Gender Responsive Budgeting in India
What Has Gone Wrong?

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The manner in which the Indian initiative on gender responsive budgeting has panned out appears to be a classic case of putting the cart before the horse. This article analyses the two prime strategies adopted by the Government of India for institutionalising GRB, namely, the “Gender Budget Statement” and Gender Budgeting Cells to highlight what has gone wrong, and what needs to be fixed. The authors also draw on experiences from other countries, to argue that GRB in India needs a completely different rhythm if it has to translate into better outcomes for the women of our country. With the formulation of the Twelfth Plan under way, the moment is opportune to push for groundbreaking changes in the policy discourse on GRB.

Globally gender responsive budgeting (GRB) has come to light as an important tool in the ongoing struggle to make budgets and policies more gender responsive. From just one country in the mid-1980s¹ to over 90 countries now, the last two decades have witnessed an overwhelming endorsement of GRB as a valuable tool for engendering budgets and policies all over the world.

In India too, GRB has drawn significant attention from policymakers. Both the Tenth and the Eleventh Five-Year Plans made explicit mention of how GRB should be used.² With the Approach Paper for the Twelfth Plan in the public domain, a lot of effort will now be invested in formulating the Twelfth Plan. Various steering committees, working groups and sub-groups have been constituted by the Planning Commission to draft recommendations for the Plan. The moment is thus opportune to reflect on groundbreaking changes that we want from the Twelfth Plan. This article focuses on the experience of GRB in India – what has gone wrong and what needs to be fixed in the Twelfth Plan.

Trajectory of Gender Responsive Budgeting

While much groundwork had been done in the years preceding its introduction in 2004-05,³ it was arguably the report of the expert group of classification of government expenditure, which became instrumental in laying out the road map for GRB.⁴ One of the terms of reference (TORs) of the expert group was to look into and suggest ways to integrate GRB in the budgetary processes of the Government of India with plausible institutional mechanisms. The expert group submitted its report in July 2004 and broadly prescribed the norms under which the ministries/departments would report their gender budget.

Following this, the Ministry of Women and Child Development (MWCDS) adopted “Budgeting for Gender Equity” as a mission statement in 2004-05. A Strategic Framework of Activities to implement this mission was also framed and disseminated to all departments and ministries of the Government of India (GOI). That same year, the Ministry of Finance initiated the process of creating an institutional mechanism for mainstreaming gender by mandating the setting up of gender budgeting cells (GBCs) in all ministries/departments. These GBCs were envisaged as focal points for mainstreaming gender through GRB. The year 2005-06 was a landmark one for GRB in India, with the introduction of the gender budget statement (GBS) in the union budget, to reflect the quantum of budgetary allocations for programmes/schemes that substantially benefit women.⁵

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Although the Indian government’s experience of GRB is widely used as a reference point for other GRB initiatives, there seems to be a visible gap between what was envisioned and what has been achieved under the rubric of GRB. In fact, the government’s own roadmap for gender budgeting as envisioned by the Ashok Lahiri Committee was far more comprehensive. With the preparation of the GAS, our energies seem to have stagnated at step 1, and unfortunately no concerted efforts have been made to deepen GRB work beyond this stage. Furthermore, commentators have also drawn attention to several weaknesses in the way in which GRB is being done, particularly the manner in which the GAS is prepared and the functioning of the GBG. We will discuss these in detail below.

Having reflected on both the policy endorsements as well as on the gaps in implementation, one is left wondering whether these policy pronouncements have led to any tangible gains for the women of our country. Have budgets or policies of any select ministry/department of the union or state government become more gender responsive? Have any of these efforts translated into more gender responsive outlays and outcomes?

Although cognisant of the fact that translating policy commitments into tangible gains is invariably a long-drawn process, can we construe the gap between what has been achieved and what could have been achieved by GRB in India, as essentially only one of time lag? Or does GRB require a different rhythm all together if we want tangible outcomes? In this paper, we argue in favour of the latter. We develop our critique at two levels – first, we analyse the prime strategies adopted by the government for institutionalising GRB, namely, the GAS and GBG; and second, we build on experiences from other countries to map out certain alternative pathways for GRB in India.

