

Gender Responsive Budgeting in India: Glimpses of New Pathways



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More than a decade after its adoption, scepticism regarding the strategy's outcomes had led to questions about the potential of Gender Responsive Budgeting to bring out significant improvements in outcomes for women. Despite momentum around the strategy in the initial years, Gender Responsive Budgeting in the Union Government and in most states appeared to have hit a dead end in recent years. However, new thinking and ideas about the strategy from states, particularly Kerala and to some extent, Karnataka give reasons for optimism and show what could possibly be the new pathways for GRB in India.

Presenting the first Gender Budget Statement (GBS) in the country in 2005-06, the Union Finance Minister in the budget speech stated that, “Although this is another first in budget-making in India, it is only a beginning and, in course of time, all Departments will be required to present gender budgets as well as make benefit-incidence analyses”, thus setting in motion, a process that would make fiscal policy and government budgets in the country more gender responsive. The years preceding the presentation of the GBS in 2005-06 as well as the initial years following it witnessed sustained efforts, led by Ministry of Finance (MoF) and Ministry of Women and Child Development (MWCD) along with other important stakeholders towards developing a road map for the strategy's implementation as well as for its institutionalisation¹.

The initial years following the adoption of GRB in the Union Government saw momentum around the strategy. Gender Budget Cells (GBCs) were set up in departments and a charter for the same was developed. The number of demands reported in the GBS rose from 10 in 2005-06 to 33 in 2018-19. Several methodological inaccuracies over reporting in the GBS² in the first two years were also addressed in subsequent years. The work of GBCs have admittedly, led to gender mainstreaming in the interventions of several departments including those perceived to be 'gender neutral' ones such as Financial Services, Textiles, Science and Technology, and Biotechnology (Ministry of Women and Child Development 2015). New schemes for women, such as the Maternity Benefit Programme, One Stop Centres, and Women's Helpline have also been introduced in the last few years. Their tardy implementation notwithstanding, the introduction of these schemes was a step in the direction of addressing important gaps in the programmatic framework.

However, over a decade since its adoption, questions arose about what has been achieved by GRB. Mishra and Sinha (2012) while agreeing that translating policy commitments into tangible gains is invariably a long drawn process, questioned whether the gap between what has been achieved and what could have been achieved by gender budgeting, was simply one of a time lag. Allocations reported in the Union Government's GBS hovered between 4.5 per cent to 5.5 per cent of the Union Budget, and not crossed 5.8 per cent in any year, while most schemes for women remained meagerly funded. A number of departments continued to remain outside the ambit of GRB. More fundamentally, the exercise of GRB to have been

¹See 'Gender Budgeting' at www.wcd.nic.in

²See Das Subrat and Yamini Mishra,(2006) 'Gender Budgeting Statement Misleading and Patriarchal Assumptions', Economic and Political Weekly, Vol. XLI, No. 30

stagnating, with reporting in the GBS seen as an end in itself and little additional effort being invested by departments to identify and address gender concerns in their respective sectors through appropriately designed schemes and budgets to back these gender responsive initiatives.

A number of factors led to the weakening of GRB- the unfunded mandate of GBCs meant little human resources, infrastructure and lack of requisite capacity translating into a weak institutional architecture to take GRB forward. With little formal space for stakeholders outside the government to engage with GRB or any mechanism to ensure that women's voices find space in the deliberations of departments in GRB, efforts to engender government programmes, generate sex disaggregated data vital for GRB and evaluate schemes from a gender lens had not surprisingly, been limited.

Following the adoption of GRB by the Union Government, many states have undertaken initiatives for institutionalisation of the strategy. Unfortunately, the trajectory of GRB has by and large hit the same road blocks at the state level. The concerns with GRB at the Union level are also mirrored at the state level. However, amidst the scepticism about the strategy, a close look at the state level points to movement in the right direction. While these developments may not be evidence of *outcomes* of GRB, they do point to efforts at substantive *implementation* of the strategy. Broadly, these indicators pertain to procedural measures that serve to strengthen the processes and architecture for GRB and increase in increase in allocations to gender responsive schemes/programmes.

