CHAPTER VI

GENDER BUDGETING INITIATIVES IN INDIA

This chapter deals with gender budgeting initiatives in India. It is organised as under: Section I sheds light on the development of gender budgeting in India. In Section II gender budgeting initiatives in five year plans are examined. The role of Department of Women and Child Development in initiating gender budgeting is examined in Section III. Other initiatives and important developments are examined in Section IV and Section V pertains to the incorporation of gender budgeting in the Union Budgets.

Section I

6.1: Development of Gender Budgeting in India

Empowerment of women and gender equality are vital for the overall development of a country and to bring long-lasting change in the society. The Government of India has made concerted efforts for the holistic development of women. The principle of gender equality is enshrined in the Constitution of India, in its Preamble, Fundamental Rights, Fundamental Duties and Directive Principles of State Policy. These not only guarantee equal status to women but also empower the state to adopt measures of affirmative discrimination in favour of women. Several legislations, policies and programmes are also implemented by the government for achieving gender equality. In spite of several provisions made by the Constitution and other efforts for the betterment and security of women, the Indian women are still at the cross roads. The constitutional dream of gender equality has not become true in reality. “All over India, women are the poorest of the poor: disproportionately, they lack access to education and other social services. Too often women are absent from decision-making, not only at the national, regional or local level, but also even within their own families”\(^{245}\).

According to *Human Development Report 1995*, “Development if not engendered is endangered”\(^\text{246}\). Real development process can happen only when the modern world considers the balance that exists between male and female. Gender inequality, however, persists in India in all spheres. “Of everything that economics measures, women get less. In almost every category women form a subset that is often disadvantaged, discriminated against marginalised in most spheres of life as compared to men within the same category. Such marginalisation and subordination is reflected in all aspects of social well-being and at every scale from the local to the national and international”\(^\text{247}\). There are several methods to remove the gender disparities. The novel approach, along with other measures, adopted by the Indian Government to bridge the gender hiatus is the commencement of ‘gender budget initiatives’.

“Investing in women’s capabilities and empowering them to exercise their choices is not only valuable in itself, but is also surest way to contribute to economic and overall development”\(^\text{248}\). To accord equal socio-economic and political status to Indian women, Government of India has incorporated gender perspective in various plans, policies and programmes since long time. However, gender budgeting as a distinct tool was institutionalised from the Union Budget 2005-06 for engendering macroeconomic policy-making. The Beijing Platform for Action, 1995 stated, “Government should make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures”\(^\text{249}\).

The Government of India has recognised the importance of budgetary allocations in the socio-economic development of the country, hence, gender perspectives are incorporated in the national budgets since 2005-06. In India, analysing public expenditure from the gender perspective received attention since the Report of the Committee on the Status of Women titled *Towards Equality*...
was brought out in 1974\textsuperscript{250}. Based on the Report of the Committee on the Status of Women in India, the Parliament urged the Prime Minister to “initiate a comprehensive programme of legislative and administrative measures aimed at removing as far as possible the economic and social injustices, disabilities and discrimination to which Indian women continue to be subjected”\textsuperscript{251}. The 1974 Report of the Committee on the Status of Women in India, \textit{Towards Equality} gave the initial impetus toward the search for gender perspectives on public expenditure.

\textbf{Section II}

\textbf{6.2: Planning and Gender Budgeting in India}

The development of women in India has always been the focal point in development planning since independence. The Government of India’s commitment to gender budgeting is strongly focused in the plan documents of the country. In the initial plans women were seen as welfare recipients, however, the approach changed in the course of time. There was shift of approach from ‘welfare’ to ‘development’ and to ‘empowerment’ in the consequent plans. It is important to note that gender sensitivity in allocation of resources began from Seventh Plan (1987-1992), however, formal earmarking of funds for women started with Women’s Component Plan in the year 1997-98. The Seventh Plan (1987-1992) introduced monitoring of 27 major women specific schemes and the quantum of funds flowing to women. The Eighth Plan (1992-97) highlighted, “….. the benefits of development from different sectors should not bypass women and special programmes on women should complement the general development programmes. The latter in turn should reflect greater gender sensitivity”.

Empowerment of women became primary objective in the Ninth Five Year Plan. The Ninth Five Year Plan (1997-02) introduced “Women Component Plan”, where 30 percent of the funds and benefits would flow to women and the

\textsuperscript{250} Das Subrat and Mishra Yamini., “A Long Way to Go”, \textit{Yojana}, Vol. 50, October 2006, p.25.
Tenth Plan (2002-07) and Eleventh Plan (2007-11) reinforced commitments to Women Component Plan along with Gender Responsive Budgeting (GRB). The Tenth Five Year Plan (2002-2007) marked another significant step forward as it envisaged “immediate action in tying up these two effective concepts of ‘Women Component Plan’ and ‘Gender Budgeting’ to play a complementary role to each other, and thus ensure both preventive and post facto action in enabling women to receive their rightful share from all the women-related general development sectors”.