**Gender Budget Statement**

If one looks at the larger choice set of GRB tools available, the GAS is the only tool that has been institutionalised in India. The GAS performs the arduous yet important task of trying to assess what percentage of the total expenditure of the budget flows to women. As an accountability tool, it showcases the programmes/schemes and corresponding budgetary outlays of line ministries/departments with respect to their endeavour to advance and promote gender equality commitments.

The “Gender Budgeting Statement” (Statement 20, Expenditure Budget, Volume 1) has a purely quantitative format. Currently, 33 demands for grants out of a total of 106 disaggregate their allocations by sex and report in the GAS. The statement comprises two parts: part A, which details schemes in which 100% allocations are for women; and part B, which reflects schemes where allocations for women constitute at least 30% of the provisions.

The Indian GAS has been studied in great detail and both its strengths and weaknesses highlighted. In the next section we discuss some of the advantages and disadvantages of the current GAS.

**Inaccurate Reporting or Design Flaw?**

Women’s rights activists and lobby groups have persistently pressed for committed resources to promote the goals of women’s empowerment (WE) and gender equality (GE). However, a case for whether there is need for higher public spending can only be made if one knows how much is allocated. Therefore, to even begin assessing the adequacy or inadequacy of public spending on women, we need to first know how much the government spends on women. This is where a quantitative format of the GAS becomes significant. At the very least, it helps us answer the most fundamental question of estimating how much the government spends on women.

Prior to the introduction of the GAS, there was no way of even estimating how much of the government’s total expenditure was flowing to women. Now, with the production of the GAS as part of the union budget documents, an institutionalised effort is being made to answer this basic question.

Despite certain limitations, the GAS has helped women’s rights activists and civil society organisations place the call for better funding/provisioning for women’s rights on a much stronger ground. Without the GAS, it would have been extremely difficult to estimate how much of the government’s funds flow to women – given the complex reality of the bureaucratic machinery. At a preliminary level itself, this would entail not just looking at expenditure benefiting women through schemes exclusively meant for them but also scrutinising composite expenditure schemes for their impact on women, as well as assessing the difference between actual expenditure (AE), budget estimates (BE) and revised estimates (RE), among others.

By comparing the allocations of a particular department/ministry reflected in the GAS with its total outlay, one can assess the priority given to gender equality/women’s empowerment in that department/ministry. A high percentage does signify a higher priority to WE/GE and vice versa. From an advocacy point of view, thus low priority as reflected in the GAS can provide the trigger for demanding higher allocation for critical interventions in different sectors.

Contrast this with a format wherein each ministry/department submits bulky reports on how their schemes promote WE/GE. For instance, in the late 1980s the women’s budget statements produced by the Australian federal governments were about 300 pages long and included a detailed narrative from each ministry on what their budget meant for women. However, the length of these documents became a major deterrent for those using them. Subsequently, the government had to issue a shorter version of the statement to widen its outreach. As seen in the Australian example, an extremely detailed document may limit the utility of the GAS as an accountability tool, for key stakeholders such as media, parliamentarians or even citizens. At the very least thus a “one-number” format highlights the priority for WE/GE in a simple user-friendly manner.

Furthermore, by asking line ministries to disaggregate allocations by sex, a thinking process is being initiated or a “consciousness”, so to say, is being created of at least beginning to assess and hence reflect on the impact of allocations of a particular ministry on women.

While the current GAS has its fair share of advantages, there are several gaps as well. Several commentators have drawn attention to the limited scope of the exercise – from the low
levels of allocations for women as revealed in the gbs, to the number of ministries' demands for grants covered in the scope of the gbs, as well as the various methodological inaccuracies that mar the current gbs (Das and Mishra 2006a, 2006b; Jhamb and Mishra 2007). Despite several attempts at refinement and restructuring to ensure accurate reporting, the gbs remains fraught with huge methodological errors. Some of the main anomalies are listed below:

(a) Schemes are reported in part a of the statement even though it is clear that 100% of the beneficiaries are not women. For instance, the Indira Awas Yojana continues to figure in part a, despite the fact that all of its allocations do not benefit women. In 2008-09, for instance, of the 20.94 lakh houses constructed, only 17.16 lakh houses were allotted to women, the remaining being jointly allotted to men and women from the same household (Government of India 2010a).

