



An Analysis of Gender Budgeting in India

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Abstract

Gender budget is considered as tool for women empowerment and equity. The gender budget means achieving gender perspective at various stages of budget preparation and implementation. Various countries across the world have introduced gender budget in their budget in 1980s and 1990s onwards. Government of India implemented gender budgeting in 2004-05 budget. Ministry of Women and Child development is the nodal agency to implement the scheme in India. The present article examines the trends in gender budget expenditure in India since 2004-05. India has undertaken various programme and policies for the effective implementation of this budget. As a result, various state governments, Ministries and departments have undertaken so many measures for the effective incorporation of gender budget in their budgetary allocation. The trend in the expenditure on gender budgeting in India has increased over the years. The share of gender budgeting in total expenditure is nearly 5 percent in India. The gender budget expenditure showed a growth rate of 15.06 percent during 2004-2020 period. In the budget the provision is made under two parts- Part A-100 percent women specific and Part B-30 percent women specific programme. The expenditure share of 100 percent women specific components is lower than the pro women specific scheme in India. The analysis shows that since 2004-05 the gender budget expenditure in India has increased.

Introduction

Gendering Budgeting is an important policy initiatives undertaken by Government of India for creating and enabling environment for gender equity through legislative and programmatic initiatives. Gender budgeting is gaining increasing acceptance as a tool for engendering macroeconomic policy-making and thereby achieving the goal of gender equity with empowerment. This is an important tool for gender mainstreaming also. In gender budgeting women components are introduced for achieving the gender equity. It includes formulation of gender sensitive legislation, policies, programme and schemes, allocation and collection of resources as well as assessment and follow up of programme and policies.

Though Women constitute more than 48% of India's population and plays an important role in economic development, the aspirations of this critical segment of the population has for long been inadequately reflected in the policy discourse, especially in the budget framework. The 9th Five Year Plan, for the first time, recognised this gap and provided for the Women's Component Plan and continued in all Five Year plans thereafter. The 11th Plan further advanced this endeavor by emphasising on Gender Budgeting and Gender Outcome Assessment with emphasis on Gender Audits of

public expenditure, programme and policies at national and state levels. In this paper an attempt is made to examine the steps undertaken by the Govt of India in enlarging the scope of this programme through its budgetary framework.

Government of India adopted gender budgeting as a budgetary strategy in 2004-05 to mainstream gender in legislation, programme and policies. Various state governments also adopted this as an integral part of their budget. Ministries and departments at the central and state levels are mandated to setup gender budgeting cell as part of gender budgeting. Various departments and ministries have taken this as an important part of their programme and policies to attain gender equity. In India Ministry of women and Child Development is the nodal agency to implement this programme. The ministry has under taken so many programme and policies to achieve the goals of gender budgeting. The ministry is undertaking and designing the programme for gender budgeting considering it as a tool for empowering the women in India. The present paper examines the budgetary allocation and the implementation of the gender budgeting programme in India. The analysis is based on the data provided in the union budget of India since 2004-05. The Gender budgeting expenditure data is provided in the Volume. 1 in Expenditure section of Union budget.

Concepts and definitions

The term Gender Budgeting has been defined differently in various documents. A comprehensive definition is that Gender Budgeting is a dissection of the Government budget to establish its gender-differential impacts and to translate gender commitments into budgetary commitments. Thus Gender Budgeting looks at the Government budget from a gender perspective to assess how it addresses the needs of women in the areas like health, education, employment, etc. Gender Budgeting does not seek to create a separate budget but seeks affirmative action to address specific needs of women. Gender Responsive Budgeting initiatives provide a way of assessing the impact of Government revenue and expenditure on women. The term budgeting and budgets are different and used with the following meaning ie, Gender Budgeting is a process that entails maintaining a gender perspective at various stages like programme / policy formulation, assessment of needs of target groups, review of extant policies and guidelines, allocation of resources, implementation of programme, impact assessment, reprioritization of resources and so on. A gender sensitive budget is the culmination of this process. Thus critical activities constituting the gender budgeting exercise include: - addressing gap between policy commitment and allocation for women through adequate resource allocation and gender sensitive programme formulation and implementation; Mainstreaming gender concerns in public expenditure and policy; Gender audit of public expenditure, programme implementation and policies – relating to public expenditure, fiscal & monetary matters etc. It means that the challenge of Gender Budgeting lies in translating stated policy commitments in to budgetary allocations and outcomes for realizing the commitments towards women that are reflected in our Constitution, Policies, Legislations and Plan documents.

