

# Analysis of the Union Government's Gender Budget Statement 2021-22

A submission to the Union Ministry of Women and Child Development  
by Centre for Budget and Governance Accountability (CBGA)

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## Background

Gender-Responsive Budgeting (GRB) can be a powerful strategy for empowering women and achieving gender equality, by addressing gender concerns along the policy cycle of planning, budgeting, implementation and monitoring. India has been using a variety of tools and mechanisms to implement GRB. Of these, a significant instrument is the Union Gender Budget Statement (GBS), which has been published every year since 2005-06. Every year, a few months before the preparation of the annual budget, the Ministry of Finance issues a budget circular. The circular directs all Ministries/Departments to compile and present the quantum of public expenditure earmarked for women, which is then reported in the GBS. This includes allocations which are either exclusively targeted at women or are gender-sensitive in nature. The budget circular for 2021-22 notes that *'each and every sector and department has an impact on the lives of women and girls,'* and that *'addressing gender issues may require formulation of a specific scheme/programme for women and girls. However, Ministries/Departments may make existing schemes/programmes more gender responsive.'*

Several inconsistencies and gaps have been observed in the GBS over the years, but there have been no significant changes in the GBS process or reporting structure. This limits the role of the GBS in tracking and monitoring allocations for women, creating greater accountability towards allocations for women, and addressing gender issues across sectors, programmes and schemes. This submission presents a detailed analysis of the Union GBS 2021-22, and identifies several issues which need to be addressed to improve the quality of reporting as well as to enhance the scope of the exercise. It is hoped that these issues will be addressed in subsequent statements so the strategy of GRB can be made more effective.

## Major Findings

- The number of Ministries/Departments reporting allocations in the GBS is increasing incrementally. However, the scope and manner of reporting has not changed, and it continues to largely be an ex-post accounting exercise.
- Several inaccuracies are observed in the GBS. These include some schemes being reported in both Part A and Part B, less than 100% allocation being reported for Part A schemes, and 100% or less than 30% allocation being reported for Part B schemes.
- The proportions of allocations reported in Part B remain disconnected from policy guidelines or actual number of beneficiaries, and often appear to be arbitrary. In the absence of explanatory notes, it is hard to assess why certain schemes and certain percentages of allocations are part of the gender budget.
- Another challenge is the lack of disaggregated budget data on scheme components. Often, schemes have dedicated components for advancing women's empowerment and gender equality, but these remain unreported and therefore their progress cannot be tracked.
- Many Ministries/Departments are underreporting their budgets for schemes relevant to women, or simply not reporting some schemes relevant for women. Other Ministries/Departments which are important for gender equality, are not reporting in the GBS at all.
- The GBS does not establish a link between budget allocations, and international, national and sectoral policy commitments and targets for gender equality.
- As a result of these issues, the GBS remains limited as a tool for Gender Responsive Budgeting. Even in cases where gender-disaggregated beneficiary data is available with the Ministry or Department, corresponding allocations are not captured in the GBS. Further, the GBS continues

## 1. Snapshot of Gender Budget Statement (GBS) 2021-22

- In 2021-22, 24 Demands for Grants were reported in Part A of the GBS and 36 were reported in Part B.
- Some new Ministries/Departments and schemes can be observed in the GBS (listed below), while others which were included in the GBS of previous years, are not included this time (refer to Annexure).
- The overall gender budget has increased by 6.9 per cent, from Rs. 1,43,462 crore in 2020-21 (BE) to Rs. 1,53,326 crore in 2021-22 (BE).
- The share of the gender budget as a percentage of the total Union Budget in 2021-22 (BE) is 4.4%, which marks a decrease from previous years.
- Allocations for Part A of the GBS, which includes schemes with 100 per cent allocations directed towards women, registered a decrease of 11.6 per cent from 2020-21 BE.
- Allocations for Part B of the GBS, which includes schemes where at least 30 per cent allocations benefit women, reported an increase of 10.3 per cent over 2020-21 BE.

**Table 1.1: Ministries/Departments reporting in the GBS for the first time**

Ministry/Department	Scheme
<i>Part B</i>	
Department of Commerce	Women Welfare Activities in Plantation Boards
Department of Drinking Water and Sanitation	Swachh Bharat Mission (Gramin)
Department of Scientific and Industrial Research	Industrial Research and Development

Some new schemes have been reported in GBS 2021-22, which were not present in the previous year's GBS. Many of these are umbrella schemes introduced in 2021-22, which subsume a number of erstwhile schemes.

