

## Advancing Gender Equality through Budgetary Allocation

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### Abstract:

Gender equality is a fundamental human right and a crucial driver of sustainable development. Achieving inclusive and equitable growth requires ensuring equal access to resources, opportunities, and decision-making processes for individuals of all genders (Tsetsi & Rains, 2017). One method for gender mainstreaming, ensuring that women receive their due benefits, and empowering women is gender budgeting. Gender budgeting, as a policy approach, integrates a gender perspective into the budgetary process to ensure that public resources are distributed equitably, addressing the unique needs of all genders. This approach not only seeks to improve women's access to essential services and opportunities but also fosters accountability in government spending by assessing the impact of financial allocations on different demographics. As such, advancing gender equality through budgetary allocation is not merely a fiscal responsibility but a fundamental step toward fostering inclusive growth and sustainable development. The present study is a qualitative research that embarks on a comprehensive exploration of the transformative implications of gender-sensitive budgeting, illuminating its profound impact on the holistic advancement of the nation, and shedding light on the nuanced strategies employed to foster gender equity and empower women across diverse sectors and regions of the country.

Keywords: Women, gender equality, gender budgeting, resource allocation, women empowerment.

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### Introduction

***“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.”***

**Smt. Nirmala Sitharaman, Finance Minister of India**

Gender budgeting is crucial for advancing women's empowerment by ensuring that government policies and resource allocation decisions consider the different needs and priorities of women and men (Sodani & Sharma, 2008).

Empowering women is crucial for promoting sustainable development and reducing poverty, as it enables women to have greater control over resources, access to education and healthcare, and participation in decision-making processes. However, gender equality is still an elusive goal in many parts of the world, with women often paid less than men for doing the same work. (Paul, 2017) . The necessity for gender budgeting arises from persistent inequalities in various domains, including education, health, and political participation. By systematically analyzing and restructuring budgetary allocations, governments can effectively address these disparities and work towards achieving gender equality. The process involves identifying gender gaps, setting priorities, and allocating funds to programs targeting women's empowerment and gender equality. Key focus areas include education, healthcare, employment, and social protection.

### **Evolution of gender budgeting**

Gender-responsive budget was first implemented in Australia in 1984 followed by nations including the Philippines, South Africa, and Canada. Including a gender perspective in government, budget processes were mandated by the United Nations in its Beijing Platform for Action in 1995. Sustaining gender equality in the budgetary process requires sufficient resources and instruments, according to Sustainable Development Goal Indicator 5. Gender budgeting skills building and monitoring resource allocations for gender equality were acknowledged as critical components of the 2015 Addis Ababa Action Agenda for Development.

Gender budgeting has strong support due to India's dedication to promoting gender equality. In 1993, by ratifying and signing the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) (1979) India affirmed its commitment towards gender equality. The first mention of gender-sensitive budgeting in India dates back to the Budget Speech for 2000–01, which made specific mention of women's access to national resources. Consequently, "gender inequality" was given its own whole space for the first time in the Economic Survey (2000–2001). In his 2000-2001 budget Speech, Shri Yashwant Sinha, then Minister of Finance, made a specific mention and quoted, "There is an urgent need for improving the access of women to national resources and for ensuring their rightful place in the mainstream of economic development. Towards this objective, the Government will set up a Task Force under an eminent person to review all existing legislation and Government schemes pertaining to the role of women in the national economy. This Task Force will help us teach specific programs for observing 2001 as "Women's Empowerment Year". "For the first time, the National Institute of Public Finance and Policy (NIPFP) examined the Union Budget 2001–02 from a gender viewpoint. When the Ministry of Finance's Expenditure Division released a note on gender budgeting as part of the Budget Circular in 2005–06, the Gender Budget was first established marking a significant step towards addressing gender disparities in resource allocation. Since then gender budgeting has become a continuous feature of the overall budget.

In India, the framework of gender budgeting involves creating a Gender Budget Statement (GBS), which is divided into two parts A and B. At present Schemes with 100% provision for women are shown in Part A, 30-99% allocation for women are shown in Part B, and schemes with up to 30% of the provision allocated to women are shown in Part C. This systematic categorization allows for a clearer understanding of how resources are allocated and the impact of these allocations on women's welfare. As India continues to navigate its socio-economic landscape, the evolution of gender

budgeting will be crucial not only for advancing women's rights but also for ensuring balanced national development. The ongoing commitment from the government and civil society to enhance accountability and expand the reach of gender budgeting initiatives will be essential in overcoming existing barriers and achieving meaningful progress in gender equality.

