

# Gender Budgeting with a Pragmatic Introspection: A Study of Bhograi Block in Odisha

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**Abstract:** Gender budgeting is a relevant concept for inclusive development. This paper presents conceptual background of gender budgeting. It examines pragmatically the role and participation of women and officials under Bhograi block of Odisha to effect gender budgeting. This article has been produced on the basis of both primary and secondary data with a simple random sampling. The researcher has tried to make the work scientific and behavioral to have some relevant findings to his credit. The researcher in this work found that patriarchy acts as hindrance or diversion to effect gender budgeting under the block and it needs change. Finally, he has suggested some relevant measures to effect gender budgeting.

**Keywords:** Gender budgeting, Development, Economy, Participation, Pallisabha, Patriarchy.

## 1. Introduction

Gender budgeting is an approach to government fiscal policy that seeks to use a country's national and/or local budget(s) as a tool to resolve societal gender inequality and promote inclusive development. Gender budgeting does not involve the creation of separate budgets for men and women. Instead, it involves studying a budget's differing impacts on men and women so as to set new allocations and revenue policies to promote greater efficiency and equity as regards gender equality (Stotsky, 2016) [1]. Ideally, gender budgeting is an approach to fiscal policies and administration that translates gender-related commitments into fiscal commitments through identified processes, resources, and institutional mechanisms, impacting both the spending and revenue sides of the budget.

More than 90 governments around the world, a quarter of which are in Asia, are pursuing gender budgeting (Budlender, 2015) [2]. The literature outlines two overarching primary motivations for gender budgeting: its perceived positive impacts on economic efficiency, growth, and productivity, as well as its positive impacts on equity in terms both of inclusive development and equal realization of human rights. The basic argument underlying both the efficiency/growth motivation and the equity motivation for gender budgeting is that, first, gender budgeting reduces gender inequality, which, second, causes growth, more equitable development of women and society generally, and equal achievement of human rights.

### A. Research Problem

Presently, discrimination against women is protested

throughout the world. We are experiencing the domination of male folk to women in every spheres of the society. The domination in vital spheres like education, finance and societal made them backward in the society. Among them, gender disparity in sharing financial benefit and participating in financial budgeting kept them back in the country. The women in Bhograi block are not exception to this gender disparity. Having felt the wretched condition of women in the block the researcher undertook this work to find out the problems of gender budgeting in Bhograi block under the district of Balasore.

### B. Objectives of the Study

The researcher to achieve the aim of this work formulated some objectives to prove or disprove the hypothesis. They are as follows:

1. To study the participation of women in decision making process in house as well as publicly in Bhograi block.
2. To evaluate the share of women in household and community budgeting in Bhograi block.

### C. Research Methodology

The present study is based on the collection of primary and secondary data. Primary data have been collected by interview through a structured schedule which was printed. It contained two different segments i.e. one to get information regarding socio-economic profile and other for contextual information. The researcher administered this schedule of question upon respondents randomly. In short, the questions were made expecting to have inferences on attribution, knowledge, beliefs, attitudes, opinions and behavior of the respondents. Then, data were encoded with numbers and processed through SPSS (Statistical Package for Social Science) software in computer. Thereafter analysis was done keeping eyes on hypothesis of the study by using percentage, inferential and descriptive statistics. Secondary data have also been collected from several books, journals, newspapers, etc. Again, data have been collected by visiting several libraries. Materials downloaded from the internet have also facilitated the research work. Again, it was made with building up personal rapport with observation and participation techniques.

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#### D. Profile of the Study Area

There are 12 blocks in the district of Balasore. Out of them, Bhograi block is the largest. It is situated in the extreme North-Eastern part of the district. It is partly encircled by Bay of Bengal. The state of West Bengal is very adjacent to the Bhograi block. The river Suvarnarekha is running in the block. According to 2011 census the total population of Bhograi block is 2,83,880. Out of which 1,46,843 are males and 1,37,037 are females. The total SC population is 52,482, out of which 26,728 are male and 25,754 are female and ST population is 7,193 out of which male are 3626 and female are 3,567. The average sex ratio of Bhograi block is 936 while child sex ratio is 923. The rate of literacy in Bhograi block is 84.67%. Male literacy is 91.95% and the female literacy rate is 76.91% in Bhograi block.

