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ABSTRACT

Budget is an important tool in the hands of state for affirmative action for improvement of gender relations through reduction of the gender gap in the development process. It can help to reduce economic inequalities, between men and women as well as between the rich and the poor. Hence, the budgetary policies need to keep into considerations the gender dynamics operating in the economy and in the civil society. There is a need to highlight participatory approaches bottom up budget, child budget, green budgeting, local and global implications of pro-poor and pro-women budgeting and inter-linkages between gender-sensitive budgeting and women's empowerment. Understanding the relationship between macroeconomic policies and the Union Budget, state budgets and the local self government institutions in the context of economic reforms and globalization are a MUST as it has influenced women's lives in several ways. It is good economic sense to make national budgets gender-sensitive, as this will enable more effective targeting of government expenditure to women's specific activities and reduce inequitable consequences of previous fiscal policies. The Gender Budget Initiative is a policy framework, methodology and set of tools to assist governments to integrate a gender perspective into the budget as the main national plan of public expenditure. It also aims to facilitate attention to gender analysis in review of macroeconomic performance, ministerial

budget preparations, parliamentary debate and mainstream media coverage. Budget impacts women's lives in several ways. It directly promotes women's development through the allocation of budgetary funds for women's programs or reduces opportunities for the empowerment of women through budgetary cuts.

Introduction

Gender budgeting is gaining increasing acceptance as a tool for engendering macroeconomic policy-making. The Fourth World Conference of Women held in Beijing in September 1995 and the Platform for Action that it adopted called for a gender perspective in all macroeconomic policies and their budgetary dimensions. The Outcome Document of the UN General Assembly Special Session on Women held in June 2000, also called upon all the Nations to mainstream a gender perspective into key macroeconomic and social development policies and national development programs. Emphasis on gender budgeting was also placed by the Sixth Conference of Commonwealth Ministers of Women's Affairs held in New Delhi in April 2000.

In India, till 2004, the process of gender budgeting was a post-facto effort to dissect/analysis and thus offset any undesirable gender-specific consequences of the previous budget. But 2005 onwards, the scenario has changed. Due to consistent lobbying by the gender

economists and women's groups; for the first time, in 2005, the Ministry of Finance gave a mandate to all ministries to establish a Gender Budgeting Cell by January, 2005. At present, 54 ministries and departments have formed gender budget cells and have provided annual reports and performance budgets highlighting budgetary allocations for women. The first Gender Budgeting Statement (GBS) in the Union Budget 2005-06 included 10 demands of grants. In 2006-07, the GBS got expanded to 24 demands for grants under 18 ministries/ departments of the Union government and 5 Union Territories. During the current financial year, i.e. 2009-10, the GB Statements covered 34 demands for grants under 27 ministries/ departments and 5 Union Territories.

Macro Economic Scenario

India's economic reforms- Structural adjustment programs and globalization policies have directly increased women's unpaid work burden, thereby increased women- provided subsidy in the economy (Patel, 2009). Devaluation of real income due to inflation leading to price rise of essential commodities and services, erosion of public distribution system and reduction of services offered by the public health system, trafficking of girls for child-labor, sex trade and forced marriage as a result of destitution, privatization of education and rising male unemployment in traditional sector have made women bear a disproportionate share of the burden. In the patriarchal families, women have to shoulder responsibility of providing meals and looking after the sick family members. Women have high stakes in preventing an increase in the proportion of indirect taxes on essential commodities and in budgetary provisions to guarantee food security, good quality of education and health care. Hence, careful study of the working of PDS and local taxonomy on food security and impact on nutrition, education, employment generation, health and health services of budgetary allocations is a must. (Patel, 2002)

Implications of the Planning Process on Gender Budget

The planning Commission of India has always focused on women's issues as per the perceptions of their members on women's status within the economy.

The First Five Year Plan (1951-1956) set up Central Social Welfare Board in 1953 to promote the welfare work through voluntary organizations, charitable trusts and philanthropic agencies.

The Second Five Year Plan (1956-1960) supported development of Mahila mandalas for grass roots work among women.

The Third, Fourth and Interim Plans (1961-74) made provision for women's education, pre-natal and child health services, supplementary feeding for children, nursing and expectant mothers.

The Fifth Plan (1974-1978) marked a major shift in the approach towards women, from 'welfare' to 'development', labeled by the women's studies scholar as WID (Women in Development' approach.

