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GENDER BUDGETING IN INDIA : A TOOL OF WOMEN'S EMPOWERMENT

Gender Budgeting or Gender-Responsive Budget

A gender-responsive budget is a budget that acknowledges the gender patterns in society and allocates money to implement policies and programmes that will change these patterns in a way that moves towards a more gender-equal society.

Gender Budgeting is not an accounting exercise but an ongoing process to ensure that benefits of development reach women as much as men. Gender Budgeting entails maintaining a gender perspective at various stages like programme and policy formulations, assessment of the needs of target groups, review of the existing policies and guidelines, allocation of resources, implementation of programmes, impact assessment, reprioritization of resources, etc.

Gender Budgeting involves dissection of the Government Budget to establish its gender-differential impacts and to translate gender commitments into budgetary commitments. It does not seek to create a separate budget but to provide affirmative action to address the specific needs of women. It goes beyond allocation of resources for women to cover tracking of the utilization of the allocated resources, impact analysis and beneficiary incidence analysis of the public expenditure and the related public policies from a gender perspective. Critical activities constituting the gender budgeting exercise thus include:

- (a) addressing the gap between policy commitments and allocations for women through adequate resource allocation and gender-sensitive programme formulation and implementation;
- (b) mainstreaming gender concerns in public expenditure and policy; and
- (c) gender audit of public expenditure, programme implementation and policies.

Box-1: What is Gender Budgeting?

Gender Budgeting is a tool for gender mainstreaming which uses the Budget as an entry point to apply a gender lens to the entire policy process. Gender Budget is not a separate Budget and also not about spending the same on women and men. Further, it is not just about addressing programmes targeted specifically at women and girls, and not confined to budgets alone. In short, Gender Budgeting covers analyzing various economic policies of the Government from a gender perspective.

Gender Budgeting in India

The achievement of human development is heavily dependent on the development and empowerment of India's 586 million women and girls who, according to the 2011 census, account for 48.9 percent of the total population of the country. These women and girls not only comprise a large part of the valuable human resources of the country; they are also individuals in their own right and their socio-economic development sets the foundation for sustainable growth of the economy and the society as a whole. In addition, the Constitution of India mandates 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 the resources. These disparities are reflected in indicators of health, nutrition, literacy, educational attainments, skill levels and occupational status, among others. The poor status attached to women is also reflected in the female sex ratio of 940 per thousand male as per the 2011 census.

Box-2: Why Emphasis on Gender?

- Women represent nearly 49% of the total population in the country-
- Women face disparities in access to and control over services and resources.
- There are specific needs of women that need to be addressed specifically.
- Bulk of the public expenditure and policy concerns are in the "Gender Neutral Sectors".

There are a number of gender-specific barriers which prevent women and girls from gaining access to their rightful share in the flow of public goods and services. Unless these barriers are addressed in the planning and developmental process, the fruits of economic growth are likely to completely bypass a significant section of the country's population which does not augur well for the future growth of the national economy. Therefore, one of the tools that can be used to promote women's empowerment is gender-responsive budgeting, or Gender Budgeting as it is more commonly known. Gender Budgeting serves varied purposes that include, among others: identifying the felt needs of women and reprioritizing and/or increasing expenditure to meet these

needs; supporting gender mainstreaming in macro-economic policy formulations; strengthening civil society participation in economic policy-making; enhancing the linkages between economic and social policy outcomes; tracking public expenditure against gender and development policy commitments; and contributing to the attainment of the overall goal of gender equality.

Box-3: The Five-Step Framework for Gender Budgeting

Step-1: Situation analysis in relation to the condition of women.

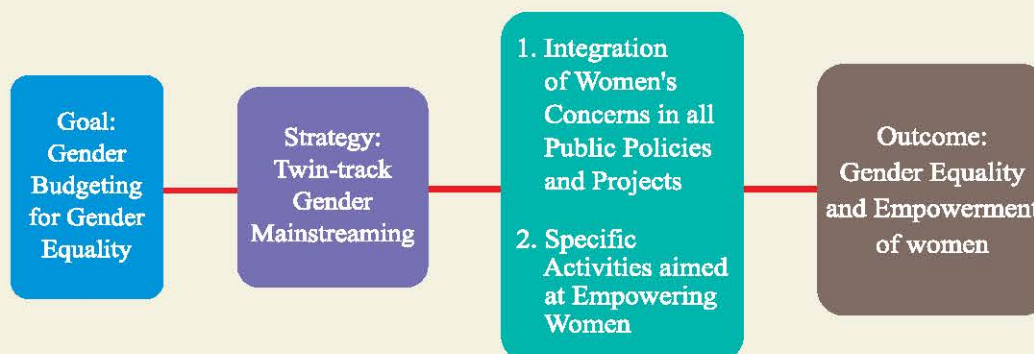
Step-2: An assessment of the extent to which a particular sector's policy addresses gender issues and gaps described in Step-1.