Rationality of Gender Budgeting

Budgets are universally accepted as a powerful tool in achieving development objectives and act as an indicator of commitment to the stated policy of the Government. National budgets reflect how governments mobilize and allocate public resources, and how they aim to meet the social and economic needs of their people. The rationale of gender budgeting arises from recognition of the fact that impact of national budgets on various sections of the society can be made different through the pattern of resource allocation and priority accorded to competing sectors. The budgetary policy of the Government has a major role to play in achieving objectives of gender equality and growth through content and direction of Fiscal and Monetary Policies, measures for resource mobilization, affirmative action for under privileged sections etc. Women stand apart as one segment of the population that warrants special attention due to their vulnerability and lack of access to state resources. Thus gender responsive budget policies can contribute to achieving the objectives of gender equality, human development and economic efficiency. The purpose of gender budgeting exercise is to assess quantum and adequacy of allocation of resources for women and establish the extent to which Gender commitments are translated in to budgetary commitments. This exercise facilitates increase in accountability, transparency and participation of the community. The macro policies of the Government can have a significant impact on gender gaps in various macro indicators related to health, education, income, etc.

Gender budgeting is a tool for Gender Mainstreaming also. Mainstreaming requires gender responsive policy. When gender equality considerations are incorporated into policy making, the concerns and needs of both women and men become integral part of the design, implementation, monitoring and evaluation of policies and programme in all sections

of society. The Ministry of Women and Child development has played a pioneering role in mainstreaming the idea and practice of Gender-responsive budgeting in India. Gender budgeting, thus, is a process of engaging with policies across sectors to ensure that gender gaps are addressed and a gender perspective is maintained at all stages, including formulation, implementation, monitoring and review of programme and schemes.

Country experiences in Gender budgeting

The attempt to introduce gender component in budgetary framework were started 1980s and 1990s by countries all over the world. By 2002 itself nearly 60 countries from Africa, America, Asia, Middle East, Europe and Pacific, have experienced the Gender budgeting. The Fourth World Conference of Women held in Beijing in September 1995 and the Platform for Action that it adopted called for a gender perspective in all macroeconomic policies and their budgetary dimensions. Platform for action stressed that Govt should make efforts to systematically review how women benefit from public expenditure and adjust budget to ensure equality of access to public sector expenditure. The Outcome Document of the UN General Assembly Special Session on Women held in June 2000, also called upon all the Nations to mainstream a gender perspective into key macroeconomic and social development policies and in national development programme. Emphasis on gender budgeting was also placed by the Sixth Conference of Commonwealth Ministers of Women's Affairs held in New Delhi in April 2000.

Australia was the first country to develop a gender-sensitive budget, with the Federal government publishing in 1984 the first comprehensive audit of a government budget for its impact on women and girls. Women's budget exercises were also undertaken by each of the Australian State and Territory governments at various times during the 1980s and 1990s. South Africa followed and initiated formation of gender sensitive budget in 1995, through a participatory process of involving parliamentarians and NGOs. The Commonwealth initiative to integrate gender into national budgetary processes was started in 1997 in four countries other than South Africa such as Fiji, St Kitts and Nevis, Barbados and Sri Lanka. Several other nations have also taken steps to engender their national budget (Canada, UK, Mozambique, Namibia, Tanzania and Uganda).