**Table 1.2: New schemes reported in GBS 2021-22**

Ministry/Department	Scheme	Remarks/Explanation
<i>Part A</i>		
Department of Posts	Estate Management	Department of Posts has previously reported allocations for this scheme but did not report them last year. It has resumed reporting in the GBS 2021-22
Ministry of Women and Child Development	Gender Budgeting	
	SAMBAL	An umbrella scheme introduced by the ministry in 2021-22, which subsumes the following erstwhile schemes: a) Swadhar Greh b) Ujjawala c) Working Women Hostel d) Women Helpline e) One Stop Center f) Mahila Police Volunteers g) Home for Widows
	SAKSHAM	An umbrella scheme introduced by the ministry in 2021-22, which subsumes the following erstwhile schemes: a) Anganwadi Services b) National Nutrition Mission c) Scheme for Adolescent Girls d) National Creche Scheme
	SAMARTHYA	An umbrella scheme introduced by the ministry in 2021-22, which subsumes the following erstwhile schemes: a) Pradhan Mantri Matru Vandana Yojana b) Mahila Shakti Kendra c) Beti Bachao Beti Padhao d) Gender Budgeting and Research, Publication and Monitoring
<i>Part B</i>		
Ministry of Electronics and Information Technology	Pradhan Mantri Gramin Digital Sakshrta Abhiyan	

Police	Creche Facilities	
Ministry of Minority Affairs	Education Scheme for Madrasas and Minorities	
Ministry of New and Renewable Energy	Human Resource Development and Training	
Department of Social Justice and Empowerment	Pradhan Mantri Young Achievers Scholarship Award Scheme for Vibrant India (PM YASASVI) for OBCs, EBCs, and DNTs	An umbrella scheme introduced by the ministry in 2021-22, which subsumes the following erstwhile schemes:: a) Post Matric Scholarship for OBCs, EBCs and DNTs b) Pre Matric Scholarship for OBCs, EBCs and DNTs
	Pradhan Mantri Anusuchit Jaati Abhyuday Yojana	
	Support for Marginalised Individuals for Livelihood and Enterprise (SMILE)	An umbrella scheme introduced by the ministry in 2021-22, which subsumes the following erstwhile schemes: a) Comprehensive Rehabilitation of Persons Engaged in the Act of Begging b) Comprehensive Rehabilitation for Welfare of Transgender Persons
	Atal Vayo Abhyuday Yojana	
	Scheme of Residential Education for Students in High School in Targeted Area (SRESHTA) for SCs	
	Pradhan Mantri Dakshta Aur Kushalta Sampann Hitgrahi (PM-DAKSH) Yojana	
	Scholarships for Higher Education for Young Achievers Scheme (SHREYAS) for SCs	An umbrella scheme introduced by the ministry in 2021-22, which subsumes the following erstwhile schemes: a) National Fellowship for SCs b) Free Coaching for SCs and OBCs c) Top Class Education for SCs d) National Overseas Scholarship for SCs
Department of Empowerment of Persons with Disabilities	Scholarships for Higher Education for Young Achievers Scheme (SHREYAS) for OBCs and EBCs	An umbrella scheme introduced by the ministry in 2021-22, which subsumes the following erstwhile schemes: a) National Fellowship for OBCs b) Interest Subsidy on Overseas Studies of OBCs and EBCs
	Scholarships for Students with Disabilities	
Ministry of Women and Child Development	Saksham Anganwadi and Poshan 2.0	An umbrella scheme introduced by the ministry in 2021-22, which subsumes the following erstwhile schemes: a) Anganwadi Services b) National Nutrition Mission c) Scheme for Adolescent Girls d) National Creche Scheme

	Mission Vatsalya	This includes Child Protection Services and Child Welfare Services
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## 2. Inaccurate Reporting in GBS 2021-22<sup>1</sup>

### 2.1 Double reporting

Some schemes have been reported in both Part A and Part B of the GBS. In some cases, the allocations for 2021-22 BE are mentioned in one part and not the other, even though the scheme is mentioned in both parts.

This reflects a lack of clarity in reporting and compromises the accuracy of the Gender Budget.

**Table 2.1: Schemes reported in both Part A and Part B of GBS 2021-22**

Ministry/Department	Scheme	Remarks
Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	National Institute of Ayurveda	Allocations for 2021-22 BE have not been reported in Part B.
	Central Council For Research in Siddha (CCRS)	Allocations for 2021-22 BE not reported in Part B.
	Central Council for Research in Ayurvedic Sciences (CCRAS)	Allocations for 2021-22 BE not reported in Part B.
	Central Council for Research in Unani Medicine	Allocations for 2021-22 BE not reported in Part A.
Department of Health Research	Research Studies by ICMR	Different allocations are reported in Part A and Part B
Ministry of Road Transport and Highways	Scheme for Women on Public Road Transport	100 per cent allocations have been reported in both Part A and Part B of the GBS, whereas it should have been reported only in Part A.