Step-3: An assessment of the adequacy of budget allocations to implement gender-sensitive policies and programmes identified in Step-2.

Step-4: Monitoring whether the money was spent as planned, what was delivered and to whom?

Step 5: An assessment of the impact of the policies/programmes/schemes and the extent to which the situation described in Step-1 has changed.

Gender Equality through Gender Budgeting



Gender Budgeting and India's International Commitments

Over the years, a number of international conferences and meetings have been convened that have the potential for transforming women's lives across the globe. At many of these conferences and meetings, Governments, including the Government of India, have committed to taking action to improve the condition of women. The following are the international commitments to which the Government of India is also a party:

- The Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), which the Government of India signed in 1980.

- The World Conference on Human Rights held in Vienna (1993) which asserted that women's rights are human rights.
- The International Conference on Population and Development (ICPD) held in Cairo (1994) which placed women's rights and health at the centre of population and development strategies.
- The Fourth World Conference on Women held in Beijing (1995) at which Governments declared their determination "to advance the goals of equality, development and peace for all women everywhere in the interest of all humanity".

- The Commonwealth Plan of Action on Gender and Development (1995) at which governments declared their vision of a world “in which women and men have equal rights and opportunities in all stages of their lives”.
- The 23rd Special Session of the U.N. General Assembly held in June 2000 which explicitly called for attention to the goal of gender equality in budgetary processes at the national, regional and international levels.
- The eight Millennium Development Goals to which the Government of India is a signatory which include ‘Goal 3: Promote Gender Equality and Empower Women’.

Rationale behind Gender Budgeting

The following aspects are relevant in understanding the rationale behind Gender Budgeting:

Equality vs. Efficiency: Integrating gender perspective into budgetary policy has dual dimensions – an equality dimension and an efficiency dimension. In the context of the growing recognition that problems of inequality cannot be resolved by the trickle-down effects of macro-economic policies, the concerns of gender-inequality need to be built into the macro-economic policy framework. Apart from the basic principle of promoting equality among citizens, gender equality can benefit the economy through efficiency gains. Since gender inequality brings inefficiency in the process of development, what is important from the efficiency consideration is the social rate of return of investment in women. If by investing more on women, their social status improves, then it will be considered as an efficiency gain since it will make the process of development more efficient and result-oriented.

Systemic Differences across Gender: Men and women frequently have different priorities for budgetary policies and are, therefore, affected differently by most of these policies due to gender differentials in terms of 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. Women, therefore, are affected by, and respond to the budgetary policies differently from men. As such, a Gender responsive budget can be of great help in addressing women’s concerns from a gender perspective.

Problem of Gender Neutrality in the Budgets: Gender-neutral budgets ignore the gender specific impacts of budgetary policies. Generally, budgeting involves four components: (i) budgetary allocation of resources to various heads; (ii) the actual Government outlays on various heads; (iii) accounting of how resources are utilized for a particular purpose (e.g. on administrative overheads and wages and salaries, operation and maintenance, etc.); and (iv) evaluation of the effectiveness of the resources utilised in delivering the intended results. Gender

budgeting involves looking at all the four components from the point of view of women as beneficiaries.

Box-4: What is the Difference between Gender Neutral and Gender Sensitive Sectors?

Certain sectors like defence, power, trade, transport, commerce, etc. are perceived as gender neutral, because of their universal reach and the expenditure and revenue of these sectors cannot be partitioned on the basis of gender. Traditionally, gender sensitive sectors are perceived as those sectors where the target beneficiaries are visible and they are primarily women, e.g., health, education, labour, rural development, etc.

