Gender Responsive Budgeting in India : A Comparative Study for greater effectiveness

Bhavana Komma 1 ; Radha Raghuramapatruni 2; Vamsi Krushna Atmakuri ; Kasthuri Godey 4

[1]Gitam deemed to be University, Gandhi Nagar, Rushikonda,
[2]Visakhapatnam 530045, Andhra Pradesh

kbhavanaapril8@gmail.com

Abstract. Incorporating a gender perspective into the planning, implementation, and evaluation of public policy Gender Responsive Budgeting is a strategy to promote gender equality and women's empowerment by mainstreaming gender into budgeting. It aims to ensure that public resources are allocated and spent in a way that responds to the different needs and priorities of women and men, girls and boys. This paper aims to provide an overview of gender budgetingg, its implementation in India, challenges, the GRB practices of different countries and lessons for India. The paper draws on the existing literature and data on gender budgeting, as well as the experiences of different countries across the world. It analyses gender budgeting in India, identifies challenges in effective implementation and undertakes a comparative study of gender budgeting practices across the world and examples of gender budgeting initiatives of some countries, their best practices, legal and institutional frameworks, methods/approaches and tools for gender budgeting such as gender analysis, gender impact assessment, gender-responsive budget statements, gender budget indicators, and gender-disaggregated data that enable the identification, assessment, monitoring, and evaluation of the gender implications and outcomes of public policies and budgets. The paper concludes with some lessons and recommendations for gender budgeting in India on aspects of the legal framework, transparency and accountability, institutionalization, expenditure on gender-neutral sectors, and gender-disaggregated data.

Keywords: Gender equality, participatory budgeting, sustainable development

1 Introduction

Regardless of sex, sexual orientation, gender identity, or expression, gender equality is the condition in which individuals of all genders have equal rights, opportunities, and responsibilities. It is about having equal opportunities in all areas of life, including family, employment, politics, health, and education[1][i]. Achieving social

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justice and establishing the groundwork for a peaceful, affluent, and sustainable future depend on gender equality, which is a fundamental human right. Achieving gender equality is also emphasized by the Sustainable Development Goals. Goal 5 is to "achieve gender equality and empower all women and girls", according to the United Nations. Just 15.4% of Goal 5 indicators with data are "on track" with 2030 being the target year[2][ii]. In light of this, gender budgeting plays a crucial part in advancing gender equality and empowerment of women. By incorporating a viewpoint of gender in the procedure of budgeting, gender budgeting could be a public financial management technique that seeks to advance women's empowerment and gender equality[3][iii]. GRB is perceived as a public money management tool for catering differential gender needs promoting gender responsiveness through a gender sensitive budgetary process. Despite India's efforts towards GRB since 2005-06, there has been a lot of gender gap in the country with India ranking 19 out of 146 countries in the global gender gap index.

Thus, this paper attempts to compare the successful practices of gender responsive budgeting adapted by different countries around the globe like Austria, Sweden, Finland, Canada, Philippines, etc. so as to provide potential practices that could be adapted in Indian context to maximise GRB's outcomes. Then the study continues with diagnosis of GRB in India, to understand the government's efforts towards GRB over the years and its implementation challenges. The paper's last section includes the descriptive analysis of the perception of different segments of the society who are the stakeholders of GRB like Central, state and local government employees, Women and Civil society organisations perceptions towards GRB so as to better understand the view point of different stakeholders of the society and how greater GRB's effectiveness could be achieved. The concludes by discussing the lessons for India to effectively implement GRB for best outcomes.

2 REVIEW OF LITERATURE

2.1 Theoretical Framework:

The study is premised on the participatory theory based on two broad views: The Capability Approach and Public Finance Theory. These two have been applied as theoretical frameworks to address gender issues through fiscal policies. Robeyns applies Amartya Sen's Capability Approach to analyze gender inequality, arguing that emphasis on fiscal policies addresses the systemic barriers by focusing on capabilities like health, education, and employment capabilities (opportunities and freedoms) which are essential for women's empowerment[4][iv]. Budlender, D., & Sharp, R. (1998) seminal work integrates Public Finance Theory with gender analysis, showing how fiscal policies (expenditure, taxation, and budgeting) can address gender disparities. It explains the need for participatory budgeting and fiscal accountability mechanisms to integrate gender perspectives[5][v].