### 2.2 Inaccurate reporting in Part A

Part A of the GBS is for schemes which are exclusively targetted at women. Accordingly, 100% of the allocation for such schemes should be reported in Part A.

For many schemes under Part A of GBS 2021-22, less than 100% of the allocation is reported. For some umbrella schemes under the Ministry of Women and Child Development, over 90% of the allocation is reported, which is somewhat in accordance with the norm. However, for the remaining schemes, the proportion of allocation reported is far less, which suggests either misreporting or that the scheme should not come under Part A.

<sup>1</sup> To assess the accuracy of allocations reported in the GBS, each scheme reported under Part A and Part B was scanned, and the allocation reported in the GBS was compared to the total allocation for the scheme reported in the Union Government's Expenditure Budget. However, the comparison could not be done for some schemes/sub-schemes where disaggregated allocations were not available in the Expenditure Budget.

**Table 2.2: Schemes for which less than 100% of the allocation has been reported in Part A**

Ministry/Department	Scheme	Percentage reported
Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	Central Council for Research in Ayurvedic Sciences (CCRAS)	1.8
Department of Posts	Estate Management	0.27
Ministry of Development of North Eastern Region	Schemes of North Eastern Council	0.65
Police	Scheme for safety of women (Nirbhaya fund)	10.14
Ministry of Women and Child Development	Central Social Welfare Board	97
	Saksham Anganwadi and Poshan 2.0	74
	SAMBAL	99
	SAMARTHYA	96

### 2.3 Inaccurate reporting in Part B

- Part B of the GBS is for schemes which are partially targetted at women. 30-99% of the allocation for such schemes should be reported here.
- The percentage of allocation reported should reflect the quantum of benefits or services actually being received by women, or the quantum of resources targetted towards advancing women's empowerment and gender equality. The percentage may be based on policy guidelines of the scheme, along with the number of women beneficiaries.
- In cases where the number of women beneficiaries is greater than the minimum percentage of funds earmarked for women, the reporting should be based on actual beneficiaries to provide an accurate picture of resources allocated for women.
- The percentage of scheme allocation reported in Part B of the GBS often does not have adequate justification, and does not adhere to policy guidelines and beneficiary numbers.

In GBS 2021-22, 100% allocation has been reported for some schemes, which is a clear violation of the norms.

**Table 2.3: Schemes with 100% allocation reported in Part B of GBS 2021-22**

Name of Ministry/Department	Scheme	Remarks
Department of Fisheries	Pradhan Mantri Matsya Sampada Yojana	This scheme was launched in September 2020, aimed at increasing productivity in the fisheries sector, improving infrastructure and enhancing earnings of fishers and fish farmers. While women are recognised among the intended beneficiaries of the scheme, they are not the exclusive beneficiaries. Therefore it is unclear why 100% of the allocation has been reported in Part B of the GBS.
Department of Animal Husbandry and Dairying	National Livestock Mission	The scheme has reported 100% allocation under Part B but there are no specific guidelines to indicate why this is the case.
Ministry of Labour and Employment	National Child Labour Project	Guidelines state that upto 75% of the funds can be used for women/children. Clarity is needed on why 100% of the allocation has been reported.

Name of Ministry/Department	Scheme	Remarks
Ministry of New and Renewable Energy	Biogas Programme	<p>This scheme provides small biogas plants for meeting household needs of clean cooking fuel and lighting/energy, mainly in rural and semi-urban areas. 100% of the allocation for this scheme has been reported in Part B of the GBS for the last few years.</p> <p>As women continue to be largely responsible for collecting fuel and cooking, the use of biogas will result in time saving and health benefits for them. However, the benefits of biogas use extend to the whole household. Further, those who get training and employment opportunities under the scheme are not exclusively women. Therefore, while the scheme has gender implications, it is unclear why it is reported as a scheme exclusively targeted at women.</p>
	Human Resource Development and Training	Under the Human Resource Development Programme, training is provided to professionals working at the Ministry and State Nodal agencies, and to manpower working on renewable energy and related areas. However the guidelines do not specify any criteria or targets specifically for women. It is unclear why 100% of the scheme budget is reported here.

There are many schemes reported in Part B of GBS 2021-22, for which the reported percentage of allocation is below the stipulated minimum of 30%. Clarity is needed on the actual gender responsiveness of such schemes.

