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## CONTENTS

| Sr. No. | TITLE & NAME OF THE AUTHOR (S)   | Page No. |
|---------|--|----------|
| 1.      | INTELLECTUAL CAPITAL AND BANKING SECTOR OF PAKISTAN<br><i>MUHAMMAD KHALIQUE, DR. ABU HASSAN MD. ISA &amp; MOHAMMED ALKALI</i>  | 1        |
| 2.      | ASSESSMENT OF ENTREPRENEURSHIP INTENTION AMONG AGRICULTURAL STUDENTS OF RAZI UNIVERSITY<br><i>ABDOLHAMID PAPZAN, KOBRA ARKAVAZI &amp; MALIHE SADAT AKHAVAN KAZEMI</i>  | 5        |
| 3.      | THE IMPACT OF OVERCROWDED CLASSROOM ON THE ACADEMIC PERFORMANCE OF THE STUDENTS AT SECONDARY LEVEL<br><i>JEHANGIR SHAH &amp; DR. HAFIZ MUHAMMAD INAMULLAH</i>  | 9        |
| 4.      | MICROFINANCE EFFICIENCY AND FINANCIAL SUSTAINABILITY: EVIDENCE FROM RURAL MFIs IN TANZANIA<br><i>GANKA DANIEL NYAMSOGORO</i>   | 12       |
| 5.      | EFFECTS OF MACROECONOMIC VARIABLES ON GROSS DOMESTIC PRODUCT IN BANGLADESH<br><i>MINA MAHBUB HOSSAIN &amp; SAYEDUL ANAM</i>  | 18       |
| 6.      | DETERMINANTS OF FOOD INSECURITY AMONG HOUSEHOLDS IN ADDIS ABABA CITY, ETHIOPIA<br><i>GIRMA GEZIMU &amp; GIRMA BEREHE</i>   | 26       |
| 7.      | PERFORMANCE EVALUATION OF SPECIAL ECONOMIC ZONES IN INDIA<br><i>SHAHAZADI BEGUM SHAIK, R. VIJAYA &amp; A. NARASIMHA RAO</i>  | 33       |
| 8.      | JOB -STRESS OF FACULTY MEMBERS IN PRIVATE PROFESSIONAL COLLEGES LOCATED IN NCR, DELHI<br><i>SWAPAN KUMAR BISHAYEE</i>  | 37       |
| 9.      | ARBITRAGE PRICING THEORY TESTED IN INDIAN STOCK MARKET<br><i>DR. BAL KRISHAN &amp; DR. REKHA GUPTA</i>   | 40       |
| 10.     | AN ANALYSIS OF REGIONAL DISPARITIES IN THE PERFORMANCE OF SARVA SHIKSHA ABHIYAN (SSA) IN INDIA<br><i>DR. M. INDIRA &amp; R. PRASAD</i>   | 48       |
| 11.     | IMPACT OF SOCIAL COMPETENCE ON DEVELOPMENT OF YOUNG TECHNOCRATS: AN APPENDAGE TO ONESELF<br><i>DR. RUCHI SINGH &amp; DR. RUCHI SHARMA</i>  | 54       |
| 12.     | RURAL WOMEN IN GROUP ENTERPRISES<br><i>DR. K. VIDYAVATHI</i>   | 60       |
| 13.     | RELATIONSHIPS ARE EASY TO GET INTO.... BUT DIFFICULT TO GET OUT OF!' – A CASE OF EU AND GREECE<br><i>DR. GIRIJA NIMGAONKAR</i>   | 65       |
| 14.     | PURCHASE BEHAVIOUR AND INFLUENCE OF SOCIO ECONOMIC FACTORS WITH REFERENCE TO ORGANIC FOOD PRODUCTS<br><i>DR. P. SANTHI</i>   | 68       |
| 15.     | WOMEN-IS THEIR PERSPECTIVE REALLY CHANGED? (A RESEARCH PAPER BASED ON WOMEN PERCEPTIONS ABOUT WOMEN)<br><i>DR. SUMAN NASA</i>  | 74       |