2.2 Gender Responsive Budgeting Literature:

Globalization is characterized as a process of economic integration that improves national resource mobility internationally, increases economic interdependence between nations, and fosters economic growth, all of which contribute to the resolution of issues like poverty, inequality, lack of democracy, and pollution, as well as a significant decrease in poverty (OCED 2005, P. 11). However, the scenario is opposite in the emerging economies as they are experiencing high levels of income disparities (United Nations, 2013). Rich people benefit most from financial integration in nations with low-quality institutions because they have greater access to opportunities, which exacerbates economic inequality [6][vi] . In recent decades, "income inequality has increased in nearly all countries, according to the 2018 World disparity Report [7][vii]. The majority of people are unaware, though, that the growth of corporate empires is causing significant misery for women in these developing nations. Women produce half of the world's food, labor two thirds of the world's working hours, and possess less than 1% of the world's property, according to estimates from the World Development Indicators. They also only make 10% of global income.[8][viii]. Adopting an export-oriented development strategy has distinct effects on women than on males, even when its impacts seem contradictory, globalization will only worsen the disparities between men and women unless gender issues and concerns are recognized, understood, and addressed. The negative impacts of market changes on the livelihoods of vulnerable groups of people, especially women in low-income households, have been demonstrated empirically[9][ix]. According to a study by D.S. Hooda and Pooja Kataria from 2022, investing only on women through gender budgeting channels can undoubtedly lower gender disparities and enhance their development in a number of ways[10][x]. As a result of this insight, gender-centric issues began to appear in Indian government initiatives. It was considered that gender issues are widespread and that the gender perspective must be incorporated into any plan or strategy. The idea of "gender budgeting" arose from the realization that no political, economic, social, or cultural endeavor could be "gender neutral[11][xi]. GRB entails examining how a budget affects men and women differently in order to establish new revenue policies and allocations that will increase efficiency and equity with reference to gender equality[12][xii]. There is substantial evidence that gender budgeting can indirectly increase equitable growth through its influence on fiscal policies [2,6]. These objectives are presented as a means to development in general as well as as a method of achieving gender equality and the development of women and girls for their own sake [1,3]. The World Bank declared in 2011 that "gender equality matters also as an instrument for development. In addition to helping women grow, gender budgeting is thought to have a second trickle-down impact that benefits homes, children, and society as a whole. The impact of gender budgeting on attaining gender equality was examined by Chakraborty, L., & Singh, Y. (2017) in their study on the effectiveness of gender budgeting on gender equality and in the Asia Pacific. They discovered that the impact of gender budgeting on spending is anticipated to yield better results for inclusive development and also sustainable development[13][xiii]. As a result, the Indian govern-

ment has been presenting Gender Budget Statements annually since 2005–2006 along with the Union Budget in an effort to more thoroughly gender-sensitize the budget through gender-responsive budgeting. Although India has made progress with the GRB, additional work is required to expand its scope and make budget allocations more inclusive, according to Manoti, R. M. (2024)[14][xiv]. Examining local implementation in a comparative analysis with other countries or Indian states could offer important insights into improving GRB efficacy for a more thorough approach. Additionally, the comparisons with other nations highlight weaknesses in India's GRB implementation, namely in the areas of thorough monitoring and accountability[15][xv]. According to ongoing research, gender-responsive budgeting can be improved by supporting state-specific strategies and utilizing global frameworks that prioritize intersectional fairness. This could increase the impact of GRB for India's heterogeneous populace.

3 Need for the Study

Gender based Budgeting can be a vital tool for reducing the income gap and supporting sustainable development in the emerging economies. As the phenomenon of globalization brings enormous benefits but it brings in significant risks in the form of rising inequalities and lop sided development that had been evident from the growth spectrum of several emerging economies [16] [xvi]. Similarly, there has been glaring income inequalities with respect to the gender, especially in the emerging market economies. Women constitute 50% of the total population in India and when it comes to labor force participation it is at 27.2% and the contribution of women to GDP remains at 18%. Even today women are recognized as vulnerable section of the society who are exploited and deprived of their rights. In order to support them and give their rightful share the central government has come up with variety of support schemes, supporting them against all odds. There have been constitutional, legislative efforts by the government to support and protect women's rights. Similarly, during the last decade, there has been significant allocation of funds through the gender budgeting on several schemes for the upliftment of women and women participation in the work force. In the context Gender based budgeting helps to achieve an equitable development, through balanced strategy of including women in the mainstream work force, leading to a more inclusive society. Gender based budgeting equips the required skills and training that would empower women to participate in the mainstream productive activities and helps the economy to achieve the objective of sustainable growth in the long run. The United Nations Sustainable Development Goal- 5 also directs the nations to achieve gender equality. Hence Gender Based Budgeting would be a step towards the forefront to achieve the millennium development goal -2 also which promotes the gender equality and justice to the women. With the given background the current paper attempts to analyze the need for gender based budgeting and

presents a comparative study of the
same with reference to the Indian context.

4 Methodology

This paper undertakes a broad review of the gender budgeting approaches/practices across different countries of the world. The paper is a modest attempt to understand the gender budgeting practices across the world, which includes the regional and country-specific examples of gender budgeting initiatives in different countries like Australia, Canada, Iceland, Finland, Philippines etc. and identified their best practices, legal and institutional frameworks, methods/approaches and tools for gender budgeting such as gender analysis, gender impact assessment, gender-responsive budget statements, gender budget indicators, and gender-disaggregated data that enable the identification, assessment, monitoring, and evaluation of the gender implications and outcomes of public policies and budgets and then concludes with some lessons for India which may be incorporated into its gender budgeting practice.

