Global Journal of Accounting and Economy Research

ISSN: 2319-443X • Vol. 3, No. 1, 2022, pp. 35-51 © ARF India. All Right Reserved https://doi.org/10.46791/gjaer.2022.v03i01.03



GENDER BUDGETING IN INDIA: SOME RECENT EVIDENCE

Pradeep Kumar Panda

Sector Lead – Economics, SDG PMU, Planning & Convergence Department, Government of Odisha. *Email: pradeep25687@yahoo.co.in*

Received 20 October 2021; Revised 2 & 5 February 2022: Accepted 10 February 2022; Published: 20 April, 2022

ABSTRACT

Gender budgeting is a public financial management tool for transparency and accountability. Because it combines gender views and takes into account concerns connected to gender at all levels and phases of development, planning, policy making, programs, and delivery methods, gender budgeting has been widely hailed as a critical instrument for advancing women's empowerment. Additionally, it effectively addresses gender disparities in budget allocations, particularly in areas that are reflective of the general public, such as education, health, and nutrition. Gender budgeting strives to increase access to resources while also ensuring that government resources are distributed fairly across all citizens and groups. As a result, gender budgeting opens up new possibilities for women's empowerment. Gender budgeting is becoming increasingly important and necessary in the contemporary Indian setting, where women were traditionally isolated, underestimated, and marginalized for a variety of reasons. Despite the fact that the Indian government's experience with gender budgeting is frequently cited as a model for other gender budgeting efforts, there seems to be a clear disparity between what was envisioned and what has been achieved under the banner of gender budgeting in the country.

Keywords: Gender Budgeting, Gender Equality, Women Empowerment, SDG 5, India

1. INTRODUCTION

Given that women constitute half of India's population, ensuring gender equality and women's empowerment are important accelerators for the country's rapid economic development. Because India is fundamentally patriarchal, it is only through the empowerment of women that overall human development will be possible. Women currently lag far behind their male counterparts in terms of education, health, earnings, and decision-making at both the household and administrative levels. According to the Global Gender Gap Index, India was rated 114th out of 142 nations in 2015. India's ranking on the Global Gender

Gap Index continues to decline, with the country dropping from 108th position in 2019 to 112th position among 153 countries in 2020 and further to 140th position among 156 nations in 2021. Women and girls in India are being denied the opportunity to share in the benefits of growth and development, which would harm the country's long-term prospects because the socio-economic advancement of women is critical to the country's long-term development. As a result, a nation that aspires to achieve developed status and achieve sustainable development cannot afford to underutilize its female human resources, which account for 48.43 per cent of the entire human resource pool. Because of this, expanding opportunities for women can play an important role in the achievement of sustainable development goals in general, and goal no 5 in particular (UN Women, 2012).

An examination of women in India reveals that they are exposed to a variety of risks throughout their lives, particularly during pregnancy and childbirth. The majority of them are subjected to discrimination from the time of conception and it continues until their death; violence, harassment, or abuse; neglect due to dependency and lack of access to resources; social prejudice; and exploitation, whether economic, political, social, or religious are just a few examples of what they face (Government of India, 2015). Even in today's society, violence against women and girls continues to exist, both in the private and public realms. Even though it manifests itself in a variety of ways, violence against women continues to rise, including domestic violence, rape, human trafficking, and child abuse, as well as sexual harassment in the job, harassment and a lack of protection in public places and while traveling.

In order to promote female empowerment, the Government of India has taken several initiatives, one of which is gender responsive budgeting.

Using a gender lens, gender-responsive budgeting examines the budget development process, budgetary policies, and budget expenditure. It is an analytical tool that scrutinizes the government budget in order to reveal its gender-discriminatory impact and argues for more funding for initiatives and programs that address the discrimination and disadvantages experienced by women on a national and international level. It is the core goal of gender budgeting to improve budgets and related tactics in order to promote gender equality (Singh, 2010; Chakraborty, 2014; Stotsky, 2016; Panda, 2019).

