

Gender Responsive Budgeting in India

Time to Ask Questions

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Gender responsive budgeting in India has been in practice for 10 years. An assessment reveals a mixed picture. There are number of positive developments, such as changes in select planning and budgeting processes and creation of gender budget cells. However, restricted reach of GRB and stagnant or even declining allocations for the gender agenda are stumbling blocks. Identifying critical issues that are limiting the potential of the strategy, the paper suggests key steps that the government needs to take to address them.

This year (2015) was a landmark one for development policy for several reasons, including the adoption of the Sustainable Development Goals (SDGs) and the Post-2015 Development Agenda. For gender equality (GE) advocates in India, 2015 gains significance for an additional reason as it marks the culmination of 10 years of gender responsive budgeting (GRB) in the country. The Ministry of Women and Child Development (MWCD), Government of India (GOI), adopted “Budgeting for Gender Equity” as a mission statement in 2004–05. This was followed shortly by the production of the first gender budget statement (GBS) in 2005–06, an effort that has since garnered immense attention the world over. This not only helped put GRB work “out” in the public domain but in a way, situated the gender agenda in the serious business of budget making.

Since then the GRB work in India has grown and matured in interesting ways. Whilst it is difficult to capture the GRB initiatives in all their diversity, three broad trends are discernible. The first is the work around it, where much debate has happened around the numbers reflected therein. Over time, figures depicted in the GBS have been challenged and resurrected. The focus has been on assessing the quantum of funds reported as well as the quality of information captured in the GBS. The second pertains to the deepening of the GRB at the state level. Although it is difficult to indicate the exact number of states that have initiated GRB, as per the records of the MWCD, nine states have officially adopted GRB in some form or the other. However, unofficial estimates point to a much higher number. Finally, the third captures the initiatives undertaken by sectoral and line ministries to constitute gender budget cells (GBCs). At present, 57 ministries and departments at the central government level have established these cells, with the Department of Revenue, Ministry of Finance (MoF), being the latest entrant in 2014.

It would be no exaggeration to state that a lot of effort has been invested in GRB over the last decade. Given that we have completed 10 years, the important question to pose at this juncture is: what changes (if any) have taken place after so many years of engaging in GRB, and at what levels? These are questions that its practitioners have consistently grappled with in different contexts. However, the methods for assessment and the criteria for review have varied. For instance, Sharp and Elson (2008) posit that the adoption of the GRB should be accompanied by multifaceted and interrelated improvements to budgets in general and the gender sensitivity of budgets in particular in primarily three dimensions: (i) processes and

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procedures (improvements in data, etc); (ii) substantive outputs arising from government activities; and (iii) outcomes for GE, women's empowerment (WE) and poverty reduction. Sharp and Broomhill's (2002) assessment of the Australian initiative provides another useful framework. In their review, they pose three critical questions: (i) Has the GRB been able to raise awareness of the gendered impacts of the budget and policies it funds? (ii) Has it made governments accountable for their commitments to gender equality? and (iii) Has it been able to bring about changes to policies and budgets that would raise the social and economic status of women and further gender equality?

Framework for Assessment

Drawing from the specificities of the Indian experience, we attempt to assess the GRB initiatives in the country thus far by posing five critical questions:

First, has the GRB resulted in increased investments and budgetary resources for promoting gender equality? In assessing the global experience, Khan (2014) argues, "...where GRB has succeeded, it has resulted in better alignment between policy commitments and financing for gender equality" (p 2). This issue becomes even more relevant in contexts such as ours, where severe gaps exist between the commitments that governments make and their investments in gender equality and women's rights.

Second, how effective has the GRB been as a tool for influencing sectoral plans and budgets? A distinguishing feature is that it is not limited to women-specific programmes, but applies equally to reviewing gender-differentiated impact of mainstream expenditures which constitute the bulk of the total budget. Moreover, given that sectoral ministries hold primary responsibility for service delivery (which has far-reaching impacts on different subsets of the population, including women) it becomes important to assess whether the GRB has contributed to the formulation and implementation of gender responsive plans and budgets at the sectoral level.

Third, has the GRB resulted in changes in the planning and budgeting processes? National efforts to institutionalise it are usually accompanied by certain changes in the planning and budgeting processes. These changes enable integration of a gender perspective across the budget cycle, right from the planning stage to the audit. It is thus crucial to assess whether it has triggered off any changes/revisions in rules and procedures to facilitate the inclusion of a gender perspective across the budget cycle.

Fourth, given the extent of deprivation that exists in India, has the GRB as a tool of fiscal policy contributed to the creation of a framework to analyse budgetary priorities for the most marginalised women? It recognises the diversity amongst women. By implication, therefore, its practice should create a pathway to "follow the money" from the lens of social exclusion as well as help assess its differentiated impacts on diverse groups of women, especially the most marginalised.

Fifth, how effective has GRB been in engendering the macroeconomic framework? As Sharp and Broomhill (2002) assert, the ability of a new generation of gender budgets to

advance gender equality remains questionable unless they find new ways and means within the structures of the state to contest the macroeconomic policy. It would thus be important to examine this aspect in the Indian context.

The Evidence

Let us begin with the first question.

We assessed budgetary outlays at three levels: (i) allocations reported in the GBS; (ii) allocations for the MWCD; and (iii) allocations for select women-specific schemes.