Descriptive analysis of stakeholders on the adoption of gender specific budgeting was done. A total of 140 questionnaires were circulated online and offline to collect the responses. A total of 96 responses were finalized for the analysis, after removing the unanswered and the half answered questionnaires. Responses rreceived from various sections of the society like from employees of Central Government Ministries and Departments, State Governments, Gram Panchayats, Local Self Governments, Women, Academicians and Civil Society Organizations, have been analysed and presented.

Thus, this paper has been a sincere effort based on a desk review towards achieving these above-mentioned objectives given the time and financial resource limitations. Nevertheless, there is immense scope and potential for further research in this area.

5 Gender Responsive Budgeting: International Efforts

Given the widespread use of gender budget by many countries, it would be insightful to learn about the characteristics that can promote the cause of gender equality in a more sustained manner. Although not exhaustive, this section has outlined a few of such characteristics adopted by different countries for a possible emulation. There is a considerable further scope for future research to probe into the best practices adopted by different countries.

Table 1. Different countries successful initiatives towards GRB

Country	GRB efforts	Year of Adoption

Austria	Constitutional Mandate: Gender equality is enshrined in the Constitution, requiring all levels of government to implement gender equality policies. Each ministry includes at least one gender-related outcome and indicator in the annual budget.	2004
Canada	Gender Budgeting Act (2018): Legal framework mandating Gender-Based Analysis Plus (GBA Plus) for policies, tax expenditures, and government programs. Annual Reporting: Gender impact of new budget measures and tax expenditures is presented to Parliament. Oversight Mechanism: Women and Gender Equality Canada oversees GBA Plus implementation	2018
SOUTH KOREA	National Finance Act (2006): Ministries submit Gender Budget Statements and Gender Performance Reports annually. Stakeholder Consultations: Government engages women's organizations during gender analysis and re-	2007

	porting.	
Mexico	Law of the National Institute of Women (LNIW, 2001): Gender mainstreaming is mandated across executive, legislative, and judiciary branches. National Institute for Women monitors compliance and reports findings to legislative and judicial branches.	1997
Iceland	Gender Equality Act: Mandates gender perspective in state budget preparation and all public policies Public Finances Act: Requires all ministries to conduct Gender Impact Assessments (GIAs) and submit Gender Budget Statements. Five-Year Gender Budgeting Strategy: Outlines goals, techniques, and metrics for implementing GRB, overseen by a steering committee.	2009
Philippines	Magna Carta of Women (2010): Mandates that 5% of annual budgets be allocated for gender-related programs and initiatives. Gender and Development (GAD) Budget Policy ensures	1995

	real funding for programs focusing on women's empowerment and marginalized women. The Philippine Commission on Women (PCW)monitors implementation and ensures compliance with GAD budgeting policies.	
Sweden	one of the first Europeans to use gender budgeting. developed a progressive gender equality policy and practice paradigm early on. It is renowned for offering childcare and other social programs that encourage women's economic engagement and a fairer distribution of men's household duties.	2004
Belgium	Here, the gender budgeting initiative is supported by the law. Certain gender-specific budgeting procedures and duties are required by law. It is mandatory for the government to establish gender equality goals at the start of its tenure.	2004
Finland	Conducted a thorough gender impact assessment of the Ministry of Social Affairs and Health's budget. The three strategic goals of the Program for	2006

	Government—reducing poverty, inequality, and social exclusion—are the focal points of the action plan.	
Australia	The first country to implement gender budgeting at the national level was Australia. Public funding for initiatives that expressly targeted women; public funding for initiatives that support equal employment opportunities for men and women, equal representation in management positions, and equal pay in general expenditures that contain elements where gender may be significant	1983-84

Source: Author's compilation from different countries gender budget reports

6 Gender Responsive Budgeting Diagnosis in India

GRB was for the first time introduced in India through release of Gender Budget Statements in 2005–2006 finance ministry, since then, "Gender Budget Statements" have been published annually by the MoF alongside the Union Budget as required under Budget Call Circulars. These statements show how the public revenue is being segregated and allocated for women and girls. These gender budget allocations are segregated into part A and B. Part A constitutes women-specific schemes with their 100% allocation for women. Part B constitutes sschemes with minimum 30% towards women.

The initial step taken towards gender in the planning process, in the form of introducing a women component plan in the 9th Five-year plan (1997-2002) and then a policy on Women Empowerment by NIPFP in 2002. The GOI started Gender budget statements from 2005-06 were officially started followed by the formation of Gender Budget cells from 2007 to giving a column for gender in Expenditure Finance document since 2014. The female labour force participation rate in India during 1997 was 30-33% but during 2012-2020 there was a continued decline in the FLFP participation due to multiple factors like lack of childcare facilities, unsafe work

environment, cultural norms etc. Government initiatives for women education, entrepreneurship and allocation in planning through gender budgets has observed increase in FLFP to 37% (Periodic Labour Force Survey 2022-23). Due Gender budget to allocations towards women entrepreneurship, the startup ecosystem in India has witnessed an increase in women-led ventures, rising from 10% in 2017 to 18% in 2022 women led start-ups from India.

