

ADVANCING GENDER EQUALITY THROUGH GENDER BUDGETING AND AUDITING: A FRAMEWORK FOR GENDER-NEUTRAL BUDGETARY ALLOCATIONS IN INDIA

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ABSTRACT

The present research looks at the importance of gender audits and budgeting as essential instruments for advancing gender equality in India's financial system. This study examines the possibility of gender-neutral budget allocations as a means of addressing the persistent gender-based inequality in Indian society. It explores the history, application, difficulties, and effects of gender budgeting and auditing on the creation of policies and the distribution of resources. This paper presents an efficient framework for gender-neutral budgetary allocations targeted at promoting gender equality in India through an analysis of successful case studies and methods.



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1. INTRODUCTION

In India, gender inequality is still a major problem that is ingrained in the social, cultural, and economic spheres (Batra & Reio 2016). Women have complex inequalities that begin in early childhood. India's lopsided sex ratio, 919 females for 1,000 males according to the 2011 census (Chandramouli & General, 2011), reflects the country's desire for sons. Discrimination can take many different forms, such as restricted access to jobs or education. Women's literacy rates remain below men's, with 65.5% of females and 82.1% of males, notwithstanding advancements in schooling (National Statistical Office, 2017-2018). In addition, there is still a sizable gender wage disparity, with women earning significantly less than men for equivalent work in all industries (World Bank, 2020). The frequency of gender-based violence, which includes shockingly high

rates of domestic abuse, harassment, and crimes involving dowries, exacerbates this imbalance and reflects broader societal attitudes against women (National Family Health Survey, 2019–20).

Furthermore, gender differences in political representation and decision-making are sustained by deeply ingrained patriarchal norms and cultural expectations (Girard 2015). Women are still disproportionately underrepresented in positions of authority and governance, even in spite of constitutional provisions guaranteeing gender equality (Mittal & Jain 2023, Kumar 2022). Only 14.36% of the MPs in both houses of the Indian Parliament are women as of 2021 (Inter-Parliamentary Union, 2021). These differences show how intricate and pervasive gender inequality is in India, underscoring the urgent need for thorough and focused initiatives to address these systemic problems.

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2. THEORETICAL BACKGROUND

Importance of Gender Budgeting and Auditing

In order to address gender inequities within national budgets and make sure that financial allocations take gender-specific demands into account and promote equality, gender budgeting and auditing are essential instruments (Patel 2020, Khalifa & Scarparo 2021, Hooda 2022). Gender-responsive budgeting (GRB) is important because it can address gender disparities that are ingrained in economic policy on a global scale. According to a research by Elson (2002), GRB came about as a result of the realization that even economically neutral policies frequently serve to maintain gender inequality, with differing effects on men and women. Budlender & Hewitt (2002) state that GRB seeks to address these prejudices and advance fair resource distribution by including gender analysis into budgeting procedures. This will help to reduce poverty and promote sustainable development.

As a means of addressing gender differences in resource distribution and ensuring more accountability in public expenditure, gender budgeting gained popularity in India in the early 2000s (National Institute of Public Finance and Policy, 2005). The Ministry of Finance established the Gender Budgeting Cell and instructed all ministries to include gender issues in their budgets, demonstrating the Government of India's commitment to gender budgeting (Ministry of Finance, 2005). This strategy attempted to track the effects of spending on various genders and track advancement toward gender equality goals in addition to mainstreaming gender perspectives into budgetary allocations (Planning Commission, 2010).

Additionally, gender auditing supports gender budgeting by offering a thorough evaluation of how budgetary allotments correspond to various gender outcomes. It entails closely examining expenditures, programs, and policies to determine how well they address gender imbalances (Duflo, 2012). Gender auditing has been popular in India as a way to evaluate the success of gender budgeting programs and make sure that resources are used effectively for gender equality (Chakraborty & Singh, 2017). Auditing promotes better openness and accountability in governance and makes evidence-based policy decisions easier by looking at budgetary results via a gender perspective (UN Women, 2016).