The Sixth Plan (1980-85) accepted women's development as a separate economic agenda. The Multidisciplinary approach with three-pronged thrust on health, education and employment. The sixth Five Year Plan onwards, the plan document has been including a separate chapter on women and children.

The Seventh Plan (1985-1990) declared as its objective to bring women into the mainstream of national development. During this period, the Department of women and child was established within the Ministry of Human Resource Development (MHRD) of the Government of India (GoI). The Seventh Plan introduced the concept of monitoring of 27 beneficiaries oriented schemes for women by DWCD. The exercise continues and number of schemes covered is being expanded. The women's

studies scholars consider it a WAD (Women and Development) approach.

The Eighth Plan (1992-1997) projected paradigm shift, from development to empower and promised to ensure the flow of benefits to women in the core sectors of education, health and employment. Outlay for women rose from 4 crores in the First plan to Rs. 2000 crores in the 8th Plan. The Eighth Plan highlighted for the first time, a gender perspective and the need to ensure a definite flow of funds from the general developmental sectors to women. The Plan document made an express statement that “.... The benefits of development from different sectors should not bypass women and special programs for women should complement the general development programs. Later, in turn, should reflect great gender sensitivity”. With this plan GAD (Gender and Development) approach became popular among the policy makers.

The Ninth Plan (1997-2002) stated that Empowerment of women was its strategic objective and adopted ‘Women Component Plan’ (WCP) as one of the major strategies and directed both the Central and State Governments to ensure “not less than 30 per cent of the funds/benefits are earmarked in all the women-related sectors.” Special vigil was advocated on the flow of the earmarked funds/benefits through an effective mechanism to ensure that the proposed strategy brings forth a holistic approach towards empowering women. The **National Policy for Empowerment of Women 2001** of GOI adopted during this period envisaged introduction of a gender perspective in the budgeting process as an operational strategy.

Regarding the formulation of Gender Development Indices, **National Policy for Empowerment of Women 2001** stated, “In order to support better planning and program formulation and adequate allocation of resources, Gender Development Indices (GDI) will be developed by networking with specialized

agencies. Gender auditing and development of evaluation mechanisms will also be undertaken alongside. Collection of gender disaggregated data by all primary data collecting agencies of the Central and State Governments as well as research and academic institutions in the Public and Private Sectors will be undertaken. Data and information gaps in vital areas reflecting the status of women will be sought to be filled in. All Ministries/Corporations/Banks and financial institutions etc. Will be advised to collect, collate, disseminate data related to programs and benefits on a gender-disaggregated basis. This will help in meaningful planning and evaluation of policies.”

The Tenth Five Year Plan (2002-2007) suggested specific Strategies, policies and programs for the empowerment of women. It Appreciated efforts at ensuring gender-just and gender-sensitive budget and promised to continue the process of dissecting the government budget to establish its gender-differential impact and to translate gender commitment to budgetary commitments. It made provision of outlay of Rs. 13780 crores. It accepted that Women Component Plan & Gender Budget play a complementary role for effective convergence, proper utilization and monitoring of funds from various developmental sectors. The Ministry of Women and Child Development was established during this plan period.

The **Eleventh Five Year Plan (2007-2012)** demands gender mainstreaming and mentions “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’. It promises special focused efforts for the creation of ‘an enabling environment for women to become economically, politically and socially empowered’.

The Twelfth Plan (2012-2017) The 12th Five Year Plan has renewed its focus on Women

Component Plan (WCP) and budgetary strategies like *Gender Responsive Budgeting*.

Gender Audit of Union Budgets

Women's status and women's bargaining power in the economy have a major bearing in the budgetary allocations. "Gender Budgeting consists of empirical exercises that focus on public policies and aim to bring out their gender specific implications." (Banerjee, 2002)

Yearly analysis of the budget from the point of view of women is a must to enhance women's economic interest and socio-political standing in the economy. Analysis of budget from gender perspective makes us understand what are the nature, character and content of women's share of development cake. Women's groups and gender economists started dissecting union budgets with gender concerns from 2001 onwards. The year 2001 was declared as 'Women Empowerment, Year' by the government.

