

Chapter – 3

GENDER BUDGETING INITIATIVES IN INDIA A SURVEY OF THE LITERATURE

Gender Budgeting has been internationally recognized as an effective tool for bringing about gender equality by incorporating gender concerns at all levels of the development. In India, various Governments at the center have tried to tackle the issues of poverty, population, unemployment, health, education etc. among women and girls population through their focus on the National Budgets. To eradicate poverty and reduce unemployment, Government had launched employment guarantee schemes. Similarly, there are schemes which try to address the problem of literacy gap between girls and boys. There is an increasing awareness that due attention needs to be paid to women, because researches have suggested that the economic gains of gender equality lead to better development.

During the last decade, a number of International meetings have been convened. The participating countries had worked together in identifying the issues which affect women's lives greatly and need immediate attention through policy interventions. At many of these meetings, countries including India have committed to taking action in a systematic and time bound manner. Some of the international commitments to which India is party, as described in MWCD, (2007), are listed here –

- The convention on the Elimination of All forms of Discrimination against Women (CEDAW), which Government of India signed in 1980.
- The World conference on Human Rights in Vienna (1993) asserted that women's rights are human rights.
- The International Conference on Population and Development (ICPD) in Cairo (1994) placed women's rights and health at the center of population and development strategies.

- At the Fourth World Conference of Women in Beijing (1995), Countries declared their determination 'to advance the goals of equality, development and peace for all women everywhere in the interest of all humanity'.
- In the 1995 Commonwealth Plan of Action on Gender and Development, Governments declared their vision of 'a world in which women have equal rights and opportunities in all stages of their lives'.

Over the last two decades India's planning process has recognized the need to address gender inequalities for taking the country on the path of progress and prosperity. The Government has been developing a method of dealing with gender-related issues in a systematic manner by introducing gender sensitivity while allocating resources. Recognising the fact that the National Budgets impact the various sections of the society through the pattern of resource allocation, it was felt that Gender Budgeting can be a powerful tool in achieving the objective of gender equity. World over Gender Budgeting initiatives, named differently, are being implemented, though the methodology differs from one country to the other country. In India, the planning and budgeting process of the Government have, over a period of time, worked for incorporating gender perspective in various programmes and schemes. The studies on Gender Budgeting principles and their adoption in India started to recognize the change it can bring about.

The initiative for gender sensitive budget analysis has begun in the year 2000. Chakraborty, (2003); Das and Mishra, (2006) and other literature describe the historical background of Gender Budgeting initiatives of the Government of India. The history of introduction of GB initiatives in India is also available in a number of official documents as well as research papers. After review of such references, the historical perspective of introduction of gender budgeting in the Government of India and subsequent changes in the budgeting and planning process of the Union Government have been described in the succeeding paras.

3.1 Gender Budgeting in Government of India

The initiation of the practice of analysing public expenditure in India from the gender perspective started with the *Report of the Committee on the Status of Women* (titled "*Towards Equality*"), brought out by the Government of India in 1974. This Report pointed out that the development trajectory of the country had adversely affected a large section of women and created new imbalances and disparities. The consciousness generated by this Report led to changes in policies towards development of women in the **Fifth Five Year Plan**. However, it was only in the **Seventh Five Year Plan** (1987-92) that specific attention was paid to allocations for programmes/ schemes which directly benefited women. The adoption of Women's Component Plan (WCP) also started with the Seventh Plan which introduced the initiation of a mechanism for identifying and monitoring schemes which were directly linked to benefits for women. In 1986, the then Department of Women and Child Development (DWCD), under the Central Government's Ministry of Human Resource Development, was entrusted the responsibility of monitoring 27 beneficiary oriented schemes under various sectors which directly benefited women. The **Eighth plan** (1992-97) highlighted the need to ensure a definite flow of funds from the general developmental sectors to women. The Finance Ministry established an 'Expert Group' which gave its recommendations in the year 2004 regarding gender budgeting. These recommendations included the setting up of an Inter-departmental Committee, establishment of gender budget cells in all Ministries/Departments, creation of a sub-head/detailed head in the budget, monitoring of outputs and outcomes and reporting on benefit incidence analysis in the annual reports of all the Departments. These recommendations influenced subsequent developments. The plan document included the express statement that "..... the benefits of development from different sectors should not bypass women and special programmes on women should complement the general development programmes. The latter, in turn, should reflect greater gender sensitivity."

India became a signatory of the Convention for the Elimination of Discrimination against Women (CEDAW) on July 30, 1980. CEDAW, adopted by the United Nations General Assembly on December 18, 1979, is comparable to an International Bill of rights for women. India ratified the convention on July 9, 1993, subject to some reservations, including its right to implement articles in conformity with its policy of non-interference in the personal affairs of any community without its initiative and consent. On February 19, 1999, the National Development Council, one of the highest policy making bodies in the country, adopted the 'empowerment of women' and socially disadvantaged groups as agents of socio-economic change and development as a specific objective of the Ninth Plan. The **Ninth Five Year Plan** (1997-2002) marked a significant progress in this regard. The concept of WCP (Women component plan), as it was adopted in the Ninth Plan, earmarked a clear, unconditional minimum quantum of funds for women in the schemes run by all Ministries/Departments that were perceived to be 'women related'. Under WCP, both Central as well as State Governments were required to ensure that 'not less than 30 per cent' of the funds / benefits are earmarked for women under the various schemes of the 'women-related' Ministries/Departments. The Department of Women and Child Development, Ministry of Human Resource Development, Government of India in collaboration with United Nations Development Fund for Women (UNIFEM) had taken an initiative in gender analysis of budget allocations in India and a study was entrusted to the National Institute of Public Finance and Policy (NIPFP). The section on 'gender inequality', contained in the Economic Survey, 2000-2001, was based on the Interim Report on Gender Budgeting done by NIPFP. Then came the adoption of Gender Budgeting, which represents a much broader approach. Gender Budgeting is widely regarded as a comprehensive approach of looking at the budget formulation process, policies and budget allocations, and implementation of those policies from the gender lens. The **Tenth Five Year Plan** (2002-07) marked another significant step forward as it envisaged immediate action in tying up the two effective concepts of WCP and Gender Budgeting in complementary roles to each other, and thus ensured both preventive and post facto action in enabling women to receive share from all the women-related general development

