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## Gender Budgeting In India And Beyond: Implications And Challenges For Mizoram

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**Abstract:** A government budget is an instrument for fulfilling the state's obligations and a political statement of the priorities set by the government in allocating resources. It is generally perceived as gender neutral. However, the budgetary policies have differential impacts on men and women, and more often than not, the resource allocation tends to be partial. Despite the numerous attempts at narrowing the gender disparity, women continue to experience continuous vulnerabilities, and their opportunity gaps endure in all spheres. It is anticipated that gender budgeting would provide the mechanism to close the gender gap. The paper provides an overview of the concept of gender budgeting, its historical development and its current status in Mizoram. It is descriptive and is based on secondary sources. It explores the issues and posits that capacity building, leadership commitment, access to gender-disaggregated data and the participation of the civil society, among others, would facilitate the institutionalisation of gender budgeting in the state.

**Index Terms** - Gender, gender disparity, women, gender budgeting, equality.

### I. INTRODUCTION

Sex refers to the biological difference between males and females, encompassing the physical attributes with which human beings are born. It is universal and remains constant over time and across different locations. Gender refers to the culturally and socially determined roles, responsibilities, privileges, relationships and expectations of women and men, boys and girls. These can vary from location to location and evolve because they are socially constructed. Articles 14 to 18 of the Constitution of India guarantee equality for all individuals, regardless of sex. However, the reality is that there are significant differences between the sexes in terms of economics, social status, and politics. Women are engaged in significantly less paid work than men, but spend a substantial amount of time on unpaid work. Traditional and retrograde gender roles are perpetuated, and women continue to be given a secondary role in society. At the same time, they continue to be underrepresented in the political arena, where many decisions that affect their lives are made. Their access to healthcare services is limited, and violence and discrimination endure. The gaps in opportunities and life persist and become more apparent as the government budgets continue to ignore gender specific needs. A government budget is an instrument for meeting the state's responsibilities and a political expression of the priorities determined by the government when allocating resources. Budgetary policies have differential impacts on men and women, and more often than not, the resource allocation tends to be partial. A budget which is gender responsive would help mitigate the vulnerability of women and girl children to the different gender-based challenges and help bridge the gender gap.

### II. RESEARCH OBJECTIVES

- To highlight the concept of gender budgeting
- To provide an overview of the historical development of gender budgeting
- To provide an overview of gender budgeting in India.
- To enquire into the status and challenges of gender budgeting in Mizoram, and recommend measures to strengthen it.

### III. METHODOLOGY

This study employs a descriptive qualitative design to explore the evolution and practice of gender budgeting across international, national, and state contexts. It relies primarily on a documentary analysis method, using secondary materials to build a coherent understanding of policy trends and institutional responses. The data set includes government publications, policy documents, budget statements, institutional reports, journal articles, and other scholarly sources relevant to gender-responsive public finance.

By drawing evidence from multiple forms of documentation, the study develops a consolidated account of global and Indian experiences while highlighting the specific constraints affecting the introduction of gender budgeting in Mizoram. This qualitative approach strengthens the reliability of the analysis and grounds the findings in verifiable sources.

### IV. DISCUSSION

#### Concept of Gender Budgeting

The budget is often thought to be gender neutral; yet, gender roles imposed by society have a different impact on budgetary allocation between men and women. As a result, budgetary bias persists, and a gender lens needs to be incorporated to create a gender-sensitive budget. Gender budgeting is transformational in intent, focusing on institutional change that seeks to alter the processes of raising and allocating resources within political institutions, policy and budgetary processes and to achieve more gender equal outcomes as a consequence (O'Haggan, 2018, p. 19). Gender budgeting is not a separate budget for women; rather, it is a dissection of the government budget to establish its gender-specific impact and to translate gender commitments into budgetary commitments (Lahiri et al., 2003, p. 5). 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 the budgetary process and restructuring revenues and expenditures in order to promote gender equality (Quinn, 2009, p. 5). Gender budgeting is an approach to budgeting that uses fiscal policy and administration to promote gender equality and girls' and women's development (Stotsky, 2016, p.4). There are multiple definitions within the literature describing the aspiration of gender budgeting as a process of integrating gender analysis in the budgetary process with the aim of advancing gender equality (O'Haggan, 2018, p. 23). In the initial years, gender budgeting was referred to as Engendering Budgets (O'Haggan, 2018, p. 24), Women's Budgets in Australia and South Africa, and the United Kingdom Women's Budget Group. In recent years, efforts to examine the budget from a gender lens have come to be referred to as gender budgeting, gender-responsive budgeting, gender-sensitive budgeting, and gender budget initiatives.