The gender budgeting initiative in India started in July 2000 when a Workshop on 'Engendering National Budgets in the South Asia Region' was held in New Delhi in collaboration with the UNIFEM, in which Government representatives, UN agencies, media, NGOs, research institutions, civil society and members of the Planning Commission in the South Asia region participated. Noted gender auditing professional Professor Diane Elson made a presentation and shared her experiences on gender budgeting through an interactive session. National Institute of Public Finance and Policy (NIPF&P) was commissioned to study Gender Related Economic Policy Issues, which included gender segregation of relevant macro data, quantification of the contribution of women in the economy, assessment of impact of Government Budget on women, the role women can play in improving the institutional framework for the delivery of public services and the policy

alternatives for building a gender sensitive national budgeting process.

Certain public expenditure schemes have pro-women allocations, though they are not exclusively targeted for women. For instance, Swarna Jayanti Swarozgar Yojana, Integrated Child Development Scheme, National Education Program, Sarva Shiksha Abhiyan, District Primary Education Program (DPEP) etc.

The gender desegregated public incidence analysis of the elementary education budget reveals that girls received around 40 per cent of total public spending on elementary education. On a per capita basis, share of girls worked out at Rs. 286 against Rs. 344 per boy at elementary school stage.

The study concluded that gender incidence of the benefits of public expenditure is difficult to measure in precise quantitative terms, since the bulk of the expenditures are meant to provide services that are essentially public in nature, for instance, benefits of expenditures on defense, maintenance of law and order and dispensation of justice are enjoyed by all citizens irrespective of caste, creed or sex. Nevertheless, considering the gender bias inherent in a male dominated society the budget should provide some idea about how much is earmarked specifically for the benefit of women. The suggestion is not that the gender-wise break-up of all government expenditures should be provided, but that the expenditures meant primarily for women be shown separately so that they can be easily culled out from budget heads of social and economic services in which it is possible to segregate such expenditures. Efforts of gender economists were targeted to evolve a mechanism to collate gender disaggregated data from relevant Departments be developed to obtain the gender-wise relevant statistical database, targets and indicators; provide a gender audit of plans, policies and programs of various Ministries with pro-women allocations should be conducted and lobby for segregated

provisions for women in the composite programs under education, health, employment, housing and rural development, etc. To protect the provisions by placing restrictions on their re-appropriation for other purposes.

Discourse on Gender Budgeting in India during the last Decade

During last one decade the discourse on Gender Budgeting has revolved around the following issues:

Child Sex Ratio The Census of India, 2001 revealed a further decline in the child sex ratio in several parts of India. In the urban centers, deficit of girls has been enhanced due to pre-birth elimination. In spite of demand of women's groups and recommendation of the Eleventh Five Year Plan to revisit the two child norm laws, several state governments continue to victimize the victim, namely poor, Dalit, tribal and Muslim women and unborn girls (as the norm has resulted into intensified sex selective abortions). More budgetary allocation was demanded to implement Preconception and Pre-natal Diagnostic Test to prevent sex selective abortion of female fetuses.

Reproductive and Child Health Evaluation of Chiranjivi Scheme to halt maternal mortality has revealed that the public private partnership in this scheme allows private practitioners milk taxpayers money without giving necessary relief to pregnant woman. Only in cases of normal delivery, the private practitioner admits women for delivery and in case of a complicated delivery; the concerned women are sent to over-crowded public hospital. In National rural Health Mission (NRHM), the women health workers are not paid even minimum wages and are paid "honorarium". More budgetary allocation is demanded to ensure statutory minimum wages to them.

Integrated Child Development Scheme (ICDS) Restructuring of ICDS must promote convergence of several schemes of different

ministries such as health, rural development, tribal development, JNNURM targeting children. Though the Eleventh Five Year Plan (2007-2012) promised 'Walk in ICDS centers' at railway stations and bus stands for migrant women and children, none has started yet; not even in the Megapolis such as Mumbai, Delhi, Kolkata and Chennai!!

Under category of 100% allocation for women, institutional support for women survivors of violence need major attention, but so far not much has been done regarding Scheme for Relief and Rehabilitation of Victims of Sexual Assault promised by the Five Year Plans since 2000. Women's groups providing support to women survivors of Domestic violence are highly disappointed as no separate allocation for Implementation of Domestic Violence Act, 2005 which had defined major role of service providers such as hospitals, law & order machinery, protection officer/ counselor and shelter homes.