### **Review of literature**

Many studies have been conducted to analyze the process, progress, and challenges in the field of gender budgeting in India. Gender budgeting in India focuses on addressing disparities in healthcare, particularly maternal health and reproductive services. It aims to empower women and tackle gender-based violence, exemplified by initiatives like Ayushman Bharat and the Mahila Samman Savings Certificate Kulkarni & Havaldar (2024). Researchers also proposed a framework for gender-neutral budgetary allocations in India. Lenka(2024) analyzed gender budgeting in higher education in Odisha and emphasized the need for implementing Gender Budgeting to address gender disparities. It was also highlighted that gender budgeting aids in addressing gender gaps effectively. Challenges in gender budgeting include political will, resources, and women's participation (Niharika, Kumari(2024). Mehrotra & Pandey(2022) evaluated outcomes of gender budgeting on women labor force participation and assessed the working conditions of women in the unorganized sector post gender budgeting. Gender budgeting in India has influenced national and subnational levels of government. It has impacted expenditure policies, revenue policies, and tax transfer mechanisms. Danita (2022); & Sigal (2022) discussed the importance of gender budgeting in improving women's status in India by analyzing trends in gender budgeting over the last fifteen years. There is a huge concertation of gender budget in a few ministries and schemes (Nikore et al;2022) .

Burke (2022) conducted a study for public expenditure tracking based on a large-scale field survey and concluded that Fiscal consolidation can impact gender budgeting magnitude. (Panda & Mukherjee;2017) compared India's Global Gender Gap Index with other countries and highlighted the government's initiative for women's empowerment through budget allocation. Dalal (2018) analyzed budgetary allocations for schemes benefiting women and concluded that gender budgeting is important for the development of women in India.

Many governments, including India, are implementing it to incorporate a gender perspective in public budgeting processes, thereby promoting gender mainstreaming in finance and enhancing accountability in resource allocation Khudaiberganovich (2024). Gender budgeting in India aims to allocate resources for sustainable and inclusive growth, addressing women's contributions. Despite a systematic framework and government support, execution challenges hinder benefits from reaching deprived sections, limiting the effectiveness of the initiative (Malik,2018). Kerala tops the scale of gender development with a score of 0.72. The fiscal marksmanship of gender budgeting showed mixed results across sectors (Chakraborty et al;2019). Gender responsive budgeting in India has been practiced for 10 years, showing mixed results. Positive developments include changes in planning processes and gender budget cells, but challenges remain due to limited reach and stagnant or declining allocations for gender initiatives (Jhamb & Mishra;2015).

Gender budgeting in India institutionalized since 2005-06, aims to mainstream women in macroeconomics. While quantitative allocations have increased, their share relative to overall

budgetary allocations has decreased, highlighting a concerning trend in political commitment towards women's empowerment ( Goel, 2016). Gender budgeting in India has revealed that many well-intentioned public schemes have failed to achieve significant results. The analysis highlights the need for better interaction between gender structures and policy-making to address women's specific needs effectively ( Banerjee & Krishnaraj;2016).

Gender budgeting in India aims to integrate gender considerations into the budgeting process, addressing the gap between policy commitments and actual expenditure. However, inconsistent funding for women-specific schemes indicates that gender equity remains inadequately prioritized in government budgets( Hooda;2014). Fiscal consolidation can adversely impact gender budgeting when achieved through expenditure cuts rather than tax increases. It also includes a public expenditure tracking analysis to assess accountability and outcomes related to gender budgeting (Burke,2022). They are attempts to break down or disaggregate; the government's mainstream budget according to its impact on women and men, and different groups of women and men, with cognizance being given to the society's underpinning gender relations. (Sharp, Rhonda;1999).