Ensuring Transparency and Accountability: Gender-budgeting ensures transparency in the budgetary allocation for women and accordingly enhances accountability in the utilization of such allocations. Considering the gender bias inherent in a male dominated society like India, the evidence from the unfavourable trends in respect of sex ratio and other socio-economic indicators shows how the bias is getting accentuated in many parts of the country. It is now widely acknowledged that the time has come when the Budgets of governments provide a clear indication of how much is earmarked specifically for the benefit of women.

Gender Budgeting in India : Brief Historical Perspective

In 1974, after the ‘Towards Equality’ Report brought out by the Committee on the Status of Women in India (the then Ministry of Education and Social Welfare), the Government of India introduced several measures to advance women’s socio-economic status. This coincided with the 1st UN Conference on Women held in 1975 in followed by three other UN Conferences on Women held in 1980, 1985 and 1995 where national governments made commitments to introduce mechanisms for women’s development and gender equality. Over time, the Government of India have introduced several initiatives to promote women’s status in society.

In India, Gender Budgeting as a tool to address the problem of gender inequality and also as a method to tackle gender related issues has been gaining importance for the last two decades. Though gender sensitivity in allocation of resources acquired a definite shape in the Seventh Five Year Plan (1985-90) when the Plan introduced the concept of monitoring of various beneficiary-oriented schemes for women, formal earmarking of funds for women began with the introduction of the ‘Women’s Component Plan’ in 1997-98 under the Ninth Five Year Plan (1997-2002). The Tenth Plan (2002-2007) further reinforced the commitment of the Government of India to gender-budgeting by continuing the ‘process of dissecting the Government budget to establish its gender-differential impact and translate gender commitments into budgetary commitments’. As a step forward, the Finance Minister in his budget for 2004-05, mandated the setting up of Gender Budgeting Cells (GBCs) in all the Ministries of the Government and highlighted the need for budget data to be presented in a manner that brought out the gender sensitivity of budgetary allocations.

The Eleventh Five Year Plan (2007-2012) reiterated the commitment to Gender Budgeting and clearly stated that 'gender equity requires adequate provisions to be made in policies and schemes across Ministries and Departments'. The Twelfth Five Year Plan (2012-2017) also emphasizes further strengthening of the process of Gender Budgeting with its reach extended to all Ministries, Departments and State Governments.

Box-5: Gender Budgeting in India—Evolution

Seventh Plan (1985-1990): Identical 27 major women-specific schemes for monitoring to assess quantum of funds/benefits flowing to women.

Eighth Plan (1992-1997): Highlighted the need to ensure a definite flow of funds from general developmental sectors to women-specific programmes.

Ninth Plan (1997-2002): Worked out Women's Component Plan (WCP) - 30% of funds were sought to be earmarked in all women related sectors.

Tenth Plan (2002-2007): Aimed at tying up concepts of WCP and Gender Budgeting.

Eleventh Plan (2007-2012): Emphasised gender equity to find due place in policies and schemes across Ministries and Departments.

Twelfth Plan (2012-2017): Further strengthening the process of Gender Budgeting and extending its reach to all Ministries, Departments and State Governments.

The Ministry of Women and Child Development (MWCD) as the nodal agency for gender budgeting has been undertaking several initiatives for taking it forward at the national and State levels. The Ministry has been following a three-pronged strategy to pursue the process of Gender Budgeting in the country:

- placing emphasis on and advocating setting up of gender budgeting structures/mechanisms in all the Ministries/Departments of the Government;
- strengthening internal and external capacities and building expertise to undertake gender mainstreaming of policies/schemes/programmes; and
- initiating the exercise of gender auditing of the existing programmes, which would help in addressing gaps and strengthening service delivery mechanisms.

Gender Budgeting in States

Several State Governments have implemented Gender Budgeting with significant success. States such as Karnataka, Kerala, Gujarat, Rajasthan, Madhya Pradesh, Chhattisgarh and many others have taken significant steps to institutionalize Gender Budgeting to address gender gaps.