| 16.     | TALENT MANAGEMENT: IMPORTANCE, PROCESS, RETENTION AND STRATEGIES FOR BUSINESS ORGANIZATION<br><i>DR. KUMUDHA &amp; SENTHILKUMAR</i>  | 78       |
| 17.     | EVOLUTION OF IT SERVICES OUTSOURCING MODELS IN THE e-BUSINESS ENVIRONMENT<br><i>DR. VENKATESH.J &amp; AARTHY. C</i>  | 85       |
| 18.     | THE LAW AND THE CRISIS MANAGEMENT IN A HOSPITAL SETUP VIZ A VIZ CONSEQUENCES ON HEALTH CARE DELIVERY- A CASE STUDY OF JEHOVAH'S WITNESSES<br><i>DR. PRAKASH.K.N, DR. CYNTHIA MENEZES &amp; S. HARISH BABU</i>                                    | 89       |
| 19.     | A COMPARATIVE STUDY OF CORPORATE GOVERNANCE DISCLOSURE PRACTICE OF SELECTED BANKING UNITS<br><i>PAYAL J. THAKAR, JAIMIN H TRIVEDI &amp; RIDDHI A TRIVEDI</i>   | 92       |
| 20.     | BUSINESS ENVIRONMENT IN INDIA AND CHINA: KEY INDICATORS AND GROWTH OF ECONOMY<br><i>AMITA MAXWELL</i>  | 95       |
| 21.     | EMPLOYEE ABSENTEEISM ITS IMPACT ON PRODUCTIVITY WITH REFERENCES TO SUKJIT SCRATCH MILLS AT NIZAMABAD<br><i>CH.R.S.CH.MURTHY</i>  | 103      |
| 22.     | A STUDY OF THE IMPACT OF MACROECONOMIC VARIABLES ON STOCK PRICE MOVEMENTS FOR THE PERIOD 1993- 2010<br><i>ZOHRA ZABEEN SABUNWALA</i>   | 107      |
| 23.     | ROLE OF LAW IN WOMEN EMPOWERMENT<br><i>DR. SANGEETA NAGAICH &amp; PREETI SHARMA</i>  | 111      |
| 24.     | WORK LIFE BALANCE FOR BANKING EMPLOYEES: A COMPARATIVE STUDY<br><i>DR. DIVYA NEGI &amp; SEEMA SINGH</i>  | 115      |
| 25.     | SAVINGS AND INVESTMENT PATTERN OF SCHOOL TEACHERS -A STUDY WITH REFERENCE TO UDAIPUR DISTRICT, RAJASTHAN<br><i>DR. DHIRAJ JAIN &amp; PARUL JAIN</i>  | 119      |
| 26.     | AN EXPERIMENTAL STUDY ON PERCEPTION OF CELEBRITY ENDORSEMENT BY VIEWERS<br><i>JATIN PANDEY, NEEMA ARJUN BATHIJA &amp; ANUPAMA SUNDAR</i>   | 128      |
| 27.     | GENDER BUDGETING AS A TOOL FOR WOMEN EMPOWERMENT<br><i>R.ARUNAJAYAMANI</i>   | 138      |
| 28.     | AN CONTRASTING ASSESSMENT OF THE ATTITUDE FUNCTIONS OF CONSUMER TOWARDS DURABLES- FMCG, A STUDY AMONG URBAN WORKING WOMEN IN KERALA<br><i>ANILKUMAR. N</i>   | 141      |
| 29.     | A STUDY OF CONFLICT MANAGEMENT STYLES USED BY MBA FACULTY TO ADDRESS CLASSROOM CONFLICTS<br><i>PADMA S RAO</i>   | 146      |
| 30.     | THE DICHOTOMY BETWEEN CORPORATE CRIMINAL LIABILITY AND DIRECTORS' INDIVIDUAL CRIMINAL LIABILITY: AN APPRAISAL OF TWO JURISDICTIONS (THE PEOPLE'S REPUBLIC OF CHINA & UNITED KINGDOM) VIS-A-VIS THE SCENARIO IN INDIA<br><i>ABHISHEK TRIPATHY</i> | 150      |
|         | REQUEST FOR FEEDBACK   | 156      |

