

ABSTRACT India being a populous country, accounting 48 per cent of women and girls in total population is in need to attain gender equality. The rapidity in economic development forces the nation to attain women empowerment in order to attain human development. Policy measures have been taken by Indian government for the past two decades, focusing on women in order to qualify them economically. The proper way of institutionalizing these steps both at state and national levels is made possible by financial measuring tools and thus emerges gender budgeting. Gender budgeting is considered as one of the important tools to achieve gender equality because all policy frame works need financial allocation to have proper outcome. The commitment of the State in allocating resources for women, focusing on their education and employment and establishing suitable schemes favoring women shows a positive trend towards gender equality. At the same time, budgeting in India at the earliest. Accordingly the policies framed should bring out the works done by women that are not valued, at the first instance. Secondly, effective annual plans and five years plans should be framed along with required financial allocation. Apart from plans and resource allocation, the civil society should be targeted. Importance of gender equality can be taught at school level. Administrators can be directly approached regarding gender equality and committees at various stages can be appointed to monitor the outcome of gender budgeting.

KEYWORDS:

Introduction

Gender dimension and economic development are inter-related concepts because economic development is based on the population from which we are dividing it as gender. The problem is how the country's development balances the utilization of existing population. The current trend is the imbalanced situation in the society because the importance of gender equality was denied in those days and the same was continuing till now. Even though policies give force to the importance for gender equality, women lag behind in all the social dimensions like health, using the prevailing opportunities, education, employment, work freedom etc. This becomes the major problem to hinder the economic development. The short comings of gender inequality are realized and currently policy makers are also giving importance to overcome this in society in order to attain a sustainable economic development. They consider gender budgeting as a key to solve these kinds of problems.

Gender Budgeting

A gender – responsive budget is a budget that acknowledges the gender patterns in society and allocates money to implement policies and programs that will change these patterns in a way that moves towards a more gender equal society. Gender budget initiatives are exercises that aim to move the country in the direction of a gender-responsive budget. Gender budget initiatives are known by a range of different names. They have also been referred to as 'women's budget', 'gender-sensitive budget', and 'applied gender budget analysis'.

The council of Europe informal group of experts defines gender budgeting as "An application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality"².

Scope of Gender Budgeting

Generally budget considers all the known activities in the economy and values it. But still there are unknown categories of works that were not at all highlighted as an economy activity. There are number of unpaid works rendered by women in the society for the welfare of their family and also to the nation. Work done by women in also sectors like agriculture, house hold activities and education field are to be considered and paid. Ignoring these types of works will not favor for long-term and sustainable economic development. Gender budgeting considers and recognizes these kind of activities so that unpaid work of women were valued. This may improve the well-being of women gender and will give positive effect in economic development. Hence, the scope of gender budgeting can be widened while considering the gender equality and to remove all the gender barriers.

Process of Gender Budgeting

Budget making of any ministry or department is a multi-stage process in which every stage provides an opportunity to introduce gender responsiveness³. Planning Commission ask ministries to set up working group to analyze the existing polices, implementation and their outcomes. These working groups can also create sub-groups with group of experts. All the recommendations of working groups were consolidated and submitted to planning commission as working group report. These working group reports were analyzed by steering committees set up by planning commission. According to the recommendations of these committees various ministries will formulate the five year plans and annual plans. At the same time, inter -departmental financial allocations are determined by the planning commission. Planning Commission ensures that whether all departments have considered about vulnerable groups and women. Planning Commission then submits the reports and recommended outlay to Ministry of Finance where the ministry analyze the available resources and recommended outlay .Then the revised outlay was informed to ministries of various departments where the gender concern should not be compromised. These decided allocation by ministries and departments are called as budget estimates. For annual plans the same procedure of forming budget estimates were carried on by ministries but in smaller scale. The budget estimates are submitted to parliament as budget document by Minister of Finance .Here the parliamentary standing committee revise the budget document and officials can refer the area to promote gender equality. They ensure whether the ministries have addressed gender issues on their areas and departments.

Gender Budgeting In India

The concept of gender budgeting is a nineties trend that has been introduced mostly in common wealth countries. Australia was the first country to implement a women's budget in 1984. South Africa's women budget initiative was initiated in 1995, Tanzania in 1997 and Uganda in 1999. Since 1995 there have been gender budgeting initiatives in more than 60 countries around the world⁴. The Gujarat government for the first time introduced 'Gender Budget' as a part of its annual Budget presentation in 2014-15, clubbing all the womencentric provisions under one head. The government has made a provision of Rs.45, 259/- crores for 495 schemes for women in the Gender Budget. The women-Centric schemes are divided between 17 government departments, ranging from Agriculture to Urban Development⁵

In India allocation of resources by considering gender sensitivity was started in seventh plan (1987-1992) by introducing 27 schemes for women benefit by the Department of Women and Child Development (DWCD). Following seventh plan all the five year plans gave importance to attain gender-equality and women empowerment. The ninth plan adopted the 'women's component plan' and directed central and state governments to ensure that "not less than 30 per cent of funds"

