

Gender Budgeting in India

Dr. A.K. Singh

Assistant Director, Regional Centre for Urban & Environmental Studies, Lucknow.

Sumita Sengupta

P. G. Intern, Public Health, Tata Institute Of Social Sciences, Mumbai

Gender equality is central to the realization of Millennium Development Goals. Gender equality, leading to increased work opportunities, enhanced capacities for livelihood developments, enhanced social protection and overall increasing voice may enable women to participate equally in productive employment, contributing to women's development leading to economic growth of the nation. No nation can afford development without considering women who constitute about half of the stock of human resources. Thus, engendering growth has been internationally recognized instrument of development by incorporating gender perspective and concerns at all levels and stages of development planning, policy, programmes and delivery mechanisms. The issue of engendering development and women empowerment has been in the central stage with the shifting of paradigm of development and governance at the global level and particularly in India. Gender budgeting has emerged as an important instrument for gender mainstream and women empowerment across the globe. It has been well recognized by the policy makers and feminist economists that gender budgeting is imperative for gender equality and engendering development planning. Gender budgeting refers to the systematic examination of the budget programmes and policies for the impact on women. Studies show that programmes and

policies design to improve women's economic opportunities lead to higher rates of economic growth. Gender budgeting has gained prominence in the policy circles in the recent years.

Introduction

Engendering development and inclusive growth requires an enabling environment in which women's contribution to the economy can be tapped and enhanced in a substantial and holistic way. This environment needs to ensure from conception to death – an environment that provides physical, emotional, economic and political and community security to girls and women. The engendered development also requires addressing the issues of accountability, capacity building and governance that are of utmost importance for gender equity and inclusive growth. Women's role in decision making institutions needs to be enhanced through providing them reservation and enforcement and implementation of all pro-women legislations. It is also imperative to eliminate all forms of violence against women through improving institutional mechanisms and enhanced budgetary resources. There is also need to redefine poverty through gender lens. In order to promote pro-women inclusive growth, it is imperative to create and strengthen institutional mechanism for addressing the destitute, marginalized, disadvantaged and vulnerable women. The enhanced budgetary

resources besides strong political and bureaucratic will for engendering growth and development will lead to progressive society.

Women empowerment is the buzzword now-a-days. No country can afford development without considering women. However, development has bypassed women in India despite worshipping and paying respect to women in mythology and historical texts. Gender disparities vary vastly across cultural, geographical and historical context. India is a large country with vast economic and socio-cultural diversity in its varied regions. The development issues related to women in a large country like India will not only be inappropriate but sometimes even misleading. Women specific and women related legislations have been enacted to safeguard the rights and interest of women, besides protecting against discrimination, violence, and atrocities and also to prevent socially undesirable practices. In past, government of India has undertaken a large number of schemes aimed at the socio-economic development of women under various Five Year Plans.

Engendering Development

The Eleventh Five Year Plan was aimed at inclusive development. Its vision envisaged that every woman in the country should be able to develop to her full potential and share the benefits of economic growth and prosperity. The approach adopted was to empower women and recognize their agency thereby seeking to make them partners in their own development. This it sought to do by mainstreaming gender in all sectors as well as by undertaking targeted interventions. The Plan period witnessed the introduction of many new schemes and programmes aiming at addressing specific issues. These included SABLA, for empowering adolescent girls, IGMSY for supporting poor women during the final stages of their maternity, Mahila Kisan Sashaktikaran Yojana for women farmers, a scheme for leadership training of Minority

women, Ujjwala for combating trafficking and Dhanalakshmi to tackle the issue of declining sex ratio. Existing schemes were also modified to make them more effective and to plug identified gaps. Implementation of Legislations enacted just prior to the Eleventh Plan like the Prohibition of Child Marriage Act, 2006, Protection of Women from Domestic Violence Act, 2005, and Hindu Succession (Amendment) Act, 2005 was followed up with the States and a new legislation aimed at providing women a safe working environment, Protection Against Sexual Harassment at the Workplace Bill was introduced in Parliament. Several other policy decisions were made in the sector of women and children. Major amongst these was the launch of the National Mission for Empowerment of Women (NMEW) in 2011. The Mission envisages for strengthening inter-sectoral convergence at the Central, State, District and lower levels of governance making it possible for women to know about and access all Government schemes and programmes. The National Mission Authority, supporting Committees and the National Resource Centre for Women have been established and have started functioning. The first pilot convergence project was launched in Pali district of Rajasthan in September, 2011 and similar pilots are planned in other States/UTs. The State Governments are also establishing parallel structures at the State level. Moreover, 16 States/UTs have already established State Mission Authorities and 11 States are in the process of setting up of State Resource Centres for Women. The Mission stands testimony to the commitment of Government to the empowerment of women in the country. Another, landmark decision on which work has been initiated is the restructuring of the Rashtriya Mahila Kosh into a systemically important Non-Banking Finance Company with an enhanced corpus of Rs 500 crores. The restructured RMK will have a pan-India office network and in its new and expanded form it will be facilitating the financial inclusion of more

than 2 lakh women from the disadvantaged sections of society on an annual basis towards the fifth year of its working.

The Eleventh Five Year Plan referred gender budgeting and gender outcome assessment and underlined the importance of gender audits of public expenditure, programmes and policies at national, state and district levels. The Plan envisaged the strengthening of the Gender Budget Cells set up in the various Ministries and Departments. Towards this end, in March 2007, the Ministry of Finance issued a charter on Gender Budget Cells (GBCs) outlining the composition and functions of the GBCs. While, the charter was an important step towards institutionalizing gender budgeting within Government, the implementation of the charter remains a challenge. A scheme on Gender Budgeting was introduced in 2007 with a view to building capacity so that a gender perspective was retained at all levels of the planning, budget formulation and implementation processes. Both Central and State level officers have been trained under this scheme and as a direct consequence of these training efforts a number of Ministries as well as State Governments have taken gender budget initiatives. Gender Budgeting initiatives also led to development of new schemes in so-called gender neutral sectors like Department of Telecommunications and Ministry of Petroleum and Natural Gas.