#### E. Justification of the Study

The women constitute half of the world population. They provide a major share of labour to world work force. But they sustain their lives with abject poverty. To upgrade the condition of women; their economic status must be developed. And their economic condition can be developed by two means i.e. to make law, policies and schemes favourable to them, to involve them in decision and policy making and implementation of all the decision and policies. In this regard, the role of equitable budget is prominent. The national as well as local budget must be gender sensitive. But, presently it is seemed that women are discriminated so far budgetary process and benefits. Having felt the importance of idea, the researcher intends to examine the situation of Bhograi block in gender budgeting. Further, the researcher examines the participation in budgeting and share of women in the budget in the family. In this way, the present study is justified.

#### F. Hypotheses

In the present work, the researcher fixed the following hypotheses:

1. Whether patriarchy prevents women from participating in both house and community budgeting in Bhograi block;
2. Whether poverty and illiteracy prevent the women in Bhograi block from participating in budgeting.

### 2. Literature Review

Cornwall (2003) [3] in her article, "Whose Voices? Whose Choices? Reflections on Gender and Participatory Development" has explored some of the tensions, contradictions between gender aware and participatory approaches to development. The author highlights that by reconfiguring the rules of interactions in public spaces, enabling once silenced participants to exercise voice, or reaching out beyond the "usual suspects" to democratize decision making, such processes will help in transforming gender blindness and gender blinkeredness into gender neutral society.

Pant (2003) [4] in his book "India's Development Scenario" draws attention that the major objective of gender budgeting is to improve the analysis of budget in terms of more effective

target of public expenditure and revenue toward women and to offset any undesirable gender specific effects of previous budgetary measures. Nirmala and Krishnaraj (2004) [5] in their paper entitled "Sieving Budgets for Gender" write that gender budgeting exercises attempt to assess how far prevailing gender-based biases are incorporated into budgetary exercises. Devika (2005) [6] in her article "Gender and Planning" argues that the success of our planning process would finally be judged only when full gender equality is achieved.

Anjali (2005) [7] in her paper "Women's Empowerment through Gender Budgeting-A Review in the Indian Context" provides a broad overview about the concept of gender budgeting and the strategic framework adopted for undertaking gender budgeting in the Indian context. Govind (2005) [8] spells out that gender mainstreaming is a process to achieve greater gender equality and overcome the costs of women's marginalization. Unequal gender relations distribute the burden of poverty disproportionately on women. Subrat and Yamini (2006) [9] in their article "A Long Way to Go!" emphasize the fact that gender budget does not refer to a separate budget, but it is a tool to analyze differential impact of government budget on men and women. This article focuses on the implementation of Women's Component Plan and Gender Budgeting by the Central Government in India. Neena (2006) [10] in her paper "Gender Budgeting-The Case of Kerala", stated that the outcome of gender budgeting is political, social and economic empowerment of women through gender-just budgets. Syeda (2008) [11] in her article "India Pushing for Change" suggested that there is a compelling need to ensure a fair allocation of government resources to women. Five-year plans are the panacea for all economic problems.

#### A. Research Gap

In the existing literatures many aspects of gender budgeting are discussed. And all most all are focusing on the macro levels study of the society. But, this work will focus on micro level and to see and examine the women participation in budgeting at block and family level.

### 3. Conceptual Framework

Gender budgeting is a strategy to achieve equality between women and men by focusing on how public resources are collected and spent. 'Gender budgeting is an approach to budgeting that can improve it, when fiscal policies and administrative procedures are structured to address gender inequality. When properly done, one can say that gender budgeting is good budgeting' (Stotsky, 2016) [12].