Gender budgeting endeavours to review the gender norms and rules that constitute societal structural restrictions, together with those reinforced by institutional practices, through the analysis of budget proposals. It analyses how budgets respond to gender equality and women's rights requirements. It attempts to redefine priorities and reallocate resources for the entire population while addressing the specific needs of girls and women. It is increasingly used as a socio-economic technique to develop and empower women. Gender Budgeting is concerned with gender-sensitive formulation of legislation, policies, plans, programmes and schemes; allocation and collection of resources; implementation and execution; monitoring, review, audit and impact assessment of programmes and schemes; and follow-up corrective action to address gender disparities (Gender Budgeting Handbook, 2015, p. 20). It addresses the gaps between policy commitments and budgetary allocation for women, mainstreaming gender in public expenditure and policy, as well as gender audit of public expenditure, programme implementation and public policies. Gender budgeting is a continuous process that must be applied at all levels and stages of the policy process to reduce the vulnerabilities of women and girls and transform their situation (Gender Budgeting Handbook, 2015, p. 2). Gender budgeting seeks to bring forth a responsive, transparent, accountable, and participatory fiscal administration. It also enables achieving gender equality and equity, monitoring the achievement of policy goals and appreciating women's unpaid work. The objective of gender budgeting is to make the diverse lived realities of women's and men's lives visible and integrate that analysis into the policy process, and give expression to measures to eliminate inequality and advance equality (O'Haggan, 2018, p. 21).

#### Overview of the Historical Development of Gender Budgeting

##### *Gender Budgeting at the International Level*

Gender budgeting has its roots in the 1980s, when feminist economists sought to overcome 'gender blindness,' and in the 1990s, when feminist movements advocated for the integration of gender equality into fiscal policies. Gender blindness is a term coined by Diane Elson (1999) to describe the lack of awareness about how men and women are affected differently by government policies due to their different social and economic circumstances (Rubin and Bartle, 2023, p. 393).

In 1979, the UN General Assembly urged its members to take appropriate measures to protect and promote the human rights of women through the adoption of the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), often referred to as the 'Bill of Rights' for women. However, the CEDAW's appropriate measures did not provide for financial implications. The United Nations Fourth World Conference on Women, generally referred to as the Beijing Conference (1995) and the subsequent Beijing Platform for Action, contributed to the emergence of an international consensus in integrating a gender perspective in all policies and their budgetary dimensions (Lahiri et al., 2003, pp. 7-8). Australia was the first country to implement gender budgeting in 1984, in the form of the Women's Budget Program (Sharp and Broomhill, 2002, p. 26). With the success of integrating gender perspectives in the national budget of Australia, many Commonwealth countries followed suit with the United Kingdom in 1989, Canada in 1993, South Africa and the Philippines in 1995. These governments pioneered gender budgeting by auditing public expenditures to assess their effects on women and men, and by advocating for more equitable fiscal allocations. The success of these initiatives prompted the international organisations, including the United Nations and the World Bank, to promote gender budgeting as a tool to enhance gender equality worldwide. The UN Millennium and Sustainable Development Goals 2030 are committed to the realisation of gender equality by incorporating gender specific targets and indicators. Presently, more than 80 countries worldwide have adopted gender budgeting with varying degrees of effectiveness.

### ***Gender Budgeting in India***

The publication of the 'Towards Equality' Report of the Committee on the Status of Women in 1974 in India gave a renewed gender perspective on public expenditure. The Eighth Five-Year Plan (1992-97) highlighted for the first time the need to ensure a definite flow of funds from the general developmental sectors to women (Gender Budgeting Handbook, 2015, p. 15). The Ninth Five-Year Plan (1997-2002) adopted the 'Women's Component Plan' as one of the major strategies to achieve gender equality. The 'Women's Component Plan' (1997-98) earmarked that not less than 30 per cent of funds and benefits are allocated to women from the developmental sectors. A special reference in the 2000-01 Budget Speech about the access of women to national resources and the adoption of the National Policy for the Empowerment of Women in 2001 by the Department of Women and Child Development, Ministry of Human Resource Development, introduced gender-sensitive budgeting. The Economic Survey (2000-2001) undertaken by the government contained an entire section on 'gender inequality' for the first time. (Lahiri et al., 2003, p. 10).

