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## **UNIT: 1 GENESIS AND AN INTRODUCTION TO GENDER BUDGETING**

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## **2.1 INTRODUCTION**

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This Unit provides an understanding on Gender Budgeting and how the strategy of Gender Budgeting facilitate us bring the changes in the lives of both men and women and It is important for us to understand the basics of gender budgeting. As we have already learnt in the MGS 001, that the society views men and women differently and hence lays down different norms and values for dividing both resources and responsibilities between men and women. How do we change this in a positive direction? Gender budgeting can give us the opportunity to transform the conventional and traditional position of women. The Unit explores both theoretical and practical aspects of gender budgeting. This unit will introduce you to the concept of gender budgeting and it relevance of the contemporary society. You will realize the linkage between budget and gender and how the society where we live in determines gender and budget roles.

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## **2.2 OBJECTIVES**

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After studying this Unit, you should be able to

- Define gender budgeting;
- Analyze the linkage between gender and budget;
- Explain the need for gender budgeting; and
- Examine the benefits of gender budgeting.

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## **2.3 WHAT IS BUDGET?**

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According to Talyer, "Budget is a financial plan of government for a definite period".

According to Rene Stourm, "A budget is a document containing a preliminary approved plan of public revenues and expenditure".

Government has several policies to implement in the overall task of performing its functions to meet the objectives of social and economic growth. For implementing these policies, it has to spend huge amount of funds on defence, administration, and development, welfare projects and various other relief operations. It is therefore necessary to find out all possible sources of getting funds so that sufficient revenue can be generated to meet the mounting expenditure.

Planning process of assessing revenue and expenditure is termed as Budget. The term budget is derived from the French word “Budgette” which means a “leather bag” or a “wallet”. It is a statement of the financial plan of the government. It shows the income & expenditure of the government during a financial year, which runs generally from 1<sup>st</sup> April to 31<sup>st</sup> March.

Budget is the most important information document of the government. Budget also provides information on government policies and programmes. Budget may have two parts and first part presents the overall picture of the financial performance of the government. The second part of the budget presents government's financial plans for the period upto its next budget.

So, every citizen of a nation from the ordinary person to the politician is eager to know about the budget as they would like to get an idea of the:

1. Financial performance of the government over the past one year.
2. To know about the financial programmes and policies of the government for the next one year.
3. To know how their standard of living will be affected by the financial policies of the government in the next one year.

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## **2.4 WHAT IS GENDER BUDGETING?**

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A gender budget is not a separate budget for women; instead it is an approach which can be used to highlight the gap between policy statements and the resources committed to their implementation, ensuring that public money is spent in more gender equitable ways. The issue is not whether we are spending the same on women and men, but whether the spending is adequate to women and men's needs (Rake, 2002).

Gender budgets are a tool for implementing government's gender mainstreaming commitments. It will link policy commitments across government departments with their budgets. As Sharp and Broomhill (2002) explain: “[they] are a mechanism for establishing whether a government's gender equality commitments translate into budgetary commitments.” Without a suitable economic underpinning, a government's equality commitments are unlikely to be realized. Gender budget initiatives go beyond

the assessment of programmes targeted specifically at women and girls and seek to expose assumptions of 'gender neutrality' within all economic policy - raising awareness and understanding that budgets will impact differently on women and men because of their different social and economic positioning.

Originally the initiatives were termed 'women's budgets' because the focus was on the impact on women and girls. More recently the emphasis has shifted to 'gender' as a category for analysis and to avoid any misunderstanding that activists are working to produce a separate budget for women (Sharp & Broomhill, 2002). On the other hand, it involves an analysis of budgetary policies that assesses the real impact of income and expenditure on women and men and makes sure that programmes that are implemented do not accentuate social and economic inequalities between the sexes. It implies a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.

The process of gender budgeting eventually results in gender responsive budgets. The terms gender responsive budgets, gender-sensitive budgets, gender budgets and women's budgets are however often used inter-changeably. Gender budgeting:

- Refers to the process of conceiving, planning, approving, executing, monitoring, analyzing and auditing budgets in a gender-sensitive way;
- Involves analysis of actual expenditure and revenue (usually of the Government) on women and girls as compared to on men and boys;
- Helps Governments to decide how policies need to be made, adjusted and reprioritized; and
- Is a tool for effective policy implementation where one can check if the allocations are in line with policy commitments and are having the desired impact?

## 2. 4.1 Meaning of Gender Budgeting

The term “gender budgeting” describes the government expenditure on various programmes/ policies that addresses gender concern in the society. There are two definitions which describe the term gender budgeting.

