

GENDER RESPONSIVE BUDGETING: EVIDENCES FROM INDIA

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Abstract

Gender budgeting as a distinct tool was institutionalized from the Union Budget 2005-06 for engendering macroeconomic policy-making. In spite of several provisions made by the Constitution and other efforts for the betterment and security of women, the Indian women are still at the cross roads. The constitutional dream of gender equality has not become true in reality. The present paper attempts to analyze the initiatives taken up by the governments by allocating funds to implement various programmes conceptualized to uplift the pathetic conditions of women and girls in recent years. The study is based on secondary data of published sources. The study uses the data on the plan and allocation of the government of India in central budgets, particularly, from 2005-06 to 2013-14 and specifically Women and Children Development is focused for analysis and found that allocation has not been sufficient for the set goals.

Key Words: Gender Responsive Budget, allocation, programmes, women empowerment.

“Development if not engendered is endangered”
- Human Development Report 1995

1. Introduction

Empowerment of women and gender equality and equity are vital for the holistic development and to bring a drastic change in the society of any nation. The Government of India has made

consistent efforts for the holistic development of women. The principle of gender equality is envisaged in the Constitution of India, in its Preamble, Fundamental Rights, Fundamental Duties and Directive Principles of State Policy. Several years of sustained advocacy and efforts between Department of Women and Children, UNIFEM and Women’s groups have encouraged the national government to affirm the importance of gender budgeting. This was initially done through the inclusion of a gender budget statement in the 2003 Union Budget and through official studies of the issue. In 2005, the Finance Minister committed to moving forward on implementation. National ministries have now set up gender-budgeting cells. Initially, at the state level, in West Bengal, UNIFEM supported the organization Sachethana to prepare a gender budgeting manual that the group has used to train over 1000 women councilors in local governments. In Karnataka, elected women representatives in the city Mysore used gender budgeting to prevent a proposed budget cut targeting women’s programs. They ended up securing a 56% increase in funding instead, and started advocacy for more transparent public information in the future. Study on the gender budgeting issues open up many policy perspectives in the light of Millennium Development Goal (MDG) of the Government. In the present paper an attempt has been made to analyse the initiatives taken up by the governments by allocating funds to implement various programmes conceptualized to uplift the

pathetic conditions of women and girls in recent years.

2. Statement of the Problem

In spite of several provisions made by the Constitution and other efforts for the betterment and security of women, the Indian women are still at the cross roads. The constitutional dream of gender equality has not become true in reality. In this context, studies on Gender Budgeting are highly significant and relevant since these shed lights on the direction of the government efforts and effective implementation of the programmes for which funds are earmarked. Hence, we put the problem statement as “GENDER RESPONSIVE BUDGETING: EVIDENCES FROM INDIA”

3. Objectives

1. To understand the concept of gender budgeting
2. To review Gender Budgeting practices in Indian Context.
3. To analyze the Gender Responsive Budgeting initiatives in India

4. Methodology

The present analytical study is based on secondary source of information collected from published reports and working papers of the Planning Commission, Government Budget Papers of various financial years, Journals and Books. The study covers the gender budgeting initiatives of the central government from 2005-06 to 2014-15.

5. The Concept of Gender Budget

India aims at the holistic, inclusive and sustainable growth and overall well being of the people. Real development process can happen only when the modern world considers the balance that exists between male and female. Gender inequality, however, persists in India in all spheres. “All over India, women are the poorest of the poor: disproportionately, they lack

access to education and other social services. Too often women are absent from decision-making, not only at the national, regional or local level, but also even within their own families” (Hameed Syeda, 2008) There are several methods to remove the gender disparities. The novel approach, along with other measures, adopted by the Indian Government to bridge the gender gap is the commencement of “gender budget initiatives”.