The Tenth Five-Year Plan (2002-2007) strengthened the commitment to gender budgeting to establish its gender-differential impact and to translate gender commitments into budgetary commitments. The Department of Women and Child Development, which was established in 1985 as the nodal department to oversee the development and advancement of women, was upgraded to the status of a full-fledged Ministry in 2006 to accelerate women's empowerment, address gender inequalities, and adopt 'Budgeting for Gender Equity' as a mission statement. Subsequently, the first Gender Budget Statement (GBS) was presented in 2005-06.

The Eleventh Five-Year Plan (2007-2012) reiterated the commitments to gender budgeting and the efforts to create Gender Budget Cells in all departments and ministries. In 2007, the Ministry of Finance issued the Charter for Gender Budget Cells in all ministries and departments.

The Twelfth Five-Year Plan (2012-17) noted that one of the seven key elements to be addressed for Gender Equity was "Mainstreaming gender through Gender Budgeting". The Plan also noted that "The process of gender budgeting will be further strengthened in the Twelfth Plan and its reach extended to all Ministries, Departments and State Governments (Gender Budgeting Handbook, 2015, p. 16). In 2013-14, the Ministry of Finance introduced a separate statement on gender budgeting in the Union Budget, which provided details on the allocation of funds for women's welfare and development across different sectors. In 2017-18, the government increased the focus on gender budgeting and women's empowerment by integrating gender-specific indicators and objectives into various schemes and programmes. In 2020-21, the Ministry of Women and Child Development (MWCD) and the Ministry of Finance collaborated to enhance the effectiveness of gender budgeting. They developed an online portal called the "Gender Budgeting Portal" to track and monitor the allocation and utilisation of funds for gender-related initiatives (Ministry of Women and Child Development, 2023).



**Table 1. Gender Budgeting in the States – Year of Adoption**

Early Adopters	Subsequent Adopters	Recent Adopters
Odisha (2004-05)	Madhya Pradesh (2207-08)	Andaman & Nicobar Islands (2012)
Tripura (2005-06)	Jammu & Kashmir (2007-08)	Rajasthan (August 2011)
Uttar Pradesh (2005)	Arunachal Pradesh (2007-08)	Maharashtra (January 2013)
Karnataka (2006-07)	Chattisgarh (2007-08)	Dadra and Nagar Haveli (2011-12)
Gujarat (2006)	Uttarakhand (2207-08)	Punjab (2011-12)
Lakshadweep (2005-06)	Himachal Pradesh (2008)	NCT Delhi (2013-14)
West Bengal (2006-07)	Bihar (2008-09)	Jharkhand (2015-16)
	Kerala (2008-09)	Andhra Pradesh (2017)
	Nagaland (2009)	Tamil Nadu (2018-19)
	Assam (2009)	Manipur (2020)

Source: Handbook on Gender Budgeting 2015, Ministry of Women and Child Development, Government of India.

Table 1 provides details of the state-wise adoption of gender budgeting in India. Based on when they were adopted, the states were classified as Early adopters, Subsequent adopters and Recent adopters. Those states which implemented gender budgeting prior to the central government's initiative are the Early adopters. Those that incorporated after the central government adopted it are referred to as Subsequent adopters, and those that adopted gender budgeting in recent years are the Recent adopters. Drawing upon the central government framework, states began to adopt gender budgeting, starting with Odisha in 2004 [Stotsky and Zaman, 2016, p. 4]. Since then, the majority of the states have institutionalised some form of gender budgeting. The states have pursued a variety of organisational approaches that include setting up nodal departments or groups for gender budgeting; setting up committees for oversight; improving gender data; and training staff on the analytical methods that can be used to incorporate gender-related goals into the budget (Stotsky and Zaman, 2016, p. 5).

### ***Gender Budgeting in North East India***

As per Table 1, and the records of the Ministry of Women and Child Development, Tripura, is the first state in Northeast India to introduce gender budgeting in 2005-06. Arunachal Pradesh in 2007-08, Assam and Nagaland in 2009 are the subsequent adopters. Manipur in 2020 and Meghalaya in 2022 are the recent adopters. However, these initiatives were more of gender budget statements rather than a complete gender budget. At the same time, the states of Mizoram and Sikkim have yet to formally adopt gender budgeting.

