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ABOUT US

WHITE BLACK LEGAL is an open access, peer-reviewed and refereed journal provided dedicated to express views on topical legal issues, thereby generating a cross current of ideas on emerging matters. This platform shall also ignite the initiative and desire of young law students to contribute in the field of law. The erudite response of legal luminaries shall be solicited to enable readers to explore challenges that lie before law makers, lawyers and the society at large, in the event of the ever changing social, economic and technological scenario.

With this thought, we hereby present to you

GENDER BUDGETING IN INDIA AND THE WORLD: A SYSTEMATIC LITERATURE REVIEW

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Abstract

Gender budgeting aims at including a gender perspective at all stages of the budgetary processes. Rising economies in the continent of Asia (including India) are undergoing multitudinous massive demanding situations regarding the topic of gender equality comparing several developed high-income class economies with more casual sectors that solely hire large share of the women section and a weaker political duty and obligation. The literature has been analysed on gender budgeting in India and abroad and derive avenues for future research. The attention of the study is to conduct a systematic literary evaluation and review of gender budgeting in India and overseas revealing the pros and cons at the same time dealing with budgeting by men and women. The present literature on the subject lays emphasis on rationales for using the concept and its innumerable theoretical executions and implementations. But, many studies are explorative, reviewing existing content while not collecting presumably appropriate additional information. The fine effects of the idea of gender budgeting tasks have born combined effects. While a number of studies present positive experiences regarding certain aspects of gender budgeting and some are not.

Keywords: Gender budgeting , Gender inequality, Budgetary policies, Gender responsive budgeting, Women.

Introduction

The concept of Gender budgeting gained ground in early 1980s when Australian feminists started raising voice in favour of gender budgeting. This eventually ,in 1984, led to adoption of the Women's Budget Programme . Government movements towards gender budgeting were also

initiated by practitioners (Broomhill and Sharp, 2002). By the mid-1990s, the UK, Canada and South Africa, were among the first countries to put in action the gender budgeting concept. Universally prevalent gender budgeting definition reads as, “gender concerned evaluation of budgets centred towards including gender perspectives at all situational ranges of budgetary process” (European Council, 2005). A complete and comprehensively meaningful review of academic discourse on the topic of gender budgeting is absent, even when strides have been made by current researchers in evaluating many aspects relating to the topic. For example, in audits of public financial management, little consideration is given to differences in gender (Anessi-Pessina et al., 2016; Van Helden et al., 2016). Gender budgeting, which constitutes a vital part of the general public zone budgeting, has confronted overlook via the means of diverse public management researchers, mainly to a name for extra attention (Steccolini et al., 2019). It is vital to consist of a gender angle in nation finances methods from the floor up with a purpose to put into effect gender budgeting. Despite its multidisciplinary and global scope, research on gender budgeting is still scattered. Using a literature analysis, this study examines the present discourse on gender budgeting in India and abroad. Generally, men and women have varied priorities pertaining to the budgetary policies and in most cases are affected differently by gender difference policies about incentives, constraints, options, incentives etc.,. Men and women make different social preferences as the constraints faced by them vary. Legacies of negative intra-family gender relations inhibit ladies from playing their rightful role, contributing to the Indian economy, and getting their due proportion of the financial advantages in numerous countries, especially the developing ones. The budgetary guidelines are reacted to by women in different ways in comparison to men. The importance of this segregation on the basis of gender holds relevance as noteworthy differences exist between both genders in regards to economic perspectives. The currently existing gender-neutral budgets completely ignore gender specific implications of the innumerable budgetary policies. Budgeting is said to be divided into the following components: (i) budgetary allocation of different resources to different heads, (ii) actual outlays of governments on various sub-heads, (iii) accounting of the way resources utilization takes place for stated purpose (iv) assessment of effectiveness of utilitised assets in giving desired results. Gender budgeting considers looking at the above four components taking into consideration women as beneficiary segment. While many public goods and services like defense are not amenable to gender partitioning, many others have differential impact on the two sexes. In India, a special reference in the Budget Speech for 2000-01 pertaining to the access of women to national resources marks the dawn of gender-sensitive budgeting. Subsequently, the Economic Survey (2000-2001) contained an entire section on ‘gender inequality’ for the first time. India’s

determination to gender equivalency makes the perfect case for gender budgeting exceptionally compelling . India became a signatory of the Convention for the Elimination of Discrimination against Women (CEDAW) on July 30, 1980. CEDAW, adopted by the UNGA on 18 December 1979, is directly comparable to an international women rights bill. Ratification of the convention in case of India took place on July 9, 1993, subject to its right to implement articles in conformity with its policy of non-interference in private matters . Elimination of inequalities in possibilities and predicaments of diagnosed agencies of the populace has been a crucial goal of the country since half a century .