**Table 2.4: Schemes for which less than 30% of total budget has been reported in Part B of the GBS**

Ministry/Department	Scheme	Percentage reported/remarks
Atomic Energy	Women and Child Welfare	1
Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	Central Council for Research in Homoeopathy (CCRH)	4
	Central Council for Research in Unani Medicine	6
Ministry of Development of North Eastern Region	Schemes of North East Council	3.62
Ministry of Earth Sciences	Atmosphere and Climate Research Modelling Observing Systems and Services (ACROSS)	7.28
	Ocean Services Modelling Applications Resources and Technology (O-SMART)	16.28
Department of Higher Education	Indian Institutes of Science Education and Research	19.79

Ministry/Department	Scheme	Percentage reported/remarks
Department of Health Research	Human Resource and Capacity Development	12.05  <b>Note:</b> The scheme has a fellowship programme specifically for women.  Sex-disaggregated data must also be collected for other fellowships and training programmes under the scheme, and the appropriate percentage of budget should be reported.
Department of Drinking Water and Sanitation	Swachh Bharat Mission (Gramin)	27.85  <b>Note:</b> Phase II of SBM-G focuses on sustaining progress in terms of toilet access and usage, along with solid and liquid waste management. As toilet access and usage is a critical issue for women, impact on women must be measured under the scheme and the appropriate proportion of the budget reported.
Ministry of Minority Affairs	Nai Manzil	16.21  <b>Note:</b> A minimum of 30 seats under the scheme are earmarked for minority girls. Therefore, the reported percentage suggests misreporting or underallocation for girls.
Department of Scientific and Industrial Research	Industrial Research and Development	10.71
Department of Social Justice and Empowerment	Comprehensive Rehabilitation of Persons Engaged in the Act of Begging  (reported under Support for Marginalized Individuals for Livelihood and Enterprise (SMILE))	8.57  <b>Note:</b> SMILE involves the merger of schemes for beggars and transgender persons. But only allocations for beggars have been reported in the GBS.  The Ministry of Social Justice has reported that 47% of beggars in India are female. Allocations reported under the scheme must reflect the same.
Ministry of Textiles	National Handloom Development Programme	12.11  <b>Note:</b> The scheme guidelines include awards for women weavers, as well as subsidisation of fees (75%) for vocational courses for women. The reported allocation may reflect the budget for these components.  As per the 4 <sup>th</sup> All India Handloom Census (2019-20), 72% of handloom workers are women. The proportion of women beneficiaries of all handloom schemes must be ascertained and the appropriate allocation reported.

Finally, there are many schemes reported in Part B of GBS 2021-22 for which the reported percentage of allocation is in violation of policy guidelines, does not reflect actual beneficiary numbers or does not have adequate justification.

**Table 3.2: Schemes in Part B of GBS 2021-22 with reported percentage not aligned to policy guidelines or beneficiary data**

Ministry/Department	Scheme	Remarks
Department of Empowerment of Persons with Disabilities	Scholarships for Students with Disabilities	Policy guidelines indicate that '50% funds should be earmarked for girls', but only 30% of the allocations are reported in the GBS.
Department of Social Justice and Empowerment	Interest subsidy on overseas studies of OBCs and EBCs (now under umbrella scheme SHREYAS for OBCs and EBCs)	Policy guidelines indicate that '50% funds should be earmarked for girls', but only 30% of the allocations are reported in the GBS.
	Self-Employment Scheme for Liberation and Rehabilitation of Manual Scavengers	The scheme reports 30% of its allocations in the Part B, but data indicates that over 90% manual scavengers are women. Data must be collected on the number of women beneficiaries under the scheme and the appropriate percentage of the scheme budget should be reported.
Department of Health and Family Welfare	Pradhan Mantri Jan Aarogya Yojana	In 2020, the Minister for Health and Family Welfare reported that nearly half the beneficiaries under this scheme are women. The scheme has reported only 30% allocation in GBS, which suggests underreporting.
	Infrastructure Maintenance	The rationale for reporting 95% of the infrastructure budget as gender responsive is unclear. The large sum of Rs. 6041 crore allocated under this scheme may inflate the gender budget of the department.
Department of School Education & Literacy	Kendriya Vidyalaya Sangathan (KVS)	KVS reports flat 30% allocation as gender responsive in Part B. However, around 45% of the enrolment in KV is of girl children. Of the total hostel capacity in KV, 30% seats there are for girls. The scheme has other gender sensitive components like exemption of tuition fee for girls up to class XII. All these should be reflected in the allocation reported in the GBS.
	Navodaya Vidyalaya Samiti	Currently 40% girls are enrolled with NV. However, only 30% allocation is being reported in Part B of GBS. The admission policy of Navodaya Vidyalaya shows reservation of 1/3 seats for girl children, and also exempts <i>Vidyalaya Vikash Nidhi</i> fees for girls.
Department of Higher Education	Support to Indian Institutes of Management	It is unclear as to why 45% allocation has been reported under GBS, when enrolment of girls in these institutes is only 33.5%. This is a case of over-reporting.