*“ ‘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)*

*“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)*

The two definition stresses the fact that gender budgeting is a tool to audit government budget to analyze the impact of budgets on women and men. It also see how government money is spent to improve the socio economic condition of girls, boys, women and men. It is also a tool to engender public economy.

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## 2.5 OBJECTIVES OF GENDER BUDGETING

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Expenditure and taxation policies have different implications for, and impacts upon, women and men in terms of their contributions to both the paid and unpaid spheres of work. Gender budget initiatives can reveal these discrepancies and provide governments with the opportunity (in partnership with other actors) to integrate a gender analysis into economic policy.

Sharp and Broomhill (2002) explain that most gender budgeting initiatives have three core goals. They seek to: (1) mainstream gender issues within government policies; (2) promote greater accountability for governments' commitment to gender equality; and (3) change budgets and policies.

They go on to define success of gender budgets as being contingent upon their record in changing budgetary allocations and policies in a way that promotes gender equality. And at times this can be demonstrated - for example the UK Women's Budget Group was able, through gender budget analysis and lobbying activities, to contribute to the reversal of a proposed change to the tax benefit system that would have shifted money from the 'purse to the wallet'. Other times the results of gender budgeting are less tangible.

Susan Himmelweit (2002) embraces both the equity and the efficiency arguments for gender budgeting. She argues that it is important to understand and make visible the different effects of policies on women and men in order to make outcomes fairer between women and men. And additionally it is necessary to utilize the efficiency argument which incorporates the different responses of women and men to policy and proposes that this behavioral aspect should also be analyzed and monitored if policy is to meet its objectives.

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## **2.6 WHAT IS OUR PERSPECTIVE ON GENDER BUDGETING**

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The budget is the main instrument of economic policy at a government's disposal. It reflects the values of that government because it determines who will be rewarded and

who is recognized for what. For example, the budget decides who will receive services of a certain kind, where they will be placed and how they will be used. As employment is generated through the budget, it also determines which jobs will be created and where. These are clearly political decisions, and they have various effects on men and women in different categories.

Certain assumptions are made in the budget, for example, about who the breadwinner or head of the family is. That person may receive subsidies or credits on behalf of the household he or she is assumed to head. When those assumptions are made without recognizing the different situations of men and women, differential impacts inevitably result. It is very important that throughout the economy the work that women and men do should be supported by the budget. If the budget supports only men's work in the formal sector, then the rest of the work, that is very important but is hidden, does not get support. That is inefficient.

It is very important to have a gender perspective in the budget because we also know that men and women have different capabilities. Men and women have traditionally not had the same access to health and education. There are gaps. It is important to address those gaps using the budget. It is also very important to have a gender perspective in the budget because men and women have different needs, as they play different roles. It is important to see whether their different needs are being addressed equitably.

Budgets may appear to be gender-neutral because they are not framed in terms of men and women. They do not explicitly state that men will receive certain benefits and women will receive other. They ostensibly deal with everybody equally. That is called gender blindness. Gender blindness occurs when it is assumed that people of both genders have the same needs, and that they are being addressed in exactly the same way.

A gender perspective in the budget is necessary because there is much evidence now that poverty has a gender dimension. Men and women fall into poverty for different reasons, and also for similar reasons. Once they are in poverty, men and women respond differently to their situation of poverty. For example, in Uganda, one very common

reason why women fall into poverty is widowhood. When they lose their spouses, their status and their income suddenly drop, but this does not happen to men. No man ever says that he became poor because his wife died. And the reason is that Ugandan society is patriarchal, and property, particularly the land and animals which are the possessions of the poor, is owned by men and passed on to their sons. Women only gain access to land through their spouses. They gain access to the use of cows through husbands or brothers. So when a woman loses her husband, the property goes away to a son, and sometimes if it is a polygamous marriage and the son is from another wife, women lose access to property and access to land when they become widows. But for men it is not so. At the same time, there is also evidence in Uganda that when poor people get poorer and poorer, the response from men is that they feel that their gender identity has been stripped away from them. Their gender identity is to be a provider. Men believe that their role in the family is to put food on the table, to bring in money, to pay for the food in the family, and when they cannot provide it, and then they feel that they have lost their manhood. Their response is to try to escape through alcohol or by abandoning the family.

On the other hand, women respond differently. When they are hit hard by poverty, they try to keep the children together. They also sometimes resort to doing any kind of work that will bring in something to allow them to care for the children, even prostitution.

In summary, therefore, if policies and the budget must address poverty, it has to be understood that poverty has a gender dimension, and therefore the budget must look at poor men and poor women as different in their roles and needs, and as having different causes of and responses to poverty. It is important to have a gender perspective to be able to address poverty effectively.