sectors. The Tenth plan clearly states '...the Tenth plan will continue the process of dissecting the Government budget to establish its gender differential impact and to translate gender commitments into budgetary commitments.' The Tenth Five Year Plan suggested specific strategies, policies and programmes for Empowerment of Women. The Ministry of Women and Child Development was established during this plan period.

The **Approach paper to the Eleventh plan** stated that 'gender equity requires adequate provisions to be made in policies and schemes across Ministries and Departments. It also entails strict adherence to Gender Budgeting across the board'. For the **eleventh five year plan**, a sub-group on Gender budgeting was formed for the first time, as part of the working group on empowerment of women. In addition to providing recommendations on Gender Budgeting for various sectoral ministries, the sub-group recommended the setting up of a Gender Budgeting Bureau in MWCD, establishment of Regional Resource and Training centers for Gender budgeting and preparation of Gender budgeting training manuals. The report of the sub-group was incorporated as a part of the working group on women and submitted to the Planning commission. Gender Budgeting Bureau has since been established in MWCD. A scheme for Gender Budgeting was included in 11th plan and launched in the year 2008. Gender Budgeting programmes can now be undertaken by the Ministry directly under the scheme.

The importance of gender budgeting has been stressed time and again in different forums and at various platforms. The need for taking up Gender Budgeting was also recognized in the 'National Policy for the Empowerment of Women, 2001', which observed 'availability of adequate financial, human and market resources to implement the Policy will be managed by concerned Departments... and that this process will include, among other initiatives, assessment of benefits flowing to women and resource allocation to the programmes relating to them through an exercise of gender budgeting.'

The NIPFP study by Lahiri, Lekha and Bhattacharya, (2002), categorized the schemes in the budget into three categories, similar to the categorization suggested by Budlander in 2000. According to this study, the schemes were categorized as-

- Schemes where allotted funds are for the exclusive benefit of women;
- Schemes where women are supposed to receive a fixed share (not full) of the outlay
- Other schemes, which have gender differentiated impact (mainstream schemes) NIPFP study further categorised the public expenditure specifically targeted to women into four clusters viz.
- Protective and welfare services that prevents the atrocities against women such as domestic violence, rape, kidnapping, dowry deaths including rehabilitation programmes.
- Social services, such as education, water supply and sanitation, housing, health and nutrition, schemes can empower women to play their rightful role in the economy.
- Economic services such as self employment and training programmes, economic empowerment programmes and fuel supply management programmes.
- Regulatory services and awareness generation programmes for women operates through institutional mechanism like National Commission for Women.

UNIFEM, in its study by Nirmala Banerjee, suggests categorizing public programmes broadly under three groups:

- (i) Relief policies (short term, temporary, to meet distress caused by external/unexpected/ natural calamities).
- (ii) Gender reinforcing assistance (for accepted gender roles i.e. reproductive health).
- (iii) Equality promoting schemes (toilets in school, skill training, micro credit, etc.).

In the *Economic Survey* for 2000-01, for the first time a separate section on gender inequality was included in the chapter on Social Sector. Subsequently, the gender budget analysis of Union Budgets done by the NIPFP was incorporated in the Annual Reports of the DWCD. The Finance Minister, in his Budget for 2004-05, mandated the setting up of Gender Budget cells in all Ministries and Departments and stressed the need for presenting the budget data incorporating gender sensitivity of the allocations. Later on, this was followed by a more emphatic commitment in the next budget speech.

In the Union Budget for 2005-06, a separate statement on Gender Budgeting was included for the first time, which covered the budget allocations under 10 demands for grants. Union Budget for 2006-07 took this exercise forward and presented a Gender Budget Statement covering 24 demands for grants (under 18 Ministries/Departments of the Central Government) and incorporated an estimated allocation of Rs. 28,737 Cr. This statement was extended in the Budget of 2007-08, to include 33 demands for grant of 27 Ministries/Departments. These Gender Budget Statements covered allocations that were 100% targeted at women and girls and those where at least 30% of the funds were targeted at women and girls. The number of demands is stagnating at 33 since then.

3.1.1 The two way Categorisation of Government of India

India is the first country to institutionalize Gender Budgeting within its Ministry of Finance. The Government of India has started with the two way categorisation approach of Gender Budgeting. The inclusion of a Gender Budget Statement in the Union Budget is, however, a nascent development. The Government uses a two-category format as the basis of presentation in the Gender Budget statement in the Union Budget. The two categories cover:

- Pro-women allocations, where 100% of the allocation is meant for women
- Pro-women allocations where between 30 to 99 % of the allocation is meant for women.

