful attention.

- **Low budgetary Allocation**

It has been observed that the quantum of gender budget in overall Union Budget has stagnated around 6% of the budget though the figures show enhanced allocations in absolute terms. The highest allocation ever granted to the GRB stands at 5.8% in the year 2011-12. Thus, the issue has lacked the focus and the resources it deserves from the Governments to make the best out of the concept.

- **Skewed Allocation of funds and its shoddy Implementation**

As has been already explained the Gender Budget template practiced in India comprises Part A and Part B. It is a sad reality that over a period of last 12 years the Part A which comprises those schemes wherein the entire amount is only allocated to welfare measures for women enjoys a much lower proportion in the Gender Budget as compared to Part B which is universal in nature. A number of Ministries/ departments promulgating women welfare schemes have not adopted Gender Budgeting.

Even NITI Aayog which is an eminent Think tank of Government of India, in one of its papers on Gender Mainstreaming, published in 2022, pointed that out of the 119 centrally sponsored schemes being implemented only 62 follow the concept of gender budgeting.

- **Under-Reporting**

It has also been observed that the concept of Gender Budget has not been made applicable to a few major schemes and welfare programs that benefit women like Jal Jivan Mission and Pradhan Mantri Awaas Yojana – Gramin (PMAY-G) etc. The Jal Jeevan Mission (JJM) which has been launched by the Government for providing running water tap connections in all houses by 2024 actually helps to improve the plight of women folks as it is generally the duty of the ladies to collect water from various sources including wells, ponds etc. even after travelling long distances. It is also strange that the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) which has been allocated 27% of the gender budget has been grouped in Part B of the gender budget, inspite of the fact that women generally constitute 55% of MGNREGS work force on an average.

- **Lack of Accountability:**

It is seen that there is also no mandate for the Government ministries and departments to allocate some bare minimum amount out of their total respective budgets to Gender Budget. Therefore, devoid of any targets, the monitoring of these ministries regarding GRB become difficult.

9. How to make Gender Budgeting more Effective:

To make gender budgeting more effective, it is essential to address the challenges and take specific steps to strengthen its implementation. Here are some strategies to enhance the effectiveness of gender budgeting:

- **Enhance Awareness and Understanding**

Conduct targeted awareness campaigns and training programs to build a better understanding of gender budgeting among policymakers, budget officers, and other stakeholders. Provide clear explanations of the concept, its objectives, and the potential benefits of integrating gender considerations into budgeting processes.

- **Strengthen Data Collection and Analysis**

Invest in the collection of gender-disaggregated data and ensure its availability, reliability, and accessibility. Enhance data systems and methodologies to capture gender-specific information relevant to

budgeting. Develop guidelines and tools for conducting gender analysis and use the data to inform evidence-based decision-making.

- **Mainstream Gender in Budgetary Processes**

Integrate gender considerations into all steps of the budgeting process, from formulation to implementation and evaluation. Ensure that gender specific issues are incorporated into policy formulation, resource allocation, and monitoring of budget outcomes. Promote the use of gender-responsive indicators to track progress towards gender equality goals.

- **Build Capacity**

Provide training and capacity-building programs to policymakers, budget officers, and other relevant stakeholders to enhance their skills and knowledge in gender analysis and budgeting techniques. Foster a culture of gender-responsive budgeting by nurturing expertise within institutions and encouraging the exchange of best practices.

- **Foster Political Will and Commitment**

Garner political support and commitment at all levels of governance to prioritize gender budgeting. Advocate for gender equality as a critical development objective and highlight the potential benefits of gender-responsive budgeting in achieving broader socio-economic goals. Engage with political leaders and decision-makers to create an enabling environment for gender budgeting initiatives.

- **The Review, Feedback process**

Develop robust mechanisms for review, feedback and evaluation of the impact of gender budgeting interventions. Establish clear gender-responsive indicators and regularly assess progress towards gender equality outcomes. Use the findings to inform evidence-based policy adjustments and improve the effectiveness of gender budgeting measures.

- **Promote Stakeholder Engagement**

Engage non-government organizations, civil society, women's groups, and other stakeholders in the gender budgeting process. Foster dialogue and collaboration to ensure that diverse perspectives are considered, and the specific needs of marginalized groups within different genders are

addressed. Encourage participation and consultation in budgetary decision-making to enhance transparency and accountability.