This paper brings to fore a few such examples and discusses the learnings from these that could throw light on the way forward for GRB in India.

Deepening of GRB: The Kerala Experience

The deepening of GRB in Kerala, which is taking place in several different ways, is reflected in GBS presented by Government of Kerala in 2017-18 and 2018-19.

The first discernable effort towards deepening of GRB in Kerala is reflected in the reporting in the GBS. Though the scope of GRB is expansive and goes far beyond simply assessing the quantum of expenditure on women, a realistic assessment of the magnitude of resources flowing to women is nonetheless important. While there is no ambiguity with women specific interventions, it is with respect to interventions that benefit both men and women that the GBS of both the Union Government and states fail to provide a robust assessment. So far, both, in the Union Government and states, no rationale has been provided for the proportion of the allocations of such interventions being reported in the GBS. For majority schemes, it is observed, that departments report a flat 30 or 50 per cent of the scheme allocations in the GBS without data to support this kind of reporting. The lack of relevant data leads states like Madhya Pradesh to report their entire allocations of such schemes in the GBS. Such superficial reporting in the GBS has even lead observers to question the need for a GBS altogether.

In the GBS of Kerala in 2017-18 and 2018-19, for each scheme reported in Part B (schemes with less than 90 per cent funds benefiting women), ‘explanatory notes’ as to the proportion of scheme allocations being reported are provided based on scheme wise sex disaggregated data. The inclusion of a rationale for reporting of schemes in Part B of the GBS is an important step forward in assessing the actual quantum of public spending flowing to women, based on verifiable data. This stands in contrast to the GBS presented by most other states and the Union Government where reporting of composite schemes in the GBS is based on assumptions made by concerned departments that are not reported in the GBS.

It is also pertinent to highlight that the GBS would serve a more useful purpose if, for composite schemes, it would report the gender responsive component(s) of each intervention and the allocation for these components, rather than simply reporting the proportion of the scheme's total budget benefitting women. In doing so, the GBS would facilitate an assessment of the gender based challenges being identified and the adequacy of allocations for these. A useful example in this context is the reporting of *Rashtriya Madhyamik Shiksha Abhiyan*. At the Union Government level, 30 per cent of the scheme allocations are reported in the GBS in 2018-19. For the same scheme, Kerala reports 1.3 per cent, i.e, allocations for self-defense trainings and hostels provided to girls under the scheme. While the proportion of scheme expenditure reported in the GBS is lower, such reporting facilitates an understanding of the budgetary allocations to address specific gender concerns which is more useful than the 30 per cent reported by the Union Government based on some rationale, not provided in the GBS. It could be hoped that in due course, other departments too would re-orient the reporting in the GBS to shift from beneficiary based reporting to making explicit, the gender responsive components in schemes and their allocations.

How does the state fare in terms of allocations for women? The GBS 2017-18 reports that “...Overall thrust in the 13th Five year Plan is to make planning and budgeting gender sensitive with atleast 10 percent of total outlay allocated for women specific shares or schemes in which women’s share is specified or identifiable based on gender disaggregated beneficiary data”. The allocations reported in the GBS in 2017-18 and 2018-19 are presented in Table I.

Table I: Gender Responsive Allocations in Kerala

	2017-18 (BE)	2018-19 (BE)
Allocations in Part A of GBS (Rs. Crore) (90-100 percent allocations for women)	916.5	1267.3
Allocations in Part A as proportion of state budget	0.77	1.00
Allocations in Part B of GBS (Rs. Crore) (schemes with less than 90 percent benefits for women)	1399.3	1973.05
Allocations in Part B as a proportion of state budget	1.17	1.55
Total Allocations in GBS (Rs.crore) (Part A and Part B combined)	2316.6	3241.3
Allocations in GBS as a proportion of state budget	1.94	2.55

Source: Compiled by CBGA from budget documents of Government of Kerala for various years.