(b) Schemes reported in part b frequently claim that 100% of the allocations are for women, as opposed to reflecting the percentage that actually flows to women. For example, most schemes of the Ministry of Minority Affairs, Ministry of Earth Sciences and Ministry of Labour and Employment report 100% of their allocations in part b, whereas they are clearly not meant exclusively for women.

(c) Schemes reported in part b, where the reported percentage is less than 100% but there is no clarity on how the ministry estimated the percentage flowing to women. For instance, under the department of higher education, the budget line “National Council for Promotion of Urdu Language” shows approximately 33% of its total allocations under the gbs. What was the basis of arriving at this figure? Take another example, under the same department, the Central Hindi Directorate shows approximately 3% of its allocations in the gbs (figures not adjusted for the north-east component). Again, there is no clarity on the assumptions made to arrive at this number.

These are but a few examples of glaring methodological inaccuracies in the gbs, and it is critical that all necessary steps be taken to correct them. Equally important is the need to monitor the gbs. Presently no such monitoring or audit mechanism of the gbs is in place in India. Therefore, there is no way to ascertain whether what has been promised in the gbs is actually being implemented.

Another categorisation has been proposed by Nirmala Banerjee. In her pioneering work Gender and Fiscal Policies: The Case of West Bengal she proposes sub-categorising expenditure where expenditure is divided into the following:

(a) Relief policies, which are not aimed at solving any perennial or structural problems (e.g., widows).

(b) Gender reinforcing assistance, which supports women but strictly for their needs in accepted gender roles (e.g., programs that address women's reproductive functions).

(c) Empowering schemes, which focus on removing gender-based disadvantages of women (e.g., schemes such as crèches to allow women to work and extra toilets for girls in schools).
She argues that many programmes targeted specifically to women serve to reinforce traditional roles, and spending on them should not be counted as equality promoting expenditure.

But if our overall aim is to harness the state’s help in achieving true equality between men and women, we need to push for policies that not merely assist women to fulfil their traditional roles, but also to promote them in roles that will change existing gender positions (Banerjee 2003: 16).

Though the format used is purely quantitative, the Nepalese gbs too presents an interesting alternative. It uses an interesting mix of disaggregating expenditure by both – its incidence (on men and women) as well as its objective. The indicators used in this case are (with an equal weight of 20% each): (a) women’s capacity development; (b) women’s participation in programme formulation and implementation; (c) benefit incidence of public expenditures on women; (d) support to women’s employment and income generation; (e) positive impact on women’s time use and care work.

We argue that an objective-based disaggregation is a much more useful way of disaggregating public expenditure. It is clearly more informative about the direction public policy ought to take to be more gender responsive.

There is a further consideration as well. Classifying allocations and expenditure by sex can be relevant only for specific ministries – those that are “divisible” (i.e., where beneficiaries can be counted). For ministries where beneficiaries cannot be easily counted, one is bound to get stuck in a hair splitting exercise of how to arrive at the proportion flowing to women. Perhaps this is one reason why the number of ministries reporting in the gbs has stagnated over the years.

A similar problem has been experienced with regard to the implementation of the Scheduled Caste Sub Plan (scsp) and Tribal Sub Plan (tsp). The Narendra Jadhav Task Force, set up by the Planning Commission in 2010 to review and re-examine the scsp and tsp guidelines suggested several progressive steps for better implementation of scsp and tsp. However, it also made it non-obligatory for 43 ministries/departments to implement scsp and tsp. The reason for this exemption is that there was not enough scope in these ministries/departments to create exclusive schemes for development of scs and sts (Government of India 2010b) and therefore it was difficult for these to report expenditure in the scsp and tsp. These ministries/departments include those largely engaged in policymaking without any significant beneficiary-oriented schemes; engaged in basic scientific research; implementing large infrastructure projects, whose benefits to scs are difficult to quantify, etc.