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**GENDER BUDGETING AS A TOOL FOR WOMEN EMPOWERMENT****R.ARUNAJAYAMANI****LECTURER****SCHOOL OF GOVERNANCE & PUBLIC POLICY****RAJIV GANDHI NATIONAL INSTITUTE OF YOUTH DEVELOPMENT****AN AUTONOMOUS ORGANISATION OF MINISTRY OF YOUTH AFFAIRS & SPORTS, GOVERNMENT OF INDIA  
BEEMANTHANGAL****ABSTRACT**

*"Gender Budgeting" is now recognized as a tool for empowering women by incorporating gender perspective and concerns at all levels and stages of development planning, policy, programs and delivery mechanism. Government of India has adopted gender budgeting for gender equity as mission statement and is widely disseminating tools and strategies across ministries and departments. The government budget is not simply a technical instrument for compiling and reporting on government revenue and expenditure plans but it is also a primary policy statement made by the government. The budget has three crucial economic functions viz. allocation of resources, distribution of and wealth, and stabilization of economy. Gender responsive budgets seek to uncover the impact of resource allocations on women, men, girls and boys. With this background this paper mainly focuses on women empowerment through Gender Budgeting.*

**KEYWORDS**

Gender Budget, Gender Audit.

**INTRODUCTION**

**G**ender Budgeting" is recognized as a tool for empowering women. It means looking on the government budget with a gender perspective in order to assess how, it addresses the needs of women in all respect. It is not that seeking to create a separate budget, but to provide an affirmative action to address the specific needs of women and translate gender commitments into budgetary commitments.

Gender Budgeting lends itself to strengthening the administrative processes and actions to achieve the targets for improving the status of women. It is not only entails an analysis of allocation of resources of women related programmes but it also studies in-depth to cover tracking the utilization of allocated resources and impact analysis. It also verifies through beneficiary analysis of public expenditure and policy from a gender perspective. Hence gender budgeting is not an accounting exercise as commonly perceived and understood. It encompasses incorporating a gender perspective and sensitiveness at all levels and stages of the development process of planning, programs and implementation.

**MEANING AND DEFINITION OF GENDER BUDGETING**

Gender budgeting refers to the process of analyzing, conceiving, planning, approval, execution, monitoring, and auditing budgets in a gender-sensitive way. It involves analysis of actual expenditure and revenue (usually of the Government) on and from women as compared to on and from men and it helps Governments to take decision that how policies need to be made, adjusted and implemented. It is a tool for effective policy making and implementation, where there is possibility of check if the allocations are in line with policy commitments and are having the desired impact towards achieving gender equality and women's empowerment.

*"Gender budget initiatives analyze how governments raise and spend public money, with the aim of securing gender equality in decision-making about public resource allocation; and gender equality in the distribution of the impact of government budgets, both in their benefits and in their burdens. The impact of government budgets on the most disadvantaged groups of women is a focus of special attention."* (IDRC, 2001)

*"Gender-sensitive budgets', 'gender budgets', and 'women's budgets' refer to a variety of processes and tools aimed at facilitating an assessment of the gendered impacts of government budgets. In the evolution of these exercises, the focus has been on auditing government budgets for their impact on women and girls. This has meant that, to date, the term 'women's budget' has gained widest use. Recently, however, these budget exercises have begun Using gender as a category of analysis so the terminology 'gender-sensitive budgets' is increasingly being adopted. It is important to recognize that 'women's budgets' or 'gender-sensitive budgets' are not separate budgets for women, or for men. 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)

**WOMEN AND THE CONSTITUTION OF INDIA**

In India, the commitment to gender equity is well entrenched at the highest policy making level - the Constitution of India has given lot of provisions in order to avoid discrimination against sex and to bring balanced society by providing equal opportunities to all in the development process. It is discussed under

1. Article 14 – Equal rights and opportunities on men and women in political, economic and social spheres.
2. Article 15 – Prohibits discrimination against any citizen on the ground of sex, religion, caste etc.
3. Article 15(3) – Empowers the state to make affirmative discrimination in favor of women.
4. Article 16 – Provides for equality of opportunities in public appointments of all citizens.
5. Article 39 – Providing equal right to means of livelihood and equal pay for equal work.
6. Article 42 – Directs the state to ensure just and humane condition of work and maternity relief.
7. Article 51 (A) (e) – Mandates every citizen to renounce practices derogatory to the dignity of

**WOMEN AND FIVE YEAR PLANS**

The National Policy on Empowerment of Women 2001, envisaged the introduction of a gender perspective in the budgeting process as an operational strategy. In addition to that, the plan documents have over the years emphasized the evolving of inclusive growth in gender issues. Formal earmarking of funds for women began with the Women's Component Plan. However, gender sensitivity in allocation of resources and women as an important segment of development was actually commenced only from the Seventh Plan, onwards. The Eighth Plan 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 oriented development strategies. The Ninth Plan 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 percent of reservation in the funds/benefits earmarked in the women's related development programmes. The Tenth Plan reinforced commitment to gender budgeting to establish its gender-differential impact and to translate gender commitments into budgetary commitments.