India is amongst the fastest growing countries in the world today. The high level of growth may be sustained only when all sections of the society, especially women become equal partners in the development process. It is well recognized that societies which discriminate by gender tend to experience less rapid economic growth and poverty reduction than societies which treat men and women more equally. Gender equality and empowerment would, thus, need to be a core development goal if the growth planned in the Twelfth Plan has to be achieved. Some policy steps are critical to

achieve gender equality. Gender discrimination cannot be automatically corrected in the course of development. The institutions of economics, politics and the law must be considered in terms of how they relate to each other and how they play out across the different areas where gender discrimination occurs; and gender assessments have to be undertaken continuously to reveal gaps and monitor progress towards gender equality. Empowerment of women is essentially the vehicle of change to achieve gender equality that is meaningful and sustainable.

Empowerment of women is a socio-political ideal, encompassing notions of dignity and equality, envisioned in relation to the wider framework of women's rights. It is a process of gaining control over self, over resources and over existing societal perceptions and attitudes and would be achieved only when an improvement in the 'condition' of women is accompanied by an advancement in their 'position' by enlarging the economic, social and political freedoms and choices available to them. The National Policy for the Empowerment of Women, 2001 viewed empowerment as an enabling process that must lead to their economic as well as social transformation. Government has sought to *operationalise this approach through legislative and programmatic interventions as well as by mainstreaming gender into the development planning process. Numerous such initiatives were taken during the Eleventh Plan period.* These initiatives need to be consolidated and built on during the Twelfth Five Year Plan to enable women to challenge and change the contexts in which they live. Focused efforts through development programmes, both multi sectoral as well as targeted, along with governance reforms would be a pre-requisite. Women, especially the vulnerable and marginalized, would need to be provided a level playing field to access social, economic and legal entitlements as a right.

Women continue to face discrimination in terms of their socio-economic empowerment. This manifests itself in both the increasing violence against women as well as increasing feminization of poverty. Women have limited access to and control over resources. Lack of ownership of land limits their access to credit. More than 90 percent of women in the workforce are in the unorganized sector. They face discrimination in award of work, disparity in remuneration and security of employment as they fall outside the ambit of labour laws. In addition to this is the malnourishment suffered by more than 50 per cent of the women. Moreover, issues of women from marginalized and vulnerable communities and single women as envisaged in the Eleventh Plan are yet to be addressed. The issues, therefore, are manifold and the Twelfth Plan has Vision to address them.

The 12th Five Year Plan Working Group on 'Women's Agency and Empowerment' builds on the view that development is a process of expanding freedoms equally for all individuals, and considers gender equality as a core development goal in itself. It expands the definition of women's empowerment by looking at it as a process, which enables women to have a notion of dignity and self worth, bodily integrity, freedom from coercion and control over resources. It affirms that empowerment is achieved when, along with the condition of women, their position improves and their freedoms and choices are enlarged economically, socially and politically. Empowerment must enable *all* women to negotiate these freedoms and increase their capabilities. The Plan advocates a shift from mere 'income' poverty of women to the adoption of a 'multi-dimensional' approach to poverty and wellbeing.

Recognizing that economic independence is the key to improving the position of women within the family and in the society, the Plan needs to focus on enhancing women's access to and control over resources. This would entail

not only increasing their presence in the work force but, more importantly, improving the quality of women's work and ensuring their upward mobility on the economic ladder. Keeping the above trends in view, the Twelfth Plan would endeavour to focus on increasing women's workforce participation particularly in secondary and tertiary sectors; ensuring decent work for them; reaching out to women in agriculture; financial inclusion; increasing women's asset base and valuing their work. Additionally, the Plan would have to consider strategies to create job and skill training opportunities which would meet the aspirations of the growing literate work force of women. Lack of adequate skills is one of the major impediments affecting women's participation in the work force, particularly in the secondary and tertiary sectors, perpetuating their concentration in low paid sectors. The focus of the Twelfth Plan would thus be on enhancing employability of women through skill development. It would also be critical that the training is not limited to traditional sectors but has relevance to the changing labour markets. The National Skill Development Programme (NSDP) has already identified 231 modular courses for women.

The Government has introduced a number of flagship programmes to enhance employment and income opportunities for poor people with special targets for women. These, inter alia, include MGNREGA, SGSY, SJSRY, etc. The current efforts geared towards consciously including women as a beneficiary of employment oriented schemes need to continue. The implementation of the scheme would need to be further strengthened to increase its outreach to women particularly in areas which are vulnerable to migration and trafficking. Further, there is a need for such programmes to create productive employment for women with proper planning of works. Other infrastructure development programmes under Bharat Nirman as well as JNNURM will need to be similarly engendered.

Health is a pre requisite for improvement of survival indicators; priority has to be on increasing access to health services. The focus of health interventions needs to be extended to address ailments which women are especially prone to such as post menopausal problems, osteoporosis, breast and cervical cancer, etc. However, the success of interventions ultimately depends upon efficient delivery of services. Another critical area is education. Education provides women greater access to information and resources and enables them to challenge various forms of discrimination and engage with the development process. With the enactment of RTE, access to primary education for girls has now become a legal mandate. This coupled with the special measures already being undertaken under SSA to increase enrolment and retention rates of girls will continue to have a major impact on girl child education. The Twelfth Plan focuses on ensuring that the standards of quality of education are adhered to at all levels. This would include focusing on availability of teachers, proper class room environment and infrastructure, standardization of learning levels and adequate monitoring. Creating a gender-sensitive educational system is another priority. Housing, drinking water, sanitation and energy needs further impacts the quality of a woman's life. While in rural areas programmes like Indira Awas Yojana (IAY) have increased women's access to housing, this issue has not been adequately addressed in the urban areas. It is essential that women's perspectives are included in housing policies, planning of housing colonies and provision of shelter in urban areas also. Special attention has been given for engendering schemes like the Rajiv Awas Yojana in the Twelfth Plan. **In the Plan**, special attention has been given to improve the provision of safe drinking water and sanitation within accessible reach of households, especially in rural areas, through national programmes like NRDWSP and Total Sanitation Campaign. While Census 2011

figures would give an assessment of their actual reach and coverage, the Twelfth Plan would emphasize on ensuring women's participation in the planning, delivery and maintenance of such services.