3.1.2 Gender Budget Cells

The Department of Expenditure, Ministry of Finance, in consultation with Ministry of Women and Child Development, had issued a Gender Budget charter on March 8, 2007 (See Appendix-I). This charter lays down guidelines for composition and functions of Gender Budgeting cells (GBCs). Ministry of Women and Child Development, the nodal Ministry for Gender Budgeting initiatives, has been continuously pursuing with all the Ministries for setting up of Gender Budgeting Cells. These Gender Budget cells serve as focal points for coordinating Gender Budgeting initiatives both intra and inter-ministerial. So far 56 Ministries/Departments have set up such cells. In 2004-05, the Ministry of Women and Child Development adopted 'Budgeting for Gender Equity' as a Mission Statement. Annual Report (2009-10), MWCD indicates that for further strengthening the Gender Budgeting initiatives, the mainstreaming of gender concerns has been reiterated as a Mission of the Ministry in its 'Result Framework Document'.

MWCD has been organizing workshops/ training programmes and seminars on the subject in collaboration with institutes such as Indian Institute of Public Administration (IIPA), Lal Bahadur Shastri National Academy of Administration (LBSNAA), State Institutes of Rural Development, Administrative Training Institutes and the state governments for different group of stakeholders. In collaboration with UNDP, UNIFEM and International experts, the Ministry has developed a Handbook on Gender Budgeting, for Gender Budget cells and a Training Manual for Ministries and Departments of Government of India. All out efforts are being made to develop a core group of trainers to facilitate Gender Budgeting training in their respective Ministries and Departments. The Ministry has also developed a number of tools, which can be applied at different stages of the budget making process such as spatial mapping, Gender Based Profile, Impact Analysis through monitoring, evaluation and field surveys etc.

Achievements of some of the Gender Budget cells have been incorporated in Mehta and Krishnan, (2007). Gender Budget cell in Ministry of Agriculture has initiated various measures to build the capacities and capabilities of women in

Agriculture. An expert committee was constituted to analyse policies with a gender perspective. The committee made specific recommendations for starting measures for empowerment of women. The Ministry subsequently launched a series of women specific programmes such as training and skill development of women in this sector. Formation of Self Help Groups of women farmers in 143 districts in 21 states benefitted over 13 lakh women farmers. Special projects for women in Agriculture were executed by the Department with an aid agency of Denmark-DANIDA. In the Agriculture sector interventions were made at two levels - state level and central level. Efforts were made to have proper coordination between the functionaries at two levels. Extensive training programmes were organized. Lot of research work was undertaken for gender sensitive analysis of practices in Agriculture sector. It is a continuous process; more and more areas are becoming open for Gender budgeting initiatives with research.

Energy sector was also explored extensively for gender sensitive initiatives. Women have always been associated with activities involving use of energy. A huge potential was observed in this sector by the Gender Budget cell. Ministry of New and Renewable Energy Resources had undertaken lot of studies to analyse the impact of replacing traditional energy resources by alternative resources to improve the living conditions of women, especially in rural areas. Ministry worked out on improved stoves for women in villages. SHGs were formed and trained as women entrepreneurs. Projects were initiated on village energy security. It was intended to provide not only security but employment also through the use of locally available renewable resources.

There were numerous such initiatives from other Ministries and Departments which were coordinated and monitored by respective Gender Budget cells.

3.2 Initiatives from Other Agencies

Initiatives were taken by a number of other agencies also to promote the cause of Gender Budgeting. Studies undertaken and actions taken by these agencies in taking the exercise of gender budgeting are described here.

3.2.1 National Commission for Women

The National Commission for Women (NCW) has taken various initiatives to bring Gender Budgeting to the forefront in India. One of the functions of the National Commission for women is to participate and advise on the planning process of socio-economic development of women. As part of its programme of economic empowerment of women, the Commission has taken on the issue of gender budgeting. On behalf of the National Commission for Women, a study report 'The Project: A Gender and Poverty Sensitive Perspective', (2003), was prepared by Dr. Aasha Kapur Mehta of the Indian Institute of Public Administration, by analyzing and assimilating the then available studies on the subject. This study report was discussed in the meeting of the 'Expert Committee on Economic Empowerment' held in Dec, 2003. It was expressed in the deliberations that budgetary focus should be on the disadvantaged and deprived sections of women, the women who are excluded; suffer double discrimination of poverty and caste. A National Consultation on Gender Budgeting was held by the Commission in Dec, 2003 at Delhi. The study report of Dr. Aasha Kapur Mehta served as a background material for discussion in the Consultation. This was followed by meetings with members from various States' commissions for women and advocacy with the Ministry of Finance.

In addition, some other Ministries have also done some pioneer work in this area. The initiatives of other Ministries in this area, as elaborated in MWCD, (2007), are described here.

3.2.2 Ministry of Finance

- Keeping a gender perspective when rationalizing the interest subsidy on accounts of small savings schemes like National Savings Schemes,
- Conducted a gender-sensitive review of micro-credit facilities and streamlined the mechanisms to facilitate easy access of micro credits to women self help groups,
- All Ministries and Departments were directed to include a column on gender outcomes in their Outcome budgets,

- Gender sensitive review of incidence of taxes, regulation of interest rates in micro credit sector and providing social security to women through insurance schemes.