Analyzing the impact of government expenditure and revenue on women and girls, as compared to men and boys, is fast becoming a global movement to build accountability for national policy commitments to women (UNIFEM 2001 Annual Report:17). “Investing in women’s capabilities and empowering them to exercise their choices is not only valuable in itself, but is also surest way to contribute to economic and overall development”(UNDP,1995)

Through development and application of various tools and techniques, women’s budgets can make a number of crucial contributions. These include efforts to:

- Recognise, reclaim and revalue the contributions and leadership that women make in the market economy, and in the reproductive or domestic spheres of the care economy, the latter absorbing the impact of macroeconomic choices leading to cuts in health, welfare and education expenditures.
- Promote women’s leadership in the public and productive spheres of politics, economy, and society, in parliament, business, media, culture, religious institutions, trade unions and civil society institutions;
- Engage in a process of transformation to take into account the needs of the poorest and the Powerless; and
- Build advocacy capacity among women’s organizations on macroeconomic issues.

Gender Responsive Budget (GRB) is not about 50:50 for male and female because it is sometimes not equitable. GRB is about determining where the needs of men and women are the same and where they differ. Where needs are different, allocations should be different. GRB implies looking at the impact of government budgets on different social groups. GRB is not only about looking at male and female, but also about looking at the different needs of young and old, rural and urban, rich and poor and so on. In addition, it is looking at how these different characteristics intersect and interact with each other. GRB should not be mainly concerned with how budgets affect those who are most disadvantaged, who are simultaneously female, poor, rural and so on. For example, removing the import duty on sanitary napkins in a poor country is not a great achievement in terms of equity, as most poor women are unlikely to spend money on such goods giving up the goods of urgent needs.

4.1 Process of Planning and Budgeting of Central Government

In India, The central Government has two types of Plans, one for Five-Year plan and the other one is the Annual Budget. For five-year plan, ministries and departments set up a working group under the chairpersonship of the Secretary concerned. This working group consists of representative from related ministries and departments, NGOs and experts. Each ministry and department creates a sub-committee on gender and one on gender budgeting to analyse existing policies, the plans of action, programmes, schemes, and their implementation. The sub-committees forward their recommendations to the working group of the concerned ministry. The working group consolidates all the recommendations, including proposed financial expenditures, and submits these to the Planning Commission (PC) in the form of a Working Group Report (WGR). High-level steering committees, usually one for each department, analyse the WGR, and come up

with a set of recommendations. The ministries or departments formulate their five-year and annual plans based on these recommendations. A series of discussions with the PC follow. The final expenditures are determined by the Planning Commission, based on the Gross Budgetary Support (GBS) for the Five-Year Plan/ Annual plan which is communicated by the Ministry Of Finance to the Planning Commission. During this process, the PC ensures that social disparities and vulnerable groups such as SCs, STs, and Women have been taken into due consideration while formulating the plan. The PC submits a consolidated report containing recommended expenditures for all ministries and departments to the Ministry of Finance, which estimates the available resources. The PC then undertakes an exercise to adjust and re-distribute the expenditures. Based on the PC's guidelines, each ministry and department distributes the revised expenditures among the various sub-heads of expenditures. In distributing the total, they ensure that gender issues are adequately financed.

To prepare the annual plan, the PC coordinates on similar lines. First, ministries and departments prepare their proposals, assessing the performance and requirements of all their schemes and programmes and propose expenditures. The document detailing these expenditures is called the Statement of Budget Estimates (SBE) and lists the expenditures proposed for the financial year. Subsequently, the PC consolidates all the SBEs and submits to the Ministry of Finance for approval. The ministerial allocations are known as Budget Estimates (BE) for the Annual Plan, which are incorporated into the Budget document, for presentation in the Parliament. Before approving the Budget, the relevant Parliamentary Standing Committee for each ministry and department discusses their policies and programmes, reviews performance, and makes recommendations ensuring that gender issues are addressed. In the monitoring process, each ministry and department is required to prepare

a Performance and Outcome Budget by the middle of the financial year, and presents information on performance of schemes and the linkages between financial expenditures and outcomes. The Outcome Budget Guidelines require each ministry and department to highlight sub-targets for coverage of Women and SCs and STs under various departmental schemes, and detail the monitoring mechanism and the public information system designed to measure and report on progress. If the ministries and departments have to highlight the goals or major programmes if any in respect of women, gender equality, and disaggregate the physical outputs and performance indicators by gender. The Outcome Budget is also presented to the Parliament.