Table 1. Overview of Gender Budget Statements in India over the Years

Year	No. of Ministries/ Departments (No. of Demands)	Gender Budget (BE) as part of Total Budget (in crore of Rupees)
2005-06	9 (10)	14,378.68 (2.79%)
2006-07	18 (24)	28,736.53 (5.09%)
2007-08	27 (33)	31,177.96 (4.5%)
2008-09	27 (33)	27,661.67 (3.68%)
2009-10	28 (33)	56,857.61 (5.57%)
2010-11	28 (33)	67,749.80(6.11%)
2011-12	29 (34)	78,251.02 (6.22%)
2012-13	29 (34)	88,142.80 (5.91%)
2013-14	30 (35)	97,133.70 (5.83%)
2014-15	36(39)	98,029.84 (5.46)%)
2015-16	35(35)	79,257.87 (4.46%)
2016-17	27(27)	90,624.76 (4.58%)
2017-18	32(27)	1,13,326.65 (5.27%)
2018-19	33 (28)	1,21,961.32 (4.99%)

2019-20	48(58)	136934.10 (4.91%)
2020-21	45(58)	143461.72 (4.72%)
2021-22	47(60)	153326.28 (4.40%)
2022-23	45 (57)	171006.47 (4.33%)
2023-24	49(60)	223219.75 (4.9%)
2024-25	47(60)	327158.44 (6.7%)

(*Source: Union Budgets 2005-2024 https://www.indiabudget.gov.in/)*

The above table showcases the compilation of the yearly gender budget statements' total budget estimates as a part of India's annual budget's expenditure profile. The allocations for gender budget started from 2005-06 with 14,378 crores (2.7% of total budget) with 10 demands under 9 ministries/departments. The allocations were fluctuating since 2005 to 2023 budget but never more than 6 % of total union budget and way less than 1% of GDP. The recent 2024-25 gender budget allocation is approximately 3lakh crores that is 6.7% of the total budget, reaching 1% of GDP for the first time. This shows India's allocation efforts towards GRB but needs significant improvement. GRB is now only a numerical exercise due to the gender budget's current format. There is a significant window of opportunity to modify the format of the GRB and, consequently, create a new approach. It would be timely to organize a panel to review the GBS format and suggest an improved one that can directly inform policy[17][xvii]

6.1 Significant efforts towards GRB started from Second Five year plan onwards:

Table 1. Gender Component in 5 year plans and further planning

Eighth Plan (1992-97)	Financial resources for women should be prioritized in order to promote gender equality and women's empowerment.
Ninth Plan (1997-2002)	The Center and State introduced the Women's Component Plan (WCP). Programs for women should receive at least 30% of the cash and benefits.

Tenth Plan (2002-07)	With the release of the Gender Budget Statement in 2005–06, the Government of India formally implemented and institutionalized gender budgeting.
Eleventh Plan (2007-12)	One key tactic for achieving gender equality is gender budgeting. Prioritize GB's institutionalization in the states and the center.
Twelfth Plan (2012-17)	Draws attention to the necessity of Gender Audit and increased contributions to institutionalize GB.
NITI Aayog Three Year Action Agenda (2018-20)	Highlights that objective of GB is to make the entire budgetary process more responsible to gender challenges by focusing on gender disaggregated data, integrating gender budgets with outcome budgets and impact evaluation.
Strategy for New India 75 (2018)	The creation of a unit within the Ministry of Women and Child Development to concentrate on data collection, regular reviews with other ministries on clearly stated gender targets, guaranteeing the best possible budgetary resources for women's welfare, and assessing the efficacy of gender-based budgeting was recommended by NITI Aayog.
NITI Aayog proposal for GRB enactment 2022	In 2022, NITI Aayog proposed the enactment of a GRB Act to institutionalize the gender budgets.
2023-2024	Introduction of Part C in Gender Budget Statement: A new section was added to include schemes where up to 30% of funds are allocated to women, broadening the scope of gender-responsive budgeting. Inclusion of New Ministries: The Ministries of Power and Civil Aviation were included in the Gender Budgeting process, reflecting an expansion of GRB across various sectors.

2024	For the first time Gender Budget Reaches 1% of GDP, with allocations exceeding ₹3 lakh crore for pro-women programs.