Budgetary Allocation for Water Supply & Sanitation that affects women's life greatly as consumers and unpaid and partially paid-workers does not mention women. This will perpetuate 'unproductive female workload of fetching water from long distance' avers Indira Rajaram (2007). She demands, "Watersheds in the country need to be contoured on the Geographical Information systems (GIS) platform. Using space technology for mapping of aquifers, a five year plan needs to be drawn up for creating sustainable water sources within reasonable reach of rural habitation." (Rajaram, 2007).

Energy Expenditure of Women Collection of Fuel and fodder demand great deal of time and energy from women and girls. The 11th Plan document has acknowledged the fact, but in reality nothing significant is done in terms of priority alternative to bio-fuels that causes smoke related illnesses.

Social Security for Women in Informal Sector

The bill on Social Security for women workers, introduced in the parliament has been shelved. In the labor market, bizarre scenario is created where girl children are trafficked for sex trade/ domestic work and slave labor in occupationally hazardous condition, exploitation, domestic work/ servitude; young women workers in Special Economic Zone are hired and fired as per the whims of employers and are paid miserable wages. Comprehensive legislation for the Protection of Domestic Workers applicable throughout the country is needed urgently. Reasons for non-utilization of funds under the Maternity Benefit Scheme must be examined and concerned offices must be made accountable. In Unorganized *Workers' Social Security Act, 2008* (Bill No. LXVII of 2008), special problems of women unorganized workers must be included.

Women's Rights Education

No efforts are made by the state or professional bodies for employers' education about basic human rights of women workers. Supreme Court directive on 'prevention of sexual harassment at workplace' is still not implemented by most of the private sector employers and media barons.

Utilization of Financial Allocation for Pro Women Schemes Only 3-4 states are taking advantage of financial allocation for the Scheme for shelter, clothing and food for women in difficult circumstances, working women's hostel, short stay homes for women in difficult circumstances, UJJAWALA: A Comprehensive Scheme for Prevention of trafficking and Rescue, Rehabilitation and Reintegration of Victims of Trafficking and Commercial Sexual Exploitation. Implementation of crèche scheme is far from satisfactory. Three meals per child per day at the crèches recommended by Eleventh Five Year Plan are rarely provided. Except for Tamilnadu, Cradle, Baby Reception Centers for abandoned babies are non-existent in the rest of India. No status report is available

on Integrated Child Protection Scheme (ICPS) promised in the Eleventh Five Year Plan.

Fund flow to PRIs has not been streamlined even after separate budgetary allocation for PRIs made in the union budget for past 3 years. How many states have provided women's component with the funds earmarked for the local self-government bodies at village, block and district levels? Is it utilized judiciously for fulfilling practical and strategic needs of women?¹

Road and Rail Transport for Women India is undergoing a U - shape phenomenon so far as women's work participation is concerned. Most of the working women in urban and rural areas travel in overcrowded buses and trains. In the transport sector top priority needs to be given for women special buses and trains in all cities. For women street vendors, seat-less buses and special luggage compartments in trains need to be provided.

Implementation of Legislations

The promise of the 11th Five Year Plan to allocate funds for Implementation of PCPNDT ACT, 2002 and DV Act has remained unfulfilled in most of the states a marginally fulfilled in some states such as A.P., Kerala, Karnataka and Tamilnadu.

No progress is made in providing audit of land and housing rights of women by any ministry- Urban Development, Rural Development, Tribal Development, PRIs and Urban local self Government bodies.

After consistent highlighting with the findings of Rajendra Sachar Committee Report, 2007 on the deplorable socioeconomic status of the majority of Muslims in India, special budgetary allocation for socially excluded minority communities is made. In sub-plan for minorities where allocation of Rs. 513 cores are made in Budget Estimates, no specific allocations are made for minority women/ female headed households by the Ministry of Minority Affairs.

Inadequate allocation for crucial schemes affecting survival struggles of women such as **Rajiv Gandhi National Creche Scheme for Children of Working Mothers** (Rs.56.50 crore), Working Women's Hostel (Rs. 5 crore), Swadhar (Rs. 15 crore), Rescue of victims of trafficking (Rs. 10 crore), Conditional cash transfer for Girl child (for the 1st time introduced and allocation of Rs. 15 crore made) need to be analyzed by a scholar like Ms. Nakaray.