Gender budgeting in India

In India, gender perspective on public expenditure had been gaining ground since the publication of the report of the Committee on the Status of Women in 1974. The Eighth Five Year Plan (1992-97) highlighted for the first time the need to ensure a definite flow of funds from the general developmental sectors to women. The Plan document made an express statement that "*...the benefits of development from different sectors should not by pass women and special programmes on women should complement the general development programme. The latter, in turn, should reflect greater gender sensitivity*". This attempt was followed in the policy framework of other five Year Plans and budgets thereafter.

India's efforts towards Gender budgeting has been clearly focused in the various Five Year Plan. The plan documents have over the years reflected the evolving trends in gender issues. Formal earmarking of funds for women began with the Women's Component Plan. However, gender sensitivity in allocation of resources starts with the Seventh Plan. The Seventh Plan introduced the concept of monitoring of 27 beneficiary oriented schemes for women. The Eighth Plan (1992-97) highlighted, for the first time, a gender perspective and the need to ensure a definite flow of funds from the general developmental sectors to women. The Plan document made an express statement that "*...the benefits to development from different sectors should not by pass women and special programmes on women should complement the general development programme the latter, in turn, should reflect great gender sensitivity*". The Ninth Plan (1997-2002) adopted the 'Women's Component Plan' as one of the major strategies and directed both the Central and State Governments to ensure "not less than 30 per cent of the funds/benefits are earmarked in all the women's related sectors. Special vigil advocated on the flow of the earmarked funds/benefits through an effective mechanism to ensure that the proposed strategy brings forth a holistic approach towards empowering women. The Tenth Plan reinforced the commitment to gender budgeting stating that the two effective concepts of Women Component Plan and Gender Budgeting would be tied up to play a complementary role to each other, and thus ensure both preventive and post facto action in enabling women to receive their rightful share from all the women related general development sectors."

Tenth Plan reinforces commitment to gender budgeting to establish its gender-differential impact and to translate gender commitments into budgetary commitments. The 11th Five Year Plan (2007-12) marked a departure from the approach to gender in the previous planning processes by recognising that women are at the very center of economic and social growth and advocating an “integrated and inclusive approach to empowerment”. With this shift in focus, the need for a coordinated, implementable and forward looking policy framework was recognised. The Eleventh Plan clearly states, ‘gender equity requires adequate provisions to be made in policies and schemes across Ministries and Departments. It also entails strict adherence to gender budgeting across the board’.

State wise experiences in Gender budgeting

Most of the state governments in India introduced gender components in their budgets. The year wise adoption is shown in the Table.1. The states like Odisha, Tripura, Uttar Pradesh Karnataka, Gujarat, Lakshadweep and West Bengal are the early adopters. 23 states have adopted the gender budgeting. State governments have introduced various programme for the effective implementation of the gender budgeting. This includes identification of nodal department, Gender data bank, gender budgeting cell, capacity building programme, performance audit, Gender budget statement in the state budget training programme etc.

Table.1
State wise adoption of Gender budgeting in India

Early Adopters	Subsequent Adopters	Recent Adopters
Odisha (2004-05)	Madhya Pradesh (2007-08)	Rajasthan (2011)
Tripura (2005-06)	Jammu & Kashmir (2007-08)	Andaman & Nicobar Island (2012)
Uttar Pradesh (2005)	Arunachal Pradesh (2007-08)	Punjab (2012)
Karnataka (2006-07)	Chhattisgarh (2007-08)	Maharashtra (2013)
Gujarat (2006)	Uttarakhand (2007-08)	Dadra & Nagar Haveli (2011-12)
Lakshadweep (2006-07)	Himachal Pradesh (2008)	Jharkhand (2015-16)
West Bengal (2005-06)	Assam (2008-09)	
	Bihar (2008-09)	
	Kerala (2010-11)	
	Nagaland (2009)	