3.2.3 Planning Commission

Engendering the state plan and annual plan discussions and insisting upon quantifiable outcomes for women and men being reflected in state plans.

After the discussions, the Planning Commission advised all Central Ministries and Departments to have a section on Gender Budgeting in the Annual plan 2007-08 and the Eleventh five year plan.

3.2.4 Ministry of Health and Family Welfare

The possible establishment of a Health Insurance scheme for women, in view of their vulnerability and barriers to access health services.

3.2.5 Ministry of External Affairs

Establishment of a help-line for Indian women in distress abroad and formulation of a scheme to provide them with immediate support by concerned Missions.

3.2.6 Ministry of Home Affairs

- Setting up of women thanas (police stations) and women and child help desk in every thana,
- Gender sensitization training for police,
- Setting up of an Anti trafficking cell to monitor enforcement.

3.2.7 Ministry of Rural Development

- Targeting in National Social Assistance Programme to meet the requirements of destitute women,
- Evaluation study on effectiveness of women self help groups in watershed schemes,

- Regular monitoring on reserve provision for women and on-site facilities in National Rural Employment Guarantee Act (NREGA)-2005.

3.2.8 Ministry of Science and Technology

- Introduction of technology initiatives to address occupational health problems of women in the unorganized farm and non-farm sectors,
- Capacity building of rural women to become entrepreneurs in emerging areas of technology,
- Dissemination of knowledge to women regarding nutrition, health, water and sanitation,
- Large scale involvement of women scientists in development programmes,
- Provision of opportunities to girls in rural areas to access quality inputs in Science and Mathematics so that they can take up careers in Science and Engineering.

The role of Ministry of Finance was with a gender mainstreaming approach, where the agency, with overall responsibility for budgeting, directs the Gender Budgeting approach. The Ministry of Women and Child Development serves as the nodal agency for Gender Budgeting. It provides support to all other agencies in understanding and complying with the approach. Ministry of Rural Development, Ministry of Science and Technology, Ministry of Information Technology, Ministry of Urban Development, Ministry of Home Affairs were among the first few ones to undertake the task of Gender Budgeting forward. Presently more than 50 Ministries/Departments have their Gender Budget cells and in the Budget 2010-11, Gender Budget Statement covers demands for grants for 33 Ministries / Departments.

3.3 Studies Undertaken

- National Institute of Public finance and Policy (NIPFP) undertook gender analysis of the Union Budgets of 2001-02, 2002-03, 2003-04, 2004-05 and 2006-07.

- National Institute of Public cooperation and Child Development (NIPCCD) undertook gender analysis of budgets of 22 states.

Studies were undertaken by research and academic institutions on the following programmes /schemes to assess their effectiveness for women:

- Employment guarantee scheme, Maharashtra
- Swaran Jayanti Gram Swarojgar Yojana, West Bengal
- Impact of Maharashtra's agricultural policies on women farmers
- Impact of policies on small urban manufacturers in Mumbai
- Impact on women of agricultural households in Gujarat
- Women in Karnataka, through the 'Building Budgets from Below' project developed their ideal budget (OUGHT)

The findings of some of these studies are being reviewed here.

3.3.1 Swaran Jayanti Gram Swarojgar Yojana, West Bengal

The study report Banerjee and Sen, (2003), of Sachetana team has examined the rural employment scheme Swarnajayanti Gram Swarojgar Yojana. The study brings out why and how this major effort of the Government has been slow to take off and make any visible impact on poor, the intended beneficiaries. SGSY is a credit-based scheme, sponsored by the Government of India for poverty alleviation. It was first announced in 1997 to commemorate fifty years of India's independence. The scheme is to promote self-employment among the poor, by making SHGs where they are to start building a revolving fund from their own savings as well as some grant and loans from state funds. Initially, members are to borrow from it for their various credit needs. Once they learn to manage that fund, they are required to take up some productive enterprise. In this, they are to be helped by Government and semi-government agencies with detailed study of feasibility of the proposed activities as well as training in appropriate skills. The study was carried out with a gender perspective. One of the objectives was to assess how far participating in this programme would actually be beneficial for

women. The study was carried out in West Bengal. As regards impact on women, study found that it did not appear to have empowered women to the extent thought by the policy makers. The work and incomes generated through the scheme were mostly of a supplementary kind and not commensurate with the time and effort required in joining group activities. Though women were willing to take it up as supplementary work, this increases their workload substantially with only marginal improvement in incomes. The scheme did not have any component of identifying jobs for women in roles other than the conventional ones. Except in one district, there were few efforts to give women the capabilities of handling their own business or management of funds. In general, the scheme was not found to be working well, at least in West Bengal. The study concluded that the scheme should be decentralized in a major way. Each region should be allowed to plan and execute the kind of support systems that is appropriate for its poverty related problems. There should be more publicity through the visual media about funds being available with specific agencies and their responsibilities in the process so that beneficiaries can look for some help in case of failures.

3.3.2 Impact of Maharashtra's Agricultural Policies on Women Farmers

Parikh, Acharya and Krishnaraj, (2005), describe the result of a study carried out in the area of agriculture, in Maharashtra state. The report examines some basic data on women in agriculture and analyses the state budgets of Maharashtra, for the period 1998 to 2002, for their impact on women. The study found that most policies in the plans and budgets of the agriculture and allied sectors do not create positive boosts for women workers, in terms of creating special opportunities, being gender sensitive, or ensuring equitable intra-household distribution of benefits etc. At the same time, no clear evidence of policies creating an adverse impact on women was found during the study. It concludes that not incorporating gender sensitivity in the policy framework is definitely a disadvantage for women. Women are being left behind in these policies.