Box-6: Gender Budgeting in the States – Year of Adoption

Early Adopters	Subsequent Adopters	Recent Adopters
Odisha (2004-05) Tripura (2005-06) Uttar Pradesh (2005-06) Karnataka (2006-07) Gujarat (2006-07)	Madhya Pradesh (2007-08) Jammu & Kashmir (2007-08) Arunachal Pradesh (2007-08) Chhattisgarh (2007-08) Uttarakhand (2007-08) Himachal Pradesh (2008-09) Bihar (2008-09) Kerala (2008-09) Nagaland (2009-10)	Dadra and Nagar Haveli (2011-12) Rajasthan (2011-12) Andaman & Nicobar Islands (2012-13) Maharashtra (2013-14)

Setting up Structures and Mechanisms for Gender Budgeting

To institutionalize the process of Gender Budgeting, Gender Budgeting Cells (GBCs) have been set up with effect from 8 March 2007 in various Ministries with the objective of influencing and effecting changes in the respective Ministry's policies and programmes in a way that could tackle gender imbalances, promote gender equality and development and ensure that public resources through the Ministry's budget are allocated and managed accordingly. These Cells are required to take up evaluation of the existing Government programmes and schemes from a gender perspective and identify new areas of intervention for addressing the

existing gender gaps. The Gender Budgeting Cells generally comprise a cohesive group of senior/middle level officers from the Plan, Policy, Coordination, Budget and Accounts Division of the Ministries concerned.

Box-7: What is a Gender Budget Cell?

Gender Budget Cell is an institutional mechanism to facilitate the integration of gender analysis into the Government budget, so as to tackle gender imbalances, and promote gender equality. At the Government of India level, 57 Ministries and Departments have already set up Gender Budgeting Cells to pursue Gender Budgeting.

The Ministry of Women and Child Development has been continuously and actively pursuing with other Ministries the setting up of Gender Budgeting Cells (GBCs). So far, 57 Ministries/Departments have set up Gender Budgeting Cells to serve as focal points for coordinating Gender Budgeting initiatives. The Ministry of Women and Child Development is working towards building the skills and competence of these Cells to enable them to play a more proactive role in gender mainstreaming of the policies, programmes and budgets of their respective Departments.

Box-8: Who are the Different Stakeholders in Gender Budgeting?

There are a range of different actors who can be involved in Gender Budgeting. They have different roles and carry out different activities. Some of them are:—

- Ministry of Finance (both at the Union and State levels)
- Ministry of Women & Child Development/Social Welfare Department
- Comptroller and Auditor General of India/Local Audit Departments

- Sectoral Ministries like Health, Education, Labour, Agriculture, Power, Roadways, Urban Development, etc.
- Researchers, Economists and Statisticians
- Civil Society Organisations
- Parliamentarians, Budget-related Committees of both the Houses, and other representatives of the people at the municipal/panchayat levels.
- Development Partners/Donors, etc.
- Media