### **Objectives :**

- To examine the present status of women in India with respect to various socio-economic and political parameters.
- To analyze the evolution and trends of gender budgeting in India.
- To discuss various policy initiatives taken by the government and their impact on women.
- Analyze the major challenges in the way of implementation of gender budget in India and the way forward

The current socio-economic and political status of Women in India

India is moving very fast on the growth trajectory to achieve the vision of Viksit Bharat by 2047 but the dream cannot be realised without ensuring human rights of gender equality, taking care of other half of the population, and providing them the fundamental right they deserve . Though Indian government has made serious efforts to ensure gender equality the progress towards gender equality over the last decade can be characterized— slow, but steady. Despite all the efforts made by the government for gender mainstreaming and achieving gender equality, progress in the field of gender equality cannot be considered satisfactory. The 17th edition of the World Economic Forum's (WEF) Global Gender Gap Report 2023, which assesses gender parity in 146 nations, makes this clear. This report benchmarks countries based on their progress toward gender parity across four key dimensions, with submatrices: Economic Participation and Opportunity, Educational Attainment, Health and Survival, and Political Empowerment. India has made notable progress, moving from 135th place in 2022 to 127th out of 146 countries in the 2023 edition. However, the outlook appears bleak when compared to neighboring countries, where Bangladesh ranks 59th, China 107th, Nepal 116th, Sri Lanka 115th, and Bhutan 103rd. The following facts throw light on social-economic and political status of women in India based on certain parameters :

### **Health condition**

The National Family Health Survey (NFHS-5, 2019–21) reports that India's overall sex ratio is 1020 females for every 1000 males. Nonetheless, the low Sex Ratio at Birth (929) indicates continued sex

selection at birth. For the years 2018–20, the maternal mortality rate (MMR) in India is 97 per lakh live births, according to the Registrar General of India's Special Bulletin on MMR. 18.7% of women between the ages of 15 and 49 are underweight, 21.2% are stunted, and almost 53% are anemic. Women's literacy rates are 70.3% while men's are roughly 84.7%.

### **Crime against women**

The National Crime Records Bureau (NCRB) released its 2021 report, Crime in India, in August 2022, which states that there were more than 4 lakh reported instances of crimes against women in that year. The true figure is still significantly higher because this figure only includes instances that were recorded.

**Income and employment disparities** As per the Periodic Labour Force Survey (PLFS) only about 32.8% of females of working age (15 years and above) were employed in 2021–2022. In India, 81.8 percent of women were engaged in the informal sector, according to the International Labor Organization. This suggests that the majority of Indian women workers are unable to obtain well-paying positions. . The Global Gender Gap Report 2021 states that women in India received, on average, 21% of men's income which indicates that India has one of the largest gender wage gaps in the world.

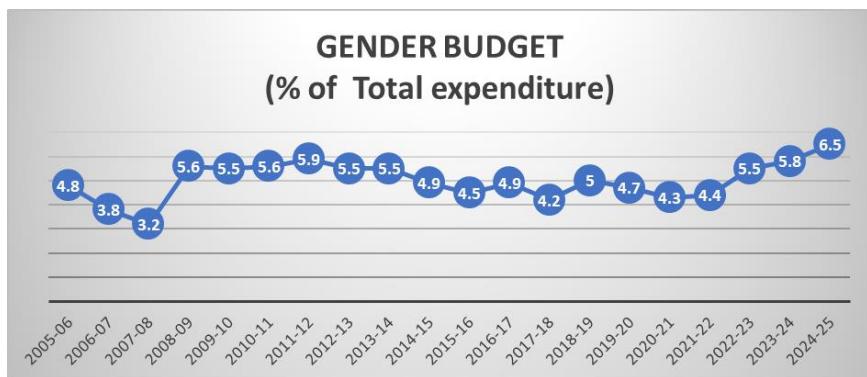
### **Discrimination in Politics**

Women's representation in parliament is now limited to about 14.94% of all Members of Parliament (MPs). According to Election Commission of India data, the average percentage of women serving in State Legislatures as of December 2023 was a mere 13.9%. According to data from April 2023 from the Ministry of Panchayati Raj, women make up about 46.94% of elected panchayat delegates. However, this number is quite low due to the widespread "Sarpanch-Pati" culture.

It is now more important than ever to encourage effective gender-responsive budgeting because of these disparities and under-representation. These statistics speak volumes about the pathetic condition of Indian women and call for immediate policy interventions. Gender-responsive budgets and policies will, therefore, help achieve gender equality while also enhancing population welfare and fostering more inclusive, sustainable growth and jobs. Reducing gender inequality raises growth rates, improves child health, increases labor productivity, and makes the government more responsive, according to many research studies conducted in the past.