5. Gender Responsive Budgeting (GRB) in India

Gender Responsive Budget (GRB) was introduced in the central Budget in 2005-06, due to efforts of the Ministry of Women and Child (MWCD), UNIFEM, UNDP, International Fund for Election System (IFES), Women's groups and gender experts. Since 2005, the budget guidelines have instructed sectoral ministries to identify two categories of expenditures; allocations to programmes that were 100% targeted at women and girls; and allocations to programmes that were at least 30% of the funds were targeted at women and girls. It is the practice of compiling this data in gender budget statements that accompany the annual budget. Resources will be earmarked as 'gender-related' and the same has been protected from being reduced. This is because; of combination of two are more departments in one ministry. The 2008-09 budgets showed two separate statements for expenditures for women and for children. Three-six largest such programmes are subjected to gender performance audits and analysis of the gender issues addressed and the actual physical/financial targets of the programme and the propose ways to strengthen delivery systems.

In India, 56 Gender Budget Cells (out of 78 Ministries and Departments) have been set up in each ministry and Department and a charter has been established for these. The XI plan is also engendered. A 'Budgeting for Gender Equity' mission statement has been generated, and a Gender Budget Handbook developed and gender analysis has also been extended to revenue. Gender Responsive Budget is mainly envisaged in central Budget at the national level, and at local levels also initiatives have been carried out for effective service delivery.

Gender budgeting as a distinct tool was institutionalized from the Union Budget 2005-06 for engendering macroeconomic policy-making. The Beijing Platform for Action, 1995 stated, "Government should make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures"²⁴⁹. The Government of India has recognized the importance of budgetary allocations in the socio-economic development of the country; hence, gender perspectives are incorporated in the national budgets since 2005-06.

The Government's commitment to gender budgeting is strongly focused in the plan documents of the country. In the initial plans women were seen as welfare recipients, however, the approach changed in the course of time. There was shift of approach from "welfare" to "development" and to "empowerment" in the consequent plans.

Gender sensitivity in allocation of resources began from Seventh Plan (1987-1992), however, formal earmarking of funds for women started with Women's Component Plan in the year 1997-98. The Seventh Plan (1987-1992) introduced monitoring of 27 major women specific schemes and the quantum of funds flowing to women. The Eighth Plan (1992-97) aimed to the benefits of development from different sectors not bypassing the women, and special programmes on women to complement the general

development programmes. Empowerment of women became primary objective in the Ninth Five Year Plan. The Ninth Five Year Plan (1997-02) introduced "Women Component Plan", where 30 percent of the funds and benefits would flow to women and the Tenth Plan (2002-07) and Eleventh Plan (2007-11) reinforced commitments to Women Component Plan along with Gender Responsive (GRB), (GOI, 2007). The Tenth Five Year Plan (2002-2007) moved another important step forward by tying up the two effective concepts of "Women Component Plan" and "Gender Budgeting" to play a complementary role to each other, and thus ensure both programme and evaluation action in enabling women to receive their rightful share from all the women-related general development sectors. (GOI, 2007)

The Approach Paper to the Eleventh Plan (2007-2011) stated that "gender equity requires adequate provisions to be made in policies and schemes across ministries and departments and also strict adherence to gender budgeting across the board". In the XI Five-year Year Plan, the Government took initiatives to form a sub-group on gender budgeting, as part of the working group on empowerment of women. The sub-group provided suggestions on gender budgeting and also recommended the setting up of a gender budgeting bureau in the Ministry of Women and Child Development (MWCD).