3.3.3 Women in Karnataka, through the 'Building Budgets from Below' Project Developed their ideal Budget (OUGHT)

Bhat, Kolhar, Chellappa and Anand, (2002), describe the findings of a project done on fiscal decentralization and women's role. An action research project was conducted in Karnataka, in three phases, to investigate the degrees of freedom available to women elected to self-government bodies to determine local and macro fiscal policies. The experiences on the 'Building Budgets from Below project' have indicated that elected women in local self government bodies do not lack the capacity to participate in decision making on monetary issues. They lack sufficient training to enable them to participate effectively. These elected women representatives are not aware of the monetary impact of their decisions and the intricate budgeting process in Government. Their training is, therefore, important. The Building Budgets from Below project has established that whether educated or not, women have sufficient understanding and capacity to participate in fiscal policy. Specific training is required to enable elected women representatives to understand the complexities of budget process at the local level and also at the state level.

3.4 UNIFEM Resource Material

UNIFEM had started supporting the concept and working for promoting the cause of women through Gender Budgeting initiatives since early 2001. Unifem has also been organising programmes at regional and country level in this field by building political support, developing technical resources and capacity, generating good practices for improving women's access to services and increasing accountability to gender equality. UNIFEM has provided support to about 45 countries in introducing changes into budgetary processes by assisting Governments to introduce measures for incorporating gender into their public finance management systems, and building the capacity of officials to apply Gender Responsive Budgeting in their respective systems. India has also been benefitted with the help of UNIFEM in various forms. Studies in Gender Budgeting initiatives in different fields were

organised with the sponsorship of UNIFEM. The organisation supported training programmes to extend the reach of the concept and practices. Resource material has been prepared by MWCD with the help of UNIFEM. The organisation is also a storehouse for rich literature in the area. The literature is there in the context of all possible platforms of use of the concept world over. An attempt is being made here to review a limited number of studies from the vast source of literature available.

3.4.1 Gender Budgeting and HIV/AIDS

The purpose of Gender Budgeting is to achieve gender just allocations and outcomes in all sectors and Ministries. This tool can be applied in various areas, to address different kind of problems such as increased feminization of poverty, persistently high IMR, MMR, morbidity, anaemia and malnutrition due to lack of access to nutrition and quality health care. A UNIFEM-IIPA study 'The impact of HIV/AIDS on women care givers in situation of poverty – Policy Issues' was carried out by Aasha Kapur Mehta and Sreoshi Gupta in 2006. Mehta, (2006), describes the outcome of the study in detail. The Author observes that determining budget priorities at the macro national level on the basis of what are the micro household priorities in the budget allocation, or deciding budget priorities at the macro national level from a gender and poverty sensitive lens requires inclusion of poverty reduction, opportunities for employment for all able bodied, eradication of hunger, access to safe drinking water, access to quality and affordable health care, correcting the bias in the female-male ratio and safety nets for the old who are poor and for the poor who are disabled. The paper also focuses on HIV/AIDS, allocation for the same vis-à-vis needs. It is observed here that there is a mismatch between the availability of funds for dealing with cases of HIV/AIDS. In the words of Mehta - "Even when funds are available for HIV/AIDS, many of those who are affected do not have access to these funds and therefore are trapped in the cycle of poverty due to high costs of treatment." The study concludes that for preparing Gender Budget that meets the health needs of women affected and infected with HIV, there is a need to re-prioritise the expenditure,

strengthen all primary health centers, peripheral hospitals and public hospitals to ensure access to reliable and quality medical care.

3.4.2 Types of Gender Budget initiatives

In India, Gender budgeting as a distinct tool was institutionalized by the introduction of gender budgeting statement in the Union Budget 2005-06. Kotwal, (2007), tries to trace the steps taken in this direction by analyzing the pattern of resource allocation under gender budgeting with an in-depth analysis of schemes included in Union Budget 2007-08. Further, the paper describes the classification of Gender Budgeting initiatives in a number of ways. It lists the following factors as the key determinants for categorization-

Location: Which stakeholders initiated the gender budget (Government, Parliamentarian, Non-Governmental organization (NGO), which agency in Government?)

Scope of the Exercise: National, State, Provincial or local; expenditure or revenue; all or selected portfolios in expenditure and / or revenue.

Report format – Is separate budget document prepared or document integrated into existing public documents?

Political dynamics: Who is involved, who uses the product, who funds the activity, who has the power to enforce accountability, and who is resistant? What role do development agencies play?

Yet one more classification on the basis of 'who initiated the Gender Budgeting exercise' has also been explained in the paper.

There are three categories on this basis -

- A. **Government Initiatives:** The Government initiates the exercise and takes step to institutionalize the same. The primary focus of Government initiatives is on allocation of resources, monitoring, reviewing and auditing.

- B. **NGO initiatives:** Civil society organizations which focus on women upliftment and empowerment have launched gender-sensitive budget initiatives outside the Government. These initiatives tend to be focused on the demand for better policies and greater democratization of policy making. They focus on influencing the National Budget and its budgetary processes to adopt gender interpretation.
- C. **Joint NGO and parliamentary initiatives:** Some non-governmental initiatives have been launched by civil society organizations in cooperation with parliamentarians to make fiscal policy more responsive to the needs of women. Elected representatives like parliamentarians play a role in outside Government initiatives as well as those initiated within Governments.