The important point to note here is that so long as one insists on disaggregating expenditures based on the identity of the beneficiary (whether based on gender or caste) and not on the objective of the expenditure, it is most likely that several so-called “indivisible” ministries/departments will remain off the hook.9

This is also why the only question that has occupied the mind space of most officials is unfortunately, “how do we disaggregate allocations for our ministry”? Instead, the more fundamental question that needs to be asked is this: “how can the policies and budgets of different ministries and departments be made more gender responsive”? Unfortunately, this is not at the centre of current gbs discourse in India.

There is a further limitation as well, with significant implications about how we conceive of gender and its relationship to other forms of disadvantage. By having a format that insists on a binary disaggregation between men and women, there is a direct reinforcement of homogeneous conceptions of masculinity/femininity, and by extension an implicit invisibilisation of alternative sexual identities such as bisexual, transgender and intersex within public policy. Furthermore, the question of intersectionalities across other categories of discrimination or exclusion is not raised.

(b) Limits in Relation to Policymaking: The second major problem with this format of the gbs is that it neither serves as a tool that informs policymaking nor does it enable policymakers to assess the additional steps needed to make policies/schemes gender responsive.

Gender relations are complex, and any exercise which seeks to capture these complex relations through a number is evidently problematic. At times, what may be required to address key gender gaps may be resource-intensive (such as constructing separate toilets for girls in schools), but at times they may require certain modifications to operational guidelines, such as creating a sexual harassment committee. The current format provides no fillip to officials to take small but critical steps towards engendering programmes, such as setting up crèches, providing maternity leave, flexi-timings, etc.

Therefore, the second major limitation of a purely quantitative format is this: while it helps us answer the question as to how much is supposedly being allocated and spent on women, it does not directly facilitate gender responsive planning and budgeting. Thus, it would be more useful if the gbs began with (a) identifying the pressing gender gaps in a particular sector/scheme, followed by (b) what steps the ministry/department will take, in the particular year, to address the gap and (c) then identifying the budgetary resources needed to address these pressing gender gaps and ensure that the requisite funds are made available and spent well. Unfortunately, because the current format reduces gbs to an allocation exercise, and, moreover, takes the form of something that is done as an afterthought, it is not in a position to inform policymaking.

Take the example of the Sarva Shiksha Abhiyan (ssa). The department of school education and literacy has entered 48 to 53% of the ssa funds in the gbs which follows the pattern of enrolment ratios of girls and boys. Evidently, the reporting of ssa in the gbs is based on a mechanical division of the total spending on boys versus girls by simply reproducing the proportions of the respective enrolment ratios. For the gbs to be used as a tool to engender policymaking, the process should instead commence with identifying the additional activity which the ministry would undertake in that particular year to make a programme like ssa more gender responsive, and then follow it up with a more precise estimation of the resources required for its implementation. While this would surely have to include divisible items such as toilets for girls, girls’ hostels,
and even a sufficient number of women teachers at all levels of the school system, as much emphasis must go towards engendering the curriculum, teacher training materials, etc.

As discussed, both the purely quantitative and qualitative formats of the GBS have their own limitations and strengths. We argue that a format of the GBS that uses a mix of both qualitative and quantitative methodologies – winnowing out the most fundamental limitations of each of these approaches and capitalising on their strengths – can address these gaps.

Countries such as Indonesia have experimented with formats that have such an appropriate mix. Although qualitative formats also differ with regard to the scope and depth of the exercise, most are drawn from the five-step framework of GB, one of the important contributions made by Debbie Budlender to the field (Budlender et al 2002). Here a gender analysis or identification of the gender problem that a particular line ministry is trying to address becomes part of the GBS. In Table 1, two such templates are provided.

| Table 1: Format of the GBS in Pakistan (Punjab Province) and Indonesia |
|-----------------------------|-----------------------------|
| Format for Pakistan’s GBS (Punjab Province) | Format for Indonesia’s GBS |
| Programme name | Name of ministry |
| Sub-programme name (where relevant) | Activity |
| Gender issues | Output |
| Planned activities | Objective |
| Budget for previous and current financial year | Situation analysis |
| Inputs (including targets and actual progress on ground) | Action Plan |
| Outputs (including targets and actual progress on ground) | Budget allocation for activity |
| Overall achievements | Impact/result of activity output |

With sectoral ministries being asked to report in the GBS without an institutionalised process of either a gender analysis of the situation or gender analysis of policies, we are essentially starting with step-three of Budlender’s five-step framework. The starting point of any good GBS initiative has to be a strong gender analysis of the situation or the issue that one is trying to address. Unfortunately, the current format does not provide any space for this.