Gender budgeting has been studied extensively in the ex-ante phase, but less is known about the concurrent and post-funding stages. The results and impact of gender budgeting are not well understood, therefore Indian governments are not sure of the best tools to use. Both descriptive and secondary data is used in the studies . Scholars have immensely contributed to the field, however there are nevertheless a few regions that want to be filled, maximum substantially in public accounting. Since the aspect of gender mainstreaming studies lacks coherence and there's little fact concerning future growth of the topic under studies, the assessment covers applicable and required literature. In addition to this, we suggest various new directions and dimensions of further study. It is assumed that gender budgeting would be implemented and that a research framework will be established for the study. Accounting for keyword searches of the big scientific research databases, we head towards describing our approach to the methodology. Both a descriptive and a content material evaluation phase follow this one to summarise our findings.

Research Methodology

Various researchers have selected and analysed different databases including Tailor & Francis, Emerald, Elsevier, and Oxford university press worldwide for articles collection . Various articles were found relevant by using search string and keywords in research modus operandi. The search protocol used the hit and trial method in order to get the highest quality of papers and articles from numerous reputed publishers. Keywords, used at the first stage, generated huge citations. It is also noted that Lesser results have been generated due to limited research. At a later stage, researchers have selected good quality journals in research methodology and have generated search strings selecting a total of 130 citations. Out of these articles, relevant studies have been selected for structured literature review.

Furthermore , a number of dimensions of gender budgeting have been considered. The first and foremost dimension of gender budgeting comprises the antecedents. Some examples include organisational safeguards such as the availability of gender-disaggregated information and analytical capacities, as well as the presence of partner organisations that can help implement gender budgeting in a developing country. Second, gender budgeting methods are encompassed in the budgeting process at various stages. Instrumental and policy viewpoints have been used for analysis of Gender budgeting . (Bakker, 2018). During research, it is differentiated into - 1.ex-ante method 2. the concurrent method 3.ex-post method (Downes et al., 2016; Nakray, 2015; Rubin and Bartle, 2005). Strategies such as budget allocations for specific sectors are examples of ex ante instruments that can be used prior to the implementation of policies. While allocating and distributing resources accounting for gender, like through program-based budgeting or measuring progress on gender-sensitive spending, is facilitated by concurrent rules and tools. All three stages of the budgeting process are included in comprehensive gender budgeting systems. Third dimension takes into consideration the issues that hold influence on how governments implement and execute gender budgeting in their own countries. The study tries to analyse and understand the findings of the various articles and papers pertaining to gender budgeting. Findings encompass facts of information on short and long-term consequences , for example , how economies strive to minimise the gender gaps in India and how supplies are offered to the mammoth population by governments.

Results and discussion

The analysis of the papers brings to light the aspect that few researchers have aimed at putting to forefront the budgetary allocation by accounting for the gender perspective. (Downes et al., 2016). Other studies, on the other hand, use an interpretative case. The sub-discourse of gender equality and public financial management is examined in this review (Khalifa and Scarparo, 2020; Steccolini, 2019). Pushing for a comprehensive gender analysis of economic policy challenges this myopic division of economic and social issues. Public Expenditure along with the Framework for the Financial Accountability in case of international organisations includes a new section evaluating gender-sensitive administration of public financial in 2020. (PEFA, 2020).

This section explains the findings of a study on gender budgeting. It is common in this research to give gender budgeting scenarios that draw on earlier studies, records, or other budgetary data. It's rare for researchers to collect primary data through methods such as interviews, surveys, or

document reviews, or some combination thereof. In studies that aim at proposing a new gender budgeting tool or tactic, hypotheses rather than real data have been used.

The rest of the work either lacks a specific emphasis or is simply conceptual. This section investigates how gender budgeting was influenced by its antecedents, methodology, context, and findings as a consequence of the content analysis.

All of the research in Table 1, has some connection to gender budgeting in some way. The existence of different approaches to defining gender budgeting clearly show the lack of agreement on what defines the topic of "gender budgeting". An emphasis on the analysis stage and budgeting stage is revealed in the analysed studies. Gender is a factor in more than half of the research on the overall budgeting process.