Gender Budget Statement

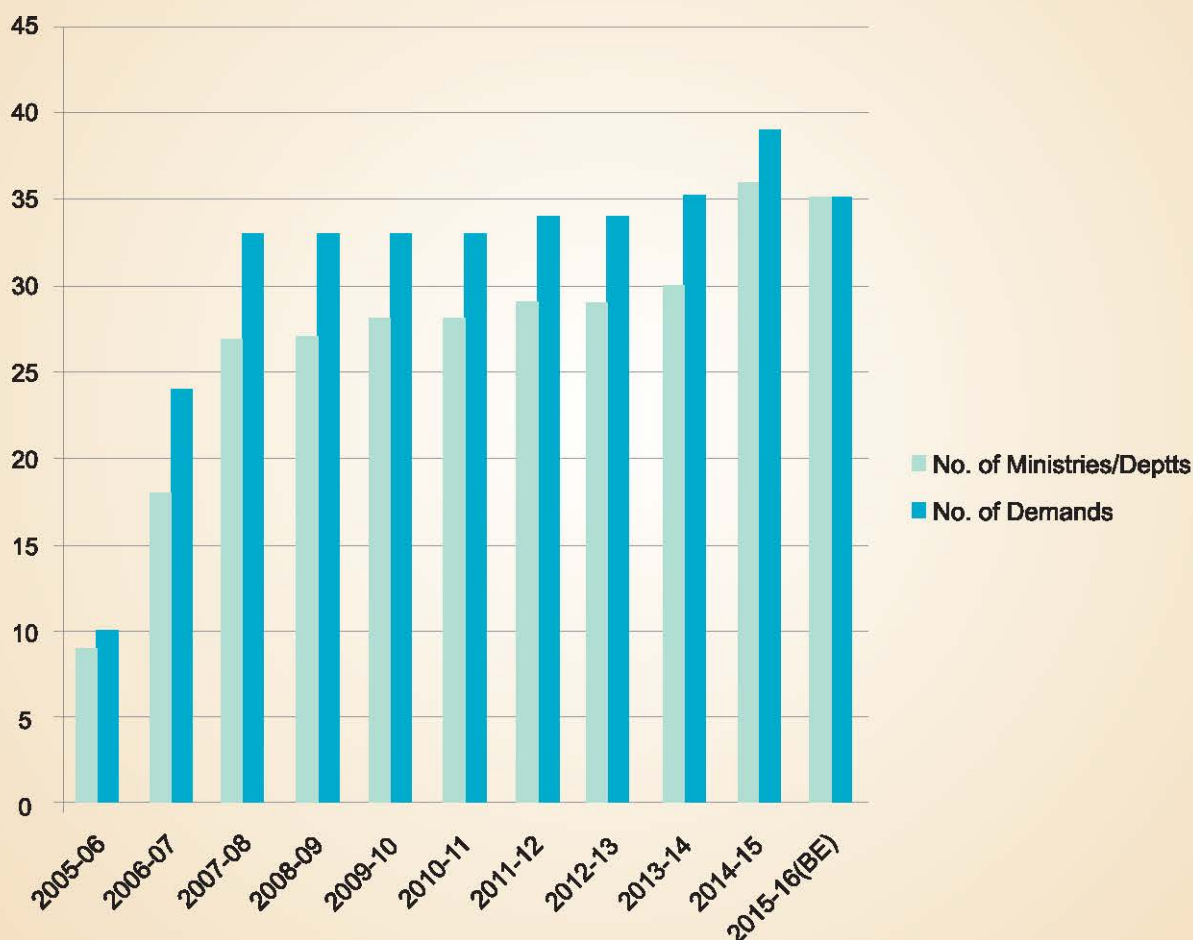
An important step taken in the direction of Gender Budgeting in the country was the incorporation of the Gender Budget Statement (popularly known as Statement 20) as a part of the Expenditure Budget, Volume 1 of the Union Budget Documents. Herein, gender-related budgetary allocations are reflected in a two-way classified Gender Budgeting Statement. The first part of the Statement (Part A) includes Schemes with 100% allocation for women while Part B of the Statement includes Schemes/Programmes with 30% to 99% allocation for women. The allocations for women as reflected in the Gender Budget Statement over the years are given in the following Table.

Table: Allocations for Women as Reflected in the Gender Budget Statement 2005-06 to 2015-16 (BE)

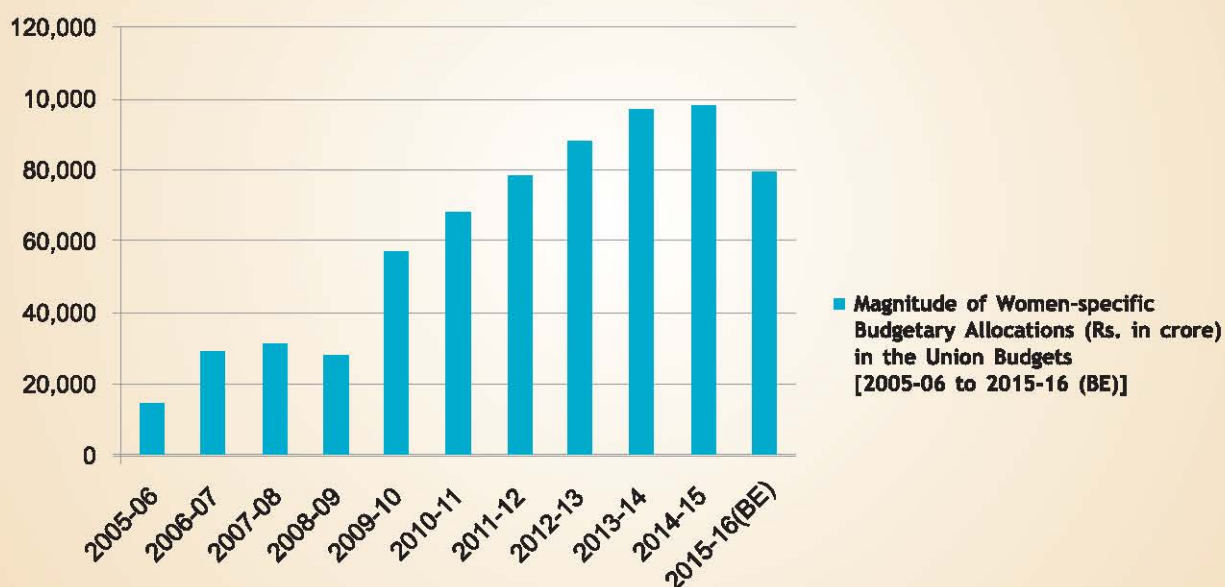
Year	No. of Ministries/ Departments	No. of Demands Involved	Total Magnitude of Gender-related Budget Estimates (Rs. in crore)	Percentage of the total Budget Estimates
2005-06	9	10	14,379	2.79%
2006-07	18	24	28,737	5.09%
2007-08	27	33	31,178	4.5%
2008-09	27	33	27,662	3.68%
2009-10	28	33	56,858	5.57%
2010-11	28	33	67,750	6.11%
2011-12	29	34	78,251	6.22%
2012-13	29	34	88,143	5.91%
2013-14	30	35	97,134	5.83%
2014-15	36	39	98,030	5.46%
2015-16 (BE)	35	35	79,258	4.46%