Given the complex gender inequality in India, these activities are essential. Studies reveal that unequal distribution of resources based on gender exacerbates differences in women's access to work, healthcare, and education, which has a major impact on their socioeconomic standing (World Bank, 2020). For example, disparities in educational investment across genders result in girls having less access to high-quality education, which feeds into the persistence of literacy discrepancies (Nandi et al. 2023). India attempts to address these structural problems by allocating funds to initiatives that close gender disparities in a number of

areas, such as livelihoods, health, and education (Mahajan, 2018). This is done through gender budgeting and audits.

Additionally, gender budgeting and auditing are essential to India's progress in achieving its commitment to international agreements and gender equality objectives (Jameel & Ahmed 2021). Targeted policies and budgetary allocations are crucial for achieving meaningful gender equality, according to the Sustainable Development Goals (SDGs), especially Goal 5 on gender equality and empowerment (United Nations, 2015). India has demonstrated a proactive approach to attaining gender equality in accordance with international mandates by implementing gender-responsive budgeting (Hooda & Kataria 2022, Rubin & Bartle 2023), which is in keeping with its commitment to meeting these global objectives (Ministry of Women and Child Development, 2018).

In conclusion, the ability of gender budgeting and auditing to address resource allocation biases and advance inclusive development makes them crucial on a global basis. These programs are particularly important instruments in India for resolving long-standing gender inequality in a variety of sectors, encouraging accountability, and bringing national policies into line with international commitments to gender equality.

Definition and Evolution of Gender Budgeting

In order to address gender gaps and advance equality, gender budgeting is the process of incorporating a gender perspective into fiscal planning, policy formation, and resource allocation (Duflo, 2012). It entails examining how budgets affect boys and girls, men and women differently, and making sure that public spending targets gender-specific needs (Budlender & Hewitt, 2002). The idea first surfaced in the late 1980s and early 1990s in reaction to the realization that gender disparities were frequently ignored by traditional budgeting procedures, which resulted in an uneven distribution of resources (Elson, 2002). The development of gender budgeting can be attributed to efforts made to incorporate gender issues into budgetary procedures by a number of nations and international organizations (Polzer, Nolte & Seiwald 2023). In order to better understand how budget decisions affected men and women differently, the Australian government began adding gender analysis into budget planning in the mid-1980s, which was one of the first attempts (Rao & Swaminathan, 2014). The foundation for the creation of gender budgeting techniques and instruments to evaluate the impact of budgetary allocations on gender was laid by this endeavor (Nolte, Polzer & Seiwald 2021).

Globally, gender budgeting has been greatly aided by the United Nations Development Programme (UNDP). In order to attain gender equality and women's empowerment, UNDP promoted gender-sensitive budgeting in the 1990s. In order to alleviate inequities and improve women's access to resources and opportunities, the focus was on mainstreaming gender

problems in national budgets and policies (UNDP, 1995). This sped up the implementation of gender budgeting as a tactic to further the objectives of gender equality in a number of nations.

Gender budgeting began as an experimental strategy and developed into a systematic, institutionalized practice in many nations over time. By creating specialized sections within national finance ministries to include gender perspectives into budgetary processes, nations like South Africa, India, and the Philippines formalized gender budgeting (Kabeer & Natali, 2013). A major step toward mainstreaming gender issues in fiscal planning was taken in India in 2005 with the inclusion of gender budget statements in the national budget (Planning Commission, 2010). These statements attempted to facilitate better tracking of funds allotted for women-centric initiatives and schemes by offering a thorough overview of budgetary allocations and expenditures through a gender lens. Methodologies and instruments for gender analysis in budgeting processes have evolved along with gender budgeting. To evaluate how budgets affect different genders and help policymakers make more equitable budgetary decisions, gender budget initiatives (GBIs), gender impact assessments, and gender analysis frameworks have been used (Budlender & Hewitt, 2002). These techniques make it easier to identify needs and priorities that are specific to a given gender, which affects how resources are allocated to address gender inequities.

Furthermore, international frameworks and agreements that stress the significance of gender equality in development have influenced the evolution of gender budgeting. Gender-responsive budgeting has been identified as a critical tactic for attaining gender equality in the Beijing Declaration and Platform for Action of 1995 and other international conventions, including the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) (United Nations, 1995). The emergence and institutionalization of gender budgeting were aided by this widespread recognition, which accelerated the integration of gender issues into budgetary processes globally.