**Gender Budgeting will be an effective instrument in reducing gender discrimination** and addressing socio-economic inclusive growth of women because, the policies can only possible to achieve, if sufficient funds are allocated for their implementation, women's and men's needs, concerns and priorities differ due to their different roles in the society.

## EFFECTS OF GENDER BUDGETING

Gender budget focusing on creating the following key effects which are generic in nature and essential for any development process to ensure efficiency, effectiveness, accountability, gender equality and value of money which is going in to implementation.

### I. Observation on the achievement of policy goals

It acts as a tool to monitor the gap between targets and achievements of the Millennium Development Goals or country's policy and plan goals in a gender-centric manner.

### II. Achieving gender equity/equality

Achieving gender equity requires equality of outcomes for women and men. It implies that the recognition in fulfilling the different needs, preferences and interests, which affect the way women and men benefit from the policies through budgetary allocations. If necessary, special provisions to be made to women for better utilization of resources towards coordinated development.

### III. Advancing the realization of women's rights

Gender-responsive budgeting attempts to measure the gaps between policy commitments in respect to human and women's rights instruments (including CEDAW), the adequacy of resource allocations, and the outcomes of both.

### IV. Poverty Alleviation

It is widely acknowledged that the social development indicators for women are far worse in comparing men belonging to the same social-economic strata, that woman and men are experiencing poverty differently, and face different constraints to overcome poverty. Women are also more affected by poverty than men. If women's needs are not taken with special care, poverty reduction policies will lead to risk ultimately move towards biased development, increases gap in utilization of resources lead to imbalanced growth.

### V. Enhancing economic efficiency

Several studies have proved that there is a positive correlation between diminishing gender inequality and higher growth rates in national and per capital income. Women's productivity increases proportionately, if their access to information, credit, and extension services, inputs, and markets etc. Their time burden is reduced through, for example, the investment in labor-saving infrastructure will improve the economic efficiency.

### VI. Achieving good governance

The process of improving the mechanism for delivery of goods and services to women and men in a fair, just, and responsible way has to be considered as an integral part of the definition of good governance. It will be achieved through participatory approach by involving different sections of citizens of our country including women. The participatory process allows a woman to express her views, problems and contributes for chalking out the effective development strategy and its implementation.

### VII. Enhancing accountability and transparency

Gender Budgeting is a powerful tool for highlighting gaps between international commitments (such as those established at the Fourth World Conference on Women in Beijing in 1995, CEDAW) and in national policy documents and the amount of public spending earmarked for the achievement of gender specific benchmarks and targets. Gender budgeting necessitates the availability of sex-disaggregated data and the accessibility to programmatic information. By tracking how allocated money is spent, it increases both accountability and transparency. Every woman understands her responsibility in shaping their own development and makes the resources accountable through maintaining transparency by participatory approach.

## TOOLS OF GENDER BUDGETING

There are number of tools will be used for Gender Budgeting in the process of empowering women. Effective utilization of these tools in a proper manner will be much useful to achieve positive change in social, economic and political empowerment. Some of the tools are mentioned under

### 1. Participatory Planning and Budgeting

- Involvement of women in decision making in developmental planning seen as key to success of all gender related budgeting initiatives.
- Women's needs and concerns have to be taken into account with Special care in fund earmarking.
- Women have to be treated as equal partners in decision making and implementation rather than as beneficiaries. Though women are lagging behind in skills and capacities in doing things, it is the responsibility of the governments and other developing organizations to develop new skills or reskilling and capacity building suitable to the present situation.