Source: Ministry of women and Child Development -Annual Report 2018-19

Strategies for Gender Budgeting

The Ministry of Women and Child Development as the nodal agency for Gender Budgeting in India has been following a three pronged strategy to pursue the process of Gender Budgeting in the country. These three strategies are placing emphasis on and advocating for setting up of gender budgeting structures/ mechanisms in all Ministries/Departments of the Government; Strengthening internal and external capacities and building expertise to undertake gender mainstreaming of policies/schemes/ programmes; and initiating the exercise of gender auditing of existing programmes, which would then feed into addressing gaps and strengthening service delivery mechanisms. To provide impetus to Gender Budgeting, the Finance Minister in 2004-05 had mandated the setting up of Gender Budgeting Cells in all Ministries / Departments. It highlighted the perceived need for budget data to be presented in a manner that brought out the gender sensitivity of the budgetary allocations. The Ministry of Finance in consultation with Ministry of Women and Child Development had issued a Gender Budget Charter on 8th March, 2007. The Charter laid down guidelines for composition and functions of the Gender Budgeting Cells which is at Gender Budgeting Cells (GBCs). Another important step taken in the direction of Gender Budgeting in the country was the incorporation of the Statement 13, Gender Budget Statement 13, as a part of the Expenditure Budget Document Volume 1. Herein the Gender Budgetary allocations are reflected in a two-way classified Gender Budgeting Statement. The first part of the Statement, Part A includes Schemes with 100% allocation for women while Part B of the Statement includes Schemes/Programmes with 30 to 99% allocation for women. The third important aspect of Gender Budgeting is undertaking a gender analysis/ audit of specific schemes. The Ministry plans to take up Gender Audit of a few critical schemes with focus on the

analysis of the programme/scheme guidelines, actual allocations, the beneficiary incidence / impact analysis, and on the delivery mechanisms

Gender Budget statement in India

NIPF&P submitted its first Interim Report in January 2001 on the 'Status of Women in India and their Role in Economy', which provided input for annual Economic Survey 2000-01. The survey, for the first time ever, incorporated a section on Gender Inequality in the Chapter on Social Sector. The second report of NIPF&P, submitted in August 2001, made a 'Post Budget Assessment of the Union Budget 2001-02. The Report categorized public expenditure in three main types (i) women specific allocations which are specifically targeted to women and girls, (ii) pro-women allocations which are the composite expenditure of schemes with women component, and (iii) mainstream public expenditure that have gender differential impacts. While women specific allocations are easy to be identified and calculated, desegregation of pro women allocations pose greater methodological challenges. The gender budget statement is given as statement 13 in the expenditure budget (earlier it was statement 20 and in 2006-07 statement 19). It comprises of two parts. Part A which gives the ministry wise and department wise allocation of expenditure which is 100 percent women specific. Part B which is 30-99 percent women specific.

Trends in Total Gender budget expenditure in India

In Table.2 gives total allocation of fund in various budgets for gender budgeting which comprises of total women specific and pro women specifics expenditure. In 2004-05 the total gender budget expenditure allocated was Rs.10844.61 crores. It was 2.27 per cent of total budget expenditure of India. In 2005-06, the total budget estimates for gender budget was Rs,24032 crores. It was nearly 4.67 percent of total expenditure. It increased to 5.10 percent in 2006-07. The highest allocation was in 2011- 2012 period which was 6.22 percent of total expenditure. In the 2020-21 budget the total allocation for gender budget is Rs. 143461.72 crores ie about 4.72 per cent of the total expenditure.

Table.2

Total gender budget estimate of India 2004-2021- Rs.in Crores

year	Total Gender Budget expenditure (Budget Estimate)	Total budgetary expenditure (Budget Estimate)	% to total expenditure
2004-05	10844.61	477829	2.27
2005-06	24032	514344	4.67
2006-07	28736.58	563991	5.10
2007-08	18636.88	680520.5	2.74
2008-09	27661.67	780883.5	3.54
2009-10	56857.61	1020838	5.57
2010-11	67749.8	1108749	6.11
2011-12	78251.02	1257729	6.22
2012-13	88142.8	1490925	5.91
2013-14	97133.7	1665297	5.83
2014-15	98029.84	1794892	5.46
2015-16	79257.87	1777477	4.46
2016-17	90769.5	1978060	4.59
2017-18	113326.7	2146735	5.28
2018-19	121961	2442213	4.99
2019-20	136934.1	2786349	4.91
2020-21	143461.7	3042230	4.72