### **Major trends of gender budgeting in India**

The following graph illustrates the trend of the Gender Budget as a percentage of total expenditure from the fiscal year 2005-06 to 2024-25 :

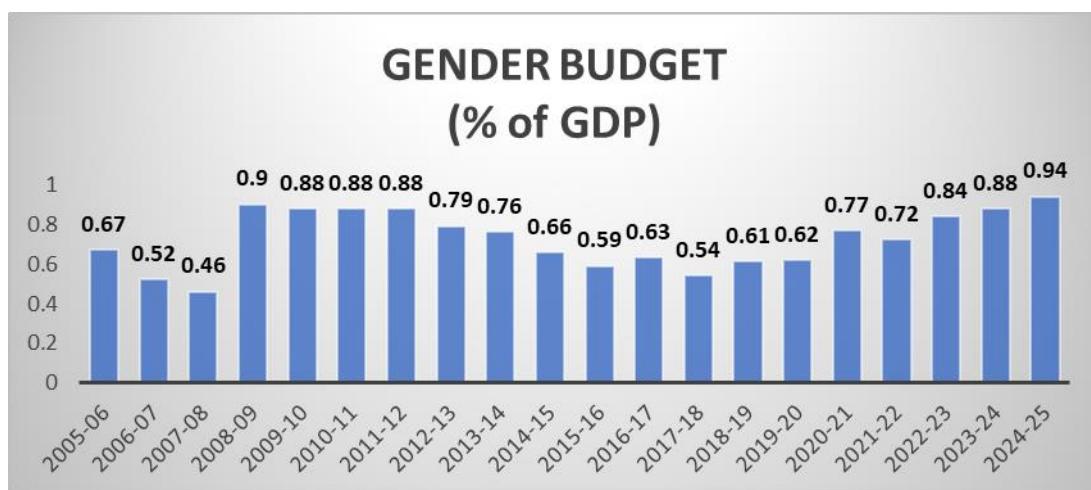


**Figure 1- Gender Budget as a % of GDP influenced both the government's expenditures a Source-Budget Estimates 2005-06 to 2024-25**

The data reveals fluctuations over the years, reflecting changes in government allocations for gender-responsive initiatives. Initially, the Gender Budget stood at 4.8% in 2005-06 but saw a decline in the subsequent years, reaching its lowest point at 3.2% in 2008-09. However, from 2009-10 onwards, there was a noticeable increase, peaking at 5.9% in 2011-12. This period indicates a phase of stronger fiscal commitment towards gender-related expenditures.

From 2012-13 to 2016-17, the Gender Budget hovered around 5.5%, but a decline followed, reaching 4.2% in 2017-18. The years 2018-19 to 2021-22 saw relative stagnation, with figures fluctuating between 4.3% and 5.0%. A renewed upward trend is evident from 2022-23, with the Gender Budget rising consistently to 5.5% in 2022-23, 5.8% in 2023-24, and reaching its highest point at 6.5% in 2024-25. This recent increase suggests a stronger focus on gender-related spending in recent budgets and indicates a positive shift toward greater inclusivity in expenditure.

The following bar chart illustrates the Gender Budget as a percentage of GDP from 2005-06 to 2024-25, highlighting fluctuations over the years. It depicts that as a percentage of GDP the gender budget is not even one percent of GDP, indicating that the progress in this direction is far from satisfactory.



**Figure -2 Gender Budget as a percentage of GDP**

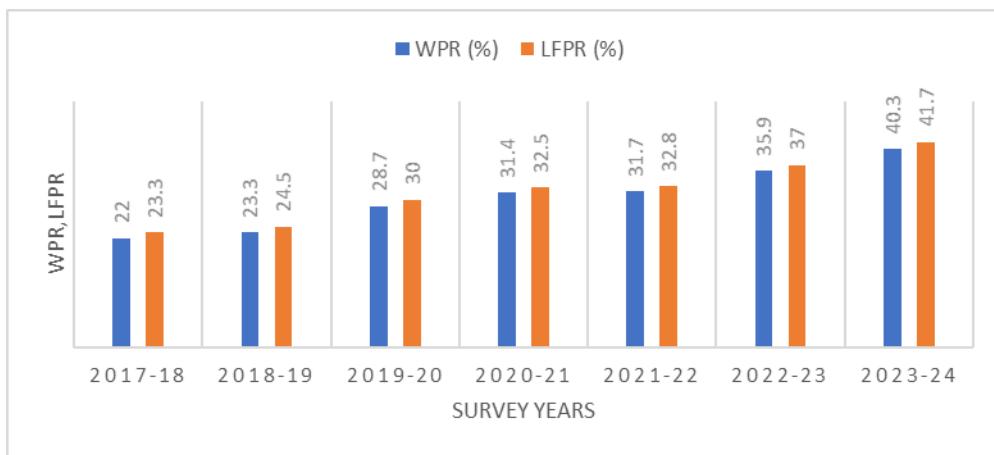
**Source- Budget Estimates 2005-06 to 2024-25**