The Approach Paper to the Eleventh Plan (2007-2011) stated that “gender equity requires adequate provisions to be made in policies and schemes across ministries and departments. It also entails strict adherence to gender budgeting across the board.” In the Eleventh Five Year Plan, initiation was taken to form a sub-group on gender budgeting, as part of the working group on empowerment of women. The sub-group apart from providing suggestions on gender budgeting also recommended the setting up of a gender budgeting bureau in the Ministry of Women and Child Development (MWCD).

Thus, the seeds of gender budgeting can be found in Indian planning process. It was the Seventh Plan (1987-1992) which set the trend for inclusion of gender component in the plan document. However, not much progress was made in terms of ensuring adequate flow of funds for the empowerment of women. The Eighth Five Year Plan (1992-97) highlighted that the benefits of development sectors should not by pass women. It was Ninth Five Year Plan (1997-2002) which made significant progress by adopting the strategy of ‘Women’s Component Plan’ which was a precursor to the adoption of gender budgeting. During the Tenth Five Year Plan (2002-2007), in Union Budget 2005-06 a separate statement on gender budgeting was included in the budget document. In the Eleventh Five Year Plan (2007-2011) a sub-group on gender budgeting was formed. The Planning Commission constituted a Steering Committee on the

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

An important decision was taken by Planning Commission, Government of India on 5\textsuperscript{th} January 2010, regarding the concept ‘Women Component Plan’. It has stated, “the concepts of ‘Women Component Plan’ and ‘Gender Budgeting’ are not complementary but often contradictory and the world over countries have moved to using ‘Gender Responsive Budgeting’ as a tool for gender mainstreaming and ensuring gender equity” and has clarified that, “Women Component Plan should no longer be used as a strategy either at the Centre or at the State level. In its place as already initiated by the Ministry of Finance and Ministry of Women and Child Development, we should adopt Gender Responsive Budgeting or Gender Budgeting only.”


\textsuperscript{256} Government of India, Ministry of Women and Child Development, \textit{Gender Budgeting: Mission Statement–Budgeting for Gender Equity}, accessed on 16\textsuperscript{th} July 2010 (www.wcd.nic.in).
Section III

6.3: Role of Department of Women and Child Development in Initiating Gender Budgeting

The Ministry of Women and Child Development as the nodal department for the advancement of women and children has taken several initiatives for gender budgeting. It also provides support to all other agencies to carry out gender budgeting initiatives.

In the year 1998, the Department of Women and Child Development (DWCD), took up the initiative of generating “gender-disaggregated data” throughout the country. The DWCD conducted two workshops, first workshop was, ‘Workshop on Gender Issues and Indicators for States and Districts’ on November 6th and 7th, 1998 and another Workshop was organised on Developing Gender Development Index (GDI) and Gender Empowerment Measure (GEM)\textsuperscript{257}. After consultations with the administrations of States and Union Territories, 18 indicators\textsuperscript{258} were identified for collecting gender-disaggregated data at state and district levels to develop Gender Development Index (GDI). In December 2001, the Department of Women and Child Development entrusted the National Institute of Public Cooperation and Child Development (NIPCCD), with the task of coordinating gender budget analysis in 22 States.

A study on gender analysis of all states was commissioned by the Department of Women and Child Development from 1993-94 to 2002-03 so as to generate a time series data on budgeted expenditure for women by state


\textsuperscript{258} 1) Sex-Ratio, 2) Sex Ratio(0-6 years), 3) Mortality Rate (15-35 years), 4) Under-5 Mortality Rate, 5) Proxy indicator for control over resources, 6) Percentage of male and female non-farm workers among main workers, 7) Percentage of agricultural labourers among marginal/subsidiary workers, 8) Agricultural wage per day for male and female, 9) Employment in central/state government and local bodies, 10) Education upto middle level, 11) Attendance in school (6-14 years), 12) Main and Marginal workers WPR, 13) Male and Female Literacy Rate, 14) Unnatural deaths per lakh of population, 15) Percentage of non-death crimes against women, 16) Percentage of sterilizations among male and female, 17) Voted, Contested and Elected women in central and state elections, 18) Percentage of boys and girls appearing for 10\textsuperscript{th} Board Examinations. (“Towards Gender Budgeting in Tamil Nadu”, Social Watch-Tamil Nadu, April 2008, p.16).
governments for the years 1993-94 to 2002-03. This report has classified the programmes for women under five sectors:259:

1. **Education and Training:** This includes general education of girls above senior secondary level, training of women in technical education, extension work, etc.