There are also other reasons for having a gender perspective in the budget: to foster economic efficiency and to honour the commitments that governments make to achieve equality. If we accept that men and women are unequal in their capabilities and opportunities, and if we know that the budget is that instrument that drives economic and social policy and implements them, then we should use the budget to bridge that



inequality in order to fulfill the agreements that our governments make to achieve equality.

There is much evidence that if a budget is used to reduce gender inequalities, the efficiency of the economic plan increases. For example, it has been found through research with regard to Kenyan women farmers. If given the same agricultural inputs for men and women and if they have the same education level, women have higher agricultural yields more than 20 percent than men. There are many similar studies in other parts of the world. Time-use surveys and research on how women use their time provide evidence that when women's domestic burdens – such as fetching water and firewood, looking after children, cooking and cleaning – are reduced through the effects of public policy, such as the provision of water or energy-efficient stoves, household income increases because women have more time to look for paid work and bring money to the home. Also, more children go to school, because daughters are usually kept at home to help their mothers with domestic work. Studies have shown that there is a strong linkage between reducing the time burden on women and school attendance by girl children.

There is also evidence that when mothers have incomes, a greater part of that income goes to the welfare of the children like health, nutrition and education. So if the government has made children's primary education as a policy priority, then that policy can be more efficient if it also helps women to earn an income, because then they will buy school uniforms and books; they will feed their children better, and the children will go to school and study better. These are examples of how economic efficiency is increased by interventions that address men and women in their particular roles and by reducing gender inequalities.

Policies and budgets should also take into consideration the hidden economy. For example, many countries around the world both developed and poor countries are restructuring health services to achieve what they call greater efficiency. The efficiency indicators they use are reduction in cost per patient treated; they try to make sure that for

every patient treated they are reducing the cost. To achieve this, there is a policy in Africa that we call home-based care. Home-based care is a policy aimed at discharging patients as soon as possible from hospital and encouraging families to care for their patients at home.

This is not economically efficient. This is a transfer of cost, because the cost of patient care has been transferred from the hospital, from the public service, and passed on to the family, in other words to the woman in the household. In the long run, this may have implications even for the economy. If the woman is employed, she will have to leave her job to stay at home to provide the care. She may lose her job because she is off work too often. This kind of analysis is really help to make the policies more gender responsive. The economy must be seen as the wider economy, not just the formal economy.

Gender-responsive budgeting is the idea that a gender approach or perspective is applied to the budget by using certain analytical tools to analyze the budget from a gender perspective. The budget should not be the only element analyzed in this fashion – in gender-responsive budgeting we also go behind the budget and look at the policy which is captured in the budget. We look at the macroeconomic and sectoral policies from a gender perspective; we examine the budgets to determine their impact on men and women, girls and boys. Are the interests of urban and rural men and women being served equitably by the budget and its underlying policies?

In gender-responsive budgeting, we attempt to highlight the different but definite contributions of women and men to the economy, including the care economy. We also expose the linkages and trade-offs between the household economy, the care economy and the market economy, as my example showed. We call for creative ways of recognizing, counting and rewarding women's unpaid work and for equitable sharing of the budget. We emphasize creative: we are not asking for a cheque to be given for the work they do in the household, but we would like to see public funds being used, first of all to reduce the burden of care work so that women have the opportunity to go out and earn an income, and also to contribute to the economy in that respect, but also to ensure

that justice is done, and that men and women are rewarded fairly for the work they put into the whole economy.

### Check Your Progress Exercise 1

**Note:** i. Use this space given below to answer the question.

ii. Compare your answer with the one given at the end of this U nit.

1. Is gender budget a separate budget for women? Explain.

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2. How would you define the gender budgeting in your own words?

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### 2.7 STEPS TO BE FOLLOWED IN GENDER BUDGETING

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There are certain steps to be followed in gender budgeting. Universally five steps are followed and those five Steps of gender budgeting is briefly outlined in the following:

Step I: An analysis of the situation for women and men and girls and boys (and the different sub- groups) in a given sector.

Step II: An assessment of the extent to which the sector's policy addresses the gender issues and gaps described in the first step. This step should include an assessment of the relevant legislation, policies, programmes and schemes. It includes an analysis of both the written policy as well as the implicit policy reflected in government activities. It should examine the extent to which the above meet the socio-economic and other rights of women.

Step III: An assessment of the adequacy of budget allocations to implement the gender sensitive policies and programmes identified in step 2 above.