(i) Magnitude of the Gender Budget: In India, the only tool available to assess the quantum of allocations flowing to women across ministries and departments is the GBS.¹ Despite several issues with the quality of information provided (for details, see Das and Mishra 2006; Mishra and Jhamb 2009; Mishra and Sinha 2013), in the absence of other alternatives, the GBS remains critical to this analysis. A review of the last 10 years shows that there have been no significant improvements in the overall allocations flowing to women. In fact, the latest budget (2015–16) shows a steep decline.

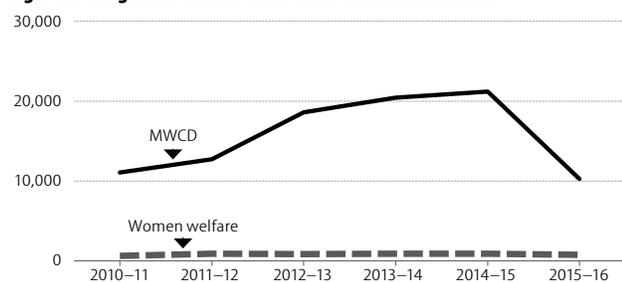
As Table 1 indicates, the magnitude of gender budget, that is, the allocations for women (as mentioned in the GBS) as a proportion of the total government budget were almost stagnant at 5.5% until 2013–14. However, not only has the proportion of allocations for women as a percentage of the total budget declined from 5.5% to 4.5% this year, there is also a significant decline in absolute numbers. As per the latest GBS, there is a sharp fall from the budget estimate figure of Rs 98,030 crore for 2014–15 to Rs 79,258 crore in 2015–16. This points to a serious paradox which is that while on the one hand, there have been a slew of the GRB initiatives across the country, on the other hand, there appears to be a stagnant or even declining trend in allocations for women as demonstrated by the GBS (Jhamb, Mishra and Sinha 2013).

Table 1: Magnitude of Gender Budget—Trend over Years

Year	No of Demands for Grants	Total Allocations under Part A (in Rs Crore)	Total Allocations under Part B (in Rs Crore)	Total Magnitude of the Gender Budget (%)
2007–08 RE	33	8,428.66	13,919.43	3.3
2008–09 RE	33	14,875.15	34,748.20	5.5
2009–10 RE	33	15,480.85	40,813.27	5.5
2010–11 RE	33	18,473.30	48,601.38	5.5
2011–12 RE	33	20,496.57	56,449.52	5.8
2012–13 RE	33	18,878.48	59,232.96	5.5
2013–14 RE	33	24,285.11	61,210.31	5.4
2014–15 RE	36	17,426.32	64,557.41	4.9
2015–16 BE	34	16,657.11	62,600.66	4.5

Source: Ministry of Finance (2015a).

(ii) Allocations for the MWCD: The picture remains grim when we review the budgetary allocations for the MWCD, the nodal agency for GE and WE in the country. The budget allocations for the MWCD have been halved from Rs 21,194 crore in the 2014–15 budget estimate to Rs 10,287 crore in 2015–16. Specifically, the central plan outlay for the MWCD has gone down from Rs 20,350 crore in the 2013–14 budget estimate to Rs 989 crore in the 2015–16 budget estimate. Worse still, the

Figure 1: Budget Allocations for Women Welfare and MWCD

allocations for “women-exclusive schemes” comprise a meagre Rs 789 crore in 2015–16, a further reduction from the already paltry allocation of Rs 920 crore in 2014–15, that constituted around 8% of the total MWCD budget.

(iii) Allocations for Women-Specific Schemes: As far as women-specific schemes are concerned, in terms of numbers, there are only three schemes with an allocation of more than Rs 1,000 crore in the GBS (CBGA 2015). With respect to women-exclusive schemes of the MWCD, there are few “big budget” schemes, namely, the Indira Gandhi Matritva Sahyog Yojana (Conditional Maternity Benefit Scheme) and Nirbhaya Fund. In fact, the only scheme that figures in the document on “Major Programmes under Central Plan” (MoF 2015b) is the Beti Bachao Beti Padhao campaign with an allocation of Rs 100 crore for 2015–16. Budget allocations for several other important interventions have either seen only a marginal increase or have been slashed. For instance, as shown in Table 2, allocations for a majority of schemes, such as Swadhar Greh, Women’s Helpline and the National Mission for Empowerment of Women (NMEW), have declined. Even interventions such as working women’s

Table 2: Select Women-Specific Schemes (Figures in Rs Crore)

Schemes	Budget Estimate 2014–15	Revised Estimate 2014–15	Budget Estimate 2015–16
Launched			
Beti Bachao Beti Padhao Campaign	90	45	97
Increase in allocations			
IGMSY	400	360	438
Hostels for working women	22.5	8	27
Nirbhaya fund for safety of women*	1,000	1,000	2,000
Support to training and employment	18	6	27
Comprehensive scheme for combating trafficking	14.4	10.9	18
National Commission for Women	18.45	27.35	23.15
Decline in allocations			
Umbrella scheme for protection and development of women			
– National Mission for Empowerment of Women	90	10	25
– SAAHAS (Swadhar Greh)	115	30	50
– SAAHAS (Women’s Helpline)	10	–	1
– SAAHAS (One Stop Crisis Centre)*	20	–	2
Dropped			
Condensed courses for women education	2.7	–	–
SAAHAS (Assistance to States for implementation of PWDVA, 2005)	50	–	–
SAAHAS (other programmes—restorative justice for rape victims)	30.01	–	0.01

*The notes on Demands for Grants, 2015–16 for the MWCD mention that the Nirbhaya Fund will be used to fund One Stop Crisis Centres. Nirbhaya Fund figures in the budget for the Department of Economic Affairs, MoF.