The dangerous consequences of tax free clinical trials with the stated goal of making India a preferred destination for drug testing to the private sector as it will make the poor guinea pigs in the hands of commercial minded technodocs. Non-utilization and partial utilization of funds allocated for protective, promotive, economic and social welfare programs for women due to faulty design of the scheme (Maternity Benefits Scheme, non-synchronization of financial allocation and schemes (funds targeted for adolescent girls' nutrition) and MPLADS (Members of Parliament Area Development scheme) and funds earmarked for grain banks in the tribal areas known for starvation deaths demand urgent attention of politicians, bureaucrats, citizens organizations and women's groups.

Studies need to be commissioned to highlight the gap between plan outlay and outcome, local and global implications of pro-poor and pro-women budgeting, alternative macro scenarios emerging out of alternative budgets and inter-linkages between gender-sensitive budgeting and women's empowerment.

There is an urgent need to sensitize economists about **visibility of women in statistics** and indicators by holding conceptually and technically sound training workshops by gender economists.

Gender economists have strongly recommended **tax reduction** for working, self employed and business women. Lowering tax

rates for women will put more money in their hands and encourage those not yet in the job market to join the work force. Similarly, property tax rules should be amended further to encourage ownership of assets among women. When women are economically independent and secure, they can exercise choice, enabling them to get out of repressive conditions. Moreover, they would contribute more to our growing economy, making it a win-win situation.

Ministry of Women and Child Development needs more vociferous and visionary leadership, political will and courage of conviction to strive to not only fulfill the promises made by the Eleventh Five Year Plan but also expand the democratic space for women and girls in socio-cultural, economic, educational and political spheres.

Case Study of Union Budget of India, 2010-2011

In the current Union Budget 2010-2011 by the Ministry of Finance of the Government of India, the Women and Child Development Ministry has received an additional allocation of Rs. 2446 crores over Rs. 7218 crore in 2009-10. Nations Mission for Empowerment of Women has been the new initiative this year. The ICDS platform is being expanded for effective implementation of the Rajiv Gandhi Scheme for Adolescent girls. Barring for this encouraging aspect, the current budget has not brought great hopes for women.

The financial allocation for the National Commission for Women that is an apex body for women's empowerment has been reduced from 9.06 to 7.75 cores. The budgetary allocation for working women's hostels is highly inadequate with an increase of only 5 crores at a time when the number of working women is continuously increasing. The Rashtriya Mahila Kosh allocation has come down from 20 to 15 crores that will cast serious blow to livelihoods for women. Leaving this crucial area to financial market will further increase the vulnerability of women's self help groups.

It is shocking to know that the budget provides shamefully low expenditure for relief and rehabilitation for victims of rape. Whereas the allocation was 53.10 crores in the previous budget, the actual expenditure was only 16 Lakhs, and the current budgetary outlay has been reduced to 36.2 Crores. Yet again, there has been no allocation in the central budget for providing infrastructure, etc., For the Protection of Women from Domestic Violence Act, 2005.

The budget has reduced food subsidy of over 400 crores and the fertilizer subsidy by 3000 crores. The need for a stronger public distribution system to combat widespread hunger and malnutrition, which has been the demand of women's organizations has been completely ignored. In fact, the government seems inclined to move towards a dismantling of the existing PDS, to be substituted by food coupons, which can only mean further exclusion of women and the BPL population from food security.

The mid day meal scheme has seen an increase of 16 per cent in the budget, but in the context of a 20 per cent rate of inflation, neither full coverage, nor the minimum quality can be ensured. This will further exacerbate the malnutrition status of women and children, particularly those from already marginalized sections like adivasis and Scheduled Castes. The increase for ICDS is 461 crores- which is just about enough to cover existing centers, and cannot provide for the 14 lakh anganwadis to become functional, as per the Supreme Court directive.

While the announcement of the Matritva Sahayog Yojna to assist pregnant and lactating mothers is welcome, the allocations for health and education fall far short of women's groups' demand that each of these ministries should account for 6 per cent of the GDP. There is no mention of the ASHA worker, and no fund allocation to ensure just wages to this woman health activist.

An escalation in prices of essential commodities with the increase in the excise duty on petroleum and petroleum products by Rs 1.00 per liter will increase the retail prices of petrol and diesel by more than Rs 2.00 per liter. It will place an additional heavy burden on the shoulders of common women already reeling under an 18 % rate of inflation in the last few months.