The trend shows an initial increase from 0.67% in 2005-06 to a peak of 0.9% in 2008-09, followed by a slight decline and stabilization of around 0.88% in 2010-11 and 2011-12. The Gender Budget percentage then declined, reaching a low of 0.54% in 2017-18, reflecting reduced allocation or slower GDP growth relative to gender-based expenditures. However, from 2018-19 onward, there is a gradual recovery, with a notable increase in 2021-22 (0.77%), continuing to rise in subsequent years. The latest estimates for 2024-25 show the Gender Budget reaching 0.94% of GDP, the highest in the observed period, suggesting renewed policy focus and prioritization of gender-related expenditures. This upward trend in recent years indicates an increased commitment to gender-sensitive budgeting, possibly influenced by socio-economic developments, policy interventions, and a growing emphasis on inclusive development.

An in-depth analysis of the gender budget also indicates that three major initiatives were the main drivers of this increase: the Jal Jeevan Mission, the PM Ujjwala Yojana, and the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS). Under these programs, the main beneficiaries are the women. For example, *“Demchok village in Leh, located at a height of 13,800 feet where mercury can drop up to minus 40 degrees, got its first tap water connection in July 2022 under the Jal Jeevan Mission, freeing up women from the drudgery of fetching water.”* About half of the gender budget goes towards programs that promote women to become financially independent. These programs include those that encourage asset ownership, livelihood support, and educational and skill development opportunities. A significant portion, approximately 26 percent, of the overall gender budget is attributed to the Pradhan Mantri Awas Yojana (PMAY) scheme in rural as well as urban areas. The main focus of the scheme is to facilitate property ownership for women. This initiative not only enhances their financial autonomy but also ensures their security by providing shelter during emergencies. Education and skill development schemes represent another significant portion, constituting approximately 14 percent of the gender budget. These initiatives include programs like Samagra Shiksha, aimed at improving educational access and outcomes, the Skill India Mission focusing on short-term skilling, and the recently launched Namo Drone Didi scheme. The latter initiative aims to train women Self-Help Group (SHG) members in operating drone services, particularly for tasks related to irrigation and crop management. There's a noticeable trend towards integrating gender considerations into the green energy sector. This is exemplified by the allocation of gender-specific funds within initiatives like the rooftop solar scheme and the PM Kusum scheme.

### **Impact of Gender Budgeting**

The impact of gender budgeting is visible in the form of increased participation of women in the workforce. According to government data, the female labor force participation rate has experienced a notable increase from 23.3 percent in 2017-18 to 37 percent in 2022-23 due to these initiatives as shown on the following figure:

**Figure -3 Women's Participation In the Workforce****Source- Budget Estimates 2017-18 to 2022-24**

As per the data women's participation in the labor force and the workforce has gradually increased over the years. Allocation of funds through gender budget has resulted in employment generation and improvement in the employability of women.

Data released by the Ministry of Finance shows that as on November 24, 2023, under Pradhan Mantri Mudra Yojana (PMMY), the total loan approved amounted were Rs 44.46 crore, out of which 30.64 crore (69%) have been approved to women. The same trend is visible with respect to Stand-up India (SUPI). Data indicated that as on November 24, 2023, a total of Rs 2.09 lakh loans were approved out of which 1.77 lakh (84%) have been approved to women entrepreneurs. This underscores the government's commitment to fostering an environment conducive to the growth and empowerment of women in entrepreneurship. Women-led Self-Help Groups (SHGs) play a pivotal role in driving the economic, social, and The Deendayal Antyodaya Yojana-National Rural Livelihood Mission (DAY-NRLM), a government initiative, has been instrumental in empowering nearly 9 crore women across 83 lakh SHGs, leading to heightened self-esteem and a reduction in social issues.