Gender budgeting does not aim to produce a separate budget for women. Instead it aims to produce a budget in which gender has been 'mainstreamed'. This means that the formulation of the budget incorporates an analysis of public expenditure and methods of raising public revenue, from a gender perspective, identifying the implications and impacts for women and girls as compared to men and boys. The implication is not that a numerically equal amount of expenditure in all programs should accrue to males and females. Males and females may have different needs, warranting differential allocations of

expenditure. For instance, health programs have to make provision for maternity care for women but not for men. Moreover, much government expenditure is on 'public goods', like street lighting, where the benefits are not delivered exclusively and individually. If street lighting is provided in an area, everyone can benefit from it. Here the issue is whether men and women have different priorities for local infrastructure, and whether women's priorities get the same weight as those of men. So, the basic issue is not that 50 % of spending should go to males and 50% to females, but that spending should equally serve the needs and priorities of women and men, and serve to reduce gender inequalities.

The Council of Europe defines gender budgeting as 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' (Gender Budgeting, 2019) [13]. The purpose of gender budgeting is threefold: i.e. 1. To promote accountability and transparency in fiscal planning; 2. To increase gender responsive participation in the budget process, for example by undertaking steps to involve women and men equally in budget preparation; and 3. To advance gender equality and women's rights.

#### A. Gender budgeting and gender inequality

The literature surveyed above links gender inequality to argument of efficiency and equity. It is still necessary to link gender budgeting to reduction in gender inequality. As Stotsky and Zaman (2016) [14] and Chakraborty (2016) [15] observed, further research is needed to test empirically this first link in the chain. Some analysis has been done of gender budgeting's tangible impact on gender equality. For example, Chakraborty observes that the Indian government decided to transition from a method of earmarking funds for women to a more macro level of gender budgeting, because it found that the earmark approach did not in fact result in the full amount of funds earmarked reaching women. In the same study, Chakraborty also notes that provision of sex-disaggregated data in Pakistan has helped to increase hiring of women in the government sector, decrease the gender wage gap, and spearhead public funding of day care centers to lighten women's home care responsibilities. Stotsky analyzed whether the practice of gender budgeting has yielded greater gender equality in school enrollment (as a proxy for gender equality) and increased spending on social services, education, health, welfare, and infrastructure, in Indian states. She finds that gender equality in school enrollment at least at the primary level is improved significantly in Indian states practicing gender budgeting, while impact on spending is more ambiguous, with greatest evidence of impact appearing in connection with infrastructure spending.

Nevertheless, the majority of studies evaluating the success of gender budgeting initiatives tend to focus on the success of their implementation; that is, whether governments are holding internal trainings on gender, undertaking analyses of the gendered impacts of the budget, seeking and analyzing sex disaggregated data, and designing programs and setting targets based on gender (Nakray, 2009) [16], evaluating whether

gender budgeting works in India by assessing its implementation; (Mushi and Edward 2010) [17], judging the success of gender budgeting initiatives in Tanzania by studying the success of programmatic implementation. Further study is needed to discern whether successful implementation of such programs helps countries achieve equality.

#### B. Why is gender budgeting necessary?

The achievement of human development is highly depending on the development and empowerment of the 496 million women and girls accounts for 48% of the population according to 2001 census of the country. 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, 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. 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.

#### C. Rationale for Gender Budgeting

Existing gender-neutrality of macro indicators ignores the feedback mechanism between gender-relations and macroeconomic policy. The assumption of labour force in the treatment of the care economy in the prevalent macroeconomic policy making is dubious. Integrating gender perspective into macroeconomic policy has dual dimensions: an equality dimension and an efficiency dimension. In the context of growing recognition of problems of inequality cannot be resolved by the trickle down effects of macroeconomic policies, the concerns of gender-inequality need to be built in to the macroeconomic policy framework. Apart from the basic principle of promoting equality among citizens, gender equality can benefit the economy through efficiency gains. From the efficiency consideration, what is important is the social rate of return of investment in women, and in cases, this can be greater than the corresponding rate for men. There is a growing awareness that gender inequality is inefficient and costly to development. Empirical literature draws attention to these efficiency dimensions of integrating gender perspective into macroeconomic policies. For example, the striking good mother thesis noted that women tend to have a higher marginal propensity to spend than men on goods that enhance the capabilities of children. These empirical evidences suggested that the likelihood of children being enrolled in school goes up

with their mother's educational level, and mother's extra income has more positive impact on household investments in nutrition, health and education of children than extra income accruing to fathers. Also, literature on gender inequality in labour markets shows that eliminating gender discrimination in occupation and wages could increase not only women's income, but also national income. (Elson 1998) [18].