In its Pre-budget memorandum submitted to the Finance Minister, WomenPowerConnect had stated that in all metropolises -class I, II, III, IV and V cities- safe public transport in terms of buses and trains must be provided to working women. For women vendors and traders, luggage compartments in the trains and buses should be provided. The budget has completely ignored this demand.

In the Budget, 2010-11, the basic threshold limit for income tax exemption will remain at Rs 1.60 lakh. Under the new proposal, 10 percent tax will be levied between Rs 1,60,001 and Rs 5,00,000, 20 per cent on incomes between Rs 5,00,001 and Rs 8,00,000 and 30 per cent above Rs 8,00,000. For women, the tax exemption will remain at Rs. 1.9 lakh² as it was in the previous year's budget.

An analysis of the budgetary allocation by the Centre for Budget and Governance Accountability (CBGA) has revealed that child development scheme from 97.2% of the WCD ministry's budget. The lion's share is taken up by the Integrated Child Development Scheme (ICDS) leaving only a measly 2.4% for women-related programs.

Gender Analysis of State Budgets

The findings of the study of NIPFP were discussed in a workshop held on 3rd - 4th October, 2001 in which representatives from the Finance Ministry, Census, State Governments, UN agencies, gender experts and activists participated. (Lahiri et al, 2002) Another Workshop on Gender Analysis of State Budgets was convened on 6th December which was also

attended by State Secretaries/Directors of the Department of WCD/Welfare. The workshop concluded that there is a need to analyze State budgets with a gender perspective since the States/UTs account for the bulk of the expenditure in social sector which impinges on the welfare, development and empowerment of women. A network of research institutes and gender experts throughout the country were selected to guide the exercise of analyzing State budgets to track the gender differentiated impact and outcome of budgetary process and policies. The workshop also agreed to a framework for undertaking State level gender budget analysis. It was decided that a quick desk analysis of the State budget documents be made to identify the following categories of schemes and programs:

Women Specific Schemes – defined as schemes where 100% of the allocation was meant for women; **Pro Women schemes** defined as those, which incorporate at least 30% of allocation for women or significantly benefit women; **Gender-neutral schemes** meant for the community as a whole. These programs were further classified in four categories on the basis of their potential impact on women's social position:

Protective services, such as allocations on women's homes and care institutions, rehabilitation schemes for victims of atrocities, pensions for widows and destitute women, etc. Which are aimed at mitigating the consequences of women's social and economic subordination, rather than addressing the root causes of this subordination.

Social services, such as schemes for education and health of women, support services like crèche and hostels and also water supply, sanitation and schemes on fuel and fodder, which contribute significantly to women's empowerment, either directly by building their capacity and ensuring their material well-being, or indirectly through reducing domestic drudgery.

Economic services, such as schemes for training and skill development, and provision for credit, infrastructure, marketing etc. Which are critical to women's economic independence and autonomy.

Regulatory services which include institutional mechanisms for women's empowerment, such as State Commissions for Women, women's cells in Police Stations, awareness generation programs etc which provide institutional spaces and opportunities for women's empowerment.

During last decade compilations have been made on: Scheme-wise/Sector-wise/Year-wise Budget Estimates/Revised Estimates/Actual Expenditure in both Plan and Non-Plan Heads; The percentage of Budget Estimates/Revised Estimates/Actual Expenditure in relation to total budget in both Plan and Non Plan Heads and also in relation to total social sector budget in both Plan and Non Plan Head; The percentage of gap between Budget Estimates and Revised Estimates and between Revised Estimates and Actual Expenditure in both Plan and Non Plan Heads in various identified schemes.

Problem of Utilization of Funds Allocated for Area Development

In 2006, The Ministry of Women and Child Development was formed. Still for most of the schemes and programs, there is a 66 % utilization of financial resources due to faulty designs, antipathy of some state governments and bureaucratic bungling. If the funds remain unutilized, in the subsequent year the allocation is slashed. In several states, funds allocated to women from minority communities whose socioeconomic and educational profile are most deplorable, have not been utilized at all!!

Rs. 5 crores allocated to each M.P. for the development of the constituency as per Member of Parliament Local Area development Scheme (MPLADS). Utilization of government funding is the maximum in the North- Eastern states because of strong horizontal and vertical

networking. The prosperous states depend more on the private funding to avoid bureaucratic hassles. If poorer areas in the state don't have a highly motivated administration or an NGO network, then of the funding remain unutilised. In the areas dominated by the lower middle class and the poverty groups, there are demands for more schools, libraries, bridges, toilets, drains, tube wells, community centers and crematorium. While in the prosperous areas, the demands are for road repairs and schools. A private sector of the economy demands banks, hospitals and shopping plaza. The (Members of Parliament) M.P. and M.L.A. (Members of Legislative Assembly) have to strike a balance by keeping into consideration immediate needs and long-term considerations for the constituency.