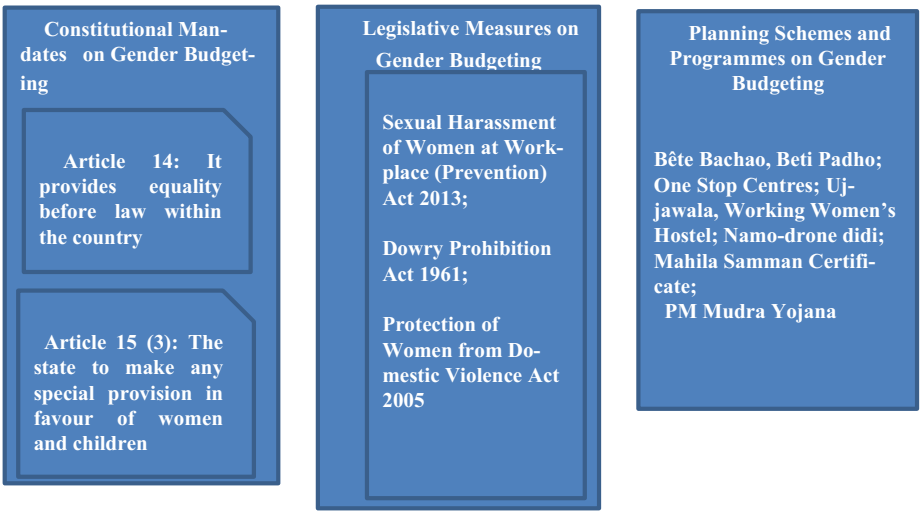
The above table shows the timeline of Government of India's efforts towards gender equality starting from the 8th FYP (1992-1997) till 12th FYP (2012-2017) which is almost two decades. After the formation of NITI Aayog, the efforts to make budgeting process more gender responsive have continued with initiatives like the three-year agenda, proposal for GRB's enactment and increased allocations. However, the GRB agenda has not advanced as a result of the gender budgeting measures. India won't be able to fully utilize GRB's potential if there isn't a strong institutional framework in place to support it across all line ministries [17].

6.2 Government of India Efforts on Gender Budgeting

The responses received from various sections of the society have been presented in the following tables and charts. It gives the author meaningful insights into perceptions on Gender Responsive Budgeting, its planning and implementation from Central Government Ministries and Departments, State Governments, Local Self Governments, Academicians and Civil Society Organizations, women, employees.

There have been significant efforts by the government of India through the 'Constitutional Mandates', 'Legislative Mandates' and by various 'Planning Schemes and Programmers'. The following graph presents the various effort through theses dimensions. The constitution of India provides several provisions for equality of men and women through various articles. Article 14 and Article 15 also offers the state to make special provisions towards women equality. There have also been several efforts in the legislature towards women's equality, safety and encouraging women in work participation. The dowry prohibition act (1961) was a major step towards protection of women's safety and upholding women's self-respect. This was a very important and significant initiative towards women's equality and ensuring their respect and dignity. The legislative act (2005)for women, protects them from domestic violence was also very timely and significant to stop the domestic crime at home and the legislative act (2013) against sexual harassment of work is a significant move to accelerate and ensure the women participation in the mainstream labor force and country economic development. This has been evident from the rise of FLFP between the years 2012-13 to the year 2023-24. During the year 2012-13, the women labour force participation was at 25.8% and this led to the rise 41.7% during the year 2023-24.

Fig. 1. Government of India Efforts on Gender Budgeting



7 Results and Discussion

7.1 Descriptive Analysis of Perception of Gender Responsive Budgeting

The responses received from various sections of the society have been presented in the following tables and charts. It gives the author meaningful insights into perceptions on Gender Responsive Budgeting, its planning and implementation from employees of Central Government Ministries and Departments, State Governments, Gram Panchayats, Local Self Governments, women, Academicians and Civil Society Organizations.

Descriptive analysis of various stakeholders in the society on the perception of GRB is presented. A series of responses from various stakeholders of the society had been collected through a structural questionnaire on the adoption of gender budgeting. A total of 140 questionnaires were circulated online and offline to collect the responses. 96 responses in total were finalized for the analysis, after removing the unanswered and the half answered questionnaires.

1. **Importance of GRB for achieving Gender Equality.**

Table 1. Importance of GRB for achieving Gender Equality

Importance of GRB for achieving Gender Equality		
Options	Responses	Percentage
Yes	66	68.75
No	5	5.20
Neutral	25	26.04

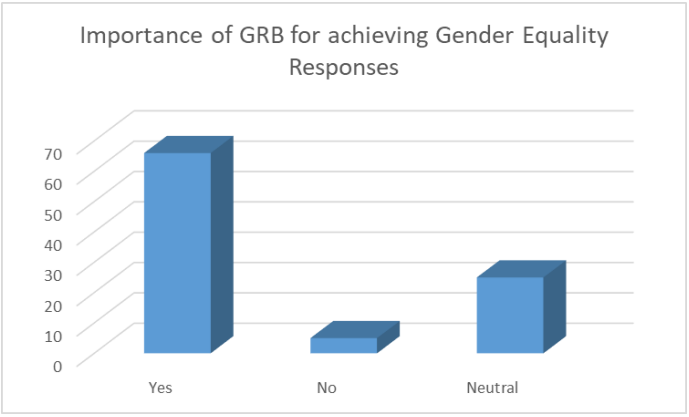


Fig. 1. Graph representing **Importance of GRB for achieving Gender Equality**

From the above table it is evident that 68.75% of the respondents consider gender responsive budgeting as an important tool to achieve gender equality. Though gender equality is one of the core objectives of the Gender based budgeting, GRB also helps I achieving other macro-economic objectives in the emerging economies. There is a strong and positive affirmation of the gender budgeting in incorporating the aspect of GRB in all the planning and implementation activities.