### 2. Spatial Mapping- Macro level planning for micro level needs

- Women's empowerment is a holistic requirement which entails adequate resource allocation in all areas including health, education, water and sanitation, nutrition, sustained employment, access to credit, asset ownership, skills, research, technology design and political participation. Regional imbalances (rural- urban) have to be corrected. Spatial mapping of social infrastructure and access to employment opportunities for women would clearly highlight the resources available, overall gaps, resource allocation and required, based on size of population and yardsticks for availability of facilities etc.

### 3. Gender Based Profile of Public Expenditure

- Preparation of profile facilitates the review of all schemes and public expenditures from a gender perspective and isolating the gender component by way of expenditures and physical targets. It would give a clear cut situational analysis of constraints like non availability of sex disaggregated data; need to determine reasons for non adherence to targeted expenditures on women, etc. Trend of the gender component, allocations and expenditures are indicative of extent to which, budgeting is gender responsive.

## STAGES OF GENDER BUDGETING

It is well known international tool, encompassing most of the above tools.

1. An analysis on the allocation of resources of the situation for women and men (and the different sub- groups) in a given sectoral planning.
2. An assessment of the extent to which the sector's policy addresses the gender issues and their gaps described in the first step. This step should include an assessment of the relevant legislation, policies, programmes and schemes. It includes an in-depth analysis of both written policies as well as implicit policies reflected in government activities. It should examine the extent to which the above stages meet the socio-economic and other rights of women.
3. An assessment of the adequacy of budget allocations to implement the gender sensitive policies and programmes identified in step two.
4. Monitoring of whether the money has spent as planned, what are delivered and to whom? This involves checking both financial and physical deliverables (disaggregated by sex)
5. An assessment of the impact of the policies / programmes and the extent to which the situation described in step one has been changed, in the direction of greater gender equality.

## DIFFERENCE BETWEEN GENDER BUDGETING AND GENDER AUDITING

Gender Auditing is a part of the Gender Budgeting process. Gender auditing is the process that is conducted after the budget has been adopted and implemented. It is the process of reviewing financial outlays – looking at trends over time, percentage shares etc; analyzing and assessing systems actually put in place, processes adopted, outcomes and impacts of budgetary outlays vis à vis what was planned – all this through a gender lens. The figure below shows the various steps in the entire process of Gender Budgeting, of which there are 3 major components – Policy Appraisal, Gender Budgeting and Gender Auditing.

Gender auditing is an essential part of the larger social auditing, which evaluates socio, economic, political and environmental benefits and also shortfalls. It is able to assess the **differential impact** of budgets, policies and plans on men and women and the progress in achieving gender equality and equity.



Despite all legislations, policy commitments and planning, women remain a vulnerable section in our present society. Achieving women's empowerment in to a reality, it would have to go beyond current outlook on gender budgeting, which excludes several dimensions of the problem. It has to go with inclusive growth with broad based approaches, intern addresses planning, adequate resources allocation, programme designs targeted intervention and implementation based upon the requirements of women living at the bottom level with their real participation. This has to be supplemented by relentless reality checks at the field level. Gender mainstreaming has to be a guiding force in all these activities to maximize outreach of public expenditures and benefits for women. In this direction there will be a possibility of overlapping of gender and developmental issues will take place- it is inevitable, given in the wide gap in availability and requirement of socio-economic infrastructure in the country.

## CONCLUSIONS

The Budget is an important tool in the hands of state for affirmative action for improvement of gender relations through reduction of gender gap in the development process. It can help to reduce economic inequalities, between men and women as well as between the rich and the poor (NCAS, 2003). Hence, the budgetary policies need to keep into considerations the gender dynamics operating in the economy and in the civil society. There is a need to highlight participatory approaches to pro-poor budgeting, bottom up budget, child budget, SC budget, ST budget, green budgeting, local and global implications of pro-poor and pro-women budgeting, alternative macro scenarios emerging out of alternative budgets and inter-linkages between gender-sensitive budgeting and women's empowerment. Serious examining of budgets calls for greater transparency at the level of international economics to local processes of empowerment.

Gender Commitments must be translated into Budgetary Commitment. By using our Right to Information (2005), transparency /accountability for revenue generation & public expenditure can be ensured. For Reprioritisation in public spending we must prepare our 'bottom up budgets'. Gender economists must lift the veil of statistical invisibility of the unpaid 'care economy' managed by poor women and highlight equality & efficiency dimension and transform macro-policies so that they become women friendly.

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