### ***Overview of Gender Budgeting in India***

Gender budgeting in India represents a strategic fiscal approach aimed at reducing gender disparities by integrating gender perspectives into the planning, allocation, and monitoring of public expenditure. The practice is grounded in the principle that budgeting processes should not be gender-neutral; instead, they must acknowledge and address the distinct needs, vulnerabilities, and priorities of women and girls. By analysing how public resources are allocated and who benefits from them, gender budgeting seeks to ensure that fiscal policies contribute meaningfully to gender equality and women's empowerment.

Although international debates on gender-responsive budgeting began in the late twentieth century, India formalised its approach in 2005–06, when the Central Government mandated all ministries and departments to incorporate gender considerations into their budgets. Before this formal adoption, the groundwork had been laid through initiatives such as the Women's Component Plan and analytical studies by institutions like the National Institute of Public Finance and Policy (NIPFP). The introduction of a separate Gender Budget Statement (GBS) in the Union Budget marked a significant institutional reform, offering a consolidated view of allocations benefiting women directly (Part A, 100% women-specific schemes) and indirectly (Part B, 30–99% women beneficiaries).

Several analytical tools, such as gender-aware policy appraisal, beneficiary assessments, and gender-disaggregated expenditure incidence analysis, have been integrated into the national gender budgeting framework. These tools are designed to assess the gendered implications of public spending and to strengthen accountability for gender outcomes. Over time, gender budget allocations have shown consistent growth. For instance, the gender budget increased from 2.27% of the total expenditure in 2004–05 to approximately 4.96% in 2022–23. However, scholars have argued that the increase remains insufficient given the scale of gender-based socio-economic challenges in India (Kalita, 2023; Das & Mishra, 2006, as cited in the document).

Despite its progress, India's gender budgeting framework also faces conceptual and methodological challenges. Critics highlight issues such as the inclusion of schemes with unclear gender relevance, inconsistencies in classification, and limited clarity on how allocations translate into gender-transformative

outcomes. For example, certain schemes categorised as “women-specific” have no clear link to addressing gender inequities, while other genuinely women-focused interventions are omitted or misclassified. These discrepancies weaken the overall reliability of the Gender Budget Statement and underscore the need for stronger conceptual grounding and more rigorous classification methods.

At the subnational level, gender budgeting has been adopted by 27 states and Union Territories, with considerable variation in methodology and institutional mechanisms. States such as Karnataka, Odisha, Kerala, Himachal Pradesh, and Maharashtra have developed structured frameworks including gender budget cells, nodal departments, programme classifications, and detailed reporting formats. Many states also incorporate physical and financial reporting, sectoral mapping, and gender-disaggregated beneficiary data, which contribute to greater transparency and effectiveness. Overall, while states differ in nomenclature and categorisation, most adhere to the expert-recommended structure of identifying 100% women-specific schemes and those with significant women’s components.

In summary, gender budgeting in India has evolved into a comprehensive institutional mechanism supported by analytical tools, policy directives, and growing state-level engagement. Although conceptual and methodological gaps persist, the framework remains a critical component of India’s broader strategy to promote gender equality and ensure that public expenditure contributes to inclusive development.

### **Gender Budgeting in Mizoram**

The Department of Social Welfare was designated as the nodal department for gender budgeting in Mizoram before it was bifurcated into the Directorate of Social Welfare and Tribal Affairs and the Directorate of Women and Child Development on 13<sup>th</sup> August 2018. Since then, the Directorate of Women and Child Development has become the nodal department. Efforts to set up Gender Budgeting Cells were made in 2016, and the Social Welfare Department issued an Office Memorandum No. G 20014/7/1014-SWD/ dated 1.9.2016, requesting all departments under the Government of Mizoram to establish Gender Budgeting Cells. The Cells were mandated to set quarterly/half-yearly and annual targets to be achieved in terms of the suggested areas of work. There was a lukewarm response to the letter, and those departments that did set up the Cells were non-functional.

In 2023, the Directorate of Women and Child Development, through Letter No. G 20014/7/2022-SWD, dated 10.10.2023, made the same appeal to the different departments. This time around, some of the departments showed enthusiasm and established Gender Budgeting Cells. However, it remains to be seen how far these will function as mandated. The introduction of gender budgeting in the state is a far cry, as the government has yet to establish well-functioning Gender Budget Cells. The failure on the part of the government to commit to adopting gender budgeting reflects the level of commitment towards promoting gender equality and addressing gender-related issues.