Therefore, the Government of India developed a National Policy for Empowerment of Women in 2001, which aimed to achieve women's growth and empowerment through a variety of means. Among the policy's most important goals were the abolition of all types of discrimination against women and the promotion of their active participation in public and private areas. A significant instrument for women's empowerment, gender budgeting is also widely recognized as a powerful tool in this regard. For the first time, the union budget for 2005-06 included a distinct declaration on the gender sensitivity of financial allocations in ten demands for Grants, which was included in the previous year's budget. In every fiscal year since 2005-06, the Expenditure Division of the Ministry of Finance has issued a note on Gender Budgeting as a part of the Budget Circular, which is then compiled and included in the Expenditure Budget Document in the form of Statement 20.

Gender budgeting is a public financial management tool for transparency and accountability. Part A of the Gender Budget Statement (GBS) and Part B of the Gender Budget Statement (GBS) are two separate documents. Women-Specific schemes are represented by Part A, which includes those with a 100 per cent allocation for women, while Pro-Women schemes are represented by Part B, which includes those with at least a 30 per cent allocation for women (Government of India, 2016). Women-Specific Schemes and Pro-women Specific Schemes are spread across a broader spectrum because they address women's needs for shelter, security, well-being, legal aid, justice, information, maternal health, food, and nutrition, as well as their need for economic sustenance through skill development education, access to credit, and marketing. Women-Specific Schemes and Pro-women Specific Schemes are spread across a broader spectrum because they address women's needs for shelter, security, well- In light of this, the article examined the pattern and quantity of budgetary allocations for schemes/programs that disproportionately benefit women in India's gender budgeting statements from 2005-06 to 2020-21, as reported in the gender budgeting statements of the country.

1.1. Constitutional Provision for Women Empowerment

Discrimination based on gender is prohibited under the Constitution, and the state is obligated to provide particular opportunities for women. Thus, the 73rd Amendment of 1992 established Panchayat Raj as the third tier of democracy, with 33 per cent of seats in Panchayats allocated for women (Article 243-D). Article 243-I of the Constitution has similar provisions for municipalities. It also requires the state, as part of its guiding principles, to (a) pay women the same as men and (b) provide maternity leave and (c) refrain from actions that

are in violation of women's dignity. The constitutional requirement includes nutritional support for expectant mothers in Anganwadi centers and a crèche for the children of working mothers. However, equal compensation for equal labor is seldom granted, and sexist attitudes against women remain pervasive in the workplace and in society at large. The women's reservation law has also been under assault for a long time because political lobbies want to bend the reserve for OBC women within total reservations for women. On top of that, there is a notable lack of equal opportunity in the workplace. This has had a substantial impact on India's gender disparity, with a score of 0.524 (HDR, 2018).

1.2. Tools Adapted Internationally for Gender Budgeting

Elson has identified several tools for effective gender budgeting. These are summarized below.

Tools adapted internationally for Gender Budgeting

- Gender aware policy approach
- Sex disaggregated assessment of public services and budget priority
- Public revenue incidence analysis
- Gender aware budget
- Labour market incentives for worker

Steps and Tools for Gender Responsive Budget

Debbie Budlender (2002), who has done pioneering work on GRB, has flagged the following steps and tools

- Status of women, boys, girls, and men in a given sector
- Whether that initiative has helped to bridge the gender divide
- If the allocation is realistic
- Money allocated and spent, who the beneficiaries are

Experiences from Around the World GRB was originally implemented in Australia. According to research conducted between 1984 and 1996, women in policy offices collaborated with budget offices and had a positive effect. Article 13 of Australia's Constitution mandates "effective equality of women and men in budget allocation and administration" in Australia. Budget statements include goals for achieving results, such as gender equality and increasing the share of women in the workforce. Cervical cancer, ovarian cancer, and breast cancer are

all given top attention in Mexican health care. The focus in Japan has been on reducing workplace maternity harassment. Brazil has implemented a comprehensive women's health care program. Countries like Spain and Korea dedicate 6-6.75 per cent of their budgets to addressing gender disparities in society.