2. GRB plays a positive role in Inclusive and Sustainable development

Table 1. GRB role in Inclusive and Sustainable development

GRB plays a positive role in inclusive and sustainable development		
Options	Response	Percentage
Yes	87	90.62
No	09	9.375

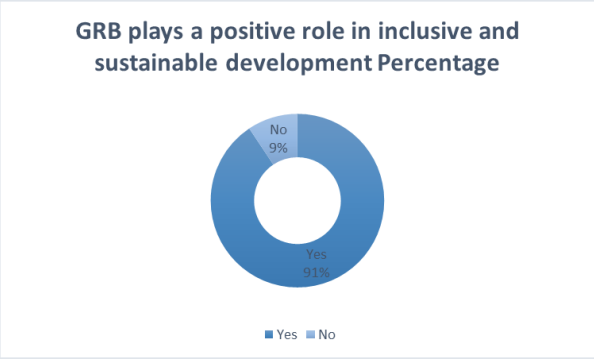


Fig. 1. Chart representing GRB role in Sustainable and inclusive development

There is evidence from other countries that GRB influences inclusiveness by catering to the needs of different genders and contributes to accelerating sustainable development goals like SDG 5 (gender equality and women empowerment) and SDG 10 (reduced inequalities). This is also reflected by the above chart where 90% respondents agreed that GRB plays a positive role in Achieving inclusive and sustainable development.

3. Rank the following gender goals on which GRB could have the maximum positive impact.

Table 1. GRB impact on Gender goals

GRB's highest impact on gender and development goals		
Goals	Number of Responses	Rank
Women Empowerment	69	1
Gender Equality	52	2
Inclusive/equitable growth	23	6
Sustainable development	36	5
Addressing different Gender needs	47	4

Gender Sensitization of Planning	14	7
Reducing global gender gap	50	3

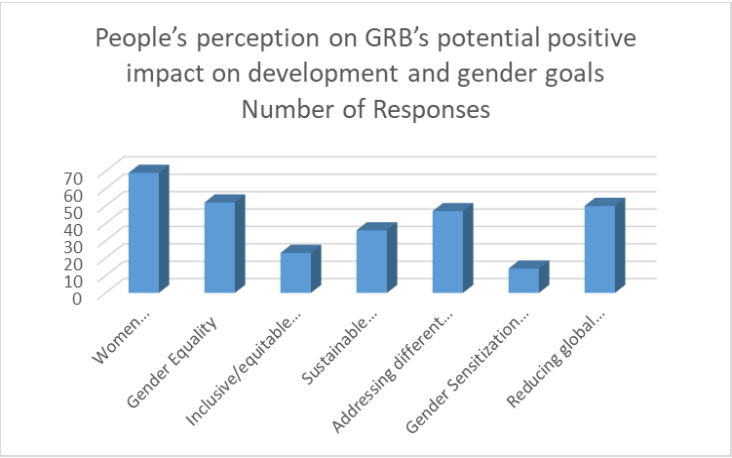


Fig. 1. Graph representing ranking by people on GRB's impact on gender goals

Hence it can be presented that, GRB is of huge importance to achieve gender specific goals and women empowerment on one hand and also to reduce global gender gap on the other. However the factor"gender sensitisation of planning" and occupying the last rank do not occupy major importance.

4. **Importance of legal enactment for GRB and effective outcomes.**

Table 1. Importance of legal Enactments for Effective GRB outcomes

Importance of Legal enactment of GRB for effective implementation		
	Response	Percentage
Very important	42	43.75
Important	32	33.33
Neutral	15	15.62
Least Important	4	4.16
Somewhat Important	3	3.125