Panchayat Update is a newsletter published by Institute of Social Sciences, New Delhi. It provides valuable state-wide information on matters related to Local Self Government (LSG) bodies.

To check corruption and bring in transparency in the implementation of rural development projects sponsored by the union government, the Union Rural Development ministry had asked all District Rural Development Agencies (DRDAs) to keep their funds only in the nationalized banks. It has also been made compulsory for the district rural bodies to record complete details of expenditure incurred by them under different heads. People's participation in monitoring the progress of implementation and the mechanism of social audit will also be introduced as part of the new strategy to cleanse the working of the DRDAs (CBGA, 2007).

NGOs and Citizens' organizations are using the Right to Information Act to track proper utilisation of the financial allocation of tax payers' money.

Financial Matters, and Local Self Government Bodies (LSGBs)

A recent survey of Panchayats working in 19 states, conducted by the National Institute of Rural Development, Hyderabad suggested that LSGBs remain toothless because functional and financial autonomy has not been granted to the PRIs. The study by the Institute of Social Sciences shows that the extent of fiscal decentralization through the empowerment of PRIs has been very little. The report of the working group on decentralization appointed by the Karnataka Government has been criticized severely because, "It betrays utter lack of trust in the people which is the keystone of decentralized democracy." (Bandyopadhyay, 2002). Case studies of Panchayat finances in the Gram Sabhas of Midnapur district of West Bengal have corroborated the above-mentioned facts in terms of lack of fiscal autonomy, neglect of girls' education, resource crunch. But it has played substantial role in the development of infrastructure, for example, rural roads, drinking water, health, education, irrigation and power (Sau, 2002).

Elected representatives, officials at districts and NGOs working in the area should act as facilitators in preparation of the plan for area development and social justice ((Pal, 2002). The UN system has supported the allocation of resources for women in PRIs, right from the beginning. "The evidence on gender and decentralization in India, thus suggests that while women have played a positive role in addressing, or attempting to address, a range of practical gender needs¹, their impact on strategic gender needs²

Demands of Women's Groups and Gender Economists

The women's groups are aware that concerns of women cannot be addressed through the Ministry of Women and Child Development alone. It is on the work of women that success

of several sectors rest. The changing demographics of agriculture, with more than 75% of all women workers, 85% of rural women workers are in agriculture; women's disproportionately large contribution to the export and services sector, in the unorganized sectors—all these need to be located in our policies. Each of these sectors needs to make concerted efforts to address women's concerns through: recognizing women's contributions, addressing their gender specific concerns and organizing their voice; investing in skills of women and upgrading their work spaces and providing common work facilities; providing women access to new technologies and credit schemes; paying special attention to caste and minority derived exclusively within gender. Hence, it is important to prioritize universalisation of Gender budgeting (including gender audit) and Gender outcome assessment in all Ministries/ Departments at Central and State levels. The Gender Budget Cells located in the different ministries need to be strengthened so that women's concerns can be mainstreamed across different sectors. Further, it needs to be ensured that each of such measures (as listed above) is backed with adequate resource allocation. Calling for implementation of the WCP across all ministries could ensure at least a minimum resource allocation targeted at women. The poor and even receding implementation of WCP as pointed by the Mid Term Appraisal of the Tenth Plan warrants special efforts at correction

Considering the large numbers of women in unpaid work and women's central role in the care economy; to address women's concerns in these sectors, policies need to focus on social services to support women's care roles (old age, child care). With increasing women's roles in the care economy (both paid and unpaid), adequate resource allocations need to be made to support women's care roles. In the absence of sex disaggregated data, evaluation of schemes through a gender lens or any effort at strengthening gender dimensions of existing schemes poses a big question. So, provision of

such data should be prioritized. In the light of the present agrarian crisis and the changing face of agriculture being highly gendered, the vulnerability of women farmers in particular needs attention in the larger context of food security.