According to Prabhu and Menon-Sen (2001), who conducted an analysis of the Union Budget for the fiscal year 2001-2002, the impact of spending in public goods and services on men and women was different. Banerjee and Roy (2004) provide a list of the various women-oriented programs that have been implemented in West Bengal. Sharma and Garg (2014) offered an overview of gender budgeting initiatives in India, which may be found in their paper. Singh (2016) examined the status and budget allocations for women, as well as the ways in which gender budgeting benefits women, in order to have a better understanding of the government's position on the advancement of women. An investigation on the gender-oriented perspective in development was conducted by Singh in 2010. Chakraborty (2014) also advocated for the elimination of disparities experienced by women, the establishment of women's empowerment, and the exposure of the actual spirit of gender budgeting. In studies conducted by Goyal (2010), Mishra and Jhamb (2015), and Soni (2018), the impact of Gender Budgeting in promoting women's empowerment was assessed.

The secondary data used in this study came from the Government of India's gender budgeting statements and the Ministry of Women and Child Development's annual publications. The data were analysed using various tools for arriving at broad findings of this study.

2. STUDY FINDINGS

2.1. Gender Development in Indian Planning

Women's holistic development has been one of the focus elements of the planning process in India, and it continues to be so. During the First Five-Year Plan, the foundation of the Central Social Welfare Board, the organization of Mahila Mandals, and the implementation of Community Development Programs were only a few of the initiatives taken in the direction of welfare. When it came to implementing the Second Five-Year Plan, the empowerment of women was directly tied to the overall approach taken by intense agricultural development programs. Female education was endorsed in the Third and Fourth

Five-Year Plans, and training of women was emphasized as a vital welfare policy in the Fifth Five-Year Plan, as well. The Women's Welfare and Development Bureau, which operates under the Ministry of Social Welfare, was created in 1976. As part of the Sixth Five-Year Plan, a clear movement from welfare to development was observed. The Seventh Five-Year Plan emphasized the importance of gender equality and empowerment, which was highlighted in the document. In 1986, the Ministry of Human Resource Development tasked the Department of Women and Child Development (DWCD) with the job of managing 27 beneficiary-oriented initiatives across various sectors that directly benefited women. The Eighth Five-Year Plan placed a strong emphasis on empowering women, particularly at the grassroots level, through the establishment of Panchayat Raj Institutes. During the implementation of the Ninth Five-Year Plan, a strategy of women's component plan was implemented, under which not less than 30 per cent of funds/benefits were targeted for women-specific activities. The Tenth Five-Year Plan sought to achieve the following by establishing the National Policy for the Empowerment of Women (2001) and by ensuring the survival, protection, and development of women and children through the use of a rights-based approach to development (Singh, 2010). The Eleventh Five-Year Plan projected the extension of Gender Budgeting beyond traditional domains to gender-neutral sectors, in addition to the usual areas. The Twelfth Plan stated that "Mainstreaming gender through Gender Budgeting" was one of the essential factors for Gender Equity, and that this was one of the fundamental elements for Gender Equity.

2.2. Gender Budgeting as Percentage to GDP in India

During the period 2008-09 to 2020-21, the overall Gender Budget stayed below 1 per cent of the gross domestic product of Indian economy and less than 5 per cent of total expenditure (Table 1 and Figure 1). Another aspect of the problem of insufficient funding is the question of the legitimacy of such allocations. In the period 2008-09 to 2019-20, actual or revised expenditure on initiatives specifically for women was lower than the budgeted projections in every year except 2008.