Feminization of poverty and lack of viable economic opportunities for a large number of women and girls, are some of the reasons affecting the efficacy of the interventions. Increased migration and constantly changing patterns and trends relating to trafficking increases to the challenge of devising effective policy response. The focus of the government would thus be on providing alternative livelihoods options to women particularly from marginalized sections of the society. This entails enhancing their employability through effective skill training, linking with poverty alleviation schemes and programmes of all Ministries and Departments in the Government, providing access to resources and credit facilities. The law enforcement response to trafficking will be strengthened so that those who are victims of trafficking are rescued and rehabilitated. It is imperative that victims of violence have an adequate support structure like shelter homes, medical facilities, counseling services for their effective rehabilitation. In order to address the needs of women in distress, schemes that provide shelter and other support services would also be strengthened in terms of quality and geographical reach. Shelter homes would be established in every district of the country with standards of care to ensure quality services.

India is the world's largest democracy triggered by the 73rd and 74th amendments to the Constitution. The reservation of one-third seats for women has resulted in more than a million women elected women leaders in decision making positions at grassroots levels. With the reservation already increased to 50 percent in several states, e.g., Bihar, Chhattisgarh, Madhya Pradesh, Kerala, Rajasthan and a Constitutional amendment to this effect in the

process, the Panchayats will have great potential for women's empowerment and their contribution to gender sensitive good governance. While affirmative action in terms of reservation for ensuring women's political representation is an imperative step, it is not adequate to promote women's leadership and their participation in governance. However, women face social, economic and various other forms of institutional barriers to entering local governments and even in performing their duties as elected representatives. Efforts are being made to establish linkages between women functionaries at the local level such as EWRs, AWW, ASHA, teachers and women members of SHGs so that they can be empowered by working collectively with a shared sense of solidarity. Involvement of NYK and NSS volunteers in supporting EWRs for social change will be encouraged.

The Twelfth Plan takes cognizance of the fact that policies and programs have a differential impact on women and men. This would necessitate strengthening of gender mainstreaming and pursuing Gender Responsive Budgeting at all levels of governance. The delivery of gender equality outcomes, to a large extent, would depend upon the adequacy of budgetary allocations. Gender Responsive Budgeting is a means of ensuring that public resources are allocated in an equitable way so that the most pressing needs of specific gender groups are satisfied. It translates stated gender commitments into budgetary commitments. Gender budgeting has made remarkable progress during in the Eleventh Plan.

Gender Budgeting Initiatives

The gender budgeting initiatives have been further strengthened in the Twelfth Plan and its reach has been extended to all Ministries, Departments and State Governments. Steps will be taken to further institutionalize the gender budgeting processes. The focus needs to be strengthened and empower the Gender

Budgeting Cells to enable them to undertake the envisaged role. Planning and budget approval systems will also need to be modified to make gender clearance and specific approvals of Gender Budgeting Cells mandatory to ensure that plans are engendered from the design stage itself. Orientation and sensitization at the highest level will be pursued along with capacity building of Gender Budgeting Cells. The effort will be to institutionalize the training programmes through National and State level Institutes of repute. National level gender outcome assessments through spatial mapping of gender gaps and resource gaps will be initiated. Ministries/ Departments would be encouraged to undertake gender audits of major programmes, schemes and policies. A quantum leap in this direction can be achieved if gender perspective is incorporated within the Expenditure and Performance audits conducted by CAG. This will be taken up during the Twelfth Plan. Since gender disaggregated data is a major constraint in gender analysis, processes for the collection of standardized gender disaggregated data at national, state and district level will be put in place.

Gender being a cross cutting issue, various Ministries/ Departments have been undertaking measures for the empowerment of women. Convergence of these programmes and schemes is essential to ensure that their benefits are effectively accessed by women. With the specific objective of ensuring convergence and better coordination among the schemes/programmes of various Ministries/ Departments, the Ministry launched the National Mission for Empowerment of Women. The Mission will be fully operationalised. Its role would be to provide a strong impetus for reform by catalyzing the existing system, ensuring better coordination and convergence of all development programmes impacting women in close collaboration with grassroots structures and enabling participatory approaches and processes. The Mission would work to achieve

convergence at all levels of governance. It would have an overarching role in promotion of women's issues across economic, social, legal and political arena. This would, inter alia, include generating awareness; building strategies to question prevalent "patriarchal" beliefs; establishing a convergence mechanism at multiple levels; formation women's collectives and improving their capacity to access the benefits of government schemes, programmes, laws and policies; and developing empowerment indicators relating to the survival, visibility, freedom and equality of women. In 1984, Austria introduced the first gender budgeting initiative. Taking budgets as essential instruments for promoting gender equality, pioneering analysis of the impact of public budgets on gender relations was carried out. The Australian example was not only crucial in raising awareness, but its approach served as an important point of reference for later gender budgeting initiatives. British Women's Budget Group, consisting of experts from universities, unions and NGOs is publishing comments on national budget since 1989. Their focus is on assessing taxes and transfers, but they also refer constantly to the importance of engendering economic policies. In 1993, the Women's International League for Peace and Freedom established a gender budgeting initiative in Canada. In 1995, South Africa's Women's Budget Initiatives established after the first democratic elections. By 2012, there were over 90 countries around the globe that had experience of gender budgeting.