2. **Women in Need:** This covers pension/financial assistance for destitute/handicapped women and widows and their children for purposes like marriage/education, etc., shelter homes, rehabilitation of prostitutes, etc.

3. **Health:** Maternity and child care, hospitals for women, community health programme for women, etc., are covered under this sector.

4. **Women Empowerment Programmes:** Working women hostels, self-help group schemes, women cooperative banks, etc., fall under this programme.

5. **Miscellaneous Measures.**

The United Nations Development Fund for Women (UNIFEM) workshop on “Engendering National Budgets in the South Asia Region” was held in July 2002.260 This was another important step toward gender budgeting in India. National Institute of Public Finance and Policy (NIPFP), New Delhi, was commissioned by DWCD to study gender-related economic policy issues, which included gender segregation of relevant macro data, quantification of contribution of women in economy, assessment of impact of government budget on women, the role of women in improving institutional framework for delivery of public services and the policy alternatives for building a gender sensitive national budgeting process.

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Section IV

6.4: Other Initiatives and Developments

6.4.1: ‘National Policy for the Empowerment of Women 2001’ and Initiating Gender Budgeting: The National Policy for the Empowerment of Women 2001, has also recognised the significance of gender budgeting under the heading ‘Resource Management’. It observed: “Availability of adequate financial, human and market resources to implement the Policy will be managed by concerned Departments…” and that this process will include, among other initiatives, “Assessment of benefits flowing to women and resource allocation to the programmes relating to them through an exercise of gender budgeting. Appropriate changes will be made to optimize benefits to women under these schemes”261.

6.4.2: Pioneer Study on Gender Budgeting by NIPFP: In the year 2001, the NIPFP took up study on the ‘Status of Women in India and their Role in Economy’. NIPFP submitted its report in January 2001. The study by NIPFP focused on “the differentials in resource allocation of ministries on male and female”. It has developed a framework “by which women’s unpaid care work can be accounted for in a system of satellite accounts to the National Accounts System (NAS)”262. This study has also highlighted the indicators that help in analysing the status of women263. The Economic Survey 2000-01, for the first time included a separate section on gender inequality in the chapter on ‘Social Sector’ based on the interim report of NIPFP. In the chapter on gender inequality in the Economic Survey 2000-01, the status of women is discussed by considering important indicators like, Life Expectancy at Birth, Infant Mortality Rate, Maternal Mortality Rate. This section (Gender Inequality) also throws light on work participation rate of women and about the ‘care sector’264. Since then,

263 These indicators which are eighteen in number are already mentioned in Footnote No.258.

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gender equality and empowerment were recognised as important economic objectives.

The NIPFP submitted its second report in August 2001 and this made a post budget assessment of the Union Budget 2001-02 from gender perspective. This report *Gender Budgeting in India: Post Budget Analysis* was submitted in August 2001. NIPFP provided a model for analysing the Union Budget from gender perspective. The report of NIPFP categorized public expenditure under three main types:\(^{265}\)

a) Specifically targeted expenditure on women and girls (100 percent targeted for women),

b) Pro-women allocations; which are the composite expenditure on schemes with a women component (at least 30 percent targeted for women), and

c) Mainstream public expenditure that has gender differential impacts.

NIPFP further categorized the public expenditure ‘specifically targeted to women’ into four clusters namely:

1. Protective and welfare services that prevent the atrocities against women such as domestic violence, kidnapping, dowry deaths including rehabilitation programmes. These constituted 67 percent of public expenditure targeted for women.

2. Social services, such as education, water supply and sanitation, housing, health and nutrition schemes can empower women to play their rightful role in the economy. These constituted 26 percent of public expenditure targeted for women.

3. Economic services, such as self-employment and training programmes, economic empowerment programmes and fuel supply management programmes. These constituted 4 percent of public expenditure targeted for women.

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4. Regulatory services and awareness generation programmes for women operates through institutional mechanism like National Commission for women. These constituted 3 percent of public expenditure targeted for women.

**Public Expenditure with Pro-women Allocations:** Public expenditure schemes such as poverty alleviation and employment generation schemes, though not exclusively targeted for women, have pro-women allocations.