Although the seeds of gender budgeting can be found in Indian planning process much earlier, it was the Seventh Plan (1987-1992) which set the trend for inclusion of gender component in the plan document. However, not much progress was made in terms of ensuring adequate flow of funds for the empowerment of women. During the Tenth Five Year Plan (2002-2007), in Union Budget 2005-06 a separate statement on gender budgeting was included in the budget document. In the Eleventh Five Year Plan (2007-2011) a sub-group on gender budgeting was formed. The PC constituted a Steering Committee on the "Empowerment of Women and Development of Children" under the Chairmanship of Syeda

Hameed, Member Planning Commission with several terms of Reference. One of the important terms of reference is to assess the effectiveness of the implementation of "Women's Component Plan" and "Gender Budgeting" and suggest specific measures and mechanisms to ensure that the funds/benefits flow to women from the respective development sectors. The PC formed two working groups on "Empowerment of Women" and "Development of Children" for the XI Five-Year Plan under the Chairpersonship of Secretary, Ministry of Women and Child Development, with the objective to analyze the existing programmes/provisions for women and children and make recommendations for the XI Five-Year Plan. The Working Group on Empowerment of Women constituted four Sub-Groups on 1) Engendering Policies and Strategies; 2) Violence against Women; 3) Schemes of Empowerment, Advocacy, Awareness Generation and Support Services for Women; and 4) Women's Component Plan and Gender Budgeting.

An important decision was taken by PC, Government of India on 5th January 2010, regarding the concept "Women Component Plan". It has clarified, "Women Component Plan should no longer be used as a strategy either at the Centre or at the State level. In its place as already initiated by the Ministry of Finance and Ministry of Women and Child Development, we should adopt Gender Responsive Budgeting or Gender Budgeting only" (GOI, 2010).

The XII Five-year Plan gave prominence to Women and Children, who constitute over 70 per cent of India's population. A chapter in Annual report of the PC reflected Womens' voices and aspirations, and the nation's commitment to translate the vision into reality during the Plan Period. The XII plan strategy of inclusion envisages the engendering of development planning and making it more child-centric. Structural transformation is called for not only the women and child related direct policy and programme interventions, but also more generally in the policies and programmes of the

many sectors that impact upon women and children especially those from the weaker sections and vulnerable. Women and children, who are below poverty line, are highly prioritized.

An analysis of the budget allocations since 1996-97 till 2006-07 is shown in Table 1. Before recognizing the Women and Child Development as a different department, the entire budget spending on women and child development used to be under Integrated and child development Scheme (ICDS) as shown in table 1. The allocation over the period has been highest in this scheme.

Table 1: Total Budgetary Allocation to DWCD Schemes/ Programmes (1996-97 to 2006-07)

Sl.No.	Schemes/ Programmes of DWCD	Amount (In Crores)	In percent
1	ICDS: Budgetary Provision	16667.71	77.29
2	World Bank Assisted ICDS Projects	2257.91	10.47
3	Expenditure on Training programme	483.8	2.24
4	Day care centres	364.9	1.69
5	Contribution of GOI to UNICEF	36.99	0.17
6	Budgetary Provision of NIPCCD	98.56	0.451
7	Other Schemes: Budgetary Provision	92.24	0.42
8	Condensed Courses for Women Education	60.95	0.28
9	Hostels for Working women	89	0.41
10	Support to Training and Employment Programme	189	0.87
11	Mahila Smriddhi Yojana	165.04	0.76
12	Socio-Economic Programmes	37.99	0.17
13	Training-Cum-Production Centres	172.8	0.80
14	Short Stay Homes	142.58	0.66
15	Awareness Generation Programme	38.85	0.18
16	National Commission for Women	48.23	0.22
17	Rashtriya Mahila Kosh	17.02	0.078
18	Balika Samriddhi Yojana	165.59	0.76
19	Integrated projects for Development of women	159.11	0.73
20	Indira Mahila Yojana	147.5	0.68
21	Swadhar	28.7	0.13
22	Scheme for Rescue of Victims of Trafficking	3.7	0.017
23	National Nutritional mission	1.12	0.005
24	Nutrition -Other Schemes	93.33	0.43
	TOTAL	21562.62	100