2.3. Magnitude of Gender Budgeting in India

In recent years, the scope of gender budgeting has expanded. In 2005-06, the Gender Budgeting Statement comprised ten Demands for Grants spanning nine Ministries and Departments, with a total allocation of Rs. 24,032 crores

Table 1
GB as a percentage to GDP in India

Year	GB as a percentage to GDP
2005-06	0.91
2006-07	0.82
2007-08	0.85
2008-09	0.88
2009-10	0.87
2010-11	0.86
2011-12	0.90
2012-13	0.79
2013-14	0.76
2014-15	0.69
2015-16	0.59
2016-17	0.63
2917-18	0.54
2018-19	0.61
2019-20	0.63
2020-21	0.64
2021-22	0.59

Source: Various Union Budget Documents, Government of India

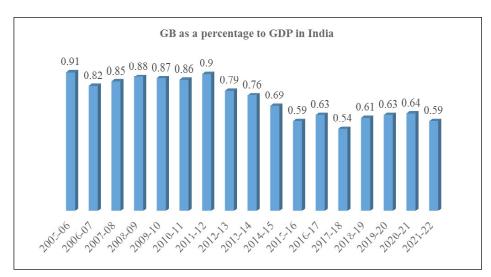


Figure 1: GB as a percentage to GDP in India

(4.8 per cent of the overall budget). This encompassed 49 requests for grants from 38 ministries in 2019-20, bringing the total amount of money involved to Rs. 1,42,813.3 crores (5.3 per cent of the total budget). Gender budget as a percentage of total budget was at its highest in 2011-12 (6.22 per cent), but only 4.71 per cent in 2012-13. In 2021-22, the percentage of gender budget to the overall budget is 4.5 per cent. This is lower than the previous year's rate of 4.7 per cent.

Table 2
Magnitude of GB in India

Year	Number of Ministries	Number of Demands	The magnitude of GB (Rs in crore)	% of GB to the total budget
2005-06	9	10	24032	4.8
2006-07	18	24	28736.53	5.1
2007-08	27	33	31177.96	4.5
2008-09	27	33	27661.67	3.7
2009-10	28	33	56857.61	5.6
2010-11	28	33	67749.8	6.1
2011-12	29	34	78251.02	6.2
2012-13	29	34	88142.8	5.9
2013-14	30	35	97133.7	5.8
2014-15	36	39	98029.84	5.5
2015-16	35	35	79257.87	4.5
2016-17	35	47	90624.76	4.9
2017-18	32	48	117221.47	5.3
2018-19	38	49	121961.32	5.0
2019-20	38	49	142813.3	5.3
2020-21	-	-	143461.72	4.7
2021-22	-	-	-	4.5

Source: The Government of India's gender budgeting statement and annual report from the Ministry of Women and Child Development

2.4. Allocations for Women-Specific Schemes

The introduction of specific women-specific programs such as the Nirbhaya scheme, programs for women's safety and security, maternity benefit schemes, programs for women's empowerment, and so on, by various ministries and departments, was solely intended to assist women in becoming self-sufficient and to ensure their safety (Table 3).

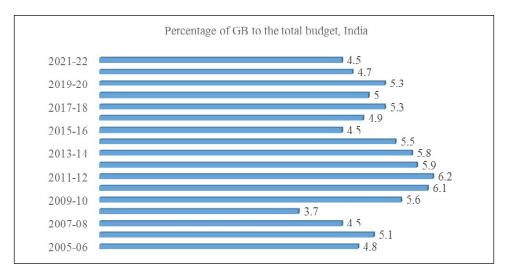


Figure 2: Distribution of the GB in the Total Budget, India

Table 3
Allocation for women-specific schemes

Year	Allocation for women- specific (Rs in crore)	Percentage share to GB
2005-06	7905.08	32.9
2006-07	9575.82	33.32
2007-08	8795.47	28.21
2008-09	11459.61	41.43
2009-10	15715.68	27.64
2010-11	19266.05	28.43
2011-12	20548.35	26.26
2012-13	22968.93	26.06
2013-14	27248.29	28.05
2014-15	21887.61	22.33
2015-16	16657.84	21.02
2016-17	17412.01	19.21
2017-18	30184.52	25.75
2018-19	24440.07	20.05
2019-20	29473.52	20.64
2020-21	28568.32	19.91

Source: Annual report of MWCD, Government of India

Women-specific programs received 100 per cent of the funds allocated to them in 2005-06, accounting for 32.9 per cent of the total gender budget. It fell to 28.43 per cent of the gender budget in 2010-11 and to 19.91 per cent in 2020-21. The funds are diminishing year after year and are insufficient to address the requirements of women and girls, with the average percentage share of allocation under Part A standing at 27.91 per cent on average.