3.4.3 Gender Responsive Budgeting in Rajasthan state-

When the concept of gender budgeting gained momentum, many state Governments also took initiatives in taking this exercise to the activities and policies of state Governments. Rajasthan state Government had taken action in number of sectors. Department of Planning, Government of Rajasthan, (2006), gives a summary of Gender Budgeting initiatives taken by the state. To start with, Rajasthan had taken up the gender budget analysis of six departments –Health, Education, Agriculture, Women and Child, Stamps and Registration and Social Welfare. Many organizations had contributed in analysing the policies of the Government with a gender perspective. UNIFEM was one among them. The Department specific recommendations are available in the Government publications, available on UNIFEM website also. In general the exercise was found to be very encouraging for emulation by other states also.

3.4.4 Macroscan of Budget

Lekha, (2003), has prepared a report for UNIFEM, South Asia where the Budget 2003-04 of the Union Government was analysed critically with a

gender perspective. This was the period when the concept and practice of Gender Budgeting had just started in the Government. The analysis and findings were of real use for making improvement in the Gender Budgeting initiatives in an effective way. Study explicitly emphasized on having a sex disaggregated data for designing women friendly policies. Segregation / identification of some amount to be used for policies for women was also an implementable recommendation which found place in the process of Gender Budgeting in due course. The study recommended that monitoring mechanism needs to be strengthened for visible impact of the Gender Budgeting initiative. Regular analysis of policies and resource allocation in some key areas was another important aspect of recommendations. A very pragmatic recommendation was about taking up the Gender Budgeting exercise at all the levels of governance, to have coherence in the policies and implementation at grass root level.

3.5 UNDP Projects

UNDP initiatives in gender budgeting started helping India in its efforts to implement Gender Budgeting practices early in 2002. The Human Development Resource Centre, UNDP, initiated a series of five studies in the year 2002 on gender budgeting to conduct a sectoral gender-responsive budget analysis at the national, state, and village level in the three States of Maharashtra, Gujarat and Kerala. The sector-specific studies commissioned were on women employed in home-based work at the national level, impact of agricultural policies on women farmers for Gujarat and Maharashtra, on small scale industries and women workers in Maharashtra. The study for Kerala also looked into the pro-women allocation of expenditure at the panchayat level. The National Consultation on Gender Initiatives held on 23- 24 August 2002 at Delhi, had identified individuals/agencies that can be involved for specific studies/exercises. The primary reason for undertaking sectoral gender-budget analysis was to analyse the allocation and distribution of resources for women and also the impact of policies on women in a particular sector, like agriculture, or home-based work, or the Gram Panchayat. These

studies submitted detailed reports which may be seen on the website of UNDP.

- (i) Impact on women of agricultural households in Gujarat,
- (ii) Impact of Maharashtra's agricultural policies on women farmers,
- (iii) Gender Budget perspective on macro and meso policies in small urban manufacturies in Greater Mumbai
- (iv) Gender Analysis of select gram panchayats plan- Budgets in Trivandrum District
- (iv) Impact of recent policies on home based work in India

A review of the first project is being done here. The review of the second may be seen in Para 3.3.2

Mahadevia and Khawas, (2005) report the Gender Budgeting analysis of the policies carried out in the state of Gujarat. Gujarat has been a prosperous state and has maintained its fourth position in per capita income among the 15 large states in India for the last two decades. Social development indicators in the state have been better than the all India average. In women's development also, the state maintained its performance above the national average. The situation has started deteriorating of late. The Gender Budgeting appraisal of the policies revealed that just, 0.35 percent of the total expenditure made through budget was on women-specific schemes in 2001-02. Further, instead of the Government making budgetary provisions for the purpose; the state Government was seeking external assistance for women's development programmes. The overall budget analysis showed that the approach to women's development and gender equity was not focused. There have been too many small schemes with smaller funds and little coverage. The impact of the programmes was not trickling down to taluka or village level. The study observed that Gujarat had always favoured industry sector and that had affected other sectors. The project had undertaken study of two schemes - Watershed Development Programme and Training for Women in Agriculture (TWA) for detailed analysis of their impacts on women. The result of the study was not found to be very encouraging. Recommendations of the study were both for immediate action and long term action. One of the

recommendations was about integration of the gender concerns with the broad policy framework. More allocation to social sector, giving more importance to education, continuation of programmes and schemes on a long term basis, convergence of programmes and schemes, provision of more funds for programmes having impact on women were other recommendations. The emphasis was on data to facilitate gender auditing of the programmes.

3.6 CBGA initiatives

Center for Budget and Governance Accountability (CBGA), established as a non government research organization, has been working extensively in the area of gender budgeting. The role of the Organisation is to help in awareness generation in the areas of public importance. CBGA has analysed some recent Government budgets critically with a gender perspective. Literature from the researches of CGBA, available in public domain, has been perused. A few articles are being reviewed here.