(Source: GOI, Ministry of Finance, Union Budgets from 1996-97 to 2006-07, Expenditure Budget Vol. II, Notes for Demands for Grants, Ministry of HRD, Dept. of Women & Child Development)

Table 2 shows the trend of amount allocated by the government for Intervention schemes to the MWCD since 1996-97. The amount earmarked by the government shown a significant increasing trend over the period up till 2013-14. Trend percentages show a steep increase in the budget allocation. Trend percentages also calculated based on 2005-06 figures. The rationality of the same is that the Gender Responsive Budget initiatives have been taken place since then officially through the Union Budget. A separate Ministry has been set up to take care of the Department. Both the trends show the government consistent commitment by recognizing the voice of the women and their aspirations, problems and vulnerability. It is worth noting here that the trend percentage has gone up and indicate the five-fold increment of budget allocation towards women development. However, it is critically perceived that the budget allocation as a percentage of total expenditure of the government in all the five year plans stood below one percent. It is require the finance ministry and the concerned minister of the MWCD to evaluate and reconsider the quantity of the amount allocated, and also the qualitative programmes of intervention. Because, since Indian Womens' (weaker Sections Particularly) condition is pathetic and hence there is a need for a drastic reengineering of the planning and budgeting process of the Department.

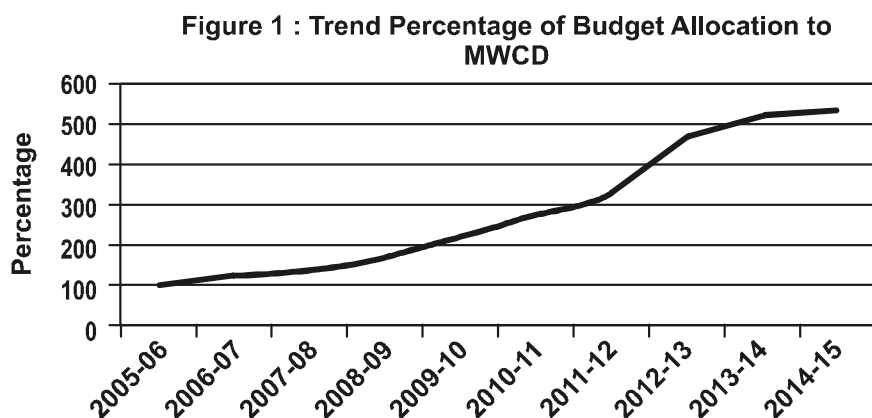
Table 2: Allocation to the MWCD out of the Total Expenditure of the Union Government

Year	Total Expenditure	DWCD /MWCD	percent*	Trend % ^a	Trend % ^b
1996-97	202298	875.07	0.4325648	100	
1997-98	235245	948.1	0.4030266	108.3456	
1998-99	281912	1274.23	0.4519957	145.6146	
1999-00	303738	1371.83	0.4516491	156.768	
2000-01	335522	1512	0.4506411	172.7862	
2001-02	364436	1705	0.4678462	194.8416	
2002-03	404013	2253.64	0.5578137	257.5383	
2003-04	474255	2653.91	0.5595956	303.2797	
2004-05	505791	2454.19	0.4852182	280.4564	
2005-06	514344	3931.11	0.7642959	449.2338	100
2006-07	563991	4852.94	0.8604641	554.5773	123.4496
2007-08	680521	5550	0.8155516	634.235	141.1815
2008-09	688721	6697	0.9723821	765.3102	170.359
2009-10	1024487	8488	0.8285122	969.9795	215.9187
2010-11	1197327	11000	0.9187131	1257.042	279.8192
2011-12	1304364	12650	0.9698213	1445.599	321.7921
2012-13	1410367	18500	1.3117153	2114.117	470.605
2013-14	1590434	20440	1.2851838	2335.813	519.9549
2014-15(BE)	1794892	21100	1.1755582	2411.236	536.7441

(Source: Compiled from Government of India, Union Budgets, Planning Commission Reports.