2.5. Composition of Women-Specific Programme

In terms of numbers, there are just three women-specific schemes in the Gender Budgeting Schemes, each with an allocation of more than Rs 1,000 crore, which is a small sum compared to the other schemes. Rural housing contributes for around 68.26 per cent of women-specific budget allocation, with maternity benefit schemes accounting for approximately 8.75 per cent of total women-specific fund allocation (Table 4).

Table 4
Women-specific schemes of Government of India (Rs in crore)

Schemes	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Beti Bachao Beti Padhao	90	97	100	200	244.73	200	200
IGMSY	400	438	634	2700	1055	2300	2500
Hostel for working women	22.5	27	28	50	30.35	45	150
Nirbhaya fund	1000	2000	3000	3000	848.66	851.75	855
STEP	18	27	30	40	4.47	3.00	-
National Commission for Women	18.45	25.15	25.6	25.6	22.92	25	26
ICDS	16561	15502	14850	16745	19234	23357	27584
Swadhar	115	50	100	-	25	35	50

Source: Computed from the budgetary estimates of the Ministry of Women and Child Development in the Gender Budgeting Statements of Government of India

Specifically, the Ministry of Women and Child Development is the nodal body responsible for implementing the gender budgeting process. The Integrated Child Development Programme, the Support for Training and Employment Program (STEP), the Rashtriya Mahila Kosh, Swadhar, the Rajiv Gandhi Matrithva Sahayog Yojana (SABLA), and the National Commission for the Empowerment of Women are just a few of the women-specific initiatives undertaken by the Ministry of Women and Children Development. When looking at the scheme's trends on the basis of money allocation, it becomes

clear that the allocation to ICDS programs is expanding at an alarming rate. When the ICDS programs were first funded in 2005-06, the total amount allocated was Rs 3315.25 crore. This amount was then increased to Rs 27584 crore in 2020-21 (Table 4).

2.6. Pro-Women Specific Programmes

Pro-women particular programs are those in which at least 30% of the budget is allocated to women or in which women receive at least 30% of the benefits. Table 5 shows the allocation of funds for pro-women specific programs from 2005-2006 to 2020-21, with specifics on each year.

Table 5
Allocation for pro-women specific schemes

Year	Allocation for pro-women specific schemes (Rs in crore)	Percentage share to GB
2005-06	16126.92	67.10
2006-07	19160.71	66.68
2007-08	22382.49	71.79
2008-09	16202.06	58.57
2009-10	41141.93	72.56
2010-11	48485.75	71.56
2011-12	57702.67	75.74
2012-13	65173.87	75.94
2013-14	69889.41	71.95
2014-15	76142.23	77.67
2015-16	62600	78.98
2016-17	75212	80.79
2017-18	87036.97	74.25
2018-19	97521.25	79.96
2019-20	11339.78	79.36
2020-21	114893.4	80.08

Source: Government of India's Gender Budgeting Statements

Table 5 depicts the allocation of money under Part-B of gender budgeting statements from 2005-06 to 2020-21, based on the gender of the funds. There has been a noticeable increase in the appropriations under Part-B of gender budgeting statements, with the exception of the fiscal year 2008-09. It is estimated that Part-B allocations account for 72.09 per cent of the total

allocations. Part B expenditure is more diverse, although it is primarily restricted to the ministries of education, health, rural development, and women and child development, among other ministries.