In Cambodia, for instance, till date, 26 line ministries have created gender mainstreaming action groups (GMAGs). The GMAGs are responsible for formulating a Gender Mainstreaming Action Programme (GMAP) – a document in which the line ministry identifies the key gender gaps within the sector and delineates priority action points to address them (NGO-CEDAW and CAMBO 2011). GMAPs thus offer an opportunity to integrate gender concerns in the line ministries plans and budget (Wong and Lay 2010). Although there are gaps in the capacities of these GMAGs, what needs to be underscored here is that the starting point for the ministries is preparing the GMAP and then implementing it. GRB comes in later as a tool to ensure that there is adequate funding to address the gender gaps. A 2007 review noted that “an impressive amount of high quality work has gone into the development of these plans which can provide a model to be followed by other countries” (as quoted in Wong and Lay: 18).

(c) Engaging with Other GRB Tools: As mentioned earlier, although other GRB tools have been used sporadically, GBS is the only tool which has been institutionalised. Valuable though the GBS is, it is important to reiterate that it is just one of the GRB tools. The GBS by its very design is best suited for certain ministries, particularly those engaged in service delivery. For other ministries, it is critical to engage with other tools.

It is important to look at the entire choice-set of GRB tools available and accordingly reflect on which tool is most appropriate to meet the larger objective of making policies and programmes of different ministries/departments more gender responsive. For instance, gender disaggregated revenue analysis (in which one tries to assess how men and women are affected differently by the kind of revenues raised by government) is a tool that revenue-generating ministries (and only they) can use. A gender-disaggregated analysis of the impact of budget on time use, which analyses the impact of government resource allocation on the amount and the way time is spent by men/boys and women/girls, for instance is a tool that the Ministry of Statistics (MOS) may be best suited to use, although it should inform policymaking by other line ministries as well. Given that the central statistical offices (usually located within the MOS) are the key in-country institutions that have the capacity to conduct regular, comprehensive time-use surveys, the MOS can become an extremely significant actor in GRB as well.

Globally too, the GBS is one of the most popular tools but there is a need to reflect more carefully on which tool is most appropriate in keeping with the specificities of the context and the sector.

There are a few examples from the south Asian region itself, where governments have taken the lead in institutionalising other tools. In Pakistan, for instance, the GRB initiative was introduced in 2005 at the federal level and in two pilot districts of the province of Punjab and the implementation strategy developed highlighted the priority areas and provided a road map to be followed. GRB tools used were – gender awareness training, conduits for the education, health and population welfare sectors which became part of the gender-related inputs for the sector review reports of the government; gender – aware beneficiary assessment survey, undertaken in the two districts of Punjab province; a nationwide time use survey, which revealed the macroeconomic implications of the unpaid care work of the family; and in 2006, a pilot gender budget statement was prepared for the education, health and population welfare sectors in Punjab (Budlender and Mahbub 2007; Government of Pakistan and UNDP 2008). In Bangladesh, on the other hand, the government allocated funds for undertaking gender disaggregated beneficiary assessment.

Gender Budget Cells
As mentioned earlier, in India the second major step taken by the GoI to institutionalise GRB was the formation of GBCs in various ministries/departments. While the idea emerged from the recommendation of the Ashok Lahiri Committee, it was a charter issued by the Ministry of Finance (MOF) on 8 March 2007 which finally mandated the formation of GBCs. As per the gender budget charter, GBCs were to be set up with the objective of:

- influencing and effecting a change in the Ministry’s policies, programmes in a way that could tackle gender imbalances, promote...
Much attention was paid to the composition of the GBCs as well. As per the charter:

...the Gender Budget Cell should comprise a cohesive group of senior/middle level officers from the Plan, Policy, Coordination, Budget and Accounts Division of the Ministry concerned. This group should be headed by an officer not below the rank of Joint Secretary. The functions and working of the GRB Cell may be reviewed at least once a quarter at the level of Secretary/Additional Secretary of the Department (ibid: 65).