- (i) Mishra, (2009), has analyzed some new dimensions of the methodology of Gender Responsive Budgeting. The Author considers Gender Budgeting initiatives as an evolving area of work. In times to come the scope of Gender Budgeting exercises is expected to be more extensive. Budgeting for laws pertaining to women's rights, such as domestic violence laws, and applying Gender Responsive Budgeting to HIV and AIDS, to revenue mobilisation and to audits are just a few examples of evolving areas of Gender Responsive Budgeting which have been mentioned by Mishra. The Author has tried to critically look into some dimensions of the Gender Responsive Budgeting methodology. The need of having a more plausible approach of Gender Budgeting analysis has been emphasised where allocation and utilisation of the allocated funds both are critically evaluated. As per the aversions made by the Author, research studies have shown that a large number of policies and programmes for women are budgeted with unrealistically low allocations. Another serious problem is lack of

adequate trained personnel. For the success of Gender Budgeting initiatives, addressing these issues is vital.

- (ii) Das and Mishra, (2006), give a historical perspective of introduction of the concept of gender budgeting in India. A review of the activities of the Government has been taken with a view to suggest the strategy to be adopted in 11th plan. The reliance has also been placed on the mid-term appraisal of the tenth plan. The recommendation is to extend the concept and practice to all the Ministries/Departments. The implementation must also be done at the state and local level simultaneously. Inclusive approach has been recommended for taking care of marginalized women. The most important aspect is to integrate Gender Budgeting initiative with the overall economic policy environment instead of looking at it in isolation.
- (iii) Das and Mishra, (2006), examines the GB statement of budget 2006-2007 critically to establish that assumptions made in the Gender Budgeting statement about certain schemes are not correct. This leads to placing the scheme wrongly in 'Part A' of the Gender Budget Statement. One such example is that of Indira Awas Yojana which continues to be in Part A, which represents 100% coverage for women. Major hospitals of Delhi have also been included in Part A, which is again not justified. There are more such examples of wrong or biased assumptions. 100 per cent allocations for Nehru Yuva Kendra and promotion of National Integration under Ministry of Youth Affairs and Sports has been kept in the gender budget. Other assumptions are considered to be patriarchal. For example, the assumption that anything that has to do with children or anything to do with contraception and family planning is for the exclusive benefit of women and has to be placed in Gender Budget statement shows the mindset of policy makers. If Gender Budgeting exercise has to achieve good results, there is a need for having a serious look at these assumptions and modify these suitably.

3.7 World Wide Examples of Gender Budgeting

Gender responsive budgets date back to the mid 1980's when they were first implemented by Australian Federal and State Governments. These initial exercises were called 'women's budgets' because of their focus on the budget's impacts on women and girls. Thereafter, the Gender Budgeting initiatives were taken in a big way by South Africa in 1996. South Africa became a model for many other countries. By 2005, the number of gender responsive budget initiatives could be seen in around 60 countries. Gender responsive budgets can now be found at all levels of Government – national, state and local. They engage a range of stakeholders and use a variety of tools.

Several research papers have discussed about the initial attempts of gender budgeting initiatives by Countries like Australia, South Africa, France, Tanzania and Philippines. Pioneering work was done in Australia and South Africa which was then followed by others. The different approaches adopted by these countries have been compiled in MWCD, (2007). The same are summarized here for illustrating the importance of the Gender Budgeting initiatives across the globe –

3.7.1 The Australian approach – 'Three-way Categorization', distinguishes between:

1. Gender-specific expenditure;
2. Equal opportunity expenditure for civil servants; and
3. General expenditure (the rest) considered in terms of its gender impact.

It was the first country in the world with a women's budget that looked at how women did or did not benefit from the budget in all Government Ministries. It was a Government led initiative, introduced in 1985. It is interesting; being the first Gender Budgeting experience in the world. But it also illustrates the dangers of having an initiative only inside Government.

3.7.2 South Africa: In South Africa, parliamentarians together with non-government organizations, started working on gender sensitive analysis of budgets in 1995. The South African Government later followed, in 1997, by doing a gender sensitive budget analysis. South Africa provides an example of comprehensive research coverage of all sectors and all levels of Government.

In the South African Approach there are five steps of this analysis-

1. Analyzing the situation of women, men, girls and boys;
2. Assessing the gender-responsiveness of policies;
3. Assessing budget allocations;
4. Monitoring spending and service delivery;
5. Assessing outcomes.

3.7.3 France: Since 2000, a gender budget aware statement is presented alongside the Annual Government Budget proposition in France. This "Yellow Paper" sets out clearly the expenses of each Ministry and Department relating to the promotion of women's rights and gender equality.

3.7.4 Tanzania: In 1997, Tanzania Gender Networking Program (TGNP), a NGO launched Gender Budget Initiative (GBI), with the involvement of 20 other NGOs. These efforts were acknowledged by the Ministry of Finance and general guidelines for mainstreaming gender budgets issued during 1998/99 budget process.

3.7.5 Philippines: Gender Responsive Budgeting started in 1995, with a Gender and Development (GAD) Budget policy that stated that the Government agencies must allocate 5% of their budget for activities relating to gender and development. It is one of the examples which show how Government and Civil society can work together on gender budgeting, including at local level.

There were many other countries which initiated their Gender Budgeting work before India initiated the exercise, namely – Uganda, The United Kingdom, Mexico, Austria and The Netherlands. There are lessons to be learnt from

each of these countries and the above is only an illustrative list. There is no single model of gender budgeting. The common theme across all these models is a perspective and approach for gender mainstreaming that questions the impact of Governmental budgets on women and men, girls and boys. One of the strong features of gender budgeting work globally has been the innovations introduced by practitioners in different countries and contexts to adapt the methodology to their specific situation.