A government budget is a financial statement of the expected revenue and intended expenditure of the government over a given period. The government budget is not simply a technical instrument for compiling and reporting on government revenue and expenditure plans but it is also a primary policy statement made by the government. The budget has three crucial economic functions viz. allocation of resources, distribution of income and wealth, and stabilization of

economy. Gender responsive budgets seek to uncover the impact of resource allocations on women, men, girls and boys. It is important to have gender disaggregated data in order to determine how different groups are affected. A budget process consists of a cycle. The key steps of budget process in most countries are (1) determining the macro economic situation; (2) preparing budget guidelines and setting expenditure ceilings; (3) preparing sector ministry spending proposals; (4) securing legislative approval; and (5) monitoring, evaluation and accountability. A wide range of players may be involved in gender budgeting. Different stakeholders are involved in gender responsive budgeting. Government, Parliament, researchers and experts, international organizations, non-government organizations, trade unions and employer's organizations, etc. play key role in gender budgeting exercises. Governments may take up gender budgeting on their own initiatives or at the prompting of Parliament or civil society groups. However, awareness raising and training of officials at all levels is needed to provide necessary knowledge. Responsibility for management needs to be clearly assigned. Gender budget initiatives are most effective when the Ministry of Finance leads the initiatives, ideally with close involvement of Ministry for Women Development. While the top level budget decisions are made by Cabinet and other ministers, senior civil servants and advisors also play crucial roles. Gender budgeting represents an enormous challenge to the civil servants whose job is to drop the details of budgets. Parliament and State Assemblies have crucial role in adopting the gender budgeting. The politicians particularly the decision makers in Parliament and State Assemblies are supposed to submit their demand for budgetary resources on women specific and pro-women programmes. Gender budgeting requires in-depth research and analysis. Academics can therefore make valuable contributions in particular with regard

to providing know-how, implementing gender impact assessment, developing methodology and indicators, auditing budgetary outcomes and training government officials. International organizations can also contribute to gender budgeting initiatives at national level by setting an example through the application of gender budgeting to their own activities and by organizing joint projects and exchange of experiences, thus stimulating political interest in gender budgeting. Civil societies, trade unions and employer's organizations play an important role in organizing and articulating collective will which contribute to process of gender budgeting.

Gender budgeting has been internationally recognized as a key tool for empowering women by incorporating gender perspective and concerns at all levels and stages of development planning, policy, programmes and delivery mechanism. Government of India has adopted budgeting for gender equity as a mission statement and is widely disseminating tools and strategies across ministries and departments. The importance of gender budgeting has been stressed time and again in different forums. In order to provide further impetus, the Finance Minister in his budget for 2004-05 mandated the setting up of gender budget cells in all ministries and departments and highlighted the need for budget data to be presented in a manner that brought out the gender sensitivity and budgetary allocation. Gender budgeting requires the commitment and efforts at all levels within the Government. It is necessary to orient and sensitize officials at the higher levels of decision making on the issue. At the same time capacity building of policy makers, programme planners, budgeting and implementing officials on the tools and techniques of Gender Budgeting is required so that they can undertake the gender budgeting exercise. The crucial challenge is also to monitor and analyze the actual expenditure and benefits flowing to women. This requires beneficiary incidence analysis and gender

audits of all plans to be undertaken. Undertaking gender audits, however, requires greater technical expertise. Building up such expertise needs to be integrated as part of the GB training programmes.

Policies and programmes are seldom gender neutral, in fact as Elson (1999) contends; gender neutral policies are often gender blind. Since gender-based differences and discrimination are built into the entire social-economic-political fabric of almost all societies, a gender-neutral policy is bound to reach and benefit the men more than the women unless concerted efforts are made to correct gender-based discrimination. It is imperative to scrutinize the government's budget from a gender lens since it outlines the priorities for public expenditure. Efforts to analyze budgets have been growing since the past few decades and have led to varied approaches to conduct gender-responsive budget analyses. Gender Budgeting refers to a method of looking at the budget formulation process, budgetary policies and budget outlays from the gender lens. Gender Budget, with regard to the Government at any level, does not refer to a separate budget for women; rather it is an analytical tool which scrutinizes the government budget to reveal its gender-differentiated impact and advocate for greater priorities for programmes and schemes to address the gender-based disadvantages faced by women.

Gender Budgeting is concerned not only with public expenditure but also with the gender differentiated impact of revenue mobilization by the government. In fact, Gender Budgeting, as an approach, is not confined to government budget alone; it also includes analyzing various socio-economic policies from the gender perspective. Gender responsive budgeting or Gender Budgeting is a relatively new concept. Pioneered in Australia in 1980s, the concept is now being explored in several countries across the globe. The latest count shows that around 90 countries are now engaging with gender

budgeting (Mishra, 2011). In India, while some efforts had been taken in the earlier Five Year Plans to ensure a definite flow of funds from the general development sectors to women, it was in the 9th Five Year Plan that Women's Component Plan (WCP) was adopted as a strategy to ensure that not less than 30 per cent of the funds/benefit are earmarked for women in women-specific sectors. However, the 11th Five Year Plan noted that the progress made under Women Component Plan was sluggish. Moreover, the Plan only focused on the plan budget of the Ministries and Departments and limited itself to looking at women-specific sectors. Subsequently, in 2010-11, the Ministry of Women and Child Development discontinued WCP and stressed the move towards Gender Budgeting.

The Eleventh Plan made the provision that gender budgeting and gender outcome assessment will be encouraged by all ministries/ departments and centre and state level. During the Eleventh Plan Period, Rs. 48420.51 crores has been allocated as gross budgetary support under the Ministry of Women and Child Development for pro-women programmes. Out of total budgetary support, a large chunk of amount has been earmarked for children. A few new schemes have been introduced in the plan for women empowerment. Gender budgeting helps assess the gender differential impact of the budget and takes forward the translation of gender commitments to budgetary allocations. During the Plan, efforts will continue to create Gender Budgeting Cells in all ministry and departments. During 2005-06, gender outcome assessment of fund flows has been covered 10 departments and the total magnitude of gender budget was recorded at 4.8 per cent of total union government expenditure. In 2006-07, 24 departments of union government were included in the magnitude of the gender budget was 3.8 per cent of the total budget estimates.

Despite the plethora of women-specific programmes, it is surprisingly to note that a significant declining trend in the amount allocated to all these schemes as a proportional of total expenditure is noticed. The budget allocated to especially women-specific programmes was reported to be Rs. 36.8 billion, constituting only 0.82 per cent of the total public expenditure during 2002-2003. The shares were 1.02 per cent in 1998-99, 0.94 per cent in 1999-2000, 0.88 per cent in 2000-2001 and 0.87 per cent in 2001-2002. The direct allocation for women in the budgets as a proportion of GDP, after increasing from 0.10 per cent of GDP in 1995-96 to 0.15 per cent in 1998-99, decline to 0.13 per cent in 2001-2002 and remained constant at 0.13 per cent in 2002-2003. A significant deviation of revised estimates from budget estimates is noted for the women specific programmes. For instance, the plan allocation for especially targeted programmes for women constitute only 0.84 per cent of total expenditure in 2001-2002 in revised estimates as compared to 0.87 per cent of total expenditure in the year in budget estimates.