Step IV: Monitoring whether the money was spent as planned, what was delivered and to whom? This involves checking both financially and the physical deliverables (disaggregated by sex)

Step V: An assessment of the impact of the policy / programme / scheme and the extent to which the situation described in step 1 has been changed, in the direction of greater gender equality.

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## **2.8 LINKAGES BETWEEN BUDGETING AND GENDER**

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The linkage of gender and budget is to promote equality between women and men by influencing the budgeting process. Collectively, gender budgeting initiatives seek to raise awareness of the effects that budgets have on women and men, hold governments accountable for their commitments to gender equality, and achieve gender-responsive budgeting. Sharp (2003) notes that these three main objectives of gender responsive budget initiatives can be seen as 'hierarchical', in the sense that increased awareness and government accountability are vital in achieving gender budgeting that contributes to gender equality.

Gender budgeting is budgeting that incorporates a gender equality perspective into the budgeting process and the policies that underpin it in order to promote equality between women and men. Gender budgeting does not involve creating separate budgets for

women and girls, or simply increasing specific budget allocations directed to these groups. Instead, it involves collecting budget revenues and allocating expenditures that address persistent inequalities between women/girls and men/boys.

A comparative analysis of the impact of budgets on men and boys and on women and girls is the first step in the process towards gender responsive budget. This type of budgetary analysis helps to reveal the extent to which budgets and their underlying policies are reducing, worsening, or perpetuating inequalities between men and women. Gender budgeting requires knowledge of the budget as a whole, including its processes, the role of institutions, and the policy context in which it is framed. In addition to gender budget analysis, it also entails using certain tools such as data and indicators to identify budget priorities, allocating resources accordingly, and tracking the impact of policy and budgets on gender equality.

**Check Your Progress Exercise 2**

**Note:** i. Use this space given below to answer the question.

ii. Compare your answer with the one given at the end of this U nit.

1. What is the linkage between budgeting and gender?

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**2.9 WHY IS GENDER BUDGETING NECESSARY?**

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The achievement of human development is heavily dependent on the development and empowerment of the 496 million women and girls who, according to the 2001 census of Government of India, account for 48 percent of the total population of the country. These women and girls not only comprise a large part of the valuable human resources of the

country; they are also individuals in their own right and their socio- economic development sets the foundation for sustainable growth of the economy and society as a whole. In addition, the Constitution of India has mandated equality for every citizen of the country as a fundamental right.

Nevertheless, the reality is that women in India continue to face disparities in access to and control over resources. These disparities are reflected in indicators of health, nutrition, literacy, educational attainments, skill levels, occupational status among others. The poor status and value attached to women is also reflected in the fact that the female sex ratio for the 0-6 age group declined from an already low 945 in 1991 to 927 in 2001 Census of India, implying that millions of girls went missing in just a decade.

There are a number of gender-specific barriers which prevent women and girls from gaining access to their rightful share in the flow of public goods and services. Unless these barriers are addressed in the planning and development process, the fruits of economic growth are likely to completely bypass a significant section of the country's population. This, in turn, does not augur well for the future growth of the economy.

The chart below illustrates some of the forms of discrimination faced by girls and women through the life cycle.

### **2.9.1 Policy Areas Covered By Gender Budgeting**

Gender budgeting theory and practice has grown out of a widening understanding that economic policy can contribute to narrowing or widening gender gaps across a broad spectrum of policy areas including health, education, welfare, transport and development - hence gender budget initiatives can be applied to any policy area.

Additionally gender budgeting is applicable to both macro and micro level economic policy and to both public spending and revenue. Most initiatives around the world have focused on public expenditure.

In practice the extent of gender budget initiatives vary from the broadest analysis of the entire national budget to the more narrow expenditure of selected government departments or programmes or narrower still, the expenditure on new programmes, selected forms of revenue, changes in the tax system or the implementation of new legislation. The extent to which the practice is applied will depend upon government commitment to gender budgeting, resources and expertise available, national and international pressure etc.

### **2.9.2 Benefits of Gender Budgeting**

Ultimately, as Himmelweit (2002) explains, gender budgeting can benefit society both by reducing socio-economic gender inequalities and by ensuring that public money is better targeted and spent more efficiently, improving policy outcomes. Gender budgeting also brings internal benefits to government. By strengthening the collection and analysis of gender-disaggregated data and enhancing the ability to determine the real value of resources targeted towards women and men – gender budget initiatives can provide a better understanding of how resources are being spent and increase the efficiency of policy.