Source: MoF (2015c), “Expenditure Budget Volume II, MWCD,” viewed on 2 March 2015 (www.indiabudget.nic.in).

hostels which find an explicit mention in the Bharatiya Janata Party’s (BJP) election manifesto have seen only a marginal increase in budget allocation. As per the MWCD (2013), there is little more than one hostel per district with a concentration in select states.

The most worrying aspect is the “zero” allocations for certain extremely important interventions, the Assistance to States for Implementation of Protection of Women from Domestic Violence Act, 2005 being a case in point. The scheme, which was launched as a result of a tireless advocacy efforts of the women’s movement, got a token allocation of Rs 20 crore about five years after the enactment of the domestic violence law. However, despite this token allocation, the scheme was never implemented as revised estimates for successive years showed “zero.” Since the budget estimate figure for the scheme is set at naught this year, it is evident that this critical intervention has been discontinued. This is especially discouraging given that the BJP had emphasised stricter implementation of laws related to women in its election manifesto.

Utilisation of budgets continues to be an equally important concern. In fact, one of the main reasons cited in the report of the department-related standing committee on human resource development for underutilisation of funds was non-approval of a number of important interventions proposed by the ministry. These included, among others, interventions such as Restorative Justice for Rape Victims, Women’s Helpline and assistance for construction of shelter homes for single women. Furthermore, Swadhar Greh, One Stop Crisis Centres and NMEW were in the process of appraisal which contributed to delay in utilisation of funds. Even with regard to the Nirbhaya Fund, although the total budget for the scheme is Rs 3,000 crore in 2015–16, there are serious concerns regarding utilisation of funds. As noted by the department-related standing committee on human resource development that scrutinised the budget of MWCD, “The Fund has been lying un-utilised for the last three years. No clear strategy has come up to ensure proper utilisation of the fund allocated” (Parliament of India 2015, para 15.9). This year, there is an indication that the money will be utilised to implement a scheme for “women’s safety on public road transport” and setting up of One Stop Crisis Centres.

The picture that emerges at the level of the states is equally discouraging. Although, no comprehensive assessment of the GRB initiatives at the state level is available, a study conducted by the UN Women–National Foundation for India (NFI) provides some evidence (Bist-Joshi 2013). In states like Madhya Pradesh (MP) and Rajasthan, which produce a GBS, the review suggests that increase in the magnitude of the gender budget has not been commensurate with increase in the number of departments reporting in the GBS. For instance, in MP, while the number of departments reporting in the GBS has gone up from 13 to 25, the magnitude of the gender budget has increased only from 23.2% in 2007–08 to 28.5% in 2013–14.

It must be stated here that low allocations for GE/WE in 2015–16 are not an aberration but the norm. Irrespective of the government in power, the gender agenda has remained consistently underfunded. Noting the low level of investments, the Committee on Elimination of Discrimination against Women

(2014) in its review of the fourth and fifth periodic reports submitted by the GoI emphasised the need for increased investments for the MWCD and for gender budgets across ministries. It also reiterated the need for strengthening institutions such as the National Commission for Women (NCW) and the state commissions.

Recently, cuts in budgetary allocations across important sectors, including the MWCD, have been justified by the increase in devolution of funds from the central tax pool to the states. As stated in the budget documents, in the spirit of “cooperative federalism,” the government has accepted the Fourteenth Finance Commission’s recommendation to raise the states’ share of the divisible pool of central taxes from 32% to 42%. However, as Das (2015) and others argue, the net increase in the spending capacity of the state governments, as a result of greater devolution of funds to the states, is at best modest. The centre not only intends to discontinue most forms of untied assistance for plan spending by states, but meeting expenses on account of revenue expenditure on the plan schemes is also set to become the prime responsibility of state governments. In effect, the net increase in spending capacity of the states in 2015–16 is projected to be a meagre 0.33% of the gross domestic product (GDP). Therefore, in light of the increased burden on the states to meet expenditures of important social sector programmes which have been transferred to state governments (either entirely or which require increased sharing of resources by the states), it is doubtful that the chronically underfunded gender agenda will be accorded priority.²

A Radical Shift

We now turn to the second question. Following the formal entry of the term “gender mainstreaming” in the official lexicon at the Fourth World Conference on Women in Beijing in 1995, several governments, donor agencies, civil society organisations, women’s movements and other international and national actors have endorsed gender mainstreaming as a strategy of choice for the achievement of gender equality and women’s empowerment. The concept makes a radical shift by moving from the focus on manifestations of gender inequality to its structural underpinnings (UNDP 2010).

Over the years, a number of evaluation studies have been undertaken globally to review gender mainstreaming efforts. Overall, some common challenges identified by these evaluations include lack of political will and leadership; lack of conceptual clarity on gender; limited skills and understanding of staff; inadequate financial and human resources; and lack of accountability mechanisms, data collection and monitoring mechanisms. In addition, the evaluations suggested that benefits or impacts of gender mainstreaming on gender equality were usually embryonic and/or yet to become visible. While there was some evidence of change in women’s practical gender needs, there was little evidence to suggest any transformatory change (Francis 2004). In fact, the reviews, by and large, point to technocratisation and depoliticisation by the very actors who advocated for gender mainstreaming. However, Eerdewijk and Davids (2014) contend that it is not so much about the shortcomings of gender mainstreaming as such but more about the nature of the process of institutionalisation. Transformative expectations and the

potential ascribed to gender mainstreaming need to be seen from the perspective of “governmentalities” (p 307) which allows exploring the particularities of gender mainstreaming practices and how these have been shaped by neo-liberal techniques of governance. Therefore, “...revolutions often come about in small steps and on small scales, which might or might not eventually produce an evolution in great big strides” (p 313).