Despite significant pronouncements in the budgets for 2001-2002 and 2002-2003 on gender, and the commitment of the Ninth Plan to increase allocations of development resources to women, the share of women specific programmes under various ministries has not shown any major increase. The share of women specific programmes in certain ministries constituted around 1 per cent of their total expenditure. The allocation for women related programmes in the Department of Family Welfare as high as around 30 per cent of the total outlay until 2001-2002. This is mainly because of the fact that budget were provided for RCH programme which covered both mother and child care. However, in the subsequent year, the budgetary allocation for women related programmes in the Ministry declined sharply. During 1993-1994 to 2002-2003, total expenditure on women development has increased from Rs. 1083.57 crores in 1993-

94 to Rs. 3719.16 crores in 2002-2003. The share of Central Government in expenditure on women has ranged between 40 to 50 per cent. Expenditure on health is the largest component in expenditure on women for both states and Centre with contribution of Centre exceeding that of the state. Expenditure on women in need is dominated by state's contribution in the form of widow pension scheme etc

According to budget estimates, Rs. 31177.96 crores was expected to use exclusively for women during 2007-08. The total magnitude of the gender budget has gone up from Rs. 22251.41 crores for 2006-07 (RE) to Rs. 31177 crores in 2007-08 (BE), an increase of almost 40 per cent. As a percentage of total union government expenditure, this constitutes a rise from 3.8 per cent to 4.8 per cent. As a percentage of GDP, this is an appallingly low figure of 0.5 per cent and 0.6 per cent for the year 2006-07 and 2007-08, respectively. There has been an increase in the number of Ministries and Departments undertaking gender budgeting exercises that form the basis of gender budgeting statement of the government. The Ministry of Finance reported that it has also pointed out that 50 ministries/ departments have set up gender budgeting cells. The composition of the gender budget pool simply demonstrates that the largest share goes to women's education, health and food security and nutrition. The major chunk of allocation for women's education can be accorded to allocations in *Sarv Shiksha Abhiyan*.

According to gender budget statement, almost 65 per cent of total budget provisions under the Department of Health and Family Welfare are meant substantially for the benefit of women. All the budgetary allocation in the Department of Women & Child Development was devoted to the expenditure for the benefit of the women. Similarly, around 94 per cent of the budget in the Ministry of Social Justice and Empowerment was made for the benefit of the women. Interestingly, more than 1/4th budget

in the Ministry of Youth Affairs & Sports was meant for the benefits of women in the budget estimates for 2005-06. According to the gender budgeting statement, out of entire allocations of the Union Government for Police (Ministry of Home Affairs) only 0.03 per cent is women specific, which indicates that allocations of meagre resources for women specific programmes/schemes could be one of the major reasons for prevalence of high levels of crimes against women. While around 45 per cent of allocations under the Department of Elementary Education and Literacy are earmarked for women specific, only 23 per cent of allocations under the Department of Secondary and Higher Education have been accorded by the government as women specific. During 2006-07, less than 18 per cent of allocations under the Department of Rural Development have been earmarked for women specific, which includes the inclusion of 100 per cent allocations for Indira Awas Yojana

Gender budgeting has been internationally recognized as a key tool for empowering women by incorporating gender perspective and concerns at all levels and stages of development planning, policy, programmes and delivery mechanism. Government of India has adopted budgeting for gender equity as a mission statement and is widely disseminating tools and strategies across ministries and departments. The importance of gender budgeting has been stressed time and again in different forums. In order to provide further impetus, the Finance Minister in his budget for 2004-05 mandated the setting up of gender budget cells in all ministries and departments and highlighted the need for budget data to be presented in a manner that brought out the gender sensitivity and budgetary allocation. During 2005-06, budgetary allocation under 10 demands for grants, estimated at total of Rs. 14379 crores were shown in a separate gender budget statement. An estimated allocation of Rs. 28737 crores for benefits of women under 24 demands for grants in 18 ministries and

departments were given in the 2006-07 budget. This statement was extended in the budget of 2007-08, to include 33 demands for grants of 27 ministries/ departments. Though, initiatives from government and outside of the government have been taken for gender budgeting, however, only a few departments and ministries have adopted the gender budgeting analysis. There is imperative need for crucial interaction between analysis and the structures of gender that currently exist in society as well as with the elements necessary for transforming gender relations. The serious efforts are required for opening a meaningful dialogue with policy makers and other key players to make the appropriate for adopting the gender budget analysis. Gender budgeting has been internationally recognized as a key tool for empowering women by incorporating gender perspective and concerns at all levels and stages of development planning, policy, programmes and delivery mechanism. Government of India has adopted budgeting for gender equity as a mission statement and is widely disseminating tools and strategies across ministries and departments. The importance of gender budgeting has been stressed time and again in different forums. In order to provide further impetus, the Finance Minister in his budget for 2004-05 mandated the setting up of gender budget cells in all ministries and departments and highlighted the need for budget data to be presented in a manner that brought out the gender sensitivity and budgetary allocation. In order to provide further impetus, the Finance Minister in his budget for 2004-05 mandated the setting up of gender budget cells in all ministries and departments and highlighted the need for budget data to be presented in a manner that brought out the gender sensitivity and budgetary allocation. During 2005-06, budgetary allocation under 10 demands for grants, estimated at total of Rs. 14379 Crores were shown in a separate gender budget statement. An estimated allocation of Rs. 28737

Crores for benefits of women under 24 demands for grants in 18 ministries and departments were given in the 2006-07 budget. This statement was extended in the budget of 2007-08, to include 33 demands for grants of 27 ministries/departments. In 2005-06, the number of Ministries that reflected their schemes and programmes in the Gender Budgeting Statement was 9 with 10 Demands for Grants. This has increased to 29 with 36 Demands for Grants in 2011-12. The magnitude of the gender budget reflected in the Gender Budgeting Statement increased from 2.79 per cent of the total union budgetary allocations in 2005-06 to 6.22 per cent in 2011-12 (Table 1).