Men and women frequently have different priorities for budgetary policies and are affected differently by most of these policies due to the gender differentials in the constraints, options, incentives and needs. Men and women face different constraints, assume different socially determined responsibilities and consequently make different social preferences. Legacies of adverse intra-household gender relations inhibit women from playing their rightful role, contributing to the economy, and getting their due share of the economic benefits in many countries, particularly developing ones. Women therefore are affected by and respond to the budgetary policies differently from men. Disaggregation by gender is vital because there are systemic differences between men and women in relation to the economy. (Budlender and Elson, 2000) [19].

#### *D. How is gender budgeting currently implemented?*

The means by which gender budgeting practices are implemented can take several different forms that are rarely limited to the budget. It's not just about funding explicit initiatives aimed to achieve gender equality; rather, it entails an analysis of fiscal policies and budgetary decisions and their impact on gender equality.

Some governments adopt gender-informed resource allocations, in which gender equality is used as a metric in determining specific policy decisions and budgetary allocations. South Korea, for example, increased funding of programs that aim to reduce the burden of domestic work for women, allowing them greater opportunities to participate in the work force. (Elson, 1998) [20].

Another common approach is through gender-assessed budgets, in which the budget impact is analyzed in terms of gender equality. In Canada the government's Gender Budget Statement (GBS) is produced alongside other key government budget documents. The GBS provides gender-based analysis of the budget, identifying the ways policies may affect women differently than men.

Yet another approach is needs-based gender budgeting, which sets out to achieve specific goals in decreasing disparity in sectors and programs where gender inequalities are greatest. This can take several forms, such as allocating a portion of the health care budget to improving the quality of maternal care. The Philippines implemented gender-responsive budget policy initiatives as early as 1995 with its Gender and Development (GAD) Budget. The GAD Budget resulted in gender-specific planning in government departments and their respective agencies and bureaus. (Fitzgerald, 1999) [21].

#### *E. Gender inequality and equitable development*

A second primary motivation for gender budgeting is its

perceived potential to promote equitable development, distinct from economic growth. There are two facets to this motivation: at a basic level, since women and girls tend to suffer greater disadvantage across a range of social and economic indicators, therefore alleviating these development disparities through gender budgeting programs is a valid development end in itself. Secondly, policy makers and academics have long highlighted the value of gender equality as a precursor to, or tool for promoting, economic development more broadly.

Women and girls face significant social and economic disadvantage vis-à-vis men and boys, including higher mortality rates than men in low- and middle-income countries, segregation into lower-paid and lower-skilled employment sectors, greater responsibilities in the care economy, lower levels of education, political participation, land ownership, and credit, and less power in household as well as community and national decision-making (World Bank, 2011) [22]. Recognizing these gendered development disparities, the international community has, in 2000 with the adoption of the Millennium Development Goals and again in 2015 with the adoption of the Sustainable Development Goals, identified promotion of gender equality and empowerment of women and girls as a development goal in and of itself. Literature on gender budgeting often posits advancement of gender equality and women's and girl's development as a motivation for gender budgeting. Moreover, governments adopting gender budgeting also highlight amelioration of gender disparities and empowerment of women as the key motivation. For example, in Asia, the Indian, South Korean, and Afghan gender budgeting initiatives all posit women's advancement as the motivator for their programs (Chakraborty, 2016) [23].

#### *F. Gender inequality and human rights*

The third primary motivation for gender budgeting, also grounded in equity, is the achievement of women's equality and human rights. Scholars of gender budgeting argue that gender budgeting advances human rights in a few ways. First, the acts of gender budgeting helps government fulfill their international legal obligations to seek sex equality and equal realization of human rights within their states. Second, by helping states promote women's development and equal rights, gender budgeting can help women actually achieve those rights. And third, the process of gender budgeting, including the collection and evaluation of sex-disaggregated social and economic data and the study of challenges facing women, can encourage countries to promote the rights of women through new internal laws. (Cuberes and Teignier, 2014) [24].