Considering the huge gender disparities in land ownership patterns, women's access to land needs to be strengthened immediately. This could be done by (a) improving women's claims to family land (by enhancing legal awareness on inheritance laws, provide legal support services, etc.); (b) Improving access to public land by ensuring that all land transfers for poverty alleviation, resettlement schemes, etc., Recognize women's claims; etc., (c) Improving women's access to land via market through the provision of subsidized credit to the poor, by encouraging group formation for land purchase or lease by poor women, etc.,

Women's rights organizations in India have demanded that the Government should ensure adequate gender budgeting in all ministries and departments, enact a comprehensive Food Security Bill, ensure universal PDS as a core component, allocate 6% of GDP for Health, allocate 6% of GDP for Education, Make budgetary allocation to cover special schemes for women workers, increase allocation for women farmers, enhance resource allocation for tribal, delete, and minority women and increase budgetary support for schemes to assist women-headed households and differently abled women.

The target of 30% gender allocations under all ministries has not yet been achieved. This must be implemented immediately. There is a need for gender audit and gender outcome appraisal of all ministries and departments of the central and state levels. Very often, resource allocations made under gender budgeting do not reach on time and they remain unspent. There should be proper monitoring and supervision of the allocated funds with greater transparency and accountability at all levels.

Conclusion

A budget audit from the perspective of poor, women, minorities, people with disability, children, geriatric groups and other vulnerable sections is now practiced by many countries with an objective to support government and civil society in examining national, regional and local budgets from a sectional perspective and applying the study results for the formulation of responsive budgets. There is no single approach or model of a sensitive budget exercise. In some countries, for example, these exercises are implemented by the government while in other countries individuals and groups outside government undertake the budgetary analysis.

Budgets garner resources through the taxation policies and allocate resources to different sections of the economy. There is a need to highlight participatory approaches to pro-poor budgeting, bottom up budget, child budget, SC budget, ST budget, green budgeting, local and global implications of pro-poor and pro-women budgeting, alternative macro scenarios emerging out of alternative budgets and inter-linkages between gender-sensitive budgeting and women's empowerment (Bhat et al, 2004). Bottom up budgets have emerged as an important and widespread strategy for scrutinizing government budgets for their contribution to the marginalized sections of the economy. They have utilized a variety of tools and processes to assess the impact of government expenditures and revenues of the social and economic position of men, women, boys and girls. Serious examining of budgets calls for greater transparency at the level of international economics to local processes of empowerment. There is a need to provide training and capacity building workshops for decision-makers in the government structures,

gram sabhas, parliamentarians and audio-visual media (Patel, 2004).

Budget analysis from gender perspective should be introduced and promoted in all women's groups, educational and research institutions. Public debate on the gender sensitive budget will help the country to tilt the balance in favor of area development and peaceful use of resources in the present atmosphere of jingoism. Gender Commitments must be translated into Budgetary Commitment. By using our Right to Information (2005), transparency / accountability for revenue generation & public expenditure can be ensured. For Reprioritisation in public spending, we must prepare our 'bottom up budgets' and lobby for its realization in collaboration with the elected representatives. Gender economists must lift the veil of statistical invisibility of the unpaid 'care economy' managed by poor women and highlight equality & efficiency dimension and transform macro-policies so that they become women friendly.

The gender budget initiative has opened new vistas of research and analysis of public expenditure in the country and opened serious methodological debates for carrying out such analysis. This has also highlighted the urgency of sharpening the methodological tools for monitoring the progress of Women's Component Plan introduced in the Ninth Five Year Plan. Efforts at ensuring gender-just and gender-sensitive budget demands a continuous process of dissecting the govt. Budget to establish its gender-differential impact, translation of gender commitment to budgetary commitments-Outlay of Rs. 13780 crores and Women Component Plan & Gender Budget to play a complementary role for effective convergence, proper utilization and monitoring of funds from various development sectors.

¹ Strategic gender needs Strategic Gender Needs are different in different economic contexts and are determined by statutory provisions, affirmative action by the state, pro-active role of the employers to enhance women's position in the economy and social movements. Practical gender needs Practical Gender Needs are identified keeping into consideration, gender based division of labour or women's subordinate position in the economy. They are a response to immediate perceived necessity, identified within a specific context. They are practical in nature and often are concerned with inadequacies in living conditions such as provision of fuel, water, healthcare and employment. For details see, Moser, 1993.

² 1 crore = 10 million

³ 1 lakh = 100,000

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