Table: 1
Allocations for Women as Reflected in the Gender Budget

Year	No. of Ministries	No. of Demands	Gender Budget Allocation (Rs. In Cr.)	% of Total Allocation
2005-06	9	10	14378.68	2.79
2006-07	18	24	28736.53	5.09
2007-08	27	33	31177.96	4.50
2008-09	27	33	27661.67	3.68
2009-10	28	33	56857.61	5.57
2010-11	29	34	67074.68	6.0
2011-12	29	36	76946.09	6.22
2012-13	29	34	88143.00	5.84
2012-13	29	34	97134.00	5.90
2013-14	30	-	97133.79	5.83
2014-15	36	-	98029.84	5.20

Source: Annual Report 2009-10, Ministry of Women & Child Development, Government of India

It is also imperative to compare the funds allocated from 2007-08 to 2011-12 *vis-à-vis* the outlay proposed in the Eleventh Five Year Plan, since the year 2011-12 marked the end of the Plan period. The comparison reveals that the proportion of funds allocated vs. the amount

proposed for the 11th Plan period is less than 50 per cent in case of Gender Budgeting and Conditional Cash Transfer for girl child with insurance cover. There has been an increase in the gross budgetary in absolute terms,

i.e, from Rs 88,143 crore in 2012-13 to Rs 97,134 crore in 2013-14; the magnitude of the GBS has declined as a per centage of the total expenditure of the union budget from 5.9 per cent to 5.8 per cent in 2013-14. An assessment of the union budgets since 2008-09 reveals that barring the 2011-12, when it registered a marginal jump (6.2 per cent), the magnitude of the GBS has hovered around 5.5 per cent all these years. Though we recognize the importance of the GBS as an accountability tool, it continues to be riddled with several methodological and accounting flaws (Mishra and Sinha, 2012). For instance, Rajiv Gandhi Panchayat Sashaktikaran Abhiyan (RGPSA) reports its entire allocations in Part B of the GBS. This again points to the chronic problem of inaccurate reporting, thereby raising significant questions over the cogency of the total gender budget of Rs 97,134 crore. Other commitments in the Twelfth Plan, to list a few, include strengthening existing schemes like the Support to Training and Employment Programme for Women (STEP), for skill development and income generation and Priyadarshini, for improving sustainable livelihood opportunities and working women's hostels. It also mentions that the Swayamsiddha phase II will act as an important instrument in empowering women. Further, it mentions that new initiatives such as one stop crisis centres for providing shelter, police desk, legal, medical and counseling services and women's helpline will be considered. Twelfth Plan has also shown a heightened sensitivity and commitment to address gender concerns in those specific sectors. While we acknowledge the gains made in the Twelfth Plan, it is important to analyze whether the resources promised in the Union Budget 2013-14 are sufficient to push these

interventions. Here, we review the resources for the Ministry of Women and Children, both at the aggregate level as well as specific allocations for individual schemes of the Ministry. A trend analysis from 2008-09 till date reveals that the allocations for the Ministry of Women and Child Development at the aggregate level have seen a small yet steady increase over the years from Rs 6,919 crore in 2008-09 to Rs 20,440 crore in 2013-14. However, if we isolate the allocations for "women's welfare" (minus child development), it appears that the allocations did not increase much. It went up from Rs 237.47 crore in 2008-09 to Rs 687.48 crore in 2011-12 and declined to Rs 250.84 crore (63 per cent) in 2012-13. In the Union Budget 2013-14 however, allocations for "women's welfare" are at Rs 914.68 crore. This is mainly on account of the substantial increase for Indira Gandhi Matritva Sahayog Yojana (IGMSY) and the introduction of some new initiatives last year such as women's helpline, one stop crisis centre, scheme for implementation of the Domestic Violence Act, etc. The projected Gross Budgetary Support to women and child development for the Twelfth Five-Year Plan is Rs 1,17,707 crore, out of which the Integrated Child Development Scheme (ICDS) accounts for Rs 1,08,503 crore. The total funds available for the period 2012-17 for implementation of all other schemes/interventions (minus ICDS) related to women's empowerment and child development, including schemes such as National Nutrition Mission is Rs 9,204 crore. If we compare it with the Eleventh Plan, the amount has seen a steep decline. The projected GBS for the women and child development sector for the Twelfth Five-Year Plan period has registered a 25 per cent drop from the Eleventh Five-Year Plan. This is a substantial decline if we factor in the high rate of inflation witnessed in recent years. It is also important to note that this smaller pot of money is meant for funding a larger number of schemes – both new and old. Interestingly,

none of the schemes from the previous years have been discontinued this year.

The share of women's development (excluding child development, in the Ministry) in the total Gender Budgetary Support is a meager 0.2 per cent as opposed to 18.8 per cent for rural development and Panchayati Raj and 12.5 per cent for the transport and energy sectors. Furthermore, what constitutes this available pool of Rs 9,204 crore for the five year period which comes down to Rs 1,840.8 crore per year. Only three interventions – the Integrated Child Protection Scheme (ICPS), the Rajiv Gandhi Scheme for Empowerment of Adolescent Girls – SABLA and the IGMSY account for approximately 70 per cent of this. Notwithstanding the criticality of these three interventions for women and girls, the fact remains that only 30 per cent, which adds up to a meager Rs 536.8 crore is left to implement the remaining bunch of interventions of the Ministry of Women and Child Development.