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## **2.10 GENDER BUDGETING AND INDIA'S INTERNATIONAL COMMITMENTS**

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During the last decade, a number of international meetings have been convened that have the potential for transforming the reality of women's lives. At many of these meetings government, including Government of India, have committed to taking action to improve the situation of women. The following are among the international commitments to which Government of India is party:

- i. The Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), which Government of India signed in 1980.
- ii. The World Conference on Human Rights in Vienna (1993) asserted that women's rights are human rights.

- iii. The International Conference on Population and Development (ICPD) in Cairo (1994) placed women's rights and health at the centre of population and development strategies.
- iv. At the Fourth World Conference of Women in Beijing (1995), governments declared their de- termination "to advance the goals of equality, development and peace for all women everywhere in the interest of all humanity".
- v. In the 1995 Commonwealth Plan of Action on Gender and Development governments declared their vision of a world "in which women and men have equal rights and opportunities in all stages of their lives".

**Check Your Progress Exercise 3**

**Note:** i. Use this space given below to answer the question.

ii. Compare your answer with the one given at the end of this U nit.

1. List out the benefits of gender budgeting.

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2. What are the issues covered by gender budgeting?

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## 2.11 SUMMING UP

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There is no single model of Gender Budgeting, and later Units will show how other countries have utilized diverse models. Nevertheless, the common theme across all these models is a perspective and approach for gender mainstreaming that asks: “What is the impact of governmental budgets on women and men, girls and boys?”

International experience with Gender Budgeting suggests that, despite its potential contribution to development, initiatives may fall by the wayside if those who are responsible for doing the work do not understand why they are doing it, or feel that the added value is not worth the added work. Government of India's plan is that Gender Budgeting should be institutionalized as part of the standard budget process. Gender Budgeting should be seen as a way of shaping the main government budget, rather than as an add-on. In the early years of doing Gender Budgeting, there will be extra work as government officials learn new skills and methods of analysis, and as the lead agencies - Ministry of Finance and Ministry of Women and Child Development - perfect the methodology and guidelines. After a few years, however, the approach will become a natural and obvious part of good budgeting practice.

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## 2.12 GLOSSARY

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**Gender analysis:** The critical examination of issues as they affect women and men, girls and boys. Gender analysis is not a way of de-prioritising men. A gender analysis may imply giving priority to women's needs and interests in the same way that class analysis may require prioritizing the needs and interests of the landless and dispossessed. But gender differs from class in that women and men often live in intimate relationships with each other in a way that members of different classes do not. Prioritizing women's needs and interests without anticipating men's responses assumes a separatist goal, which will not ultimately result in a gender- equitable society.

**Gender gap:** Unfair differences in the situation or access to services of men and women. These may result from customary practices, religious biases, social assumption, myths or taboos, among others.

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## **2.13 ANSWERS TO CHECK YOUR PROGRESS EXERCISES**

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### **Answer to Check Your Progress Exercise 1**

1. A gender budget is not a separate budget for women; instead it is an approach which can be used to highlight the gap between policy statements and the resources committed to their implementation, ensuring that public money is spent in more gender equitable ways.
2. Gender budgeting refers to:
  - The process of conceiving, planning, approving, executing, monitoring, analyzing and auditing budgets in a gender-sensitive way.
  - Involves analysis of actual expenditure and revenue (usually of the Government) on women and girls as compared to on men and boys
  - Helps Governments to decide how policies need to be made, adjusted and reprioritized
  - Is a tool for effective policy implementation where one can check if the allocations are in line with policy commitments and are having the desired impact

### **Answer to Check Your Progress Exercise 2**

1. The linkage of gender and budget is to promote equality between women and men by influencing the budgeting process. Collectively, gender budgeting initiatives seek to raise awareness of the effects that budgets have on women and men, hold governments accountable for their commitments to gender equality, and achieve gender-responsive budgeting.

### **Answer to Check Your Progress Exercise 3**

1. Gender budgeting can benefit society both by reducing socio-economic gender inequalities and by ensuring that public money is better targeted and spent more efficiently, improving policy outcomes. Gender budgeting also brings internal benefits to government. By strengthening the collection and analysis of gender-disaggregated data and enhancing the ability to determine the real value of resources targeted towards women and men – gender budget initiatives can provide a better understanding of how resources are being spent and increase the efficiency of policy.
2. Gender budgeting works across the issues related with health, education, welfare, transport and development - hence gender budget initiatives can be applied to any policy area.

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## **2.14 REFERENCES**

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## **2.15 QUESTIONS FOR REFLECTION AND PRACTICE**

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1. Does gender budgeting influence the social position of women? Explain your arguments with suitable example.
2. What are the steps to be followed in preparing budget and gender budget? Explain them briefly.