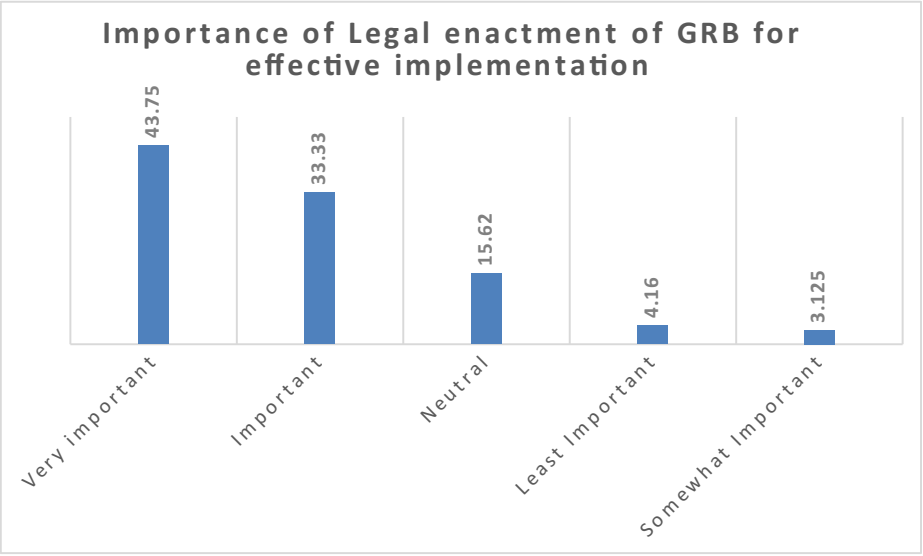


Fig. 1. Graph representing l**egal enactment of GRB for its effective outcomes**

Many countries like Canada, Austria, South Korea who have been the most successful countries in GRB implementation have enacted Gender Responsive Budgeting legally. Out of all the respondents, the highest proportion (44%) consider that enactment of GRB is essential to reap its maximum benefits. 32% people consider it important whereas 4% do not consider it required at all with 15% people being neutral.

5. Main challenge in implementing GRB effectively

Table 1. Challenges hindering GRB's performance

Main challenges to implement GRB effectively		
Challenges	Response	Rank
Low Stakeholder engagement	46	2
Lack of Awareness	59	1
Inadequate training for agencies and officers	39	3

Poor coordination and monitoring	27	5
Lack of Political Will	32	4
No uniform methodology and guidelines	16	6

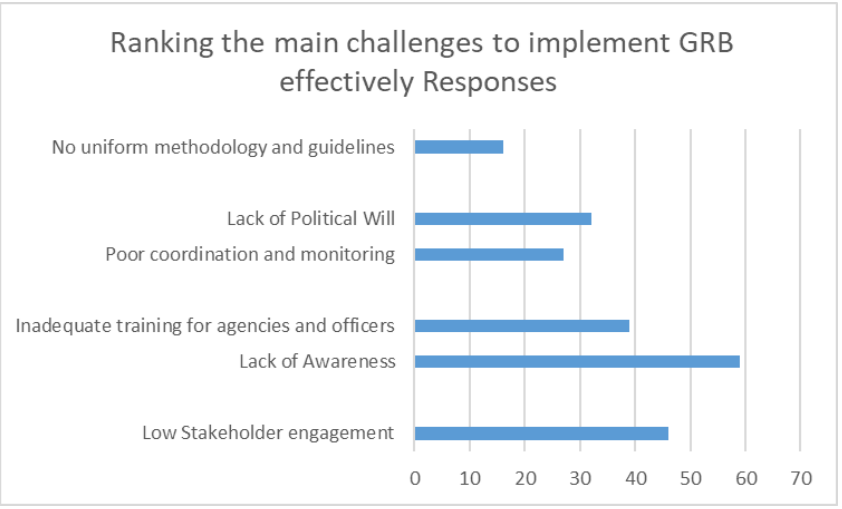


Fig. 1. Representation of ranks of different challenges to GRB

Lack of awareness is ranked as the biggest challenge in GRB's effectiveness by 59 respondents. Followed by next critical challenges raked are low stakeholder engagement, lack of adequate training to concerned authorities for proper implementation of GRB practices. No uniform methodology or guidelines is ranked as the least challenge by the respondents indicating its insignificant role in impacting GRB's implementation.

6. Ranking best approaches to improve GRB's effectiveness:

Table 1. Best approaches to improve GRB's effectiveness

Best approach to improve GRB's effectiveness		
	Response	Rank
Having sex disaggregated data	70	1

Following a uniform tracker of GRB progress	59	2
Gender sensitization of concerned officers	28	4
Engaging stakeholders and public	39	3
Increasing the budget allocated for gender	20	5