**NIPFP Formula for Calculation of Pro-women Allocation:** NIPFP has given the following formula to calculate Pro-women allocation:

- **a)** For mainstream social sector ministries like Health, Family Welfare, Education, Labour and Rural Development, etc., where women comprise significant part of the beneficiaries of almost all the schemes, the following formula can be adopted:

  \[
  \text{Pro-women allocation} = (\text{TE} - \text{WSP}) \times \text{WC}
  \]

  Where, \(\text{TE}\) = Total Expenditure of Ministry; \(\text{WSP}\) = Women Specific Programmes of the concerned ministry and \(\text{WC}\) = Women Component, specified as a percentage of the total outlay of the ministry being exclusively spent on women.

- **b)** For other ministries like Agriculture and Cooperation, Small Scale Industries, Agro and Rural Industries, etc., only few programmes have Women Component, the following formula can be used to calculate Pro-women allocation:

  \[
  \text{Pro-women allocation} = \left(\text{SCS} \times \text{WC}\right)
  \]

  Where, \(\text{SCS}\) = Expenditure on the Specific Composite Scheme and \(\text{WC}\) = Women Component, specified as a percentage of the total outlay of the ministry being exclusively spent on women.

The NIPFP study highlighted the fact that women related allocation in the Union Budget is very less. It has drawn the inference that gender incidence of

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public expenditure is difficult to measure in accurate quantitative terms, since the bulk of the expenditure is meant to provide services which are public in nature\textsuperscript{267}. For instance, the benefits of public expenditure on defence, maintenance of law and order, etc., are enjoyed by all irrespective of caste, creed or sex. Therefore, the budget should clearly mention how much is earmarked for women. The suggestion was that it is not essential to have a gender-wise breakup of all government expenditures, but expenditures meant primarily for women be shown separately so that they can be easily picked out from budget heads of social and economic services in which it is possible to segregate such expenditures. NIPFP has recommended the following priority actions for gender budgeting:

1. Mechanism to collate gender disaggregated data from relevant departments be developed to obtain the gender-wise relevant statistical database, targets and indicators.

2. Gender audit of plans, policies and programmes of various ministries with pro-women allocations should be conducted.

3. The provisions for women in the composite programmes under education, health and rural development, etc., should be segregated to protect the provisions by placing restrictions on their re-appropriation for other purposes.

Subsequently, workshops were organised in October 2001 and in December 2001 to initiate measures to undertake gender analysis of State Budgets, under coordination of National Institute of Public Cooperation and Child Development (NIPCCD). NIPCCD undertook gender analysis of budgets of 22 States by adopting the methodology given by NIPFP. The Department of Women and Child Development by adopting the method given by NIPFP, has analysed expenditure on women, for the Union Budgets 2002-03 and 2003-04. The gender budget analysis is incorporated in the Annual Reports of DWCD.

6.4.3: National Commission for Women (NCW): Another vital initiative in India was undertaken by ‘The National Commission for Women (NCW)’. It held a National Consultation in 2003 on “The Budget: A Gender and Poverty Sensitive Perspective”\(^{268}\). Thereafter, the NCW sent a Memorandum to the Finance Minister listing various demands for the Union Budget 2004-2005. The Memorandum highlighted the important areas, such as, women’s health, rural environment, basic village infrastructure, women’s economic and political empowerment and macro-economic policy. Later, NCW has also published a report on *The Budget: A Gender and Poverty Sensitive Perspective*.

6.4.4: Recommendations by the Expert Group: An Expert Group was constituted in 2003 by Ministry of Finance, Government of India on the ‘Classification System of Government Transactions’ under the chairmanship of Chief Economic Advisor. This was constituted to review the Classification System of Government Transactions. A Sub-Group with representation from the office of the Controller General of Accounts, Ministry of Finance and NIPFP was constituted to study the subject and to make recommendations for introduction of gender budgeting in the government. A report outlining the framework for gender budgeting was prepared by a Sub-Group in the year 2004.

The following are the major recommendations of the Sub-Group regarding gender budgeting\(^{269}\):

1. All programmes/schemes of the government may be classified into three categories:

   a) Women-centric programmes/schemes with 100 percent pro-women allocation;

   b) Schemes/Programmes that have a significant (over 30 percent) allocation for women; and


c) Schemes/Programmes that cannot have gender sensitive elements.

2. An institutional setup may be created in the Ministries/Departments to collect gender-disaggregated data, targets and indicators.

3. It has also recommended the setting up of a gender budgeting directorate in the Department of Expenditure and an Inter-departmental Standing Committee (ISC) on gender budgeting.

4. Outputs and inputs may be monitored to ensure proper implementation of the goals.

5. Gender budgeting and assessment studies may also be introduced in the state governments, as major portion of expenditure on social sectors like health, education, etc., is through the state.