Table 1: Studies on Gender Budgeting and their findings are as follows:

Author	Year	Key Findings
Aswathy Ann Thomas	2022	The study accounts for the dire need and importance of gender budgeting in order to uplift the status of women in the country. The paper analysed gender budgeting trends from the very beginning in 2005 to 2020 to portray the considerable improvement in the women folk's through the government policies. Emphasis in the research was also laid on achievement of SDG 5 through gender responsive budgeting.
Viswanath and Mullins	2021	The study examined and highlighted the important role of the concept of gender budgeting in eliminating and reducing various financial discrepancies between both the genders (men and women).
Escobar	2021	Decades of public administration debate on gender and other human and social qualities namely different topics like co-production through participatory budgeting, representative bureaucracy, among others.

		Migrants, refugees, juveniles, and criminals, for example, who are traditionally excluded from the notion of "citizen," need to have their opinions heard and their barriers to participation removed.
Tobias Polzer et al.	2021	This study drew attention towards the blank spots in the field of gender budgeting including public sector accounting where greater attention and emphasis need to be placed by governments worldwide.
World Bank	2020	The study aimed at highlighting the utility of the World Bank's taxonomy of income levels to classify the countries.
Lekha Chakraborty	2020	This study aimed at estimating the quantum of gender budgeting in the country emphasising on the statistical invisibility of the economy. The Kerala state topped the Xede scores with a value of 0.72.
Downes and Nicol	2020	A degree of power Gender budgeting is discussed in more than a third of the research, although no specific policy area is studied and then addressed. Only one-fourth of the research examines regional and local administration at all levels. As an example, 16.7 percent of respondents point to countries in the Organization for Economic Co-operation and Development (OECD).
Steccolini	2019	The study highlighted the various examples of ex-post techniques and tools available to lay emphasis on policy analysis like spending reviews, gender audits etc.
Pearse et al.	2019	The study aimed at bringing to light the rising amount of literature on gender that demonstrates that interdisciplinary "reflects of the standing feminist knowledge."
Marx	2019	This study examined how "male political-economic power dynamics in society" are clearly reflected in

		traditional budgeting processes. It also highlights that governments may overlook the very basic structural problems by initiating the distribution of budgets based on the gender quotas.
Hagan	2018	The study brought to light the notion that gender must be accounted for in public finances particularly in the budgeting process . It also presented a comparison of how numerous countries across the globe are putting to practice the concept of gender budgeting .
Spehar	2018	The study accounted for the fact that the significance of the developing nations' development partners cannot be stressed accounting for how often various projects come to an abrupt end when the financiers withdraw their support.
Meraj Alam et al.	2017	The unique concept of gender budgeting has been accepted worldwide and the study signifies the fact that in India gender discrimination has been a reality since long. The study analysed and found that there existed an overall positive impact of gender budgeting on the status of women in India pertaining to social, economic and health sub-heads.
Stotsky	2016	The study aimed at highlighting the efforts of IMF and OECD (standard setters for best practise). The Gender Budgeting Toolkit of the International Monetary Fund (IMF) has been deeply studied and analysed .
Downes et al.	2016	More than a fifth of the research focuses on Europe (21%). One part of the study focused on North Macedonia or Serbia; the other 18 were focused on high-income European countries like Austria or Spain. Asia's and Africa's low-and-middle-income economies' rising economies are the focus of numerous studies. The Americas are only briefly mentioned in two of the listed works (Canada and the

		USA). There have been no studies that explicitly cover Latin America despite government initiatives in countries like Mexico
Sheila Quinn	2016	This study aimed at analysing the development and achievements of gender budgeting across the European continent.
ale et al.	2016	This study in regards to gender budgeting in the country aimed at highlighting the effect of the concept on gender inequalities and also fiscal spendings.
Addabbo et al.	2015	Gender as well as well-being budgets are combined in examination of the institutions' budgets. Institutions that have an impact on education are included in the paper's application of wellbeing relating to gender budget concept, which can have good effects on other dimensions of well-being as well as gender equality. Both the University of Modena and Reggio Emilia, Italy, and Pablo de Olavide University, Spain, are the focus of this study. This study resulted in future research projects as well as planning and implementation of policy implications.
Lekha Chakraborty	2014	This paper accounted for the concept of gender responsive budgeting as fiscal innovation. The study also put forward a number of challenges and recommendations to make the process sustainable. The recommendations included setting up of institutional mechanisms, building gender disaggregated data, among others.
Poonam Sharma and Prabha Garg	2014	This paper accounts for study relating to women education relating to the census of 2001. The educational quotient holds an important position in the gender budgeting studies.
Dey and Dutta	2014	The study focused on how gender budgeting risks becoming a merely sentimental idea that is only used