Source: Government of India, Ministry of Women & Child Development, *Gender Budgeting: Handbook*, October 2015

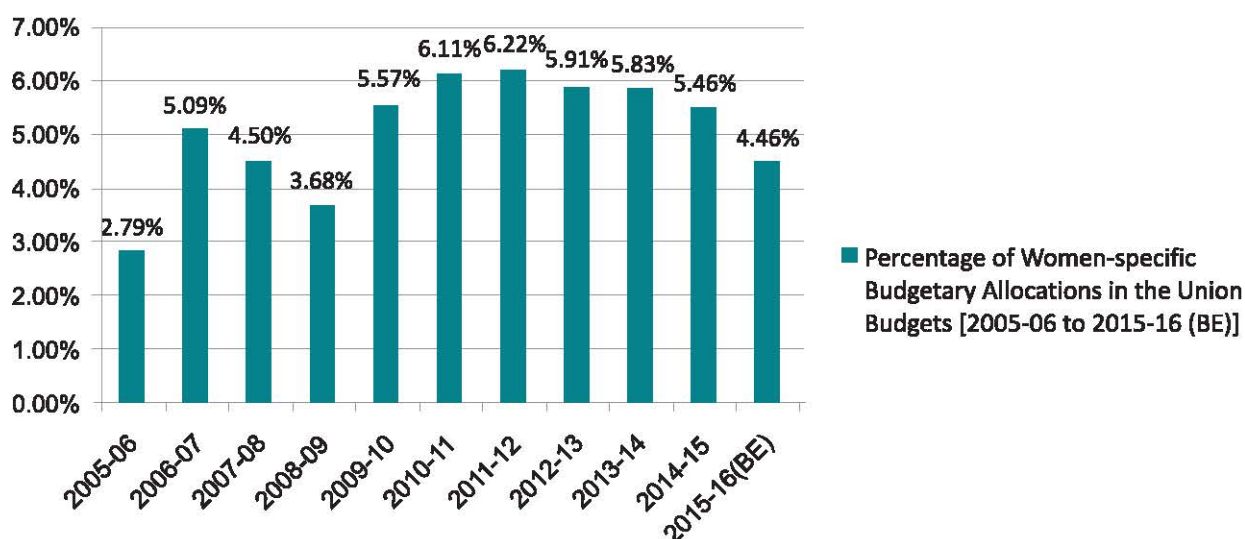
Graph-1: Number of Ministries/Departments and Number of Demands involving Women-specific Budgetary Allocations in the Union Budgets [2005-06 to 2015-16 (BE)]