Though gender responsive allocations in Kerala as reflected in the table are not striking, it must be remembered that the preparation of the GBS, (presented after a gap of many years) is an evolving process in the state and the list of schemes presented in the GBS is likely to not be exhaustive. A more complete GBS that would emerge in the course of a few years is likely to reflect higher priority for gender concerns.

While analysis based on the GBS is useful in assessing the implementation of GRB, it is also pertinent to ask if gender concerns are integrated into the planning process of the state, or whether the GRB exercise is primarily focused on presenting a GBS. In this regard, the GBS of Kerala presented in 2017-18 and 2018-19 reflects that budgetary allocations are based on identified priorities for advancing gender equality in the state. Thus, the GRB exercise goes beyond simply presenting a GBS indicating allocations for women focused schemes.

In line with the 13th Five Year Plan, the GBS of Kerala mentions two thrust areas while allocating resources for women i.e. (i) *skill development, employment generation and livelihood security* for which interventions from at least ten departments were identified and resources allocated for rest rooms, crèche/child care, maternity benefits, working women's hostels, skill building, among others in 2017-18. In 2018-19 a major thrust is on 'enlarging the quantum and reach of basic support/infrastructure services for women which would enable them to participate in remunerative employment which has been emphasised very strongly in 2018-19 Annual Plan', for which Rs.597 crore are earmarked and (ii) *prevention of gender based violence, redressal and rehabilitation* for which creating gender awareness, rehabilitation of survivors, immediate relief funds for victims of violence, community interventions and a

range of other interventions have been instituted for which over Rs. 60 crore is allocated in 2018-19 (BE)

The institutionalisation of GRB in Kerala is planned to strengthen further through monitoring and gender auditing of select schemes for ‘setting up mechanisms to assess the gaps in implementation of GB commitments as well as refining future gender budgeting strategies and actions’.

Developments in Other States

While Kerala presents an example of integrating GRB in the planning process, there are several initiatives/developments in other states worth discussing.

Several initiatives to strengthen processes relating to GRB can be seen across states. Karnataka, in recent years has taken a number of initiatives to strengthen the institutional architecture of GRB in the state. Besides the measures for institutionalising the strategy discussed by Parvati et al (2012) in the early years of GRB, the GBS 2018-19 describes several other measures that have been adopted in Karnataka. One such mechanism pertains to the audit of GRB being conducted by CAG in Karnataka as part of an annual Audit of the State Finances, the findings of which have been published in the Report on State Finances for the years 2009-10 to 2016-17. These findings have underscored the need for assumptions underlying the classification of schemes in the GBS to be more realistic, need for sex-disaggregated data and better monitoring. The findings of the CAG reports have been examined by the Public Accounts Committee in the state, based on which recommendations have also been prescribed. The GBS of Karnataka also discusses an assessment of GRB in the state using Result Framework Document implemented by the Planning Department from 2011-12.

In addition to the Karnataka example, Gujarat has started reporting physical targets for schemes exclusively for women and girls in the GBS in 2018-19, facilitating an understanding of the coverage of important schemes for women. Madhya Pradesh, on the other hand constituted (in 2014) an inter department committee headed by Additional Chief secretary Forest Department with members from the Departments of Planning, Finance and Directorate of Women Empowerment with the Commissioner of the Directorate of Women Empowerment as the Secretary for monitoring and evaluation of GRB. The initiatives by Gujarat and Madhya Pradesh, cannot be used to argue that GRB in these states is being implemented more effectively on account of these, but do stand out as important examples of what could be done to strengthen processes relating to GRB.

On the question of *allocations for women*, Bihar and to some extent Karnataka stand out for the increasing priority to women in their respective state budgets, as can be seen in Table II. In Bihar, increased allocations for departments of social welfare, rural development, education and health in the last two years have reflected in a steep increase in women specific allocations in the GBS, although a more detailed analysis would be required to gain a

clearer picture as to the nature of schemes that have received priority within this overall increase. In Karnataka, a number of new initiatives have been introduced over the last few years; in 2017-18 and 2018-19, over ten departments have announced initiatives exclusively for women; a strong contrast to the Union Budget which did not announce a single new women specific scheme in 2018-19.