In India, an important mechanism institutionalised by the GoI to ensure that all ministries integrate gender concerns in their plans and programmes has been setting up of the GBCs. The MoF played a pivotal role by laying out the specific roles and responsibilities of these cells in a comprehensive charter issued in 2007. As mentioned earlier, 57 ministries/departments have set up GBCs till date, the latest addition being the Department of Revenue.³ It is important to recognise the contribution of the MWCD in providing technical assistance to the GBCs as well as in monitoring their progress on a periodic basis. An important directive by the MWCD in recent times includes a government order directing all ministries/departments to develop an annual action plan based on the charter issued by the MoF.⁴ A comprehensive format has also been developed, which requires the ministries/departments to provide information on the activities carried out by the GBC, the expected outputs, indicators, responsibility, time-line (quarter-wise) and cost implications.⁵

Although no comprehensive knowledge repository currently exists on the initiatives undertaken by these GBCs, evidence gathered from various sources shows that some innovative work has been undertaken.⁶

Initiatives taken by the Department of Agriculture and Cooperation (DAC), Ministry of Rural Development (MORD), Department of Science and Technology (DST) and Department of Telecommunications (DOT) are especially noteworthy.

As Box 1 shows, a plethora of action points have been identified by the Ministry of Agriculture (MoA), many of which are either underway or have been implemented. Although, the MoA states in its annual report that the foremost goal and mandate of the DAC is to enhance productivity and production of agricultural commodities, it also states that the effort is also to ensure that women contribute to this effectively. To this effect, it mentions

Box 1: Recognising Women Farmers

A National Gender Resource Centre in Agriculture (NGRCA) was set up in the Department of Agriculture and Cooperation, MoA, in 2004–05 under the scheme “Extension Support to Central Institutes.” Since its establishment, the GBC located in the NGRCA of the Directorate of Extension, has undertaken several key initiatives to ensure engendering of the ministry’s schemes and programmes.

- At least 30% funds earmarked for women farmers across all beneficiary-oriented schemes.
- Gender coordinators/nodal officers identified in every division.
- Women’s representation to be ensured in decision-making committees.
- Various research studies underway to assess existing schemes from a gender perspective (women friendly tools, study on existing policies and their impact on women’s access to land, etc).
- Gender sensitisation modules have been prepared for programme implementers at different levels.
- Review of the financial allocations of schemes that are reporting in the Gender Budget Statement.
- Review of financial sanction of all beneficiary-oriented schemes of DAC so as to ensure integration of gender at the planning stage.
- Review of MIS formats to include sex disaggregated data (the annual report mentions sex disaggregated across several schemes).

that appropriate measures will be taken to build their capacities and improve their access to inputs, technology, marketing and other farming resources (MOA 2013).

Box 2 provides a glimpse of “Sanchar Shakti”, an innovative initiative by the Department of Telecommunications aimed at using information and communication technology (ICTs) to promote GE/WE. The Department of Telecommunications has initiated several projects such as VANI, Vyapaar SEWA, V-Stri-IT and Soochna Shakti, among others, that aim to enhance livelihood opportunities for women in creative ways.

Box 2: Using ICTs to Promote Gender Equality and Women's Empowerment

The Gender Budget Cell of the DoT and the Universal Service Obligation Fund of DoT launched a programme of pilot projects aimed at facilitating SHGs' access to ICT-enabled services in 2011.

Named *Sanchar Shakti*, the initiative envisages four major project categories aimed at rural women.

- Provision of mobile VAS subscription to SHGs with a service validity/warranty of at least one year.
- Setting up of SHG run mobile repair centres in rural areas.
- Setting up of SHG run modem repair centres in rural areas.
- Setting up of SHG run solar-based mobile/CDMA FWT charging centres in rural areas.

With SHGs as the core of the initiative, the key stakeholders of the initiative include NABARD, non-governmental organisations, mobile service providers, handset/modem manufacturers and application service providers.

Several projects have been initiated under category 1. The VANI project, for instance, aims at empowering women entrepreneurs in the handicrafts sector by providing end-to-end market linkage data through mobile value added services.

As can be seen from Box 3, the focus of the MoRD has been to ensure that the specific schemes being implemented by it respond to specific gender concerns.

Box 3: Rural Development—Making Schemes More Gender Responsive

Since its inception in 2013, the GBC of the Ministry of Rural Development has undertaken several initiatives and has proactively provided information in the public domain on the actions taken with respect to the measures discussed in previous meetings.

One of the areas which has received continued focus is engendering the flagship schemes of the ministry. The ministry, in its various publications, including the Outcome Budget and even as a separate note, provides detailed information on the actions taken by it to make existing schemes more gender responsive. For instance, documents provide information on schemes such as the Mahatma Gandhi National Rural Employment Guarantee Scheme, Indira Awaas Yojana, Indira Gandhi Widow Pension Scheme, National Rural Livelihoods Mission and Mahila Kisan Sashaktikaran Pariyojana citing the specific policy measures, physical and financial data. The ministry continues to place emphasis on revisiting the schemes and making them more responsive to the specific needs and concerns of women.