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are earmarked in all the women related sectors". Only during eleventh plan, it was recognized that women should not only be considered as equal citizens but as agents of economic and social growth. Hence as a result of these, Eleventh Five Year Plan for the first time formed a subgroup on Gender Budgeting, as part of the working group on empowerment of women. In addition to provided recommendations on Gender Budgeting for various sectoral ministries, the sub-group recommended the setting up of a Gender Budgeting Bureau in the MWCD, establishment of Regional Resource and Training centers for Gender Budgeting (RRTCGB) as well as preparation of Gender Budgeting training manuals. The report of the sub-group was incorporated as a part of the working group on women and submitted to the planning commission⁶. Apart from these, the plan also introduced many new schemes like Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)-SABLA, The Indira Gandhi Matritva Sahyog Yojana (IGMSY), Mahila Kissan Sashaktikaran Yojana, Ujjawala and Dhanalakshmi by targeting particular groups and issues. Important programs like, MNREGA, National Rural Health Mission, National Skill Development Mission and National Rural Livelihood Mission were paid special attention in inclusion and mainstreaming of women. . Gender Budgeting cells were set up by ministries where these cells exclusively analysis the gender budgeting initiatives. Even though the government enforces systematic plans to empower women the challenges before women gender remains .So Twelfth five year plan enlarged freedom of women economically, socially and politically. It stresses poverty is not only a lack of material resources but also lack of power and choice. The impact of policies varies from women and men because of lack of affirmative action. This was realized and importance was given to strengthen gender mainstreaming and pursuing a Gender Responsive Budgeting at all levels of governance during this plan period. For example in order to have an essential look at the gender dimensions within agriculture, the working group on Women's Agency and Empowerment gave various recommendations regarding women and ownership of land, women's access to credit and upgradation of farming skills of women7. The recommendations are

- Land survey should be done periodically and inheritance records updated.
- Computerization of land records and revenue maps should be taken up on priority, particularly in tribal sub-plan areas. It should be ensured that the records of ownership of land are maintained by sex to ensure availability of sex disaggregated data.
- It is important to identity cases where widows and single women have informal ownership over land and get it recorded. In order to ensure that women who have entitlement get land registered in their names, separate inheritance camps for women can be conducted by the State Governments in a campaign mode.
- To promote awareness regarding women's land rights, mass media campaigns particularly with reference to amendment in Hindu Succession Act needs to be undertaken.
- Women SHGs should be encouraged to develop available common lands, given to them on a long term lease, through watershed development approach.
- It has been seen that even after women have access to land, they face problems in having access to improved agriculture practices. There needs to be a special package scheme designed under Mahila Kisan Sashaktikaran Pariyojana (MKSP) to meet the needs of women farmers with titles.

Women's access to credit

- Ministry of Finance, NABARD and RBI should analyze the problem of credit delivery at State Level and issue appropriate guidelines to remove Report of the Working Group Women's Agency and Empowerment the bottlenecks faced by women farmers. MoF should give specific target for issue of Kisan Credit Cards (KCC) to women farmers.
- More productive loans should be provided to women's SHGs and federations recognizing the importance of collective collateral. The KCC scheme can also be extended to cover women SHGs.
- The Ministry of Agriculture should facilitate the setting up of Credit counseling centers need to be set up in each block to counsel to assess the credit needs of women farmers and to advise them.

Extension Services and Up-gradation of farming skills of women

• Extension policy needs to explicitly target women in agriculture. Promote a group approach to extension services for women Women farmers' should be represented as major stakeholders in all decision-making bodies of public and private extension services.

farmers

- All programmes in the field should be planned and implemented through farmers' groups which have atleast 33% women in both general body and executive committees.
- Agricultural policy and programmes should adopt an Integrated Farming Systems Approach with special focus to reach out to small and marginal women farmer.
- All programmes providing facilities such as distribution of agricultural inputs, subsidies on inputs, training and extension, should have 50% reservation for women beneficiaries, irrespective of whether they own land or not. All productive assets provided under these schemes should be given in the name of woman.
- Steps need to be taken to involve women in on-farm participatory research for agricultural technology and development of women friendly implements/ tools. The gender friendly tools should be popularized through training and demonstrations in KVKs, Agriclinics, gram sabhas, etc.
- Develop a database of women friendly technologies/equipments available for all stages in the agriculture value chain for bulk purchase with list of manufacturers.
- Institutional and funding support for the formation of women producers associations and existing women's federations/ cooperatives to process, store, transport and market farm produce, milk, fish, crops etc. should be provided.

Gender Budgeting: What should be done?

India, being a populous country rapidly institutionalize the gender budgeting because gender equality now-a-days become the area of concentration almost in all the nations. The funds allotted, the schemes promoted and state and central government co-operation on women empowerment shows the country's commitment towards the gender budgeting. An analysis of gender sensitivity issues by expert groups, proper allocation of funds towards various schemes, establishment of training centers for gender budgeting may lead the country in a right path to reach gender equality. In this context the following steps are required to be taken up by the government, on a priority basis:

- i. Importance of man power should be realized and awareness can be created through small project done by local government.
- ii. Effective annual plans and five years plans should be framed along with required financial allocation.
- iii. Heads of women movement and feminine professionals should be included while framing policy initiatives.
- iv. Committees at various stages can be appointed to monitor outcome of gender budgeting.
- v. The government may have a strong link with media to promote gender budgeting and private organizers like NGO's, women activists to monitor the policy implementation of gender budgeting.
- vi. The policies framed should bring out the works done by women gender that are not valued.
- vii. Apart from plans and resource allocation, the civil society should be targeted. Importance of gender equality can be taught at school level and administrators can be strictly approached regarding gender equality.

Conclusion

Sustainable economic development can be achieved only by removing inequalities and to remove such inequalities thinking about women empowerment is a must. In India, where the culture praises women, can easily reach the goal by valuing the contribution of women to family and society. Proper planning will ensure efficient outcome. Government should come out with many initiatives like gender budgeting which can serve as important tool to achieve women empowerment. The link between local, state, and central government should be strong. By having an in depth analysis on previous policies and reasons behind its success and failure and also by monitoring the other nations move towards gender budgeting, the government can skillfully frame the future policies. Planning is everything and efficient plans with proper resource allocation would take the country in a right way.

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