The total comes to around Rs 696.06 crore which is clearly more than the average of Rs 536.8 crore available from the projected GBS. Therefore, the average amount is less than the total outlays for existing interventions for women and children. Moreover, the required amount will be much more than Rs 696.06 crore since this amount has been calculated based on the budget estimates for 2013-14. A comparison of 2012-13 amount and 2013-14 reveals that barring a few schemes such as hostels for working women and STEP, a majority of the schemes for women have not registered any significant increase over the last year's budget. In fact, allocation for Swadhar Greh, an ambitious scheme launched in 2011 after merging the Swadhar and short stay homes schemes, has actually gone down from Rs 90 crore in 2012-13 to Rs 67.5 crore in 2013-14. This is quite surprising since the guidelines of the revised Swadhar Greh scheme promised better unit costs for various components such as salary of staff, putting in place additional staff

such as multipurpose workers, better food and medical expenses, etc. This amount will also be grossly insufficient to set up one shelter home in each district of the country as stated in the scheme's guidelines (Government of India 2011). Thus, the allocations for majority of schemes will require significant alterations if the cost norms and guidelines are to be modified. An analysis of the Ministry of Women and Child Development budget for 2013-14 therefore reveals that it falls far short of what is required to fulfill some of the commitments made in the Twelfth Plan – both in terms of effective implementation of existing programmes/schemes as well as rolling out the new interventions. It is important to assess the proportion of their Total Budget being reported in the GB Statement. As expected, the Ministry of Women and Child Development reports the highest proportion of its total expenditure in the GB Statement. This is closely followed by the Department of Health and Family Welfare and Department of School Education and Literacy. However, it must be noted that even in case of these two Departments, it is primarily three schemes – Mission Flexible Pool, Rural Family Welfare Services for Reproductive and Child Health programme under Department of Health and Family Welfare and three schemes under the Ministry of Human Resource Development – Sarva Shiksha Abhiyan, Mid Day Meal Scheme and Rashtriya Madhyamik Shiksha Abhiyan – that account for a major proportion of the total allocations being reported in the GB Statement. Moreover, while the proportion of resources being reported by the Department of rural Development is 32.5 per cent, it is only on account of the scheme "Rural Housing – Indira Awas Yojana". Similar is the case with Ministry of Housing and Urban Poverty Alleviation which reports "Swarnajayanti Shahari Rozgar Yojana" in Part B of the GB Statement. Department of Agriculture and Cooperation of Ministry of Labour and Employment report even less than 10 per cent of their total expenditures in the GB Statement.

There has been increasing trend in gross gender budget in India during the period of 2004-05 to 2012-13. Over the period, the gross gender budget has increased to 827 per cent. There has been phenomenon growth in non-plan expenditure as against the plan expenditure under gross gender budget during the corresponding period. Plan expenditure constituted about 95 per cent in gross gender budget in 2012-13 while the share of non-plan expenditure under gross gender budget was reported to be 5.16 per cent in the corresponding year. There has been an increase of 128.18 per cent in the budget support during the period of 2005-06 to 2012-13. The budgetary allocation under the programmes was reported to be Rs. 8273.88 crores in 2005-06 which increased to Rs. 18878.48 crores in 2012-13. Budgetary support under women specific programmes constituted more than 1/4th of the gross gender budget in India. There has been fluctuating trend in the share of budgetary support for women specific programmes as against of gross gender budget in India during the period of 2005-06 to 2012-13.

There are a large number of schemes that report in the GB Statement. However, very few of them actually take into account the specific gender-based disadvantages confronted by women and by different groups of women. In fact, many of them end up perpetuating the prevailing gender stereotype or have very little impact on the way gender roles are constructed. The first step in making budgets or any policy gender-responsive is to recognize the specific gender-based disadvantaged faced by women in that particular sector. However, this step is often the most neglected. The Union Budget 2013-2014 has allocated Rs. 97134 crores for addressing gender concerns in the budget (less than 6 per cent of the total budget) and Rs. 77236 crores for children. This budget needs to be understood in the historical context of the social parameters of the country.

India's record for achieving the Millennium Development Goals has been extremely poor as compared to several African, Latin American and Asian Countries. In the international arena despite the attempt to portray a 'Shining India', the country has been named and shamed continuously for not being able to reduce its maternal and child mortality rates, wide spread anemia and malnutrition among women and children, starvation deaths in certain pockets, sky rocketing prices of essential goods, namely food, water and cooking fuel. It's in this context one must examine the Union Budget 2013-14. Last year the allocation for gender in the budget was Rs. 18,878.5 crore. Due to sustained pressure from the women's groups and gender economists, separate budget allocations for women and children were made in 2012 budget. The financial allocation of Rs. 200 crore for the 'most vulnerable' groups including single women and widows is an eye wash. Such a paltry amount cannot support schemes like Swadhar, working women's hostels, one-stop crisis centres, a national helpline and the effective implementation of the Prevention of Domestic Violence Act and the recently passed Sexual Harassment at Work Place Act. This programme announced last year is to be implemented in 100 districts during 2013-14. It has been allocated Rs. 300 crores to scale up to cover 200 districts the year after. This is a grossly inadequate fund allocation which seeks to address 40 per cent of children and 55 per cent women in India who are malnourished. The ICDS gets Rs. 17,700 crore for this fiscal year. In response to galloping inflation, the amount is quite inadequate. A successful implementation of ICDS requires nearly Rs. 3 lakh crore over the 12th plan period as per an estimate made by nutrition experts while allocation has been for Rs. 1.23 lakh crore. Besides this, financial provisions for social security and additional remuneration for Anganwadi Workers and ASHAs, the principal carriers of the flagship schemes have not been made. The budget has enhanced the allocation

for anti-poverty programmes such as Mahatma Gandhi National Rural Employment Guarantee Scheme (Rs. 33000 crores) and the flagship centrally sponsored scheme for public health-National Health Mission (Rs. 21239) whose principal beneficiaries are women as they are the poorest of the poor.

The allocation for women specific schemes for economics services, welfare services and social defense have been increased up to 8500 crores. The budget has also announced an allocation of Rs. 1000 for an all-women public sector bank in which both the management and clients are expected to be women. The state owned Women's Bank will work for financial inclusion and empowerment of self help groups, women entrepreneurs, self employed women and support livelihood needs of women. The Reserve Bank of India will have to complete all formalities of license of the women's bank by October, 2013. Bitter experience with private micro finance institutions (MFIs) who behaved like financial sharks charging 24 per cent to 48 per cent interest, used Self Help Group's as foot soldiers and drove poor women borrowers to commit suicide due to harassment, has made rural and urban community based organizations disenchanted with the private MFIs. In this context, the announcement of a public sector women's bank has given new hope to community-based women groups.