Box 4 illustrates the exemplary work undertaken by the GBC of the DST. In fact, the DST has been a pioneer in adopting and institutionalising GRB given the fact that several of its important initiatives predate the setting up of the GBC.

Box 4: Promoting Science and Technology among Women: DISHA

Named ‘DISHA’, the DST has been implementing a range of initiatives that facilitate women's access to science and technology.

- Science and Technology (S&T) for women, a scheme under the Science for Equity, Empowerment and Development (SEED) Division, is being implemented with the aim of promoting gender equality, empowering women with inputs of S&T to promote development and adaptation of appropriate technology, transferring of proven technologies and demonstrating live technology models.
- Women Technology Parks have been set up in some areas to provide technological solutions to problems faced by women through NGOs and research institutions in the area and to provide opportunities to women for better utilisation of by-products and wastes for value addition.
- Women Scientist Scheme: WOS-B was initiated in 2003 with the objective of supporting women who wish to return to pursue their careers in basic and applied sciences which they could not in the past owing to social responsibilities. WOS-C provides opportunity to women scientists for self-employment by utilising their specialised domain knowledge in areas such as patenting and intellectual property rights (IPR).

In other ministries/departments too, interesting discussions have started taking place through the mechanism of the GBC. For instance, more recently, the Ministry of Tribal Affairs held a meeting on 2 April 2014,⁷ where several critical issues received attention. The long-pending issue of lack of data on women and girls belonging to Scheduled Tribes (STs) across different schemes/programmes was discussed at length and it was decided that the ministry will make concerted efforts to collect sex disaggregated data on achievements and gaps across all beneficiary-oriented schemes. An important outcome of the meeting was the ministry's decision to undertake a thorough analysis of the ST women's issues related to education, health, water supply and sanitation and holding discussions with the relevant departmental committees to discuss possible solutions and convergence.⁸

Following from the discussion, the initiatives undertaken by the GBCs could be summed up as centred around three key features: (i) improving reporting of allocations and data systems; (ii) introducing special provisions or interventions for women; and (iii) improving outcomes.

The GBCs were established with the intention “... of influencing and effecting a change in the Ministry's policies, programmes in a way that could tackle gender imbalances, promote gender equality and development” (MoF 2007: 1). However, even after a decade of endorsement of GRB in the country, it is important to state that the initiatives such as those discussed above remain few and far between.

The very fact that only one-third of the total demands for grants are reported in the GBCs clearly points to the resistance among ministries in adopting the gender mainstreaming agenda. Further, as is apparent from the official website of MWCD which is the only source that uploads the minutes of the meetings held by the GBCs, out of 57 that have formed GBCs till date, minutes of only 18 ministries or departments are available in the public domain. Moreover, what is worth noting is that out of all these 18 ministries or departments, the oldest meeting minutes available date back to as recent as 2012. While several ministries/departments reported having their first meetings held in 2013 or 2014, many have also stated reconstituting their GBCs. There are also issues with respect to regularity of these meetings since in most cases, the meetings have not been followed up. Therefore, it is too early to gauge, for most cases, if the initiatives taken by them have led to any transformatory impacts.

Even in ministries/departments where the GBCs have existed, their functioning continues to be a challenge. There are several factors that impede the effective functioning of the GBCs. Lack of dedicated human resources to implement the interventions identified by the GBCs continues to be one of the biggest challenges. For instance, in case of the National Gender Resource Centre in Agriculture (NGRCA) in the MoA, two positions of joint directors, two positions of regional home economists and one technical assistant were sanctioned. However, even after almost six years since its inception, only one joint director and one assistant staff were in place. Moreover, the same two people coordinating the NGRCA hold the responsibility for the

activities of the GBC (CBGA 2013). The MoRD, on the contrary, has placed a full-time technical consultant mandated with the primary task of supporting the GBC of the ministry.

Interestingly, across the ministry/department, the evidence shows that increasingly the GRB is seen as the sole responsibility of the individuals associated with the GBC with little engagement of other departments/divisions. Therefore, for sustenance and effectiveness of the GRB in a sector, it is important to involve officials across divisions and across levels in implementing interventions identified by the GBC.

Another important challenge pertains to monitoring of initiatives being undertaken by the GBCs. Although, the MWCD works closely with the GBCs to provide technical support as well as to monitor their functioning, given the unique position of the MoF vis-à-vis the budgets, a greater engagement by the MoF to implement the GBC charter would be crucial.

In conclusion, although there are certain challenges that impede their effective functioning, the GBCs have taken some small yet significant steps that can go a long way in ensuring that women's needs and concerns are adequately addressed by the sectoral policies and programmes.

Changes in Procedures

We come to the third question. The application of the GRB as a tool to promote the GE/WE warrants changes in procedures across different stages of the budget cycle. In India, three concrete changes can be attributed to the GRB.

The first concrete change that has taken place is at the stage of budget making or when the budgets are prioritised. Since 2005-06, the Budget Call Circular (BCC) explicitly requires all ministries/departments to scrutinise their detailed demands for grants and identify programmes/schemes that are entirely meant for women or are pro-women. It further specifies the format in which the ministries/departments are required to categorise their programmes/schemes.

Further, the BCC in India specifically requires ministries to prepare a statement to highlight the quantum of public expenditure earmarked for women-specific programmes (100% provision), and pro-women allocations (at least 30% provision) for gender-neutral programmes.⁹ While the term "gender neutral" remains questionable, it has been argued that the process of requesting line ministries to disaggregate allocations by sex, may trigger off a thinking process or "consciousness" among ministries/departments to assess the impact of their allocations on women (Mishra and Sinha 2013).