Gender Budgeting and Auditing: Its Implementation and Difficulties in India

While gender budgeting has made great progress in India, there are still a number of practical obstacles to overcome. With the introduction of Gender Budget Statements (GBS) in the yearly budget in 2005, the formal integration of gender considerations into budgetary processes commenced (Planning Commission, 2010). These declarations sought to present a comprehensive picture of budgetary allotments made to initiatives and programs that are focused on women across all industries. However, there are obstacles to the successful use of gender budgeting related to the quality and availability of data. Inadequate gender-disaggregated data makes it difficult to accurately evaluate how budgetary allocations affect various genders (Mahajan, 2018). The lack of data

makes it difficult to make evidence-based policy decisions and to allocate resources in a way that specifically addresses gender inequality. Furthermore, a major obstacle to the effective implementation of gender budgeting in India is the absence of institutional capacity and experience in gender analysis (Chakraborty & Singh, 2017). The inadequate training of government personnel and policymakers in gender-sensitive budgeting procedures frequently results in the inadequate incorporation of gender views into budgetary processes. Furthermore, the harmonization of gender budgeting practices is complicated by the lack of clear rules and methodology for gender analysis across ministries and governments (Kabeer & Natali, 2013). The efficacy of grassroots gender budgeting programs is weakened by this fragmentation. Moreover, there is sometimes a discrepancy between intended allocations and the funds used for gender-specific initiatives since gender budgeting allocates funds in a way that doesn't always match actual expenditures. This disparity raises questions about how well resources are used to address gender gaps and how effective budgetary planning is. Furthermore, underprioritization of crucial sectors within budget allocations for women-centric programs may undermine the overall impact on gender equality (Planning Commission, 2010).

Similar difficulties with monitoring and assessment arise when gender auditing is used in India. The efficacy of gender auditing is weakened by the absence of strong systems for tracking the results of gender budgeting initiatives (Chakraborty & Singh, 2017). Monitoring the use and effects of funds allotted through gender budgeting on the outcomes of gender equality and women's empowerment requires thorough and organized monitoring mechanisms. When there is little monitoring, evaluating how well budgetary allocations are addressing gender gaps becomes difficult. Furthermore, the effective execution of gender budgeting and auditing in India is also impacted by political commitment and bureaucratic lethargy (Mahajan, 2018). Initiatives pertaining to gender budgeting mostly depend on political will and leadership backing for their continuation and viability. A lack of consistent commitment and shifts in government goals might make it difficult to include gender perspectives into financial procedures. Furthermore, the successful implementation of gender budgeting and auditing programs is hampered by bureaucratic opposition and the absence of a gender-responsive culture inside government agencies (Kabeer & Natali, 2013).

In summary, although India has made great strides toward institutionalizing gender budgeting and auditing, issues still remain with data accessibility, institutional capability, disparities in budgetary distributions, oversight procedures, and maintaining political commitment. In order to overcome these obstacles, deliberate action is required to develop monitoring mechanisms, standardize procedures, increase institutional capacity, collect better data, and promote a

gender-responsive culture within governance institutions. Reaching the full potential of gender budgeting and auditing in promoting gender equality in India requires overcoming these obstacles.

Gender Auditing: Definition and Importance

In order to determine the influence of policies, programs, budgets, and institutional practices on gender equality and women's empowerment, gender auditing is a methodical review and evaluation of these elements (UN Women, 2016). It entails closely monitoring how resources are allocated and used, analyzing the results of policies and initiatives, and determining if they have a good impact on the advancement of gender equality objectives. Improving accountability, efficacy, and transparency in tackling gender inequality in several domains of society is the main goal of gender auditing. Gender auditing is important because it can give a thorough examination of how policies and budgetary allocations affect the lives of different genders. According to Duflo (2012), it is a technique for assessing how well resources allocated through gender budgeting efforts address gender inequality. Gender auditing helps policymakers and stakeholders discover gaps, obstacles, and opportunities for progress in addressing gender-specific requirements by undertaking a gender-sensitive examination of policies and expenditures.