### 3. Expanding the scope of Gender-Responsive Budgeting

#### 3.1 Inclusion of more schemes in the GBS

There are several schemes for which a certain proportion of the budget or scheme benefits are earmarked for women. The relevant Ministry/Department running these schemes must start reporting these in the GBS. A few examples are given below.

**Table 3.1: Schemes with earmarked benefits for women not yet reported in the GBS**

Ministry/Department	Scheme
Ministry of Minority Affairs	<i>Hamari Dharohar</i> scheme under the Ministry of Minority Affairs has a fellowship component, 33% of which is earmarked for women and so must be reported in the GBS.
Department of Agriculture, Cooperation and Farmers' Welfare	The <i>Integrated Scheme on Agriculture Marketing</i> has various sub-components favouring women farmers. The subsidy benefits extended to women farmers ensures at least 33%. Hence, various components of this scheme should be reported in the GBS (Annual Report, 2018-19, MoA, GoI).
Ministry of Micro, Small and Medium Enterprises	As per the policy guidelines for both <i>Entrepreneurship Awareness Programme</i> and <i>Entrepreneurship-cum-Skill Development Programme</i> , 40% of the beneficiaries should be women. These schemes should be reported in the GBS.

#### 3.2 Strengthening Gender-Responsive Budgeting by Ministries/Departments currently reporting in the GBS

Many of the Ministries/Departments which currently report schemes in the GBS can significantly expand their scope of reporting by including more schemes. They can also strengthen the gender responsiveness of their programmes by collecting more gender-disaggregated data and monitoring the impact on women.

**Table 3.2: Ministries/ Departments that should expand their scope of reporting in the GBS**

Name of Ministry/Department	Suggestions to deepen gender budgeting
<p>Department of Drinking Water and Sanitation</p>	<p>Women tend to be the main ‘users, providers and managers’ of water and sanitation facilities. Women in India spend considerable time in fetching water, which hampers their ability to work and educate themselves and work.</p> <p>It is therefore appropriate that the Department of Drinking Water and Sanitation has started reporting in the GBS. So far, only Swachha Bharat Gramin has been reported.</p> <p><b>Swachha Bharat Mission</b> is linked to Sustainable Development Goal (SDG) 6 which relates to water and sanitation, and includes ‘paying special attention to the needs of women and girls.’ To strengthen the gender responsiveness of the scheme, disaggregated allocations should be tracked and reported for the scheme component on <b>Menstrual Hygiene Management (MHM)</b>. The <b>Information, Education, Communication (IEC)</b> campaigns, which aim to challenge gender stereotypes, can also be reported in the GBS.</p> <p>The <b>Jal Jeevan Mission</b> also incorporates a gender focus, towards relieving women’s drudgery in fetching water and improving their health. It also envisions greater participation of women in scheme activities, especially at the village level. Gender-specific indicators under this scheme are reported in the Output-Outcome Framework.</p> <p>While these schemes include a gender perspective in their objectives and guidelines, systematic data collection on women’s access to proper water and sanitation facilities is needed to improve their impact. With data available, targetted allocations for improving gender indicators can be made and reported.</p>
<p>Department of School Education and Literacy</p>	<p>The SMSA framework provides specific targets for girls education in the 2021-22 Output-Outcome Framework. These targets, like number of <b>Kasturba Gandhi Balika Vidyalaya (KGBV)</b> to be upgraded, number of girls provided with self defence training, number of CWSN girls provided with stipend etc. would not translate into gender-based outcomes without gender budgeting. The SMSA budget commits one of the largest shares for KGBV schools. This component of SMSA should be reported in Part A of the GBS.</p> <p>Out of the 12 crore children fed from <b>Mid-Day Meal Scheme</b>, 50% are girls. Further, 90% of the cook-cum-helpers are women. The GBS simply reports 30% expenditure under the scheme for women. The reporting should be improved to better reflect ground realities.</p>
<p>Ministry of Skill Development and Entrepreneurship</p>	<p>Data on <b>Pradhan Mantri Kaushal Vikash Yojana (PMKVY)</b> shows an average of 51% women’s participation under the scheme (Annual Report, 2018-19). The Annual Report has also highlighted that the Centrally Sponsored Centrally Managed (CSCM) component under PMKVY is gender responsive. The Ministry should start reporting the appropriate proportion of the scheme budget in the GBS.</p> <p><b>‘Vocational Training Programme for Women’</b> is a 100% women specific scheme run by the Ministry that is currently not being reported in the GBS. The Ministry should start reporting it under Part A.</p>