Source: Union Budget of India (Various years) Expenditure statement Volume.1

Trends in Gender budgeting expenditure- Women specific allocation

The gender budget statements (statement 13) are indicated in two parts, Part A gives details of the schemes in which 100% provision is for women. Part B reflects schemes where the allocations for women constitute at least 30% of the provisions. In the part B the allocation of fund is higher than the women specific schemes. Women specific and pro women specific allocations are given in The Table.3. allocation for both schemes increased since 2005. Of the total allocation the major share is for pro women scheme. The share of 100 percent women specific component is low in India compared to pro women scheme allocation. In 2005-06 the share was 33 and 67 percent respectively for 100 percent women specific scheme and pro women specific scheme. In the 2020-21 budget the allocation was 20 and 80 percent respectively. The share of 100 percent women specific scheme in total budget is nearly one percent only. The highest share goes to pro women specific schemes.

Table.3

Women Specific allocation in Gender budgeting (Budget Estimate)- Rs. in Crores

year	Women specific scheme expenditure (100% allocation)	% to total gender Budget expenditure	% to total expenditure	Pro women specific scheme expenditure (30-99% allocation)	% to total gender budget expenditure	% to total expenditure
2005-06	7905.08	32.89	1.54	16126.92	67.11	3.14
2006-07	9575.82	33.32	1.70	19160.71	66.68	3.40
2007-08	8340.44	44.75	1.23	10296.44	55.25	1.51
2008-09	11459.61	41.43	1.47	16202.06	58.57	2.07
2009-10	15715.68	27.64	1.54	41141.93	72.36	4.03
2010-11	19266.05	28.44	1.74	48483.75	71.56	4.37
2011-12	20548.35	26.26	1.63	57702.67	73.74	4.59
2012-13	22968.93	26.06	1.54	65173.87	84.14	4.97
2013-14	27248.19	28.05	1.64	69885.31	71.95	4.20
2014-15	21887.61	22.33	1.22	76142.23	77.67	4.24
2015-16	16657.11	21.02	0.94	62600.76	78.98	3.52
2016-17	19398.66	21.37	0.98	71370.74	78.63	3.61
2017-18	31370.8	27.68	1.46	81930.03	72.30	3.82
2018-19	31373.35	25.72	1.28	90587.65	74.28	3.71
2019-20	27420.03	20.02	0.98	109514.1	79.98	3.93
2020-21	28568.32	19.91	0.94	114893.4	80.09	3.78

Source: Union Budget of India (Various years) Expenditure statement Volume.1

Women specific Programme (100%) by Department and Ministries under gender budgeting

The demands by various departments and ministries and the allocation of funds in the budget under gender budgeting is given in the following Table.4. From the table it is clear that the highest allocation was for department of rural development (69.29 percent in 2019-20 and 75.84 percent in 2020-21) followed by Ministry of Women and Child Development (13.72 percent 2020-21). For the department of rural development the fund was allocated for Pradhan Mantri Awas yojana (Rs.19500 crores) and for Indira Gandhi National widow pension scheme (Rs.1937.79 crores) in 2020-21 budget. For the Ministry of Women and Child development the highest amount was allocated to Pradhan Mantri Matru Vandana Yojana. The amount allocated in the 2020-21 budget was Rs.2500 crores out of Rs.3919 crores allocated in the present budget (Union Budget 2020-21 of India). Nearly 20 departments/ ministries have demanded under gender budgeting for 100 percent women specific programme and the fund was allocated in the budget. The fund allocation has increased in the 2020-21 budget for majority of the department.