Several international human rights conventions establish equality between men and women including with respect to the enjoyment of numerous human rights. The International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights, which both entered into force in 1976, assert the right of men and women to benefit equally from the civil, political, economic, social, and cultural human rights outlined in the conventions. In 1979, the United Nations General Assembly adopted the Convention on the Elimination of All Forms of Discrimination against Women,

which focuses specifically on ensuring equal human rights for women and relies on the first two conventions for its definitions of basic human rights. (Dollar and Gatti 1999) [25].

Elements of the budget adaptable through gender budgeting

A typical budget may be composed of three primary elements-expenditures, revenues, and intergovernmental fiscal transfers-all three of which may be adapted through gender budgeting to advance gender equality. Government expenditures comprise the regular fiscal allocations for various departments and programs. When public expenditures are designed according to gender priorities, they are often grouped by the percentage of the expenditure that will impact women. When measuring expenditures through a gender lens it is especially critical to consider “fiscal marksmanship,” or the difference between the authorized and actually allocated funds. Although government revenues have received less focus than expenditures as a means to advance gender equality goals, tax policies also can and should be designed with gendered priorities. Too lenient concessions to high-earning individuals or corporations, taxation of certain household necessities, and ensuring payment of certain tax credits to caregivers as opposed to the primary earner have all been shown to negatively or positively impact women. Finally, intergovernmental fiscal transfers from the national government to lower-tier governments can also be modified to achieve gender-based priorities under a gender budgeting regime. (Anand and Chakraborty, 2016) [26].

#### 4. Pragmatic Introspection

To make the work authenticate and reliable the researcher made a rigorous interview method in the study area. He administered structured schedule of question on 60 women and 16 officials/employees/local political leaders as their respondents. In total 76 respondents were interviewed by the researcher with two different set of question schedule for above two groups.

Initially, the researcher asked the question to know whether patriarchal nature of society hinders women to participate in budgeting process in their own house as well as in block governance to the respondents keeping eyes on the hypothesis. So, he asked that whose birthday is celebrated in your family? 12(20%) numbers of women replied that in their family son’s/brother’s birthday is celebrated. Further, 8(13.3%) numbers of respondents responded that the daughter’s/sister’s birthday is celebrated in our family.

Further, 4(6.7%) respondents admitted that we celebrate the birthday of all members in our family. Again, 36 (60%) numbers of respondents replied that any one’s birthday is not celebrated in their family. From this it is found that there is patriarchal nature in the family regarding the budget in the family.

To know the patriarchal nature of the family the researcher enquired that who is more active in purchasing the household items. On that question, 27(45%) numbers of respondents

Table 1  
Preference to celebrate birthday in the family.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Son/Brother	12	20.0	20.0	20.0
	Daughter/Sister	8	13.3	13.3	33.3
	All	4	6.7	6.7	40.0
	None	36	60.0	60.0	100.0
	Total	60	100.0	100.0	

Table 2  
Patriarchy in Budgeting in family in relation to Educational Status

Q. No.12. What is your Educational Qualification?		Q. Who deals more in financial matter in your family?				Total
		Husband/Father	Wife/Mother	Jointly	Others if any	
Q. No.12. What is your Educational Qualification?	Illiterate	6 (75%)	1(12.5%)	1(12.5%)	0	8(100%)
	Matriculation	19(47.5%)	11(27.5%)	7(17.5%)	3(7.5%)	40(100%)
	Intermediate	4(100%)	0	0	0	4(100%)
	Graduation	1(14.28%)	6(85.71%)	0	0	7(100%)
	Above Graduation	0	1(100%)	0	0	1(100%)
Total		30(50%)	19(31.66%)	8(13.33%)	3(5%)	60(100%)

Table 3  
Rate of participation in Pallisabha in the locality

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	26	43.3	43.3	43.3
	No	34	56.7	56.7	100.0
	Total	60	100.0	100.0	

Table 4  
Participation in Pallisabha on the basis of educational qualification in the locality