Another important change relates to the approval of new schemes/programmes. Till last year, the Expenditure Finance Committee (EFC) memorandum¹⁰ was bereft of any measure to assess the gender responsiveness of proposed intervention. As a result of persistent efforts by the MWCD, this memorandum was revised. It came into effect from April 2014 and contains an additional point (5) which requires ministries to provide information on two aspects: (i) specific objectives of the scheme relating specifically to women; and (ii) percentage of total expenditure on the gender components of the scheme. Although limited, this is definitely a step forward. Scrutiny at

the appraisal stage could go a long way in ensuring integration of gender concerns in the design of different programmes and schemes. Further, by asking ministries to apportion funds for women, there is an attempt to ensure that resources are allocated to achieve the desired objective.

Certain efforts have also been made to assess gender equality outcomes. An emerging area of work is that of gender audit, which has received a lot of traction globally. In India, the MWCD has played the lead role in developing gender audit guidelines and is currently in dialogue with Comptroller and Auditor General's (C&AG) office on the need to formalise the guidelines.¹¹ In addition to the MWCD, sectoral, ministries, such as the MoRD, have taken steps to institutionalise gender audits. It is committed to conducting gender audit both at the institutional level as well as at the level of specific schemes, which include flagship programmes/schemes like the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) scheme, National Rural Livelihoods Mission, Pradhan Mantri Gram Sadak Yojana, Indira Awaas Yojana and National Social Assistance Programme. To institutionalise the gender audit process, the constitution of a gender team/advisory group comprising senior-level government officers is envisioned. To begin with, the MGNREGA has been selected for a detailed assessment from a gender lens. At the state level too, innovative ways of incorporating gender concerns are being explored. The Karnataka government, for instance, is in the process of completing a study on introducing gender markers in the regular process of audit at the state level. Based on the Organisation for Economic Co-operation and Development's (OECD) Development Assistance Committee (DAC) and those currently used by the UN agencies, the study emphasises development of gender markers that are linked to performance indicators developed for a particular programme.

Further, while the introduction of outcome budgets cannot be attributed to the GRB, it is important to highlight the significance of outcome budgets as tools for reporting achievement of gender equality outcomes and challenges therein. Initiated with the global push towards performance-based budgeting (Sharp 2003), outcome budgets were introduced in 2005 in India to build a clear link between allocations and achievement of outputs and outcomes. However, the applicability of the outcome budgets as a tool of accountability in general and to gender equality outcomes in particular has been severely limited (Upadhyay 2011). There are several instances where despite availability of data, the indicators in the outcome budget are not gender sensitive. For instance, in the case of Sarva Shiksha Abhiyan (SSA), there is no indicator to show progress with respect to the reduction in the dropout rate of girls despite the fact that one of its specific objectives is to bridge the gender and social category gaps. Outcome budgets can become extremely vital tools of accountability if they are made more comprehensive, the indicators are made gender sensitive, they are produced in a timely manner and are available easily in public domain for discussion.

In regard to the fourth question, it is well-established that women in general constitute a marginalised category. However,

vulnerability gets compounded when different forms of exclusion intersect, such as caste, class, ethnicity, religion, location, etc.¹² The GOI has taken several important steps to address the development deficits and challenges facing the most marginalised sections of population, such as women, Scheduled Castes (SCs) and STs. Apart from the GRB, the other strategies are the Scheduled Caste Plan (SCP) and Tribal Sub Plan (TSP). However, unfortunately, these strategies, that is, the GBS and the SCP/TSP statements (that are produced along with the union budget) do not meet and cannot meet in any meaningful manner, unless the frameworks of these statements are revised. Given this limitation, in order to gauge the extent to which existing policies and budgetary priorities address the specific vulnerabilities of the most marginalised groups of women, independent studies conducted by civil society organisations and women's rights advocates offer interesting evidence. The distinguishing feature of these micro studies is that they move beyond mere disaggregation of allocations to looking at gaps in scheme design and implementation. Although the studies focused on different groups of marginalised women, to illustrate the gaps in programme design, budgets and implementation, the evidence has been drawn from the study that focused on the Kasturba Gandhi Balika Vidyalaya (KGBV) scheme which was analysed for its implications for dalit girls (UN Women 2014).

Gaps in Design: The KGBV scheme was launched to enable girls, predominantly from marginalised communities, to avail of upper primary education through residential schooling.

The study found several flaws in the scheme design that limited its potential. For instance, the most glaring gap is that the coverage of the scheme is limited to the eighth standard, thus leaving several aspiring adolescent girls from the disadvantaged community in the lurch. Further, essential elements, such as provision of a grievance redressal mechanism, do not find a mention in the design of the scheme.

Gaps in Budgets: Not only are there flaws evident in the scheme design, there are several drawbacks with respect to the allocations for the specific components budgeted in schemes meant for the most marginalised. A comparison of the KGBV scheme and Navodaya Vidyalayas by Kumar and Gupta (2008) throw interesting insights. It was found that in case of the Navodaya Vidyalayas, again a central government intervention, due to meticulous planning, adequate budgetary allocations were provided taking into account the child's needs. For instance, provision for components such as travel expense to take the child to the hospital in case of emergency or provision of woollen clothes were found to be completely missing from the KGBV scheme. Further, as opposed to the vidyalayas, the KGBV teachers are para teachers with unstable contracts and with sporadic in-service training inputs which are too generalised to enhance a teacher's understanding of the girls' pedagogic and developmental requirements. Although the financial norms of the KGBV scheme have been revised in 2014, several issues persist.