In the past, the percentage share of allocations under Part-A had consistently been lower than the percentage share of allocations under Part-B. It is important to note that Part-B represents the maximum portion of monies available under the gender budgeting statement, and that it is not exclusively for women.

3. TRENDS IN GENDER BUDGETING

The allocation to gender budget is of the order of 5 per cent to the total budget. It is divided into two parts; Part 'A' which is fully funded women specific schemes and Part 'B', where the women component of the scheme is around 30 per cent. The provision during 2020-21 and last financial year is tabulated below.

Table 6
Allocation to Gender Budgeting

Sl. No.	Parameter	Allo	ration
		2019-20 (BE/RE)	2020-21 (BE)
	Part A: 100% Won	nen Specific Programme	
1.	LPG connection	3200 /2251	3200
2.	Rural Housing	2308 /2300	21000
3.	Maternity BenefitProgramme	2700 /2594	
	Part B: 30% Wome	en Related Programme	
1.	National FoodSecurity Mission	480 /420	507
2.	Rastriya KishiVikas Yojana	1350 /915	1080
3.	Krishi SichaiYojana	915 /900	1200
	Total	113311 /11721	121961

Source: Ministry of Finance, Government of India

It would be seen that in quite a few programmes, like Ujjawala, rural housing, maternity benefit, and Rastriya Kishi Vikas Yojana, there has been under spending at the RE State. The MWCD department, Government of India is the nodal Ministry for woman related schemes. The allocation trends are as under.

Table 7
Major Schemes of Ministry of Women & Child Development
(in Rs. Crore)

Sl. No	Allocation	2018-19	2019-20	2020-21
		(Actual)	(RE)	(BE)
A	Total	16873	21236	24700
В	ICDS	14433	15245	16334
i	Pradhan Mantri Matritva VandanaYojana	75	2594	2400
;; 11	Scheme for Adolescent Girls	482	480	500
 111	National Creche Scheme	124.6	200/65	128
iv	Child Protection Scheme	576	648	725
C	Protection & Empowerment of Women			
i	Swadhar Greh Scheme	83	75	95
;; 11	Beti Bachao, Beti Padhao Scheme	28	200	280
;;; jij	Nirbhaya Scheme	500	500	500
iv	Ujjawala Scheme	20	50/30	60

Source: MWCD, Government of India

Table 7 highlights how allocation to important schemes is very paltry. Most dishearteningly the utilization of these poor allocations is also very low as in case of National Creche scheme; meant for working women with children.

3.1. Gender Discrimination

It has been found in research that a nation can grow economically more, provided women are the equal beneficiary of such a growth process. The process is further helped if they assume higher political power, public status and participate at par with men in the labour market.

Table 8
Gender Discrimination

Sl. No	Gender Discrimination	2008-09	2019-20	Change
1.	Decision about their own health	62.3	74.5	+12.2
2.	Unacceptability of wife beats	50.4	54.0	+3.5
3	Employed	36.3	24.0	-12.3
4.	Non manual Employment	18.9	28.2	+9.3
5.	Education	59.4	72.5	+13.1
6.	Age at first child birth (Median)	19.3	20.6	+1.3
7.	Using reversible Contraception	33.8	32.8	-1.0
8.	Sex ratio birth (females per 100 births)	39.4	39.0	-1.0

Source: NITI Aayog Three Years Action Agenda Report

Farm mechanization has resulted in lower demand for female agricultural labourers (Chatterjee, 2015), leading to a sharp reduction in the employment of female workers. The percentage in India is less than 51.6 per cent than it should be. There is little control over when they start having children. This shows bias against females. It is 9.5 per cent less than other countries.

3.2. Participation of Women across Sectors

The unequal participation of women in different sectors, compared to men, which impact on gender empowerment is enumerated below.