Q. What is your Educational Qualification?		Q. Do you participate in Pallisabha in your locality?		Total
		Yes	No	
Q. What is your Educational Qualification?	Illiterate	2(25%)	6(75%)	8(100%)
	Matriculation	5(20.83%)	19(79.16%)	24(100%)
	Intermediate	8(72.72%)	3(27.27%)	11(100%)
	Graduation	9(64.28%)	5(35.71%)	14(100%)
	Above Graduation	2(66.66%)	1(33.33%)	3(100%)
Total		26(43.33%)	34(56%)	60(100%)

replied that fathers/husbands are more active in purchasing household items. Further, 12(20%), 8(13.3%), 2(3.33%) and 9(15%) respondents replied that mothers/wives, brothers, sisters and jointly are more active in purchasing household items respectively.

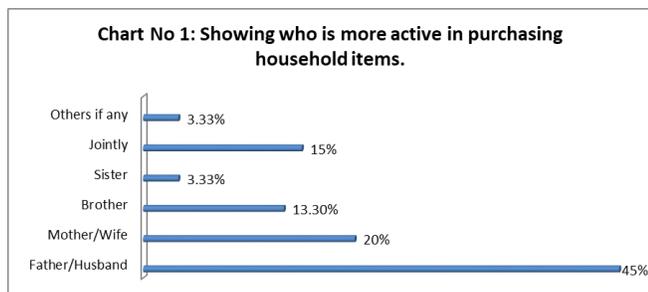


Fig. 1. Who is more active in purchasing household items

From this statistics (Chart No. 1) reveals that husbands /fathers are really more active in purchasing household item for the family. This shows there is patriarchal nature in the families of Bhograi even in family budgeting.

The researcher to test the presence of patriarchy in the family took another way. He asked a question i.e. who deals more in financial matter in your family?. On this question, 31(52%) respondents replied that father deals more in financial matter in the family. Further, 17(28%) and 8(13%) respondents replied that mother and jointly by father/mother deal more in financial matter in the family respectively.

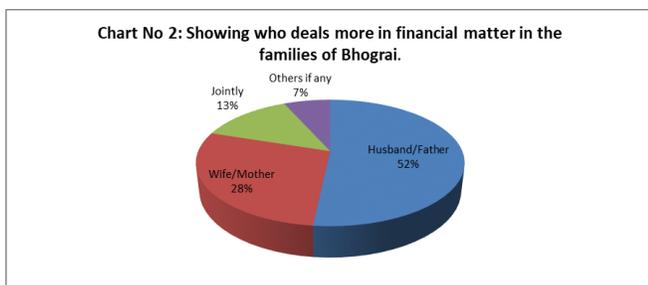


Fig. 2. Who deals more in financial matter in the families of Bhograi

From this statistics (Chart No. 2) it is again revealed that “Husbands”/“Fathers” deal more in financial matter in the family. This shows that patriarchy also present in families of Bhograi in family budgeting.

The researcher also tried to examine the influence of education on the making of budget and its implementation both in the family and community. To find out the impact of education on family budget; the researchers cross tabulated the data on the question; Who deals more in financial matter in the family with the education profile of the respondents. The result of this tabulation has been shown in (Table 2). From the table it is known that out of 8 illiterates maximum numbers i.e. 6(75%) respondents told that Father/Husband deal the financial matter in the family. Whereas 19(47.5%) respondents out of 40(100%) matriculation respondents replied that “Husbands/Fathers” deal more in financial matter of the family. In intermediate level of 4 (100%), all respondents said that “husbands and fathers” deal

more in financial matter in the family. But, in graduation level out of 7(100%) respondents 6(85.71%) respondents replied that wives/mothers deal more the financial matter in family. Again, in above graduation level 100% respondents replied that wives/mothers deal more in financial matter in the family.

From table 2 statistics, it is manifested that the illiterate women see more men dealing the financial matter in their families. But, the more literate women deal the financial matter in their families.