Additionally, by offering empirical insights into the success of gender mainstreaming initiatives in policies and programs, gender auditing promotes evidence-based decision-making (Chakraborty & Singh, 2017). It provides a methodical framework for tracking developments, keeping an eye on results, and evaluating how initiatives affect the consequences of gender equality (UN Women, 2016). Governments and organizations can evaluate the success of their programs and make sure that resources are used effectively to meet goals for gender equality by conducting gender audits. In addition, gender auditing improves transparency and accountability in organizations and government agencies (Kabeer & Natali, 2013). By methodically assessing how gender-sensitive policies are implemented, it holds decision-makers responsible for their pledges to promote gender equality. Through the identification of biases, inefficiencies, and bottlenecks in the distribution of resources, this transparency makes it possible to implement corrective actions aimed at realigning policies and programs with the goals of gender equality.

In addition, gender audits can be used to encourage stakeholder participation in the creation and execution of policies as well as participatory governance (UN Women, 2016). It entails involving a variety of stakeholders in the evaluation of policies and initiatives, such as women's organizations, marginalized populations, and civil society organizations. Through the use of a participatory method, the auditing process is guaranteed to take into account a variety of viewpoints and experiences, resulting in more effective and

inclusive solutions that cater to the requirements of many genders. Moreover, gender auditing supports institutional learning and capacity building in addition to policy review (Chakraborty & Singh, 2017). Gender auditing adds to the body of knowledge and proficiency in gender-responsive policies and implementation by highlighting best practices and lessons discovered from effective initiatives. It makes it easier for people to share tactics and experiences, which helps organizations become more effective at advancing women's empowerment and gender equality.

To summarise, gender auditing is essential for evaluating how policies and programmes affect gender equality, encouraging accountability and openness, supporting evidence-based decision-making, encouraging participatory governance, and improving institutional learning. Its importance stems from its capacity to assess programs' gender responsiveness in a methodical manner, guaranteeing that funds are used efficiently to promote women's empowerment and gender equality.

Gender-responsive policies: Their effects and Efficacy

The goals of gender-responsive policies are to empower marginalized genders, address gender inequities, and advance equality. Their influence and efficacy may be seen in a number of areas, from economic expansion to social advancement. The general well-being, economic involvement, and social standards are all significantly impacted by these policies. Research has indicated that implementing gender-responsive policies in education can result in a rise in female students' enrollment and retention, hence reducing the gender disparity in education (World Bank, 2020). Through improved educational options, this empowers women and girls and contributes to broader social reforms.

Gender-responsive policies are essential in the economic sphere for encouraging women to participate in the workforce and closing the gender wage gap. More economic empowerment has resulted from initiatives including equal pay laws, financial facilities accessible to women entrepreneurs, and focused skill development programs (International Labour Organization, 2019). By utilizing the untapped potential of women in the workforce, these policies promote inclusive economic growth, which benefits people as a whole as well as the economy as a whole.

Furthermore, increasing mother and child health outcomes is significantly impacted by gender-responsive healthcare and reproductive rights policies. Reproductive health education, family planning initiatives, and access to high-quality healthcare facilities all help to lower maternal death rates and improve general well-being (United Nations Population Fund, 2020). These policies support a healthier and more equal society by addressing gender-specific health issues and guaranteeing healthcare access for all genders. Gender-responsive policies also work well when it comes to decision-making and political

involvement. Women's participation in governance and decision-making organizations has expanded as a result of policies supporting women's political representation, such as affirmative action and quotas (Inter-Parliamentary Union, 2021). Inclusion impacts policy priorities to meet the demands of all societal segments and guarantees a diversity of opinions in policymaking. Moreover, gender-responsive policies contribute to a decrease in discrimination and violence against women. In order to create a safer environment for people of both genders, legal frameworks and support services for victims of violence have a significant role in influencing cultural attitudes and norms (United Nations Entity for Gender Equality and the Empowerment of Women, 2021). These laws support the dismantling of ingrained social norms that support violence and discrimination against women who are marginalized. Nevertheless, the effectiveness of gender-responsive policies' implementation and oversight are necessary for them to have an impact. Implementation barriers include insufficient funds, a lack of political will, and opposition to change can prevent their potential effects from being fully realized (Kabeer & Natali, 2013). Furthermore, multi-sectoral approaches and consistent efforts are needed to address intersecting disparities, which calls for comprehensive policy frameworks and coordination amongst different stakeholders. Finally, it should be noted that gender-responsive policies have a variety of effects on social advancement, economic expansion, health outcomes, political engagement, and the decrease in gender-based violence. Their efficacy stems from their capacity to tackle systemic disparities and establish a supportive atmosphere that fosters the success of both sexes. Their entire influence, therefore, is contingent upon surmounting implementation obstacles and guaranteeing a persistent dedication to gender parity throughout all spheres of the community.