- **Ensure Intersectionality and Inclusion**

Recognize and address the intersectional nature of gender inequalities by considering the diverse experiences and requirements of both males and females from different social identities. Incorporate an inclusive approach that considers factors such as religion, caste, class and other social issues in the gender framework. Analyze budgetary impacts through an intersectional lens to ensure equitable outcomes.

- **Foster Learning and Knowledge Sharing**

Promote the sharing of experiences, lessons learned, and best practices in gender budgeting among different regions and organizations. Facilitate knowledge exchange through networks, workshops, and conferences. Encourage collaboration and mutual support to accelerate progress in gender-responsive budgeting.

10. Recommendations of NITI Aayog/IMF on Gender Budgeting:

NITI AYOg the eminent public policy Think Tank of India and other global multilateral agencies like IMF have recommended certain measures to improve the reach, spread, accessibility and implementation of the novel concept of Gender budgeting. These are discussed as under:

- The Government of India should bring about a Gender Budgeting law which should be applied to all the spending ministries and departments of GOI as well as the State Governments. This will help in bringing about uniformity across all Ministries of GoI and States/UTs. With regard to the gender budgeting. The think tank institutions set up throughout the country should carry out research, studies on gender budgeting and publish gender-disaggregated data. This step will help to in improving the processes of GRB, thus making it more scientific.
- The Ministry of Women & Child Development, GoI should exhort and motivate the State Governments to augment the allocation towards women and child related welfare programs. It should also take leadership position for the finalization of the National Policy for Women.
- There is an urgent need to develop uniform guidelines of Gender Budgeting and communicate it to all the Ministries/ departments of GoI as

well as State governments. IMF surveys and studies shows that without having standard procedures for gender outcome assessment it is seemingly impossible for the Ministries/ departments to put the same in action.

- The tools to collect data regarding GRB and monitor its implementation should be improved and standardized. It is worthwhile to mention that the better the data the better would be its analysis leading to better outputs and outcomes which will result in better future policies regarding gender equality.
- The fiscal policies of the Govt. should concentrate on those areas where gender gap is evident. The process of Gender Impact Assessments (GIAs) be conducted periodically to understand the outcome of gender on the present and future policies. This analysis should be used for designing future policies.

11. Gender Budgeting in India:

India introduced Gender budgeting in the year 2005-06 so as to classify the public expenditures in a more egalitarian manner wherein the fruits of investments were proposed to accrue as much to the country's women as they do to the men. The gender budget is classified into part, A and B. Part A consists of schemes wherein the entire amount is allocated to schemes for women whereas Part B includes such schemes wherein not less than 30% of the allotted budget is directed for the welfare of women like MGNAREGA, Ujwala Yojna, mid-day meal etc. In the Union Budget 2023-24, INR 2.23 lakh crore have been allocated to Gender budget which exceeds the last year allocation by 30%. (INR 1.71 lakh crore, Budget estimate).

12. Experiences of Gender Budgeting in Indian states:

Gender budgeting has been implemented in various Indian states to promote gender equality and address gender disparities. The Government of India introduced gender budgeting as a national initiative in 2005, and several states have since adopted it. Here are a few examples of gender budgeting practices in Indian states:

- **Kerala**

Kerala has been at the forefront of gender budgeting in India. The state government established the Gender Budget Cell in 2004 to facilitate gender mainstreaming in the budgetary process. They prepare a separate Gender Budget Statement that presents a gender analysis of the state budget. The statement includes information on gender-specific schemes, allocations for women's empowerment, and gender-responsive indicators.

- **Karnataka**

Karnataka has also implemented gender budgeting to promote gender equality. The state government has institutionalized the Gender Budgeting Cell, which coordinates the gender budgeting process. They prepare a Gender Budget Statement that provides a detailed analysis of allocations for women's development and welfare. The statement also includes information on gender-specific indicators and outcomes.

- **Rajasthan**

Rajasthan has made significant efforts in implementing gender budgeting. The state government has set up the Gender Budgeting Cell to ensure gender-responsive budgetary allocations. They prepare a separate Gender Budget Statement that highlights the allocation for gender-specific schemes, projects, and programs. The statement also includes details on the impact of budgetary allocations on gender outcomes.

- **Odisha**

Odisha has incorporated gender budgeting in its budgetary process. The state government has established the Gender Budgeting Cell to promote gender-responsive budgeting. They prepare a Gender Budget Statement that provides a comprehensive analysis of allocations for women's empowerment, health, education, and social welfare. The statement also includes information on gender-specific targets and outcomes.