Further the researcher has also wanted to know the rate of participation of women in decision making in the community. Therefore, they asked a question i.e. whether they participate in Pallisabha in their village. From the study it was found that 56.7% respondents don't attend any Pallisabha (Table 3). Only share in pen and paper is not sufficient but real implementation is highly necessary. Huge amount of funds are coming but due to negligence, less intervention and participation women can't get their share.

From the table 4 it is revealed that more literate and educated women attend pallisabha to give their suggestions in their favour. From the study, it is found that 2(25%), 5(20.83%), 8(72.72%), 9(64.28%) and 2(66.66%) numbers of respondents attended pallisabha in their locality. From this statistic, it is inferred that more educationally qualified women are participating more in the pallisabha in their locality. So, education definitely helps for equitable budgeting.

Further, the researcher wanted to know for whom the financial share is coming more. Whether more share is coming for male or female. So the researcher enquired the fact from 16 numbers of officers and local political leaders of the Bhograi block. Even, the researcher interviewed the present Block Development Officer (BDO) in Bhograi. In the study more respondents i.e. 10(62.5%) replied that more funds are coming for female to block.

From the study, it is also found that all the 16 numbers of respondents (officials as well as local political leaders) responded that male are participating more in the policy making in the block.

Further, it is also manifested that male's voice is stronger than the female in any budgetary meeting in the block. 87% respondents said that male's voice is more in budgetary meeting than female.

## 5. Findings and Suggestions

The researcher was very cautious and sincere at the time of interview and group discussion. He adopted both observatory and participatory method. The researcher found some major findings to the credit of the present work. They are as follows:

1. The researcher found out that family is the center of patriarchy. And finance is the main aspect of family. So, family discriminate the women both budgetary sharing and benefits.
2. It is found that in family level; the women have been adaptive to discrimination so far financial policy making and implementation is concerned.
3. It is found that women cannot participate in budget making process in the block level governance due to the

pressure of the family members and negligence on behalf of the women.

4. It is also found that more educated women take part more in the budgetary process in Bhograi block than less educated women in the block.
5. The researcher found that in financial policy making meeting the voice of the women is less heard.
6. Due to negligence and pressure of the family members the women can't exploit the benefits of the welfare schemes executed by Bhograi block.

#### A. Suggestions

Basing upon the objectives and hypotheses, the scholars prescribed the following suggestions:

1. Education is the determining factor for human personality. Even, less educated women often face problem more than the more educated women. So, the women should be imparted value based education. That will make them able to think reasonably for development of their personality.
2. Gender awareness programmes are to be organized to sensitize the financial aspect of women in Bhograi as well as society in general. This will be helpful to formulate a gender equity budget.
3. Proper notice is to be given earlier to the public to attend the meeting either government sponsored or private. Because, in many times complaints come as of lately notice to the people.
4. The administration of Bhograi block in particular and state in general should co-operate the women who are coming the office for any work. So that she will not feel reluctant to come again for her own work.
5. Further, the family member should be supportive to the women. They should extend their co-operation and help to stream line the women both in financial management of family and community.

### 6. Conclusion

Incidence of the benefits of public expenditure among different sections of the community grouped by income, class or any other criteria is notoriously difficult to measure in precise quantitative terms. The difficulty arises from the fact that the bulk of government expenditures are meant to provide services that are essentially public in nature - for instance, expenditures on defence, maintenance of law and order and dispensation of justice - their consumption being "non-rival", the benefits of these expenditures are enjoyed by all citizens irrespective of caste, creed or sex. Thus, picking on only the items that are specific to a group as indicative of the attention paid to that group by government is inappropriate. Nevertheless, there is a case for segregating group-specific expenditures in the budget in certain cases where there is prima facie evidence of a societal bias against specific groups and a corresponding need to do more of collective action.

Considering the gender bias inherent in a male dominated society especially studied from Bhograi block in the district of Balasore and the evidence from the trends in sex ratio shows

how the bias is getting accentuated in many parts of India. It is time the budgets of the government provided some idea of how much is earmarked specifically for the benefit of women. The suggestion is not to provide gender-wise break-up of all government expenditures, but that the expenditures meant primarily for women be shown separately so that they can be easily culled out from budget heads of social and economic services in which it is possible to segregate such expenditures.

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