Gaps in Implementation: Inadequacies in budgetary provisions were reflected most starkly in poor implementation of

the scheme. As per KGBVs guidelines, support for construction of building and boundary wall and provision of drinking water, sanitation facilities, furniture, bedding, kitchen equipment and electric installations should be made available. However, the field evidence points to the contrary. A quarter of the KGBVs in the study were being run in temporary buildings. Some of these were buildings of other schools. In one KGBV, the girls lived in a building that was under construction. In the two districts surveyed, no standard norm was being followed to run the KGBVs. The number of rooms per KGBV ranged from two rooms to a maximum of 14; the average number of rooms per KGBV being six. With about 100 girls living in each of the KGBVs, a minimum of 18–20 girls on an average were housed in one small room. Three-fourths of the KGBVs had one room to house the warden, while a quarter of the sample did not have that either. In fact, in one KGBV, almost 33 girls were forced to stay in one room. With respect to bathrooms, each KGBV, on an average, had four bathrooms and six toilets, implying a ratio of 25 girls to one bathroom and 16 girls to one toilet. No tap connections were available at the KGBVs. The only source of water was a lone handpump, thus resulting in girls compromising on their health and sanitation requirements. Further, while all KGBVs had appointed security guards, 25% of the schools in the sample did not have a boundary wall. As a result, the KGBV staff shared that they found the premises unsafe, especially at night.

The study thus emphasises the significance of focusing not just on allocations but on the entire programming cycle, right from planning of a particular intervention to budget allocation to implementation and finally evaluation.

The GRB has tremendous potential for highlighting the issues related to planning and budgeting from the viewpoint of the most marginalised. However, the tool has not been adequately applied to bring to the fore the specific vulnerabilities faced by the most marginalised groups of women. Lack of data on access of schemes to different groups of women renders building of evidence-based advocacy around this issue even more difficult. More attempts are needed to understand the issues faced by different groups of women and the extent to which the existing policies/schemes/programmes address these. As stressed by UN Women (2015), in order to contribute to substantive equality, policies have to be designed with women's rights at the centre.

We come now to the last question. Generally, the goal of a macroeconomic policy is to steer the economy as a whole towards achieving sustainable improvements in national output and incomes. Exchange rate policy, fiscal policy and monetary policy comprise the three key forms of macroeconomic policy. However, as Budlender (2002) argues, experience of the GRB across the globe reveals overwhelming focus on the budget since gender concerns are more visible in fiscal than in monetary policy. It is for similar reasons that some work has been done in the domain of trade policy. This narrow focus on budgets precludes the wider macroeconomic picture which underpins the framing of the budget thus restricting the exercise as reformist rather than transformative. This analysis holds for India too, whereby the focus has been only on fiscal policy. Moreover, even in the domain of fiscal policy, efforts towards analysing

the gendered impact of tax incidence remain limited. With the goods and services tax set to replace the value added tax, it will be important to analyse its gender implications. As Elson (1999) stresses, one of the most important issues is bringing together in one “balance sheet” the fiscal and monetary policy changes and their anticipated effects not just on macroeconomic variables but directly on gender-specific human development variables.

Analysing the Reasons and Possible Solutions

Given the issues discussed in the preceding section, what seems to come to the fore is the conundrum of the GRB. Its decade long history shows a mixed picture with certain positive developments alongside some worrying trends. The constitution of the GBCs in as many as 57 ministries/departments is by any standard remarkable. However, as Bist-Joshi (2013) remarks, although setting up institutional mechanisms and procedures is a valuable process indicator, it is important to assess the effectiveness of such mechanisms and procedures vis-à-vis their mandate. Further, the fact that only a third of the total demands for grants report in the GBS after a decade of adoption of the GRB and that allocations for women’s machinery and women-specific schemes have remained stagnant or even declined point to a disturbing trend. The engagement with other forms of macroeconomic policy also remains severely limited.

It is important to understand the reasons underlying the limited application of the GRB. Although there is a gamut of factors that play a role, we list some of the main issues that need to be addressed on a priority basis.

(i) Lack of a Strong Coordination Mechanism: The MoF was at the forefront during the initial phase of the GRB and led the efforts around the introduction of the GBS and development of the charter for GBCs. However, the subsequent years saw a gradual withdrawal of the MoF and a more central role taken by the MWCD as the nodal ministry. Global experiences clearly suggest that the GRB is more effective, when the MoF along with the MWCD steers it, as one of the main drivers (UN Women 2012). Further, in order to make the shift from mere “reporting” of gender allocations to “purposive planning,” there is an urgent need to institutionalise the practice of holding a consultative dialogue between key GRB agencies, that is, the MWCD and MoF and sectoral ministries/departments at the time of formulation of annual budgets. This dialogue will go a long way in ensuring that the objectives and interventions identified by the ministries identify critical gender concerns and are backed by adequate financial allocations.

(ii) Lack of Monitoring: Monitoring remains one of the weakest links in the GRB work globally. At present, there is no designated mechanism for monitoring it at the national level. At the state level, for the first time, after persistent efforts of the Department of Women and Child Development and UN Women in Madhya Pradesh, a GRB monitoring committee was constituted in 2014 to hold periodic discussions on the trajectory of the GRB in the state. The committee comprises representatives from the Department of Finance, Department of Women and

Child Development, Department of Planning and Department of Panchayati Raj and Rural Development with Commissioner, Directorate of Women Empowerment as the chair. A similar model can be emulated at the union government level which will ensure monitoring of GRB initiatives in the country.