Goyal, (2004) and Kotwal, (2007), have summarized some universal lessons learnt from all these experiences. It can be inferred from these experiences that Gender Budgeting initiatives have their best impact when they are led by Government and driven by Civil Society. Gender budgeting has to be institutionalized within the budgetary system and throughout the budgeting process - i.e. both in the preparation of the budget and again while monitoring through the Outcome and Performance budget -so that it becomes effective and mandatory. Some amount of research to support advocacy for the concept and practice is essential. Donor driven initiatives are generally not successful. There must be political will and commitment inside the Country for gender budgeting to be a useful tool.

From these world wide experiences in Gender budgeting, India could proceed further in introducing the concept of gender budgeting rather easily. Over the last two decades, India's planning process has taken cognizance of the gender responsive budgeting and has started with a systematic manner in this direction.

3.8 Other Studies

It is an evolving area and the Government is open in analysing the recommendations of varied groups in this field to bring about positive results. Very many volunteers and NGOs working for women are also helping Government for effectively implementing the tools of Gender Budgeting. A lot of research articles are available which suggest ways and means for effective implementation of these initiatives. It shows that a lot of interest is being

generated in this area for further improvement. Findings of some of the literature have been described here.

- (i) Banerjee and Krishnaraj, (2004), suggest measures for effective use of the tools for gender budget analysis. The paper prescribes a closer interaction between scholars and activists in the women's movement and policy makers. It is considered most appropriate approach for achieving success in gender budgeting exercise. Opening a meaningful dialogue with policy-makers to make them appreciate exactly 'what it is that women want and in what form' is essential for taking the exercise in right earnest. Two stage action is prescribed by the Authors – First, policy makers to learn about the reality of women's lives and their expectations from the Government. Second, activists have to be a part of the consulting team of the Government when it formulates its programmes and decides the resource allocation. This kind of interaction is necessary at all levels of government – local, state or central government. Different problems of women can be dealt with at different levels.
- (ii) Guha and Goswami, attempt to measure the effectiveness of Gender Budgeting as a tool for women empowerment. The paper prescribes an alternative strategy for Gender Budgeting to be more effective. The role of both male and female in the society has its place and needs to be given due importance and care. This fact has to be understood by the policy makers-state the Authors. The present strategy of gender budgeting is about allocation only. In real sense it has not brought empowerment to women. The emphasis should be on the resources that actually reach the women in the village/ city/ at the field level. This alternative approach advocates a strong monitoring mechanism.
- (iii) Banerjee and Roy, (2004), give the report of a study carried out for examining the budgets of the West Bengal Government to analyse the share of the state's budgetary resources to women in its various schemes. The study observed that West Bengal has taken little

initiative to promote gender equality. Expenditure of state on education has not been found sensitive to the special needs of girls. West Bengal's budgetary expenditure is lower than other major states. The government has not done much to improve its own resource position. The study further indicates that state has mainly carried out the Constitutional Directive of not denying women equal access to all public facilities. However, no efforts have been made towards removing the barriers that still exist and hamper the benefit to women from the available resources.

3.9 MDGs and Gender Budgeting

The Centre for Budget and Governance Accountability (CBGA), New Delhi has been extensively working on the Gender budgeting initiatives of the Government. A recent publication, Jhamb and Sinha, (2010), analyses the MDGs and the status of implementation of MDGs in India, in the context of gender budgeting.

It is like a mid term appraisal of MDGs with a gender perspective. It is strongly stated that the MDGs have not been able to properly incorporate the social, political and economic needs of women. Many of the indicators don't have the gender context. Analysis of budgetary allocations for last few budgets has been done in the light of MDGs. The analysis, however, doesn't give a very positive picture about the attainment of the MDG goals within the target for achievement. It is observed that trends in allocation have generally supported /addressed Goal 1 i.e. eradication of poverty and hunger. Goal 2 regarding achieving Universal Primary Education is still far from reality. Goal 3 about gender equality and empowerment of women is a very wide and all encompassing goal and schemes are being implemented to facilitate achieving this goal. Attainment of MDGs has also been looked into with reference to outlays v/s output. The situation has not been considered satisfactory either. The key observations reveal that the outcome indicators available for different areas do not appear to be very good. Although there has been significant improvement in the enrolment rate of girls over the years,

the drop out rates for girls, particularly from the marginalized communities, continues to be alarmingly high. In the area of maternal health, the maternal mortality rate has declined, but high percentage of maternal deaths continues to occur in the states of Uttar Pradesh, Uttaranchal and Assam. If we look at women's political participation, at the national level the participation of women in the National Legislature remains very low. Currently, the percentage of women in the Parliament is only 9.7% which is far less than that of Pakistan, Afghanistan and Rwanda. One of the major reasons for unsatisfactory outcomes is found to be underutilisation of funds. This has been a key findings of a study by CBGA, which is yet to be published. The analysis concludes in asking for putting in efforts in right direction for attainment of MDGS, as has been committed by the Government.

With this extensive literature survey, it can easily be inferred that targeting efforts and resources to a few handful of schemes or sectors is not going to really address the issue. The Government has to work with a 'Vision' and in a 'Mission mode' to challenge the deep rooted unequal power relations and inequalities in the society. In this light, the analysis of the Gender Budget Statements of the last five years' budgets, being carried out in the study undertaken, may be seen as a step towards finding the gaps in what is being done by the policy makers and what more needs to be done through its gender budgeting initiatives.