The sustained agitation by Indian youth and women after the gang rape of the 23-year-old, who was named by media as Nirbhaya, physiotherapist in a moving bus on 16th Dec. 2013 shook the whole world. In order to appease the angry youth, the budget has announced Rs. 1000 crore as seed money for a 'Nirbhaya Fund'. However, there is no clear mandate for this Fund – that it will be used for rehabilitation of survivors of sexual violence and acid attacks. There is no increase in allocation to education. The focus on Sarva Shiksha Abhiyan is not enough. Aspirations for higher

education have enhanced exponentially among Indian Youth. Government aided higher education and vocationalisation of education is the need of the hour. The Union Budget 2013-14, has failed in its duty towards the masses by leaving higher education to the private sector. In spite of repeated demands from the women's movement for over 30 years, specific allocations for safe houses and shelters for women who face domestic violence, incest, and for homeless women has not been made. Girls and women facing incest are forced to stay in the same house as their molester for want of a safe shelter. Homeless women remain ever-vulnerable to violence on the streets. To win over middle and upper class women, the budget has offered an incentive of raising the duty free baggage limit for jewellery for women passengers to Rs 100,000, subject to some conditions.

During 2004 to 2013, 56 ministries have set up Gender Budget cells. But to make their fiscal policy gender responsive has been an uphill task. Galloping inflation has affected the toiling poor women of India adversely whose real wages have declined sharply. Due to the withdrawal of the state from the social sector, women's work burden in the unpaid care economy has increased many-fold. The subordinate status of women manifests in declining child sex ratio i.e. 'missing girls phenomenon', deteriorating reproductive and child health, feminization of poverty, increased violence against women, enhanced mortality and morbidity among girls and women and deplorable condition of elderly women.

Women related expenditure in India is shown in Table 2. There has been fluctuating trend in gender budget over the period of 2005-06 to 2014-15. Gender budget constituted as low as 3.15 percent in 2007-08 and highest in 2011-12 (5.99 percent). Expenditure on women specific schemes (having 100 percent budget for women) in Part A constituted as low as 0.79 percent in 2006-07 and as high as 1.68 percent

in 2008-09 while expenditure in Part B (30 percent budgetary allocations for women specific schemes) constituted about 4 percent in 2012-13.

Table: 2
Women Related Expenditure
(As Percentage of Total Budgetary Allocations)

Year	Part A	Number of Demands	Part B	Number of Demands	Total	Number of Demands
2005-06	1.62		3.14		4.76	10
2006-07	0.79	17	3.03	13	3.82	30
2007-08	1.19	21	1.96	21	3.15	42
2008-09	1.68	20	3.93	20	5.61	40
2009-10	1.31	22	3.92	26	5.24	48
2010-11	1.54	22	4.06	26	5.60	38
2011-12	1.57	22	4.42	29	5.99	51
2012-13	1.32	20	4.04	27	5.46	47
2013-14	-	25	-	29	5.83	54
2014-15	-	24	-	32	5.20	56

Source: Gender Budget Statements, Ministry of Women and Child Development, Government of India, New Delhi.

Though, gender budgeting has been widely recognized tool for gender mainstreaming and engendering development, however, the analysis of gross budgetary support for women specific programmes in India demonstrates that there has been meager share of public expenditure as against national budgets. Gross gender budget constitutes about 6 per cent of the union budget and even the share of public expenditure for women constitutes less than 4 per cent of GDP. Though, the amount of gross gender budget has shown an increasing trend however, its share in gross budgetary support has declined in the recent years. It appears that certain ministries such as Ministry of Women and Child Development, Ministry of Health and Family Welfare, Ministry of Human Resource Development are allocating a large amount for women however, if we minus children and establishment expenditure then the actual

amount spent on women will be very low. Thus, it is imperative to adopt rigorous methods for analyzing of the gender budgets and classification of public expenditure on women specific programmes and schemes. It is also essential that transparent, participatory and responsive gender budget analysis should be ensured besides enhancing the gross budgetary support for women as they constitute about half of the human resources of country.

Recommendations

- Gender commitments must be translated into budgetary commitments. Increase in budgetary allocation is required. A higher budgetary allocation on women specific programmes and schemes by government is needed. The state governments should also launch women specific programmes and schemes in order to cater emerging needs of women.

- The gender disaggregated database has to be created and strengthened to enable better analysis and more effective monitoring of targets and achievements for men and women.
- The role of women in decision making process and planning must be enhanced besides, ensuring participatory budgeting in local bodies.
- Political and administrative will power is required for gender mainstreaming in development and governance. The women counselors need training for their active participation in decentralized governance.
- In order to ensure transparency and accountability in the allocation for women, open a budget head on Gender Development in budgets. This will help in protecting these provisions earmarked for women by placing restrictions on the re-appropriation for other purposes.
- Expenditure Tracking Survey is necessary. There is a significant deviation between Budget Estimates and Revised Estimates; provisions earmarked for women are reduced during the course of the year; in many cases, schemes suffer or fail to take off due to procedural delays in their finalization or getting the appropriate approvals, etc.
- Periodic benefit incidence analysis should be carried out in urban sector. It is important to analyze how the budgetary allocations have benefitted the target beneficiaries, namely, women and girls. Selective primary surveys need to be conducted to develop the system of unit cost and units utilized to arrive at Benefit Incidence.
- There is strong need to deepen the whole exercise of gender budgeting across all three tiers of Government- Local, State and National Levels. Gender budgeting should not be restricted to government programmes and schemes, but it must be introduced in programmes and schemes supported by corporate sector, international donor agencies and other non-government agencies.
- The state governments must produce outcome budget while the performance report must contained the quality and authentic information. The state governments should provide statement on gender budget allocation from all the departments. All departments must provide data about allocation and expenditure for women's specific schemes along with the fiscal and financial achievements.
- A system should be set up to collate gender disaggregated data from relevant departments to obtain the gender-wise relevant statistical data base, targets and fiscal and financial achievements. A gender audit of plans, policies and programmes of various local governments with pro-women allocations must be conducted for the impact assessment of the programmes and schemes.