* figures are the percentage of amount of MWCD to Total Expenditure of Union Government)

^a Trend Percentages based on 1996-97 figures ; ^b Trend Percentages based on 2005-06 figures



Source: Computed from Secondary data

In 2013-14 Budget, Rs 97,134 crore allocated for programmes relating to women and 77,236 crore allocated for programmes relating to children. Ministry of Women and Child Development is asked to design schemes that will address the concerns of women belonging to the most vulnerable groups, including single women and widows. An additional sum of ' 200 crore proposed to be provided to the Ministry to begin work. Rs 17,700 crore allocated for ICDS in 2013-14 representing an increase of 11.7 per cent over 2012-13. Allocation of Rs 300 crore in 2013-14 for a multi-sectoral programme aimed at overcoming maternal and child malnutrition. Programme to be implemented in 100 districts during 2013-14 to be scaled to cover 200 districts the year after. Table 3 shows the projected allocation to WCD through XI and XII five year plan.

Table 3: Projected Gross Budgetary (GBS) Support for the WCD sector

Projected GBS (Rs Crores)	GBS For WCD (A)	GBS for ICDS(B)	(A-B)
XI Five year plan	54765	42400	12365
XII Five year Plan	117707	108503	9204

Source: Draft (2012-17) twelfth five year plan

Table 4: Projected GBS for Women Development and Select Socio-Economic Sectors

Department	Projected GBS for XII five year plan (Rs Crores)	Share of Total GBS(%)
Health (excluding Child Development)	3,00,018	8.4
Education	4,53,728	12.7
Rural Development and Panchayath Raj	6,73,034	18.8
Transport and energy	4,48,736	12.5
Urban Development	1,64,078	4.6
Scientific departments	1,47,167	3.98
Women's Development	9,204	0.2

Source: Draft (2012-17) twelfth five year plan

Table 3 and table 4 shows that the total fund available exclusively for women empowerment and other interventions schemes would be only Rs 9204 (0.2%) during the XII five year plan period of 2012-17. When compared to XI five year plan the figures shows the steep decline from 12,365 Crores to 9204 Crores. This reflects some flaws of the government budget allocation to the department of women and child development particularly towards women empowerment. The same has to be addressed quickly and the necessary modifications in the forthcoming budgets. There are several new schemes set out for women and Child development. Notable schemes such as Rajive Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG) which has been merged with Kishori Shakti Yojana (KSY) and Nutrition Programmes to Adolescent Girls (NPAG), Indira Gandhi Mathrithva Sahayoga Yojana-which is a conditional maternity benefit scheme, National Mission for Empowerment of Women, Relief and Rehabilitation of Rape victims and many more. XII five year plan aims to incorporate the intervention schemes and programmes with nine ministries. For the effective implementation of existing programmes for women empowerment such as Central Social Welfare Board, Priyadarshini, Swadhar Greh etc, The Working Group on Women's Agency and Empowerment for the XII Five-Year Plan estimates that Rs 484 Crore out lay would require per year. An analysis of the MWCD budget for 2013-14 reveals that it falls very much short of what is required to fulfill some of the commitments made in the XII plan.

1. Conclusion

In India, the total allocation of amount to MWCD has shown an increasing trend up to 2012-13, later on it has registered the declining trend. The Government has taken some notable steps towards gender responsive Budgeting, but its budgetary allocations for the effective implementation of gender equality and women empowerment has shown a declining trend in

the recent annual budgets. This can be understood from the declining trend of GBS in proportion to the total expenditure of Union Budget (from 2012-13) and also the decrease in the Projected Gross Budgetary Support for WCD in the XII Five-Year Plan. The declining trend of Gross Budgetary Support will certainly have severe implications for the implementations of crucial intervention programmes for women and girls in the country. In spite of tremendous support made by the government over the years, the women empowerment has not been fully achieved at least in the urban areas. It is time for the policy makers to rebuild the strategy for the result-oriented schemes and their effective implementation to help women in the country.

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