(iii) Lack of a Comprehensive Road Map to Take GRB Forward: Ever since the official adoption of the GRB in the country, there has not been a comprehensive appraisal of its implementation. As Mishra and Sinha (2013) contend, despite a comprehensive road map on GRB, the efforts have stagnated at producing a GBS.¹³ The time is thus ripe for all key stakeholders to come together to revisit the road map, conduct a thorough assessment of the gains and gaps and chart out directions for the future.

(iv) Lack of Commitment: The GRB continues to remain an under-prioritised issue. As Sen (2000) remarks, it is political will rather than institutional arrangements that ultimately govern successful mainstreaming of gender concerns. Drawing from global evidence, Hewitt and Mukhopadhyay (2002) also emphasise the significance of government commitment and leadership and broad country ownership for effective formulation and implementation of the GRB initiative. The “success stories” with respect to the GRB interventions in India, at national and state levels, are primarily a result of individual motivation rather than broader institutional ownership and commitment to the GRB. A closely-related issue is the lack of individual and institutional capacities. There exist huge differences with respect to the level of engagement with the GRB at the state level. A well-tailored and systematic capacity building strategy thus needs to be formulated. There is also a need to develop customised knowledge products and a pool of trainers to facilitate these trainings (Bist-Joshi 2013; NABARD Consultancy Services Pvt Ltd).

(v) Lack of Participation: An important objective of the GRB is to promote participation of women in planning and budgeting. If development objectives are to be met through the budget, public expenditure management should involve wide participation of the citizens not just as beneficiaries but as active agents in the process (Hewitt and Mukhopadhyay 2002). Thus, going forward, creating and giving space to women to participate in budget decisions—either at the national level or local level—will be an important step in ensuring that women’s voices are heard. Till now, overt centralisation in centrally-sponsored schemes has meant very little money at the disposal of states (Das and Mitra 2013) and hence low level of decentralisation of funds, functions and functionaries. With the recent push towards more untied funds to states, it remains to be seen if greater devolution of funds to states will also enable creation of mechanisms for involving communities in planning and budgeting.

In sum, following are three quick steps that the government can consider:

(i) GRB needs to be given space at the time of prioritisation of budgets. It is only then that there will be a move from “reporting” to “meaningful planning.”

(ii) The MoF and MWCD need to jointly take stock of 10 years of the GRB in the country to give the much-needed direction.

(iii) Special efforts need to be made to ensure inclusion of the most marginalised groups of women in the decision-making processes.

As we celebrate 20 years of the Beijing Declaration and Platform for Action, India being an important global player can

showcase its commitment to gender equality and also influence several countries by stepping up investments for advancing women's rights. Making the right decisions and the right noise also assume special significance at this moment as global leaders are set to get together in Addis Ababa, Ethiopia from 13 to 16 July to agree on important decisions relating to financing of the new development framework post 2015.

NOTES

- Gender Budget Statement comprises two distinct parts—Part A details schemes in which 100% allocations are for women and Part B reflects schemes where the allocations for women constitute at least 30% of the provisions. Therefore, adding the amount of allocations for programmes and schemes mentioned in Part A to the amount of allocations for programmes and schemes mentioned in Part B gives the total gender budget.
- Evidence shows that even in case of prioritised and legally backed schemes such as the Integrated Child Development Services (ICDS), wages for frontline service providers in several states have been pending for months. This year, drastic cut in the budget for ICDS is likely to aggravate the situation if sufficient resources are not allocated by the states.
- The order issued by the Department of Revenue, MoF in this regard can be viewed at http://www.wcd.nic.in/gb/material/GB%20officer%20orders/dept_revenue_57.pdf.
- The directive issued by the MWCD instructing all ministries/departments to prepare annual action plans can be viewed at http://www.wcd.nic.in/gb/Material/Instructions/gb_preparation_annual_action_plan_11_05_14.pdf.
- The format can be accessed at www.wcd.nic.in.
- For instance, information on the initiatives undertaken by GBC of MOA has been provided in the ministry's annual report which documents the initiatives in a chapter "gender perspectives in agriculture." Ministry of Telecommunications produced a separate document specifically on Sanchar Shakti.
- The minutes of the meeting held by the Ministry of Tribal Affairs can be downloaded from <http://www.wcd.nic.in/gb/material/gbcs%20minutes/index.htm>.
- The minutes of the meeting can be downloaded from <http://www.wcd.nic.in/gb/material/gbcs%20minutes/index.htm>.
- In other cases, BCCs might not require ministries to produce a GBS.
- The EFC memorandum is shared with the different divisions of the ministry at the time of approval of a new scheme/programme.
- A Gender Audit Methodology Workshop was jointly organised by MWCD and UN Women in 2011 following which a task force on Gender Audits was constituted by MWCD.
- Crenshaw (1991) who coined the term intersectionality, first used the concept to explain how gender and race interact and shape the multiple identities of women of colour. The approach has since then been employed to understand the differences that exist among diverse groups of men and women.
- The MoF constituted an Expert Group to review the classification system for government transactions. One of the objectives of the group was to examine the feasibility of and suggest the general approach to gender budgeting and economic classification. The committee submitted its report in 2004 which can be viewed at <http://finmin.nic.in/reports/ReportExpGrGovTrans.pdf>.

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