### **Challenges and Recommendations to Strengthen Gender Budgeting in Mizoram**

While the majority of states in India have adopted gender budgeting or some variation of it, Mizoram has yet to follow in the footsteps. It has not even issued a gender budget statement. There could be many reasons as to why Mizoram has failed to implement gender budgeting when many states in the country have done so, and addressing these is vital to close the gender gap and mitigate the vulnerability of women and girls.

#### ***Gender Blindness***

The budget of Mizoram, like those of all other governments, appears to be gender-neutral. The budgetary process overlooks the distinct social roles, responsibilities, and capabilities of men and women, as well as the differential impacts on them. It is gender blind, and the budget does not typically consider the impact on women. This is evident from the fact that Mizoram has yet to incorporate gender budgeting.

To overcome gender blindness in the budget of Mizoram, it is pertinent that gender considerations are actively integrated in the budgetary processes. The different departments in the Government of Mizoram must be held accountable for the progress of gender equity through the incorporation of precise, gender related targets, to analyse and identify opportunities to re-focus resources to close the gender gap.

#### ***Lack of Awareness and Understanding among Policymakers***

The government and policymakers play a significant role in gender parity as they develop and enact laws, set, implement, monitor and evaluate policies and programmes to improve the situation of the vulnerable and marginalised sections of society. However, there is a failure on the part of the policy makers in Mizoram to realise that gender budgeting is a powerful managerial strategy that facilitates the execution of gender equality objectives, enhances the quality and accessibility of services, and amplifies the focus, efficiency, and transparency of budget expenditures. More often than not, they lack training and understanding of concepts, tools and principles of gender budgeting, which leads to poor integration of planning among the different departments, as well as the budgeting cycle.

Appropriate sensitisation and awareness programmes, as well as capacity building for policymakers in Mizoram, need to be conducted at frequent intervals to help integrate a gender perspective into the budgetary process. By empowering policymakers with the necessary tools and knowledge required, they can become a significant instrument for gender budgeting, empowerment, equality, and inclusion.

### ***Patriarchal and Social norms***

The Mizo women may appear to be very independent with considerable freedom as compared to other women in India, yet they remain subservient and subordinate to the men because of the patriarchal arrangement. The enduring patriarchal society and deep-rooted traditional gender roles and societal conventions in Mizoram substantially influence women's possibilities for self-actualisation, their recognition as citizens, and their contributions to society as a whole. The entrenched cultural norms restrict Mizo women from actively participating in the decision-making process that affects them. This not only inhibits the gender-sensitive allocation of resources practices but also inadvertently reinforces gender-based inequalities. It further impedes the creation of sensitisation and awareness.

Enhancing Mizo women's involvement in decision-making through political, social, and economic inclusion and empowerment could greatly facilitate the gender budgeting process. Raising awareness about gender issues and gender budgeting can help dispel the discriminatory social norms and foster a deeper understanding of gender equality among policymakers.

### ***Absence of Reliable Gender-disaggregated Data***

There is a lack of reliable and up-to-date statistics across sectors on gender disparities in Mizoram. This leads to challenges in evaluating gender gaps, formulating targeted interventions and conducting monitoring. It results in haphazard planning and allocation of resources in the absence of comprehensive data that highlights gender inequalities and explicit needs.

Gender budgeting could be enhanced in Mizoram through developing a robust mechanism for collecting and analysing gender-disaggregated data across all sectors that would help identify the gender gaps and provide timely interventions. Reliable gender-disaggregated data would help track the progress in gender equality over time, identify gaps, ensure accountability and transform gender budgeting from a theoretical concept to a practical tool for achieving gender equality and transforming public finance.

### ***Lack of Coordination among the Departments***

The weak institutional mechanism for coordination between different departments in the Government of Mizoram is often a challenge in realising the goals of gender budgeting. The lack of consistency in the application across the departments reduces the overall impact of budgeting efforts.

A greater emphasis by the Directorate of Women and Child Development, the nodal department for gender budgeting in Mizoram and the Finance Department, Government of Mizoram, on reprioritising public expenditure for a more equitable distribution and allocation of resources would help sustain gender budgeting in the state. At the same time, the government should encourage inter-departmental coordination and ensure consistency in approach.

### ***Financial Constraints***

Mizoram lacks major industries to boast of or generate substantial revenue, resulting in limited financial resources and competing priorities. The state budget is relatively small, and more often than not, the gender focused programs tend to remain insignificant. The prevalence of low priority in budgeting, often limited to welfare rather than structural empowerment and limited financial literacy among the implementors frequently contribute to financial restrictions. These reinforce the apathetic attitude toward gender budgeting in Mizoram.