		when resources are available or when the government wants to show its support for gender equality by a populist gesture in the absence of legislative support .
Manyeruke et al.	2013	Gender budgeting must be preceded by inclusion and stakeholder integration, with a special focus on the effect of development partners in the Global South, because governments lack analytical capacity, particularly in emerging and low-income states.
Austen et al.	2013	Many concerns have been addressed in numerous studies, including the availability of data and a supportive atmosphere for gender budgeting.
Hamausw et al.	2013	Many studies have raised doubts regarding the effectiveness of gender budgeting in the absence of legislative support and multi-stakeholder engagement.
Yamini Mishra and Navanti Sinha	2012	This study aims at analysing the reasons for lack of popularity of gender responsive budgeting in India. It takes into account the following flaws including the limits in this aggregating allocations, the limits arising in relation to policy-making and the engagement with GRB tools.
Mini Sukumar	2012	This study highlighted the gender budgeting initiatives in Kerala by local government institutions. It brought into picture the paradoxical situation of the state where there existed women development along with lower social agency for women. The concept of mainstreaming gender and decentralising it has been put forward as the only solution.
Edralin	2011	This study highlighted the problem of insufficient gender-disaggregated data, making it difficult for governments to tailor programmes to women and men's differing quality of life.

Botlhale	2011	Gender budgeting must be preceded by inclusion and stakeholder integration, with a special focus on the effect of development partners in the Global South, because governments lack analytical capacity, particularly in emerging and low-income states.
Elson and Sharp,	2010	The discussion of gender budgeting in academia is interdisciplinary and draws on research from a variety of sectors, including accounting and finance, and studies of nonprofit organisations, amongst others.
Keerty Nakray	2009	The research undertaken aims at analysing the working of gender budgeting in India. The analysis showed that gender budgeting in India has been working at certain levels. The government the national level has included the gender budgeting statement in annual national budgets and have also aimed at creating background for women's empowerment in various government schemes. The study also highlighted that despite these developments daunting challenges remain.
Bearfield	2009	Decades of debates in the field of public administration have taken place over the concept of gender and other social qualities namely participatory budgeting, representative bureaucracy and also accounting for refugees and displaced people .
Morrissey	2008	The academic debate on gender budgeting is multidisciplinary and includes research from the fields of accounting and finance along with the field of education.
Rubin and Bartle	2005	This study centred around the fact that academics not only define gender budgeting but also extract its policy implications.
Nirmala Banerjee and Maithreyi Krishnaraj	2004	The study highlights the fact that there exists a need for division of various problems pertaining to women

		at different levels. For example healthcare and educational issues can be looked by the state government while water sanitation et cetera should be handled by the local government.
Lahiri et al.	2003	The study portrays deep inside of the gender budgeting practises in the country weighing its various pros and cons. A detailed account of the various policies and programmes and its impact has been analysed and the pro-women allocation of various public expenditures has been made in detail .
Sharp and Broomhill	2002	The research plays a crucial role in highlighting how stakeholders including citizens have the ability to use gender budgeting to hold governments responsible for their policies and activities pertaining to gender equality, with the end goal of fostering economic equality for individuals of all sexes.
Budlender, 2002	2002	The study around the gender budgeting concept in academia is multidisciplinary and connected and draws on research from feminist economics,
Sharp et al.	2002	A decade ago, I recommended that academics not only define gender budgeting, but also deduce its policy implications.
Broomhill et al.	1990	The study clearly portrayed the support of feminists in Australia in the early 1980s to voice their support for gender equality in the country's governmental budgeting process. The study also brings to picture the Australian government's picture where the government "worked not only to publicise its very own 'achievements,'" but also hugely responded "to rising economic reflection of the women's movement" to implement women's budgets.

Conclusion

The present research and study lays focus on the concept of gender budgeting in the country. From the large amount of literature studied and analysed above it can be clearly inferred that neither study fully supports the female in budgeting nor do they fully favour the male folk . There lay different and alternate situations to behave, handle and manage the above stated finance accordingly. It can be drawn that females are considered better organized in shopping whereas male are better organised in the field of business finances. Hence, some studies are supporting the female good in budgeting and some studies are showing that male are better at managing money. Many studies have found doubts regarding the effectiveness of gender budgeting in the absence of legislative support and multi-stakeholder engagement. Because of a lack of gender-disaggregated data, it is difficult for governments to tailor programmes to women and men's differing quality of life. At last it is observed that the academic debate on gender budgeting is multidisciplinary and includes research from feminist economics, accounting education and finance, and nonprofit studies, among others.

Future research

The present paper could consider only limited number of theoretical and empirical papers using key words and selected databases. All the papers couldn't be captured as selected databases have been used to conduct structured literature review. However relevant and important keywords have been used to research the required and relevant papers.

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