INTRODUCTION

The subject is selected for study since it is a value adding tool in struggle for women’s empowerment and gender equity. India became a signatory of Convention for the Elimination of Discrimination against Women (CEDAW) on July 30, 1980. CEDAW, adopted by the United Nations General Assembly on December 18, 1979, is a comparable to an international bill of rights for women. India ratified the convention on July 9, 1993, subject to some reservations, including its right to implement articles in conformity with its policy of non-interference in the personal affairs of any community without its initiative and consent. Removal of inequalities in the opportunities and predicaments of indentified groups of the population has been an important objective in the Indian Republic over the last 60 years. Gender equality is recognized as a part of fundamental human rights enshrined in the Indian Constitution. Articles 14, 15, 16, 39, 42 and 51 of the Constitution are relevant in this context (Lahiri, A; Lekha and Bhattacharya, 2000).

Union Government of India, for the first time included a statement on gender budgeting in budget 2005-06. It is gaining attention throughout the world. Gender budget, with regard to the government at any level does not refer to a separate budget for women or for men but it translates gender commitments into budgetary commitments. Gender budgeting refers to a method of looking at the budget formulation process, budgetary policies and budget outlays from the gender lens. It is an analytical tool, which scrutinizes the government budget to reveal its gender-differentiated impact and advocate for greater priorities for programmes and schemes to address the gender-based disadvantages faced by women. In fact, gender budgeting as an approach is not confined to government budgets alone; it also includes analyzing various socio-economic policies from the gender perspective (Das, Subrat and Mishra, Yamini, 2006).

“Gender budget initiatives analyse how government 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 their burdens” (IDRC, 2001).
As per Council of Europe’s Group of Specialist on Gender Mainstreaming (2005), “The gender budgeting is an application of gender mainstreaming in the budgetary process”. It means a gender based assessment of budgets, incorporating a gender perspective at all levels of budgetary process and restructuring revenues and expenditure in order to promote gender equality.

Generally, budgeting involves four components: (i) The budgetary allocation of resources to various heads, (ii) The actual government’s outlays on various heads, (iii) An accounting of how resources are utilized for a particular purpose and (iv) An evaluation of effectiveness of resources utilized in delivering the intended results. Gender budgeting involves looking at all the four components from the point of view of women as beneficiaries.

**Gender Budgeting in India**

The Department of Women and Child Development, Ministry of Human Resource Development, Government of India in collaboration with United Nations Development Fund for Women (UNIFEM) has taken an initiative in gender analysis of budget allocations in India and a study was entrusted to the National Institute of Public Finance and Policy (NIPFP). The section on ‘gender inequality’, which contained in the Economic Survey, 2000-2001, was based on the Interim Report on Gender Budgeting done by National Institute of Public Finance and Policy. A consensus was arrived at the United Nations Regional Conference on Gender Budgeting, 2001 in deepening the process of gender budgeting in India to the state level and also in extending the gender budgeting initiative to other countries in South Asia. As a result, a gender perspective was integrated in policy and budget processes, especially as part of the country’s Five Year Plan. In budget 2005-06, the Union Government for the first time included a statement on gender budgeting, which presented the magnitude of allocations for various programmes/schemes under the 10 demands for grants that were expected to benefit women. With budget 2006-07, this gender budgeting exercise has been expanded to cover 24 demands for grants under 18 Ministries/Departments of the Union Government and five Union Territories. The statement was extended in the budget of 2007-08, to include 33 demands for grants of 27 Ministries/Departments. The gender budget statement indicates in two parts, **Part A** presents schemes in which 100% provision is for women. **Part B** presents schemes where the
allocations for women constitute at least 30% of the provision. Both the tools as explained in the Guidance series sheets are being used in the Indian context and it reflects a serious commitment on the part of the government to strengthen the gender budgeting initiative in Indian milieu. At present the budgets of 22 states of India are implementing gender budgeting initiatives. 56 Ministries/Departments have set up gender budget cell and a number of Ministries/Departments have reflected allocation for women in the gender budget statement of the Union Budget.

**Gender Budgeting in Haryana**

Gendering the budget is not meant to bargain for a larger share of resources for women or to create a separate budget for them. The aim is to analyze the budgetary expenditures from a gender perspective. Gender budgeting has started in Haryana from the year 2008-09. Ministry of Women and Child Development has stressed upon the importance of state governments taking up gender budgeting initiatives in view of their dominant contribution in allocation of resources for women and critical role in implementation of all major public expenditure programmes. The success of gender budgeting rests on gender-sensitive implementation of important centrally-sponsored schemes entrusted to the states and on engendering the state budgets. The Planning Commission has also instructed all state governments that it should be ensured that gender budgeting is a part of the planning process of all states as part of the directions issued to states for the Eleventh Five Year Plan and Annual Plan 2007-08.

**HDI, GDI and GEM for Haryana**

Haryana emerged as a separate state in the federal galaxy of Indian Republic on November 1st, 1966. The state has an area of 44212 sq. km. covering 1.3 percent of total geographic area of the country. Haryana comprises 21 Districts, 75 Tehsils, 44 Sub Tehsils, 119 Blocks, 106 Towns, 6,955 Villages (Haryana Statistical Abstract, 2009-10).

HDI measures the human development of a state through the indices of per capita income, life expectancy and adult literacy. GDI is the HDI adjusted for disparities between men and women. GEM is intended to measure women’s and men’s ability to participate actively in economic and political life and their command over the economic resources. Haryana has
progressed rapidly on socio economic front. These rapid development advances are obvious from a look at the HDI, GDI and GEM for Haryana. Table 1.1 shows HDI, GDI and GEM for India and Haryana for the two points of time viz. 1996 and 2006.

Table-1.1

<table>
<thead>
<tr>
<th>Year</th>
<th>HDI</th>
<th>GDI</th>
<th>GEM</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>India</td>
<td>Haryana</td>
<td>India</td>
</tr>
<tr>
<td>1996 Value</td>
<td>0.530</td>
<td>0.570</td>
<td>0.514</td>
</tr>
<tr>
<td>2006 Value</td>
<td>0.605</td>
<td>0.643</td>
<td>0.590</td>
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The above table reveals that HDI for India as a whole have increased from 0.530 in 1996 to 0.605 in 2006. The corresponding values for Haryana have increased from 0.570 in 1996 to 0.643 in 2006. GDI score estimated for India have increased from 0.514 in 1996 to 0.590 in 2006. The corresponding values for Haryana have increased from 0.555 in 1996 to 0.632 in 2006. The aggregate score for GEM for India have increased from 0.416 in 1996 to 0.497 in 2006. The corresponding values for Haryana have increased from 0.455 in 1996 to 0.532 in 2006. HDI, GDI and GEM reflect an increase over the decade, thereby implying that there is overall improvement in the performance both in all India score and in the score achieved by Haryana.