Table 9
Unequal Participation of Women across the Sectors

Indicator	Female	Male
Participation in labour force	27	80
% in Lok Sabha	12.1	87.9
% in Rajya Sabha	12.6	87.4
% in Supreme Court	3.4	96.6
% in High Court	9.8	90.2

Source: NITI Aayog Three Years Action Agenda Report

3.4. Programs for Anganwadi Female Workers

The Integrated Child Development Services are a flagship programme from 1975; with a view to providing additional nutritional support to children in their infancy and pregnant and lactating mothers. The fulcrum of this programme devolves on female Anganwadi workers and their helpers. The rural

Table 10
Trends in Allocation of Wage, Budget etc. of Anganwadi Program

Parameter	2015-16	2016-17	2017-18	2018-19	2020-21
Anganwadi Centres (in Lakhs)	14	14	14	14	14
Female Workers (in Lakhs)	22	22	22	22	22
Budget (in Rs. Cr.)	10000	16253	15433	14560	15245
Monthly Wages of Workers (in Rs.)	3000	3000	3000	3000	3000
Children (in Millions)	70	70	70	70	70
Pregnant Mothers (in Millions)	15	15	15	15	15

Source: Budget, 2019-20, Government of India

India, in particular, benefits significantly from this. The following table gives a trend of the centres, number of workers, budget allocation, wages being paid and coverage of this programme.

It would be seen from the above that after a substantially augmented budget of Rs.16,235/- crore (2014-15), the allocation has dipped in the subsequent years, though the number of centres and coverage has remained the same. There has been a slight increase thereafter during 2017-18. The wage level, which was doubled in 2011-12 to Rs.3000/-, remained the same for the last seven years; to be hiked Rs.4500/- in September 2018. This shows a marked low priority, to a critical nutritional programme, which has a long term bearing on the human development capability of children, due to inadequate protein intake and scant attention to the female workers who look after them.

4. CONCLUSION

Gender budgeting has gotten a lot of attention in India, and it's not surprising. Gender budgeting statements are now produced as part of the Union Budget papers, allowing for a more organized effort to be made to answer the basic issue of how much of the government's overall spending is going to female recipients. Despite the fact that the Indian government's experience with gender budgeting is frequently cited as a model for other gender budgeting efforts, there seems to be a clear disparity between what was envisioned and what has been achieved under the banner of gender budgeting in the country. There is an urgent need for particular policy involvement from the government in order to address the issue of violence against women and to promote gender equality.

Conflict of Interest

There is no conflict of interest in the publication of this paper.

References

- Agarwal, B. (2010). Does women's proportional strength affect their participation? Governing local forests in South Asia, *World Development*, 38(1): 98–112.
- Aguirre, D., Leila, H., Christine, R., & Karim, S. (2012). Empowering the third billion women and the world of work in 2012, Booz and Company.
- Arenellom, M., & Bond, S. (1991). Some tests of specification for panel data: Monte Carlo evidence and an application to employment equations. *The review of economic studies*, 58(2): 277-297.