- **Maharashtra**

Maharashtra has taken steps to integrate gender budgeting in its budgetary process. The state government prepares a Gender Budget Statement that highlights allocations for gender-specific schemes, projects, and programs. They also focus on monitoring and evaluation of gender-responsive budgetary allocations to assess their impact on gender outcomes.

13. Way Forward:

It may be said with lot of conviction that despite all good intentions the Government of India and the State Governments have not been able to formulate and implement policies for effective achievement of gender goals and visible gaps exist in the desires and actual. Today, remarkable development is visible in all round condition of women be it in the social sphere, economic, political, cultural, reproductive freedom etc but lot more needs to be done. The way forward on gender budgeting involves a continued and concerted effort to strengthen its implementation and ensure its effectiveness. Here are some key aspects to consider for advancing gender budgeting:

- **Policy Integration**

There is a need to integrate gender budgeting into national and sub national policies and frameworks. It is to be ensured that gender equality and gender-responsive budgeting are recognized as key priorities within development plans, sectoral policies, and budgetary processes. The gender budgeting needs to be aligned with broader gender equality strategies and commitments.

- **Strengthen Data and Evidence**

Enhance data collection and analysis to provide robust evidence for gender-responsive budgeting. Invest in gender-disaggregated data collection systems, methodologies, and research. Improve the availability and quality of data to inform policy decisions, monitor progress, and evaluate the impact of budget allocations on gender outcomes.

- **Institutionalize Gender Budgeting**

Institutionalize gender budgeting within government structures and processes. Establish dedicated gender budgeting units or cells at various levels of governance to ensure sustained focus and expertise. Integrate gender analysis and gender-responsive indicators into budget formulation, implementation, and monitoring mechanisms.

- **Capacity Building**

Invest in capacity-building programs to enhance the skills and knowledge of policymakers, budget officers, and other stakeholders involved in budgeting processes. Provide training on gender analysis, gender-

responsive budgeting techniques, and data management. Develop a network of gender budgeting experts and practitioners to facilitate learning and knowledge sharing.

- **Engage Stakeholders**

Foster meaningful and inclusive engagement of civil society organizations, women's groups, and other stakeholders in the gender budgeting process. Encourage their participation in budget consultations, monitoring activities, and evaluation processes. Promote transparency and accountability in budget decision-making through public disclosure of gender budget statements and performance reports.

- **Strengthen Monitoring and Evaluation**

Establish robust monitoring and evaluation mechanisms to track the impact of gender budgeting measures. Develop gender-responsive indicators to assess progress towards gender equality goals. Regularly evaluate the effectiveness of gender budgeting interventions and use the findings to inform evidence-based policy adjustments.

- **Networking and learning**

Engage in international cooperation and knowledge sharing to learn from global experiences and best practices. Participate in regional and international forums on gender budgeting to exchange ideas, experiences, and lessons learned. Collaborate with international organizations, development partners, and peer countries to strengthen gender budgeting initiatives.

- **Address Intersectionality and Inclusion**

Recognize and address the intersectional nature of gender inequalities. Incorporate an intersectional lens into gender budgeting by considering the specific needs and experiences of women and men from diverse social identities. Develop targeted interventions that address the multiple forms of discrimination and disadvantage faced by marginalized groups.

- **Advocacy and Awareness**

Continuously advocate for the importance of gender budgeting and its role in advancing gender equality. Raise awareness among policymakers, civil society, and the general public about the benefits and potential impact of gender-responsive budgeting. Highlight success stories and

demonstrate the positive outcomes achieved through gender budgeting initiatives.

14. Conclusion:

Gender budgeting is an approach used by governments and organizations to assess the impact of their budgets and policies on gender equality. It involves analysing how public funds are allocated and spent with the aim of promoting gender-responsive outcomes and addressing gender disparities. Gender budgeting helps ensure that resources are allocated in a way that promotes gender equality and social inclusion. By considering the different needs and experiences of women and men, it aims to reduce gender disparities and create more equitable societies. Gender Budgeting is a wonderful innovation for gender inclusion and attaining gender equity. As a matter of fact, India adopted the novel idea of Gender Budgeting very early but the implementation has been shoddy. It would be befitting if we cover all the loopholes and adopt the concept in letter and spirit. As India is on the cusp of entering greatness, we should understand that the same is not possible without active involvement and participation of around half its population. By plugging all the loopholes and fool proof implementation of gender budgeting, governments and organizations can catalyse gender equality and women's empowerment. It requires a long-term commitment, collaboration, and a multi-dimensional approach to embed gender-responsive practices into budgeting processes and improve gender outcomes

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