Table.4**Women Specific Programme (100 percent) by various Ministries and Departments under Gender budgeting- 2019-21 (Budget Estimate) (Rs.Crores)**

Ministry/Department –Part A	2019-2020 Budget Estimates	%	2020-2021 Budget Estimates	%
Department of Agricultural Research and Education	20.84	0.08	13.04	0.05
Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	30.78	0.11	36.2	0.13
Ministry of Development of North Eastern Region	30.18	0.11	7.67	0.03
Ministry of External Affairs	3.78	0.01	2.15	0.01
Department of Health Research	0	0.00	40.68	0.14
Police	931.94	3.40	1004.07	3.51
Department of School Education and Literacy	100	0.36	110	0.39
Department of Higher Education	13	0.05	20	0.07
Law and Justice	0	0.00	150	0.53
Ministry of Micro, Small and Medium Enterprises	2.1	0.01	2.01	0.01
Ministry of Minority Affairs	15	0.05	10	0.04
Ministry of Petroleum and Natural Gas	2724	9.93	1118	3.91
Ministry of Railways	0	0.00	250	0.88
Ministry of Road Transport and Highways	0	0.00	174.36	0.61
Department of Rural Development	19000	69.29	21437.79	75.04
Department of Science and Technology	75	0.27	100	0.35
Ministry of Skill Development and Entrepreneurship	152	0.55	45	0.16
Department of Social Justice and Empowerment	92.76	0.34	0	0.00
Ministry of textiles	21	0.08	0	0.00
Ministry of Women and Child Development	4078.01	14.87	3919	13.72
Total	27420.03		28568.32	

Source: Union Budget of India (Various years) Expenditure statement Volume.1

30 percent women specific programme by ministries and department shows that the highest allocation was to Department of Health and Family Welfare. (23.74 per cent in 2020-21). Department of Rural Development, school education and ministry of women and child development are the other department/ ministry which got highest share for gender budgeting in the last two budget.

Table.5**30 percent Women Specific Programme by various Ministries and Departments under Gender budgeting- 2019-21 (Budget Estimate) (Rs.Crores)**

Ministry/Department –Part B	2019-2020 Budget Estimates	%	2020-2021 Budget Estimates	%
Department of Agriculture, Cooperation and Farmers' Welfare	4472.8	4.08	4772.18	4.15
Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	192.21	0.18	49.81	0.04
Ministry of Culture	33.46	0.03	35.14	0.03
Ministry of Development of North Eastern Region	77	0.07	42.33	0.04
Ministry of Earth Sciences	129	0.12	132	0.11
Ministry of Electronics and Information Technology	0	0.00	3.3	0.00
Ministry of External Affairs	254.33	0.23	295.68	0.26
Department of Fisheries	550	0.50	560	0.49
Department of Animal Husbandry and Dairying	705	0.64	370.02	0.32
Department of Health and Family Welfare	25490.02	23.28	27271.27	23.74
Department of Health Research	0	0.00	55.14	0.05
Police	0.11	0.00	0.11	0.00
Ministry of Housing and Urban Affairs	3762.43	3.44	2836.67	2.47
Department of School Education and Literacy	16416.6	14.99	17636.1	15.35
Ministry of Minority Affairs	1275.82	1.16	1365	1.19
Ministry of New and Renewable Energy	100	0.09	60	0.05
Ministry of Petroleum and Natural Gas	33.82	0.03	10.14	0.01
Department of Rural Development	24512	22.38	25110.9	21.86
Ministry of Skill Development and Entrepreneurship	12.25	0.01	73	0.06
Department of Social Justice and Empowerment	2476.03	2.26	2886.2	2.51
Department of Empowerment of Persons with Disabilities	324.02	0.30	352.61	0.31
Ministry of Textiles	359.82	0.33	379.7	0.33
Ministry of Tribal Affairs	1827.63	1.67	2031.57	1.77
Ministry of Women and Child Development	14528.28	13.27	16790.52	14.61
Ministry of Youth Affairs and Sports	167.08	0.15	193.95	0.17
Total	109514.1		114893.4	

Source: Union Budget of India (Various years) Expenditure statement Volume.1

The growth rate of gender budget expenditure in India is shown in Table.6. The gender budget expenditure increased at a rate of 15.06 percent during 2005-2020 period. During the same period the growth rate of total expenditure was 12.42 percent. Expenditure on 100 percent women specific scheme increased at a rate of 8.85 percent during the same period. Whereas the growth rate of pro women specific scheme expenditure was 15.27 per cent.