The functions listed were also a good start. Amongst others, three important tasks assigned to the GBCs were:

1. Identifying a minimum of three and maximum of six largest programmes (in terms of budget allocation) implemented by the ministry to analyse gender issues addressed by them.
2. Conducting/commissioning performance audit (at the field level wherever possible) for reviewing the actual physical/financial targets of the programme, the constraints if any, in implementation, the need for strengthening delivery systems, infrastructure/capacity building, etc.
3. Organising meetings/discussions/consultations with GBCs of related departments within the ministry, field level organisations/civil society groups/NGOs working in the sector for exchanging ideas and getting feedback on the efficacy of sectoral policies and programmes.

The Eleventh Plan also noted that efforts will continue to create gender budgeting cells in all ministries and departments (Government of India 2007b). Going by the number of GBCs formed within various ministries and departments (56 as of 2011), one would tend to assume that considerable work has been done on this front.

Unfortunately, however, the GBCs have not been able to execute the tasks assigned to them. Despite a commitment in the Eleventh Plan that “data from these cells will be collated on a regular basis and made available in the public domain” (ibid: 200), not much is known about the functioning of these cells. Within policy circles, there seems to be a latent feeling that these cells have been largely ineffective and remained mostly on paper. What is even more disturbing is that no comprehensive review of these GBCs has been conducted by the government, so far. Our critique of the GBCs is not only based on the specifics of the Indian experience, but also draws on the experiences of similar gender architectures/machineries in other countries – to highlight what has worked, and what has not.

(a) Low Priority Given to the Gender Agenda: It must be acknowledged that the non-functioning of GBCs is a non-problem unique to India alone. The gender architecture/machineries (GRB architecture is a sub-component of the larger gender architecture) in many countries face similar challenges and constraints that have had an adverse impact on their working. One such fundamental problem is that despite being articulated as a priority in policy circles, the gender agenda continues to be relegated to an “additional charge” status, and oftentimes falls into the lap of overworked officials who are unable to give it attention, even if they consider gender to be a priority. This de-prioritisation of the gender agenda manifests itself in two peculiar syndromes.

The first is what we call the "too high up or too low down" syndrome and relates to the position of officials responsible for the gender agenda within a hierarchical bureaucratic order. In many countries the prime responsibility rests with officials who are too senior in the hierarchy and are therefore unable to dedicate the time required for pushing the gender agenda. In the Maldives, for instance, the gender focal points are at the level of deputy ministers (Government of Maldives 2009). While these officials are senior enough and carry the weight to push the gender agenda, they are often so busy with other commitments that gender issues do not get the time and attention they deserve.

On the other hand, in countries where a relatively junior official is responsible for this, it is seen that on account of his/her low placement within the hierarchy he/she is unable to garner the buy-in required from higher officials to push the gender agenda within sectoral ministries. For example in Cambodia, the gender focal points are usually deputy director level officials, although some ministries have deputed undersecretaries, heads of office or advisors for the job. While there is no one way out, it is important to ensure buy in at the highest levels of decision-making. Without the commitment of the senior-most in the hierarchy, ministries where gender is not the primary concern will not address/take on gender concerns with any seriousness. Once this commitment at the senior-most level is built, the details of the intervention can be worked out and implemented by dedicated staff lower down in hierarchy.