Table II: Expenditure on Women Specific Schemes as a Proportion of Total Spending

	Union Government	Gujarat	Madhya Pradesh	Karnataka	Bihar
2015-16	0.6	1.5	2.04	3.9	2.5
2016-17	1.1	1.4	0.94	3.1	3.8
2017-18	1.4	2.1	1.5	3.2	5.2
2018-19	1.1	1.5	2.0	2.2	6.4

Note :(i) Union Government figures are Revised Estimates

(ii) Figures for Karnataka, Bihar and Gujarat are Budget Estimates;

(iii) Figures for Madhya Pradesh are Actual Expenditure

Source: Compiled by CBGA from Union and state budget documents, various years

The Way Forward

Despite sluggish progress on GRB on the whole, a couple of factors point to reasons for being optimistic. While GRB admittedly has been stagnating at the Union Government level, as also in most states, the Kerala experience presents a model of substantive interpretation and implementation of the strategy. A careful study of the implementation of the strategy across states could throw up more such examples of new thinking and practices to deepen GRB in the country. Additionally, the recent changes in the fiscal federal architecture of the country on account of the Fourteenth Finance Commissions' recommendations resulting in states having more untied resources means that the scope for substantive GRB at the state level has increased significantly.

Moving ahead, a couple of learnings that emerge from the examples of the states discussed previously, particularly Kerala and Karnataka that have made it possible for them to deepen their efforts on GRB worth highlighting are as follows:

Firstly, sound institutional mechanisms for GRB is the backbone necessary for the strategy to keep evolving. The weak institutional architecture for GRB in the Union Government and in most states has been a serious hindrance in its effective implementation. The anchoring of GRB as is done by the State Planning Board in Kerala and the Fiscal Policy Institute in Karnataka have shown that though the strategy has taken different trajectories in both states, in Kerala and to a large extent in Karnataka, both its interpretation and implementation are substantive and constantly evolving. The Union Government and states thus, necessarily have to invest effort and resources in strengthening the institutional architecture for GRB if it is to make any real progress.

The lack of sex disaggregated data has for long been recognised as a hindrance because of which GRB in several sectors has hit roadblocks. The 12th Five Year Plan had highlighted that, “it is necessary to put mechanisms in place for mandatory collection of sex disaggregated data. To make this happen, all Ministries/Departments must ensure that all MIS data generated on number of users/beneficiaries is classified by sex”. Kerala has adopted this approach in making progress in addressing the challenge of lack of sex disaggregated data. The state’s GBS 2018-19 states that “One important fact we realized was that while gender disaggregated data may not be available at the macro level, scheme-wise data are maintained by the Departments which has to be extracted with their help and cooperation”.

Most importantly, Kerala’s experience has put forth their approach to GRB, which is perhaps by far, the most substantive interpretation of GRB observed in India. The state’s GBS 2018-19 highlights *“that it is necessary to focus on schemes depending on women’s priorities, rather than finances and to then ensure that funds are made available for these schemes. This means we need to plan (a) women specific projects in women unrelated sectors (largely infrastructure) to visibilise them in all sectors of development; and (b) to plan new initiatives in gender related sectors identifying gender gaps and ensure that allocations to women in “composite” schemes are given as separate components or percentages to enable easy identification of flow of resources to women.”* Such an approach prevents the strategy from getting reduced to a reporting exercise and takes it in the direction of incorporating a gender lens in the preparation, implementation and review of budgets.

At a time when there is scepticism about the potential of GRB to affect change in the Indian context, it is important to recognise it is not the strategy but its implementation that is lacking. What provides optimism at this juncture are glimpses of new pathways that are being forged at the state level in the country.

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