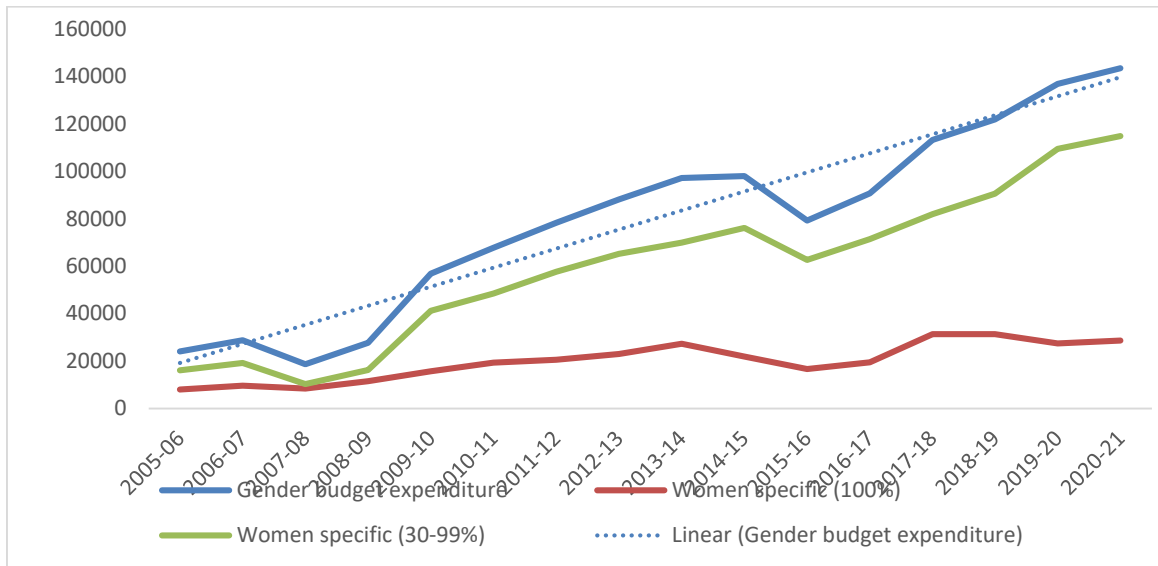
Table.6**Compound growth rate of gender budget expenditure 2005-2020**

	Compound Growth Rate
Total Budget Expenditure	12.42
Gender budget expenditure	15.06
Women specific expenditure	8.85
Women specific expenditure	15.27

Source: Estimated based on Table 2 and 3

The Figure.1 shows the trend in total gender budget expenditure of India. The expenditure shows an increasing trend over the year since 2004-05.

Figure.1
Gender Budget expenditure of India- 2005-2020



Conclusions

Gender budget is considered as tool for women empowerment and equity. Various countries across the world have introduced this in their budget in 1980s and 1990s onwards. Government of India has also undertaken various measure to implement this in the budget and for the first time it was introduced in the budget of 2004-05. The analysis of its implementation in India shows that gender budgeting has gained importance over the years since 2004-05. Various ministries and departments have undertaken special programme and projects in their budget. Various state governments also adopted gender budgeting in the state budget. The trend in the expenditure on gender budgeting in India has increased over the years. The share of gender budgeting in total expenditure is nearly 5 percent in India. The gender budget expenditure showed a growth rate of 15.06 percent during 2004-2020 period. The expenditure share of 100 percent women specific components is lower than the pro women specific scheme in India. The highest amount under 100 percent women specific programme was allocated to Department of rural development.

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