3. RESEARCH OBJECTIVES AND METHODOLOGY

To find out the effect of Gender based Budgeting and Gender Auditing impact on successful implementation of Gender Neutral Budget in India.

Methodology:

The Research Methodology applied is based on purely secondary sources of data available in Journals, Books and Websites of Gender Budgeting and Auditing in India.

4. RESULTS AND DISCUSSIONS:

Case Study 1:

Boosting Women's Economic Empowerment in Madhya Pradesh

Overview: In an effort to give women more financial clout, Madhya Pradesh implemented gender-sensitive budgeting.

Implementation: The state provided funding for initiatives like the Mukhya Mantri Mahila Kosh, which trains and finances women to start their own businesses. Impact: Women's engagement in self-help organizations grew as a result of the Mukhya Mantri Mahila Kosh, which also improved their access to credit facilities and financial literacy, all of which contributed to their increasing economic independence.

Case Study 2:

Kerala: Prioritize Health and Education

Overview: Kerala is a prime example of how gender budgeting affects the health and education sectors.

Implementation: The state gave healthcare and education a large share of its budget, paying particular attention to gender inequities.

Impact: This strategy greatly aided in achieving gender equality in the state by raising women's literacy rates, lowering dropout rates, improving access to healthcare, and lowering maternal death rates.

Case Study 3:

Rajasthan: Accountability through Gender Budget Statements

Overview: The extensive Gender Budget Statements (GBS) Rajasthan offers and their effect on accountability make it stand out.

Implementation: GBS was implemented by the state, which ensured thorough reporting on gender-specific budgets and allotments across all departments.

Impact: GBS promoted targeted funding for programs aimed at women, improved departmental accountability, and promoted transparency, all of which promoted improved monitoring and evaluation systems.

Case Study 4:

Andhra Pradesh: Addressing Violence Against Women

Overview: In order to address gender-based violence, Andhra Pradesh concentrated on gender-responsive budgeting.

Implementation: The state provided funding for hotlines, shelters, and legal assistance for victims of abuse.

Impact: By increasing case reporting, facilitating better access to resources for survivors, and raising awareness, this strategy helped create a safer atmosphere for women.

Case study 5:

Impact of Gender Budgeting Statements at the National Level:

Overview: The wider implications of India's national Gender Budget Statements (GBS).

Implementation: GBS was adopted by the federal government, including gender viewpoints into all ministries' financial procedures.

Impact: GBS encouraged ministries to match their programs with gender equality goals and enabled a

thorough evaluation of budget allocations, guaranteeing increased transparency of gender-specific expenses.

5. CONCLUSIONS AND SUGGESTIONS:

In India and around the world, gender budgeting and auditing are essential tools for achieving gender equality. India has demonstrated a strong commitment to tackling gender imbalances through the emergence of gender budgeting, which began in the early 2000s and culminated in the inclusion of Gender Budget Statements. Nonetheless, obstacles continue to exist, including insufficient data, disjointed methodology, and the requirement for persistent political will. To guarantee that gender budgeting reaches its full potential, these obstacles must be overcome. Furthermore, gender auditing has become a vital instrument that provides thorough assessments of spending and policies; yet, its efficacy depends on strong monitoring frameworks and ongoing dedication. Gender-responsive budgeting is becoming more widely acknowledged as a potent strategy for eliminating prejudices and advancing inclusive development. This idea developed as a result of the realization that laws that appear to be neutral might actually reinforce gender inequality. It is important because it corrects these prejudices and promotes fair distribution of resources, which helps to reduce poverty and promote sustainable development. Nevertheless, successful implementation, data accessibility, and a gender-inclusive strategy in all industries are necessary for it to have an impact. Comparably, gender auditing has shown to be useful in evaluating the effects of policies, improving accountability, and encouraging evidence-based decision-making. However, in order to guarantee its efficacy globally, issues like implementation gaps and insufficient monitoring methods must be addressed. A multifaceted approach is required to achieve gender-neutral budgeting and successful audits in India and around the world. Crucial elements include data gathering and analysis, stakeholder involvement, mainstreaming gender perspectives across sectors, and capacity building. Sustained development also requires strong accountability systems, policy evaluation, and iterative changes. In order to guarantee full gender equality considerations in budgeting procedures, these techniques necessitate concerted efforts, bridging gaps between legislation, institutional capacities, and societal inclusivity.