Name of Ministry/Department	Suggestions to deepen gender budgeting
Department of Social Justice and Empowerment	Schemes for transgender persons should be reported under the GBS to move towards a more inclusive gender framework.
Department of Agriculture, Cooperation and Farmers' Welfare	<p>25% of beneficiaries under <b>Pradhan Mantri Kisan Samman Nidhi Yojana</b> are reported to be women. The Department can start reporting this scheme in the GBS, and also make efforts to provide income guarantee to more women farmers.</p> <p>The <b>National Bamboo Mission</b>, a sub-scheme under the Mission for Integrated Development of Horticulture, is meant to benefit a large section of women. Data on women beneficiaries should be collected, and disaggregated allocations for this sub-scheme should be reported in the GBS.</p>
Ministry of Labour and Employment (MoLE)	<p>With India's low female labour force participation, all schemes/programmes of the Ministry of Labour and Employment assume importance from a gender perspective. Even schemes which are not specifically targetted at women should be examined to identify opportunities of providing sustainable employment and adequate social protection to women. Accordingly, an appropriate proportion of their allocation should be reported in the GBS.</p> <p>As of now, the Ministry only reports around 1% of its total expenditure in the GBS. Only the allocation for the National Child Labour Project is reported.</p> <p>On March 5th, 2018, MoLE announced that a policy is underway for domestic women workers to specifically protect them from abuse, harassment and violence along with ensuring minimum wages and access to social security. No scheme or programme has been announced to operationalise such a policy.</p> <p>Schemes like the <b>Bima Yojana for unorganised workers, Pradhan Mantri Shram Yogi Mandhan</b> and <b>Pradhan Mantri Rojgaar Protsahan Yojana</b> also have a gender component and should be reported.</p> <p><b>Incentive for Entities for Providing Maternity Benefits and Social Security for Plantation Workers in Assam</b> should also be reported under the GBS by the Ministry.</p>
Ministry of Micro, Small and Medium Enterprises	Under the <b>Prime Minister's Employment Generation Programme</b> , 30% of total projects have been set up by women entrepreneurs, as reported by the Ministry in 2019. The scheme guidelines provide that women are entitled to higher subsidies and a lower own contribution. Therefore, an appropriate proportion of the the scheme should be reported in Part B of the GBS. The scheme used to be reported under GBS earlier but did not adhere to reporting standards.
Ministry of New and Renewable Energy	Existing schemes under MNRE can be included in the GBS provided an exercise is carried out by the Ministry for improving gender considerations or mainstreaming either in objectives or in implementation. These include Solar power - Off-Grid/ Distributed and Decentralized Renewable power (CS) which is meant for delivering outcomes/ indicators like installation of off-grid and decentralized solar power generation such as solar study lamps and lanterns, installation of solar pumps in rural areas etc. The women training component can be designed under this programme for operation and maintenance of the installed solar equipment. Similarly, a special component focused on training women as entrepreneurs in installation procedures of Solar Roof Top can be integrated in the scheme.

Name of Ministry/Department	Suggestions to deepen gender budgeting
Ministry of Tribal Affairs	<p>The <b><i>Scheme of Strengthening Education among ST Girls in Low Literacy Districts</i></b> is exclusively targetted at girls, and should be reported in Part A of the GBS.</p> <p>Reporting of '<b><i>Minimum Support Price for Minor Forest Produce</i></b>' should be reflected in GBS, as women are more likely to be collecting such produce from forests and MSP helps them.</p>
Ministry of Women and Child Development	<p>The Ministry has a budget head '<b><i>Other schemes funded from Nirbhaya Fund.</i></b>' This should be reported in the GBS.</p> <p>The MWCD budget for 2021-22 (BE) reported a decrease of 18.6% from 2020-21 (BE), and is a mere 0.7% of the total Union Budget. The Parliamentary Standing Committee on Human Resource Development's report tabled on March 6th, 2020, has noted this to be a serious concern, when taking into account the gap between the projected demand of the Ministry and actual allocations.</p>
Department of Rural Development	<p><b><i>Indira Gandhi National Old Age Pension Scheme (IGNOAPS), Indira Gandhi National Disability Pension Scheme</i></b> and <b><i>National Family Benefit Scheme</i></b>, which are components of National Social Assistance Programme (NSAP), should be reported in Part-B of GBS. Although the scheme guidelines do not specify the minimum percentage for women beneficiaries, the beneficiary data indicates that close to 45% of the beneficiaries are women. The dashboard also provides data on transgender beneficiaries, which can further inform the percentage of allocations to be reported.</p>

### 3.3 Expanding Gender-Responsive Budgeting to more sectors and Ministries

Ideally all Union Ministries, after undergoing a comprehensive gender analysis, should report allocations in the GBS, and increase the gender responsiveness of their programmes. Suggestions for a few Ministries/Departments are listed below.