The second is the "individual versus group" syndrome. Many countries have appointed gender focal points in line ministries/departments. These gender focal points are mostly individual-driven. Though they benefit from the energy or commitment that the individual brings in, there is a major weakness in this arrangement as well. Oftentimes, when they are transferred or shifted, the work has to be initiated all over again. In contradistinction, some countries have set up gender mainstreaming groups or cells within ministries/departments. While these structures have the advantage of not being individual centred, it is often a challenge to get a group together in line ministries, whose priorities lie elsewhere than with gender-related concerns. Therefore, in this tussle between individuals and groups, unfortunately efforts to strengthen GRB get diluted. The underlying problem is that in most countries the focus has not been on developing the necessary institutional capabilities – but remained largely individual centric, and have therefore failed to bring about transformations at the level of institutions and systems. Since a lot of energy has been invested in conducting GRB trainings and capacity building exercises in several countries including India, it would be valuable at this stage to take stock of all these efforts towards capacity building in GRB. For GRB to move forward now, it is important thus to reflect in a strategic way on whose capacities need to be built, what kinds of capacities need to be built and what is the best way of doing so.

(b) Lack of a Coordinating/Monitoring Mechanism: Since GRB by its very definition entails cross-sectoral work and...
requires coordination between various sectoral ministries, some institutional mechanism to facilitate the process is required. Different countries have experimented with different structures – some have set up committees and task forces, others have set up cells within line ministries and/or a secretariat to coordinate, among others.

Unfortunately in India, GRB efforts have been severely impeded due to the absence of such a coordinating mechanism for harmonising the work of GCAs across line ministries. Based on the experiences of other countries, it can be argued that a basic minimum in terms of an institutional mechanism is required to make GRB a success. Some of these criteria are outlined below:

(a) It is imperative that the GRB machinery involved in the sectoral ministries (not just in the Ministry of Women and Child Development and the Ministry of Finance) is robust and functional. This is critical because it is the sectoral ministries which need to use GRB as a tool to make their policies and budgets more gender responsive.

An interesting example is Cambodia, where the Ministry of Women's Affairs convenes a technical working group on gender every six weeks which brings together all the gender focal points from various ministries and departments (Kingdom of Cambodia and United Nations, Cambodia 2010).

It must be mentioned here that the need for a similar mechanism was highlighted in India by the Ashok Lahiri Committee, which recommended an Interdepartmental Steering Committee (ISC) on gender budgeting in addition to GCAs in individual departments/ministries, for identifying and sharing “the issues of gender budgeting which cut across departments, for instance, the issues of budgetary allocations related to domestic violence, microfinance, homelessness, etc” (Government of India 2004: 12).

(b) Since GRB is about budgets, the GRB architecture must also find legitimate space in the budget making cycle of the country. This is one of the most critical weaknesses of the GRB architecture (or the gender architecture that GRB uses) in many countries. In India, for instance, the MOF issues circulars, gender budget statements are produced by the sectoral ministries, but there is no space for the GRB machinery within the formal budget making process.

A rare model which the Philippines uses includes the National Commission on the Role of Filipino Women (NRCFW) (which has taken the lead in GRB in Philippines) in all budget discussions conducted by the MOP for sectoral ministries (Ecinas-Franco et al 2010). To put it in context, since 1998 all agencies have been required to formulate gender and development (GAD) plans and submit these to the NRCFW for approval. The NCRFW management committee members sit in on the technical budget hearings conducted by the department for budget management and also sit in on Congress meetings where agency officials defend their budgets (Budlender et al 2002).

The presence of the GRB machinery in the formal budget negotiations between the MOP and the sectoral ministries is critical for the following two reasons. First, this will help ascertain the extent to which sectoral ministries have been able to fulfil their commitments for GRB (whether in the GAs or elsewhere) and second, it will assist the sectoral ministries in identifying ways in which their policies and budgets can be made more gender responsive. Creating such a space for the GRB machinery within the formal budgetary process would be pivotal for realising the objective of making budgetary outlays and outcomes gender responsive.

(c) It is important for certain ministries to act as key drivers for GRB. Given the nature of work, the Finance Ministry, Women's Ministry (in India, the Ministry of Women and Child Development) and the Planning Agency (Planning Commission for India and ministries of planning in other countries) are critical in this equation. In several countries one has witnessed the debate as to where the key responsibility for GRB should be placed – within the Finance Ministries or the Women's Ministries or the Planning Ministries. While there is no one mantra for this difficult question, what can be said with confidence is that the involvement of the MOP is critical, since it is mandated with the important task of deciding the resource envelope for sectoral ministries.