The path to gender parity through budgeting procedures is a dynamic one that calls for constant adjustment, cooperation, and dedication. Even if progress has been made, there is still work to be done in order to overcome obstacles and close implementation gaps. To promote a culture of gender-responsive budgeting and auditing, international organizations, civic society, and governments must work together in a comprehensive manner. We cannot fully realize the revolutionary potential of gender budgeting and auditing, not only in

India but globally as well, without persistent dedication, inclusive policies, and institutional frameworks that promote gender equality. These will help to shape a more equitable and inclusive future for all genders.

Ways suggested in implementing Gender-Neutral Budgeting:

1. Data Collection and Gender Analysis:

Comprehensive data collection and gender-disaggregated analysis are crucial components of a gender-neutral budgeting approach. For well-informed decision-making, comprehensive data on gender-specific needs, costs, and outcomes are essential (UN Women, 2016). It is essential to improve the gathering and application of gender-disaggregated data in India across industries (Nayar & Paul, 2019). Using gender analysis techniques in budgeting procedures aids in identifying gaps and prioritizing areas that need action.

2. Building Institutional Capacity and Offering Training:

It is essential to enhance institutional capacity and offer training on gender-sensitive budgeting techniques. The objective of this method is to provide government officials and policymakers with the skills they need to effectively include gender views into budgetary procedures (Chakraborty & Singh, 2017). Programs aimed at enhancing capacity enable a more thorough comprehension of gender dynamics, guaranteeing more complex budgetary choices that address a range of requirements.

3. Mainstreaming Gender Across Sectors:

Gender-neutral budgeting requires gender considerations to be incorporated into all sectors and policies. To promote equitable resource allocation, this means mainstreaming gender perspectives in the infrastructure, healthcare, education, and other sectors (Mahajan, 2018). For example, in India, discrepancies in women farmers' access to resources can be addressed by encouraging gender-responsive budgeting in rural development programs and agriculture (Planning Commission, 2010).

4. Budget Statements for Gender and Accountability Frameworks:

Transparency and accountability can be improved by implementing and enhancing gender budget statements. More oversight and accountability are ensured by mandating that all ministries submit thorough reports on gender-specific allocations and expenditures (National Institute of Public Finance and Policy, 2005). A start in this direction is India's publication of Gender Budget Statements, which requires ministries to provide justification for expenditure on gender-related initiatives.

5. Including Stakeholders and Civil Society:

Including women's organizations, marginalized populations, and civil society organizations in the

budgeting process promotes responsiveness and inclusivity. By including stakeholders, budgeting decisions are guaranteed to take into account a range of demands and opinions (UN Women, 2016). Participation and consultation platforms allow for feedback loops that improve the efficacy of gender-neutral budgeting programs.

6. Policy Evaluation and Iterative Improvement:

It is imperative to regularly assess policies and initiatives from a gender perspective. Policymakers can improve tactics and reallocate resources as needed by

tracking and evaluating the impact of budget allocations on gender equality results (Duflo, 2012). This iterative process makes sure that budgetary choices adapt to the shifting dynamics and needs of society.

A comprehensive strategy that combines institutional procedures, societal participation, and legislative support is needed to put these plans into action. To promote a climate that is favorable for gender-neutral budgeting both internationally and in India, different stakeholders must continue to be committed to and work together.

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