**Table 3.3: Ministries/ Departments that must undergo a gender analysis**

Ministries/Departments	Remarks
Ministry of Environment, Forests and Climate Change	<p>Gender mainstreaming is essential in climate policies, as climate-related issues impact men and women differently. Policies to build agricultural resilience in the face of climate change and its impacts should integrate an understanding of gender differences in capacity, needs, and priorities, to ensure successful implementation of adaptation actions.</p> <p>India's National Action Plan on Climate Change (NAPCC) does not incorporate a gender perspective. This needs to come into policy focus by undertaking a gender aware policy appraisal</p>
Department of Economic Affairs	<p>While gender implications of shortfall in revenue are significant, a regressive tax regime plays a major role in exacerbating socio-economic inequalities of women and girls. For example, consumption taxes like goods and services taxes, value added taxes, are gender and poverty-regressive in impact. The Union Ministry of Finance has a GB Cell, which can undertake a gender assessment of tax revenue mobilisation.</p> <p>A qualitative section can be introduced in the GBS for capturing the reflections of the Ministry of Finance on these issues.</p>

Ministries/Departments	Remarks
Department of Financial Services	<p>Several schemes under this department have a significant number of women beneficiaries. This includes 81% of account holders under Stand Up India, 70% of borrowers under <i>Pradhan Mantri MUDRA Yojana</i>, 53% beneficiaries under <i>Pradhan Mantri Jan Dhan Yojana</i>, 43% beneficiaries under <i>Atal Pension Yojana</i>, 58% of claim beneficiaries under <i>Pradhan Mantri Jeevan Jyoti Bima Yojana</i> and 61% of claim beneficiaries under <i>Pradhan Mantri Suraksha Bima Yojana</i> (Ministry of Finance, 2020).</p> <p>The schemes are targetted at unorganised workers, including domestic workers, women entrepreneurs and Self Help Groups. Appropriate proportions of the budget for these schemes should be reported in Part B of the GBS. The department should also undertake assessments to monitor the impact of these services on women and identify persisting barriers.</p>
Ministry of Panchayati Raj	<p>As per the provisions contained in Article 243 D of the Constitution, 1/3rd of the Seats of Panchayati Raj Institutions and 1/3rd offices of the Chairperson at all levels of Panchayati Raj Institutions covered by Part IX of the Constitution are reserved for women. In 2020, the Ministry reported that the proportion of Elected Women Representatives (EWRs) among all Panchayati Raj Institutions Representatives was 45%.</p> <p>EWRs may face specific challenges, such as lack of cooperation from block/district administration and line departments, caste-based discrimination and inadequate capacity. There are many existing programmes that address these issues, such as <i>Rashtriya Gram Swaraj Abhiyan (RGSA)</i>, <i>Panchayat Mahila Evam Yuva Shakti Abhiyan (PMEYSA)</i> and the capacity building component of <i>Backward Region Grants</i>. Adequate allocations from within the budgets for these schemes should be targetted at EWRs and reported in the GBS.</p>

#### 4. Suggestions to strengthen the GBS as a tool for Gender-Responsive Budgeting

- Schemes reported in the GBS should be accompanied by **explanatory notes**, providing justification of why the scheme is relevant for women and why a certain proportion of the scheme budget is reported in the GBS. Reference should be made to relevant policy commitments, targets, guidelines and beneficiary data.
- **Disaggregated budget data** should be provided for gender-responsive components of schemes, and the components should be reported separately.
- A **qualitative section** can be introduced in the GBS, for sectors and schemes where benefits for women are indivisible and cannot be fully quantified. This section can include information on qualitative indicators, qualitative impact evaluations, and linkages between budgetary allocation and how they are expected to benefit for women.
- Many Ministries/Departments report gendered indicators and targets in the **Outcome Budget**. Disaggregated allocations made towards meeting these targets should be reported in the GBS, to establish gender mainstreaming across the stages of planning, budgeting and monitoring of outcomes.

- **Capacity building and training** should be undertaken for all Ministries/Departments with a focus on how to report in the GBS, and the role of the GBS in the overall strategy of gender responsive budgeting. This can be facilitated by the Gender Budget Cells.