In a bid to further bolster the empowerment of women by providing essential skills to women in diverse fields such as plumbing, LED bulb-making, drone operation, and repair government initially set out to create 2 crore 'Lakhpatti Didis'—women earning Rs1 lakh or more annually. This ambitious target has now been expanded to encompass 3 crore women, reflecting a commitment to enhancing the economic independence and prosperity of women across the nation. Likewise, as on June 2022, under the PM Kaushal Vikas Yojana, more than 40 percent of certificated have been awarded to women trainees only. Aligned with the Digital India vision, more than 53 percent of beneficiaries are women under the Prime Minister's Rural Digital Literacy Campaign (PMGDISHA) as of July 2023. Women hold more than 56% of Jan Dhan accounts, marking a significant advancement toward gender equality in financial inclusion. In September 2023, The passage of the Women's Reservation Bill (Nari Shakti Vandana Adhiniyam [NSVA]) marked a significant milestone, reinforcing India's G20 Presidency focus on "women-led development" as one of its six priorities.

### ***Major Challenges***

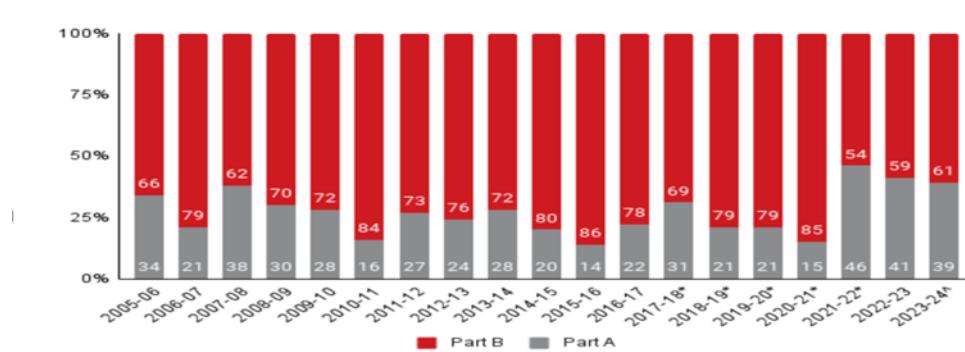
Despite its progressive framework, gender budgeting in India faces several challenges. While gender budgeting has led to increased awareness and some positive outcomes, challenges remain in its implementation, such as limited understanding of gender issues among policymakers and inadequate sex-disaggregated data. Moreover, monitoring mechanisms remain weak, hindering the assessment of the actual impact of these budgets on women's lives.

When gender-specific data is lacking, it is challenging to create policies that work. It also makes it more difficult to gauge how well the Gender Budgeting rules and programs are working. According to IMF research, governments frequently highlight their incapacity to monitor gender-sensitive policies throughout their implementation cycle because they either do not have budget classifications or do not have proper financial management information systems (FMIS).

The gender budget has begun to take a more inclusive approach with the introduction of Part C, but it also emphasizes the necessity of improved monitoring and transparency in the distribution and use of these funds in order to empower women nationwide. Despite being adopted nineteen years ago, the gender budget still only accounts for about four to six percent of the overall budget. Over the years, about 90% of the gender budget has been allocated to five ministries, limiting its impact on other sectors. Even in the latest fiscal year of 2024-25, these top ministries—ranging from rural development to education—absorbed around 80 percent of the total gender-related funds. The Gender Budget Statement lacks a methodical approach, which can lead to reporting discrepancies.

Gender budgeting is sometimes treated as an add-on rather than an integral part of resource allocation decisions. Important programs like those for nutrition, health, and education are still underfunded. Just 26% of women own a home alone, while another 46% do so jointly with their partners, despite the Pradhan Mantri Awaas Yojana-Gramin-PMAY-G being 100% focused on women and designed to encourage female home ownership. Saksham Anganwadi and Poshan 2 programs were given less than 5% of the recent gender budget, despite the poor level of health indicators for women. Moreover, the overall education budget remains inadequate to meet the necessary requirements. In 2021-22, the dropout rate for girls at the primary level was 1.35%, rising to 12.25% at the secondary level. The National Scheme of Incentives to Girls for Secondary Education, designed to support economically disadvantaged girls in completing their education, has been gradually phased out and is no longer allocated funds in the budget.