The financial constraints, which often limit the introduction of gender budgeting in Mizoram, can be addressed by mainstreaming gender into all sectors, reprioritising resources rather than increasing overall expenditure, and reorienting programmes within sectors rather than changing the overall amounts (Lahiri et al., 2003, p. 5). Maximising efficiency and accountability, exploring means to expand resource mobilisation, and embarking on new partnerships can enhance and transform the financial limitations in Mizoram, thus paving the way for comprehensive gender budgeting.

### ***Political and Administrative Commitment***

The political will and the engaged commitment of the administrators are a major concern in enabling a positive environment for gender budgeting to persist in Mizoram. There is a lack of leadership commitment, which is vital to ensure that gender equality is integrated into the planning and budgetary processes and that the budget benefits both men and women. The political leaders tend to prioritise visible infrastructure over social equity initiatives, and the administrative departments lack coordination, motivation and the capacity to effectively implement gender budget.

A strong political commitment, which involves creating mechanisms for inter-ministerial cooperation and stakeholder engagement, is crucial for the success or failure of gender budgeting initiatives in Mizoram. At



the same time, the administrators must integrate gender analysis into the daily planning and budgeting. Institutionalising appropriate mechanisms to formulate, implement, monitor and audit gender budgeting in Mizoram supplemented through capacity building, and performance-based accountability would help set the foundation for gender budgeting in Mizoram. The political and administrative leadership must prioritise gender equality in the allocation of resources and endorse gender budgeting for inclusive governance.

### **Absence of Civil Society Engagement**

Civil society serves as an advocate for gender responsive policies, an expert in providing data and analysis, a watchdog in ensuring accountability and a partner with the government and international agencies to ensure that gender budgeting translates from policy commitments into real and equitable measurable outcomes. Mizoram has a vibrant civil society organisation (CSO) that is based on collective responsibility, volunteerism, and church-based community support. They are actively engaged in decision-making through advocacy and mobilisation. The largest and most influential CSO, the Young Mizo Association (YMA), whose membership extends to all Mizo youth, the leading women's organisation, the Mizo Hmeichhe Insuihkhawm Pawl (MHIP), the student organisations of Mizo Zirlai Pawl (MZP) and Mizo Students Union (MSU), the senior organisation of Mizo Upa Pawl (MUP) and the different church-based organisations are all instrumental in transitioning the tribal Mizo society into the present democratic state. However, Mizoram, although possessing a robust and dynamic civil society, notably lacks the engagement of this sector as a significant participant in gender budgeting. Their role in promoting awareness or advocating for a gender budget is non-existent, save for a few individual activists. This may stem from their insufficient comprehension of the principles and implications of gender budgeting in addressing the unique needs and objectives of men and women.

Capacity building for the civil society organisations would enhance the analysis and interpretation of the budget through a gender lens. The Government of Mizoram needs to acknowledge the civil society organisations or groups as crucial stakeholders in the formulation, implementation, monitoring and audit of gender budgeting to ensure the inclusion of diverse perspectives. At the same time, the civil society needs to play a more constructive role in advocating for the integration of gender budgeting in fiscal management to usher in inclusive governance. A sensitised and enabled civil society organisation would help facilitate the transformation of the planning and budgetary allocations for more inclusive governance.

### **V. CONCLUSION**

Mizoram, the twenty-third state of the Indian Union, is yet to implement gender budgeting. A significant prerequisite for gender budgeting to prevail is the acceptance that there are gender inequalities that need to be addressed, and the recognition that gender budgeting can serve to mitigate these disparities. Crucial to this is the concurrence of the political and administrative leadership at the top of the administrative hierarchy. The prevalence of gender blindness, the lack of personnel expertise, coordination among different departments, gender-disaggregated data, and the non-involvement of the vibrant civil society could be some of the reasons for the government's reluctance to incorporate gender budgeting. Evidence from states in India that have experience with gender budgeting suggests that, despite problems encountered, gender budgeting is critical to inclusive fiscal governance. If the budgetary allocations are not sensitive to women and the marginalised sections of society, development cannot persist. Gender budgeting and gender auditing must be institutionalised to enhance service delivery mechanisms and achieve gender equality. The Government of Mizoram must incorporate equity into all plans to ensure that gender budgeting is not merely a supplement, but rather effectively informs policies that affect women, making the entire budgetary process more attuned to gender concerns.

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