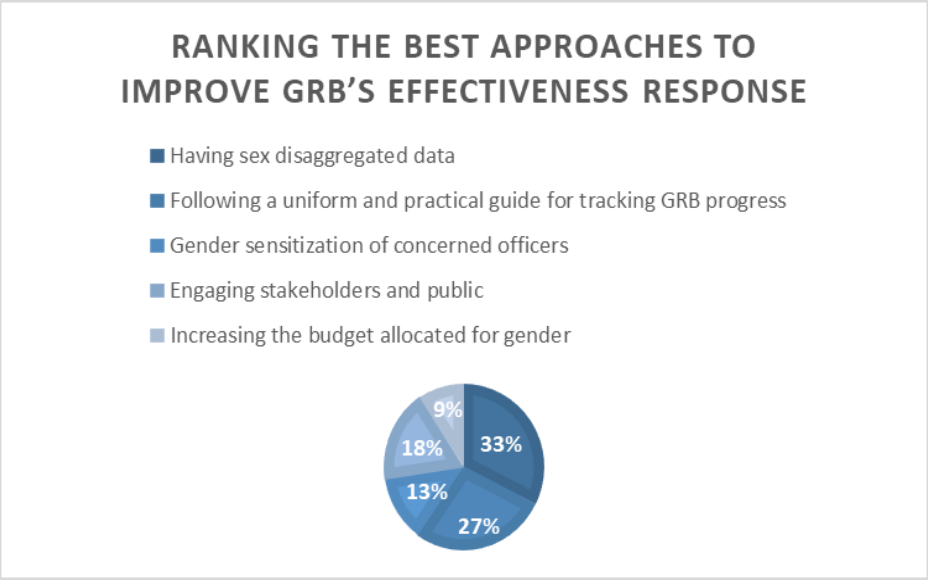


Fig. 1. Pie chart representing best strategies to improve GRB outcomes

Best strategy as per 70 out of 96 respondents is having sex disaggregated data for improving GRB's effectiveness. Having a uniform approach to track the progress of GRB, is the second highest ranked by 59 respondents to regularly monitor and make the best utilization of allocations. Increasing the amount allocated under Gender responsive budgeting is the least ranked showing that the amount might not make a big difference on GRB effectiveness unless the challenges are minimized.

Table 1. Stakeholder's Overall understanding of GRB

Stake holders Understanding of GRB	GRB

	Mean	S.D
Tool to address Gender bais and Gender Discrimination	3.71	0.83
Collection and allocation of Public resources to contribute to gender equality and empowerment comprehensive to benefit all groups	3.64	0.71
Increased spending on gender heads through proper planning and budgeting	3.54	0.62
Address needs of women stakeholders by designing policy and programmes	3.60	0.76

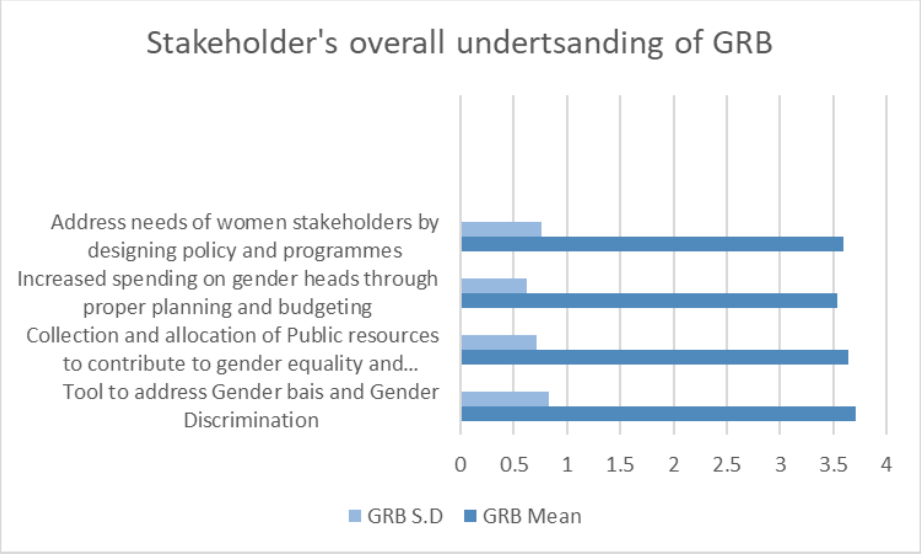


Fig. 1. Graph representing Overall understanding of GRB by stakeholders

The responses of the stakeholders received from various sources have been presented after analysis, present greater awareness of the respondents on the gender based budget. The values of the stakeholder's perception of the implementation of the Gender

based budgeting presents the higher mean values and the values of Standard deviation too suggest that the implementation of Gender based budgeting help to achieve the women empowerment and equality. The value of mean for all the factors had been positive representing greater positive response for the implementation of the gender based budgeting.

8 Conclusion

Gender-responsive budgeting is a fiscal tool to address potential gender issues and address differentiated needs of genders, especially the marginalised ones. From the study, it can be concluded that GRB is an effective tool but is not being optimally utilized in the Indian context due to various challenges like lack of awareness, lack of capacity building of concerned authorities, lack of political will, etc. Though different efforts have been initiated towards GRB by the Indian government, they mostly represent the cart before the horse structure as the gender budget statements and gender budget cells are working without identifying the gender gaps in each sector. A comparative study of different countries' strategies towards GRB provides some lessons to India. Like institutionalisation of GRB, availability of sex-disaggregated data, tracking and monitoring mechanisms, etc., have proven to be successful practices that could be adapted in the Indian context. The descriptive analysis of various stakeholders' perspectives on GRB, its problems in India and potential solutions would form major recommendations for the policy making bodies to improve the effectiveness of Gender Responsive Budgeting in India.

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