Additionally, schemes like Matru Vandana Yojana have not been updated, with the ₹6,000 allowance per mother remaining unchanged since 2013, without adjustments for inflation. The main service providers under this scheme are Anganwadi workers who have been underpaid and overworked. Besides, budget allocation has been skewed in favor of Part B rather than Part A as can be shown in the following figure :



Source: Gender Budget, Union Budget 2005-06 to 2022-23. Available online at:

<https://www.indiabudget.gov.in/>

Note: All figures are Revised Estimates, except figures marked with \* which are Actuals, and ^ which are Budget Estimates.

**Figure 4: Allocation of Budget in Part A and Part B**

Data reveal that while recent years show some increase in the share of Part A, the budget continues to favor programs where gender-targeted allocations form a part of broader development initiatives rather than exclusive interventions. Similarly, MGNREGS where women account for 59.3% of all person-days, is reported under Part B with only 33.6% of its total budget. Schemes supporting women entrepreneurs, such as PM Vishwakarma, SVANidhi, and Stand-Up India, are not fully reported. Crucial areas like transportation, water collection, and water security, which significantly affect women, are often overlooked in gender budgeting.

Many sectors and schemes that are very crucial to impact women do not implement Gender Budgeting. A NITI Aayog paper on Gender Mainstreaming (June 2022) highlighted “Only 62 out of 119 centrally-sponsored schemes practice Gender Budgeting. There is no mandated minimum allocation for Gender Budgeting, and in the absence of accountability mechanisms, monitoring and implementation remain inadequate.”

However, with the advent of new challenges post-COVID-19, fresh areas of gender disparity have come to the forefront, demanding immediate attention. These include social protection, combatting domestic violence, enhancing skill development, ensuring safe public transport, promoting digital literacy, and supporting unpaid caregiving and household work. Surprisingly, the combined budget allocation for initiatives tackling these critical issues only constituted about five percent of the gender budget. Crucial areas like digital literacy and urban safety experienced budget reductions in the fiscal year 2024-25, hinting at potential hurdles in addressing these evolving gender disparities.

### Way Forward

The above discussion reveals that all schemes meant for women need to be reassessed through a gender lens, with a clear and transparent methodology for their classification and the assignment of appropriate weights. To genuinely empower women as drivers of socio-economic progress, it becomes imperative to closely oversee the execution of gender-focused budgets and assess the gender-specific outcomes of every rupee allocated towards such initiatives. Moreover, it is crucial to ensure that the gender budget statement includes clear and measurable indicators for both outcomes and outputs, with regular reporting on their progress. Most importantly, the practice of collecting gender-disaggregated data should be integrated across all centrally sponsored schemes (CSSs) dashboards, making it a

standard requirement. There is a pressing need to bolster the capabilities of gender budget cells, which are established across 57 central ministries and 16 state governments, through consistent training programs. Central ministries and states yet to embrace gender-responsive budgeting (GRB) should receive enhanced support through capacity-building measures. Vigorous, transparent, and innovative gender budgets stand as pivotal tools in harnessing the potential of Nari Shakti.

## Conclusion

When it comes to attaining gender equality and mainstreaming gender roles, one of the most effective tools is gender budgeting. However, the procedure faces several difficulties. Closing these holes and improving the efficiency of the process need to be the next step. The prime minister has emphasized the significance of Nari Shakti's role in helping India reach its 2047 goal of being a developed economy as the country enters the Amrit Kaal era. Achieving this goal requires more responsive and effective Gender Budgeting. This is more than simply a one-time task or something that is limited to the budget. It is an ongoing procedure that needs to be used at every level and stage of the policy-making process. They can take the lead in identifying and filling up knowledge gaps by facilitating inter-ministerial discussions to learn about the obstacles preventing ministries from disclosing gender budgets. In order to allow ministries to publicly assess the caliber, outcomes, and effects of their gender budgets, NITI Aayog and the Ministry of Women and Child Development can collaborate to create a monitoring program and digital platform. Despite these obstacles, gender budgeting continues to be an important tool in India's efforts to achieve gender equality and inclusive development.

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