Some instances of what other countries have tried out are as follows: in Indonesia, for example, these three ministries along with the Ministry of Home have come together to constitute a steering committee and have taken the lead as “drivers” of GRB in Indonesia. In Nepal, as part of broader efforts to institutionalise GRB, a Gender Responsive Budget Committee has been established within the MOP comprising representatives from the National Planning Commission, Ministry of Women, Children and Social Welfare, Ministry of Local Development and UN Women. Global experience has shown that active involvement of the MOP is one of the critical factors of success of GRB.

**Putting the Cart before the Horse?**

The manner in which the Indian initiative on GRB has panned out appears to be a classic case of putting the cart before the horse. Starting off with the GAs and the GCAs was perhaps not the best way to begin. As the experience of GRB in other countries reveals, for GRB to be meaningful, it must necessarily begin with purposive gender planning for each scheme/sector – first by identifying the gender gaps in the sector and then delineating prioritised actions points to address the gender gaps. Scrutinising budgets and ensuring good quantity and quality of budgetary spending should come in only after that. Instead, as discussed in the previous sections, the current format of the GAs has reduced GRB to nothing but an exercise with numbers. With the formulation of the Twelfth Plan underway, there is a massive window of opportunity to redraft the format of the GAs and thereby chart a different course of action for GRB. It would be timely to recommend the formation of a committee to review the format of the GAs and suggest a more appropriate one, which can concretely inform policymaking.

It is equally critical that the Twelfth Plan reflects on the institutional architecture for GRB in our country. Clearly, the GCAs have remained an exercise on paper, and failed to propel the GRB agenda further. There is thus a pressing need to rethink or reinvigorate these GCAs. Without a robust institutional mechanism to support GRB across the various line ministries, India will not be able to harness the potential that GRB offers.
The expert group on “Classification System of Government Transactions” was constituted under the aegis of the Ministry of Finance, Government of India in 2003. The expert group called for a budget data to be presented in a manner that the gender sensitivities of the budgetary allocations of line ministries/ departments were clearly highlighted. See Government of India (2004).

In the subsequent years, GRB principles have been extended to the Performance and Outcome Budget. Another strategy used by the government was capacity development and knowledge building. A large part of the GRB work has focused on creation of knowledge products including the production of a training manual in 2008 as well several training initiatives undertaken under the leadership of the MWCD. Following the initiative at the union government level, several state governments have also begun engaging with specific tools of GRB. Some GRB activities have also been undertaken at the level district and sub-district level as well (Gender Sub Plans).

The road map outlined by the Asbok Lahiri Committee included: (1) undertaking a review of the public expenditure profile of relevant union government departments through the gender lens; (2) conducting beneficiary incidence analysis; (3) recommending specific changes in the operational guidelines of various development schemes so as to improve coverage of women beneficiaries of the public expenditure and (4) encouraging village women and their associations to assume responsibility for all development schemes related to drinking water, sanitation, primary education, health care and nutrition.

ICDS provides a comprehensive package of services targeting children in the age group of 0-6 years, pregnant women, lactating mothers, women in the age group of 15-45 years and adolescent girls. SCSP and TSP mandated that ministries must earmark plan funds for the development of SCs and STs in accordance with the proportion of these communities in the total population – 16% and 8%, respectively, at the national level as of 2001.

The Tenth Plan (2002-07) stated the process of dissecting the government budget to establish its gender-differential impact and to integrate gender commitments into budgetary commitments will be continued. The Eleventh Plan (2007-12) stated that gender budgeting and gender-sensitive budget assessment will be encouraged in all ministries/departments at central and state levels. See Government of India (2002, 2006).

In India, the initiative for gender-sensitive budget analysis began during the Ninth Plan period (1997-2002), with the adoption of the Women’s Component Plan to ensure that not less than 30% of funds and benefits flow to women from developmental sectors. For a critique of the WCP approach, see Das and Mishra (2006).

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