## Annexure

**Table A.1: Ministry/Department-wise schemes not reported in GBS 2021-22**

[These are schemes which have been reported in the GBS of previous years, but are missing from GBS 2021-22]

Name of Ministry/Department	Scheme
Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH)	<ol style="list-style-type: none"> <li>1. National Institute of Naturopathy</li> <li>2. North Eastern Institute of Folk Medicine, Passighat</li> </ol>
Ministry of Development of North Eastern Region	North East Rural Livelihood Project (NERLP) (in both Part A and B)
Ministry of External Affairs	<ol style="list-style-type: none"> <li>1. Livelihood improvement, women empowerment and awareness program in Bhaktapur, Chitwan, Sarlahi and Mahottari District</li> <li>2. Chhahari Single Women Reintegration Centre, Kathmandu District</li> <li>3. Women Empowerment Programme in Darchula District</li> <li>4. Furniture and equipments for the Maternity/Birthing Center at Tribhuvan University Teaching Hospital, Kathmandu</li> </ol>
Police	<ol style="list-style-type: none"> <li>1. TOT of Anti-Human Trafficking</li> <li>2. Organising the Workshop/ Seminar on Trafficking in persons role of Police, in the States to sensitise Police Officers</li> </ol>
Andaman and Nicobar Islands	National Programme for Adolescent Girls
Ministry of Skill Development and Entrepreneurship	Jan Shikshan Sansthan
Department of Social Justice and Empowerment	Girls Hostel for SCs
Ministry of Textiles	Design and Technology Upgradation
Ministry of Women and Child Development	<ol style="list-style-type: none"> <li>1. Rashtriya Mahila Kosh</li> <li>2. Support to Training and Employment Programme (STEP)</li> <li>3. World Bank Assisted ISSNIP (in Part B)</li> </ol>
Ministry of Earth Sciences	Oceans Services, Technology, Observations, Resources modelling and Science (O-STORMS)
Department of Higher Education	<ol style="list-style-type: none"> <li>1. Indian School of Mines, Dhanbad</li> <li>2. Setting up of new Indian Institutes of Technology</li> <li>3. Setting up of new Indian Institutes of Management</li> </ol>
Ministry of Minority Affairs	Multi-sectoral Development Programme
Department of Social Justice and Empowerment	Assistance to Voluntary Organizations under Scheme of Integrated Programme for Older Persons
Department of Empowerment of Persons with Disabilities	<ol style="list-style-type: none"> <li>1. National Institute / Centre Universal Design</li> <li>2. Deaf College in 5 regions</li> <li>3. Grants in aid to National University of Rehab Science and Disability Studies</li> </ol>
Ministry of Tribal Affairs	<ol style="list-style-type: none"> <li>1. Vanbandhu Kalyan Yojana</li> <li>2. Tribal Festivals, Research information and mass Education</li> </ol>

**Table A.2: Ministries/Departments that stopped reporting allocations in the GBS 2021-22**

Name of Ministry/Department	Scheme
Law and Justice	Fast Track Courts#
Ministry of Petroleum and Natural Gas	<ol style="list-style-type: none"> <li>1. Indian Institute of Petroleum Energy#</li> <li>2. Establishment of Rajiv Gandhi Institute of Petroleum and Technology, Assam#</li> <li>3. Establishment of Center of Excellence for Energy, Bangalore#</li> </ol>
Ministry of Micro, Small and Medium Enterprise	Mahila Coir Yojna

# - Allocations were not reported in the GBS, but were reported in the Ministry/Department Budget.

**Table A.3: Ministries/Departments that do not report in the GBS 2021-22**

<ol style="list-style-type: none"> <li>1. Department of Chemicals and Petrochemicals</li> <li>2. Department of Fertilisers</li> <li>3. Department of Pharmaceuticals</li> <li>4. Ministry of Civil Aviation</li> <li>5. Ministry of Coal</li> <li>6. Department for Promotion of Industry and Internal Trade</li> <li>7. Department of Telecommunications</li> <li>8. Department of Consumer Affairs</li> <li>9. Department of Food and Public Distribution</li> <li>10. Ministry of Corporate Affairs</li> <li>11. Ministry of Defence (Civil)</li> <li>12. Ministry of Environment, Forests and Climate Change</li> <li>13. Department of Economic Affairs</li> <li>14. Department of Expenditure</li> <li>15. Department of Financial Services</li> <li>16. Department of Investment and Public Asset Management</li> <li>17. Department of Revenue</li> <li>18. Ministry of Food Processing Industries</li> </ol>	<ol style="list-style-type: none"> <li>19. Department of Heavy Industry</li> <li>20. Department of Public Enterprises</li> <li>21. Ministry of Home Affairs</li> <li>22. Ministry of Information and Broadcasting</li> <li>23. Department of Water Resources, River Development and Ganga Rejuvenation</li> <li>24. Ministry of Mines</li> <li>25. Ministry of Panchayati Raj</li> <li>26. Ministry of Parliamentary Affairs</li> <li>27. Ministry of Planning</li> <li>28. Ministry of Power</li> <li>29. Department of Land Resources</li> <li>30. Department of Biotechnology</li> <li>31. Ministry of Shipping</li> <li>32. Department of Space</li> <li>33. Ministry of Statistics and Programme Implementation</li> <li>34. Ministry of Steel</li> <li>35. Ministry of Tourism</li> </ol>
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