- Bandiera, O. and Ashwini, N., (2013). Does gender inequality hinder development and economic growth? Evidence and policy implications, *World Bank Research Observer* (WBRO), 28(1): 2-21.
- Banerjee, N., & Roy, P. (2004), What does the state do for Indian women?, *Economic Political Weekly*. 39 (44): 4831-7.
- Berik, G., Rodgers, Yana van der M., & Seguino, S. (2009). Feminist economics of inequality, development, and growth, *Feminist Economics*, 15 (3): 1-33.
- Budlender, D. (2015). Budget call circular and gender budget statements in the Asia Pacific: A review, New Delhi: UN Women.
- Chakraborty, L. (2014). Gender-responsive budgeting as fiscal innovation: Evidence from India. Working Paper No. No. 2014-128. Available at: https://www.nipfp.org.in/media/medialibrary/2014/02/WP_2014_128.pdf.
- Chakraborty, L., (2016). Asia: A survey of gender budgeting experiences, International Monetary Fund Working Paper 16/150 (Washington, DC: IMF).
- Chattopadhyay, R., & Duflo, E. (2004). Econometrica, 72(5): 1409-43.
- Chinkin, C. (2001). Gender mainstreaming in legal and constitutional affairs: A reference manual for governments and other stakeholders, Gender Management System Series, London: Commonwealth Secretariat.
- Cuberes, D., & Marc, T. (2012). Gender gaps in the labor market and aggregate productivity, Sheffield Economic Research Paper, SERP 2012017.
- Cuberes, D., & Marc, T. (2014). Gender Inequality and Economic Growth: A Critical Review, *Journal of International Development*, 26 (2): 260-76.
- Dollar, D., & Roberta, G. (1999). Gender inequality, income, and growth: Are good times good for women? Policy Research Report on Gender and Development, Working Paper Series 1, World Bank.
- Elson, D. (2006). Budgeting for women's rights: Monitoring government budgets for compliance with CEDAW. New York: UNIFEM.
- Government of India. (2015), Gender budgeting handbook, Ministry of Women and Child Development, New Delhi.
- Government of India, (2016). Expenditure budget, 1 (Statement 20).
- Goyal, A. (2010), Women empowerment through gender budgeting- A review in the Indian context in *Gender Budgeting and Women Empowerment in India* (Ed), by Singh, Serial Publications: 138-48.
- Hill, M. A., & Elizabeth, K. (1995). Women's education and economic wellbeing, *Feminist Economics*, 1(2): 21–46.
- Jhamb, B., & Mishra Y. (2015). Gender responsive budgeting in India; Time to ask questions. *Economic Political Weekly*. 50(50):54-62.

- Kabeer, N., & Luisa, N. (2013). Gender equality and economic growth: Is there a Win Win? IDS Working Paper, No. 417, Brighton: Institute of Development Studies.
- Lahiri, A., Chakraborty, L., & Bhattacharyya, P. N. (2002). Gender budgeting in India, follow the money series, New York: UNIFEM (UN Women).
- Prabhu, S.K., & Menon-Sen, K. (2001), The Budget: A quick look through a gender lens, *Economic and Political Weekly*, 36(14, 15):1164-9.
- Nakray, K. (2009). Gender budgeting: Does it really work? Some experience from India, *Policy and Politics*, 37(2): 307-10.
- Panda, P.K. (2019). Efficacy of gender budgeting in reducing gender inequality: A panel study in Asia Pacific countries, *Artha Vijanana*, 61(3): 279-290.
- Seguino, S. (2008). Gender, distribution, and balance of payments constrained growth developing countries, Working Paper 133, Political Economy Research Institute.
- Sharp, R., & Elson, D. (2008). Improving budgets: A framework for assessing gender responsive budget initiatives, mimeo, Adelaide: Hawke Research Institute for Sustainable Societies, University of South Australia.
- Singh, K. A. (2010). An overview of gender budgeting in India. *Gender Budgeting and Women Empowerment in India (Ed)*, Serial Publications, New Delhi.
- Stotsky, J.G., & Asad, Z. (2016). The influence of gender budgeting in Indian states on gender inequality and fiscal spending, International Monetary Fund Working paper 16/227 (Washington, DC: IMF).
- Stotsky, J.G. (2016). Gender budgeting: Fiscal context and overview of current outcomes, International Monetary Fund Working paper, 16/149 (Washington, DC: IMF).
- Udry, C. (1996). Gender, agricultural production, and the theory of the household, *Journal of Political Economy*, 104(5): 1010–46.
- UN Women. (2012). Gender responsive budgeting in the aid effectiveness agenda: End-of-programme evaluation (revised evaluation report), Universalia, September.
- United Nations. (2005). Progress towards the Millennium Development Goals, 1990–2005. Secretary—General's Millennium Development Goals Report, New York and Geneva: United Nations Publications.
- World Bank. (2011). World development report 2012: Gender equality and development, Washington, DC.

To cite this article:

Pradeep Kumar Panda (2022). Gender Budgeting in India: Some Recent Evidence. Global Journal of Accounting and Economy Research, Vol. 3, No. 1, 2022, pp. 35-51.