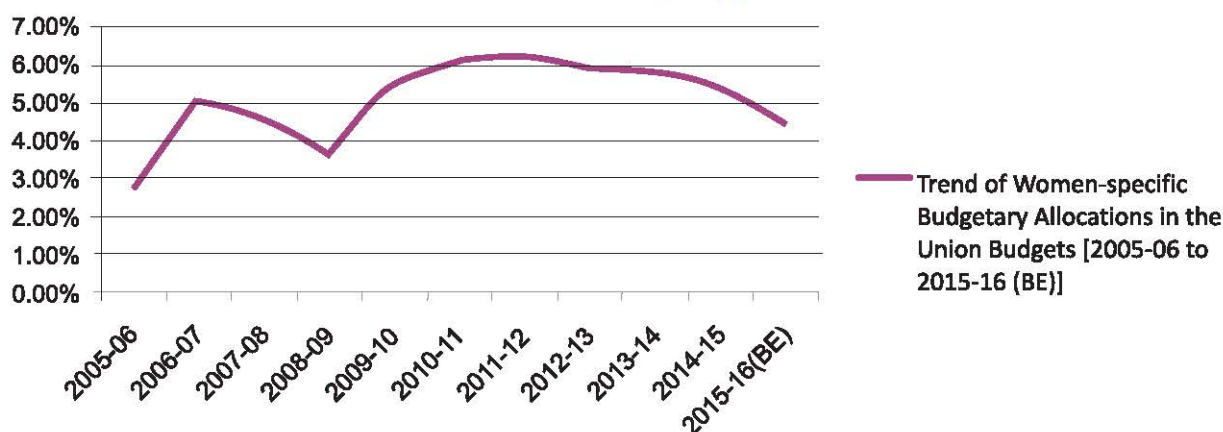
Graph-2: Magnitude of Women-specific Budgetary Allocations (Rs. in crore) in the Union Budgets [2005-06 to 2015-16 (BE)]



Graph-3 : Percentage of Women-specific Budgetary Allocations in the Union Budgets [2005-06 to 2015-16 (BE)]



Graph-4 : Trend of Women-specific Budgetary Allocations in the Union Budgets [2005-06 to 2015-16 (BE)]



Capacity Building Initiatives

While the Ministry of Finance has been instrumental in institutionalizing the Gender Budgeting process in Union Ministries/Departments, the Ministry of Women and Child Development (MWCD) as the nodal agency for women, has been supporting the process. For this, the MWCD has been engaged in conducting a number of trainings, workshops, one to one interactions/discussions and development of resource material. A Plan Scheme for Gender Budgeting was launched in the year 2008 for conducting trainings/workshops, capacity building, research surveys, etc. Under the Scheme, *inter alia*, the Ministry undertakes many programmes as well as provides financial support to Union/State Government agencies

for strengthening and mainstreaming the process of Gender Budgeting.

A positive trend over the past couple of years has been the pre-budget consultations organised by the Ministry of Finance, aimed at ensuring that the voices of women are also heard in the budget making process. The emphasis has been on the strengthening of key institutions and making adequate investments for the schemes that address gender concerns.

Collaboration with Gender Neutral Ministries

Over the years, focus has been particularly laid on institutionalizing the process by creation of systems and mechanisms and capacity-building of key personnel for

mainstreaming gender through the process of Gender Budgeting. In this context, the Ministry of Women and Child Development have facilitated the gender neutral Ministries like the Ministry of Urban Development, Ministry of Information Technology, Ministry of Power, Ministry of Corporate Affairs, and Ministry of Statistics and Programme Implementation for engendering their schemes and programmes for better planning and resource prioritization.

Challenges Facing Gender Budgeting

Consolidating the gains achieved by the Gender Budgeting Scheme during the Plans and sustaining them are major challenges in view of lack of regular monitoring, limited enforcement and accountability, limited effective participation of women in field level planning and implementation, lack of capacity building, prevalence of socio-economic barriers and reliance on women-specific schemes (while several women-specific schemes for nutrition, education, vocational training, etc. have been

devised and made operational, these schemes, being uni-dimensional in focus, do not effectively serve as a tool for holistic empowerment).

Conclusion

In order that a genuine turn-around happens, what is required is to address the process of Gender Budgeting with a sharper focus. This would warrant allocation of adequate funding, coupled with institutionalising full-fledged mechanisms to ensure that Gender Budgeting is mainstreamed into all Ministries/Departments effectively. There is also a need to ensure infrastructural requirements to facilitate proper and broad-based implementation of the relevant Capacity Building Programmes. This will entail development of decentralized/local training capabilities to meet the vast training needs in an efficient and effective manner. A well-designed, appropriately planned and properly integrated training initiative is a step towards achieving integrated Gender Budgeting.

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