The Expert Group also advised that the government should undertake periodical benefit-incidence analysis of its programmes and schemes to assess their impact on the targeted beneficiaries. This Committee has also instructed 18 Central Ministries/Departments to bring out scheme-wise provisions and physical targets benefiting women in their Annual Reports for 2004-05.

6.4.5: The Parliamentary Standing Committee: In the year 2004-05, the Parliamentary Standard Committee on Ministry of Human Resource Development advised DWCD to issue guidelines on gender budgeting. In the 51st National Development Council meeting held on 27th and 28th June 2005, the Prime Minister urged State Governments to take up initiatives on gender budgeting.

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6.4.6: ‘Budgeting for Gender Equity- A Mission Statement’ by Ministry of Women and Child Development: The Ministry of Women and Child Development adopted the mission statement of ‘Budgeting for Gender Equity’ in 2004-05 and also framed the Strategic Framework of Activities to implement this mission as shown in Box No.6.1.²⁷³

The Essence of Mission Statement:

1. Gender budgeting is a process that entails maintaining a gender perspective at various stages- enactment of legislation, formulation of policies, planning programmes and schemes, assessment of needs of the target groups, allocation of resources, implementation, impact assessment, outcome assessment, and reprioritisation of policy/programme objectives and allocations, thus ensuring that gender is mainstreamed into the development process.

2. Gender budgeting translates stated gender commitments into budgetary commitments.

3. Thus, a gender-sensitive (or gender-responsive) budget is the culmination of the gender budgeting process.

Box No.6.1:  
Budgeting for Gender Equity: Strategic Framework of Activities

**Broad framework of Activities:**

- Quantification of allocation of resources for women in the Union, States and Local Administration budgets and expenditure thereof

- Refining and standardizing methodology and development of tools.
  - Trend Analysis
  - Analysis of change in pattern, shift in priorities in allocation across clusters of services, etc.
  - Variations in allocation of resources and actual expenditure
  - Adherence to physical targets
  - Gender audit of policies of the Government-monetary, fiscal, trade, etc., at the centre and state levels
  - Research and micro studies to guide macro policies like credit policy, taxes, etc.
  - Identification of gender impact of policies/interventions viewed as gender neutral
  - Micro studies to identify need for affirmative action in favour of women toward correcting gender imbalances
  - Impact assessment of various schemes in the Union and State budgets
  - Micro studies on incidence of benefits
  - Analysis of cost of delivery of services

- Analysing programmes, strategies, interventions and policy initiatives from the perspective of their impact on status of women as reflected in important macro indicators like, literacy, maternal mortality rate (MMR), participation in work force.
  - e.g., analysis of substance and content of various interventions directed at health of women and correlate the same with indicators like MMR, to establish need for corrective action in formulation of scheme/approach.

- Institutionalizing the generation and collection of gender disaggregated data
  - Developing management information system (MIS) for feedback from implementing agencies
  - Inclusion of new parameters in data collection in Census and surveys by NSSO, CSO, etc.

- Consultations and capacity building
  - Collation of research and exchange of best practices
  - Developing methodologies and tools for dissemination
  - Forums and partnerships amongst experts and stakeholders.

- Review of decision-making processes to establish gender equity in participation-review of extant participation of women in decision-making processes and to establish processes and models aimed at gender equity in decision making and greater participation of women.

- Formulation and reflection of satellite accounts to capture the contribution of women to the economy by way of their activities in areas that go unreported like care economy, unpaid work in rearing domestic animals, etc.

6.5: Incorporation of Gender Budgeting in Union Budgets

6.5.1: Gender Budgeting in the Union Budgets: The Finance Minister’s Speech on gender budgeting gave additional impetus to bring gender budgeting on the forefront in India. Gender budgeting is specially mentioned by the Finance Minister in 2004-05, 2005-06 and 2006-07 Budget Speeches. The then Finance Minister P. Chidambaram in his Budget Speech for the year 2004-05, has emphasised on gender budgeting. He addresses: “Women’s groups have met me and urged me to consider gender budgeting. This means that the budget data should be presented in a manner that the gender sensitivities of the budgetary allocations are clearly highlighted. An expert group on “Classification System of Government Transactions” has submitted its report on July 6, 2004. It has recommended appropriate systems for data collection and representation in the budget. The group has also recommended introduction of periodic benefit-incidence analysis. Government will examine the recommendations, and I hope it will be possible for me to implement some of them in the Budget for 2005-06”\(^\text{274}\).

In 2005-06 Budget Speech, the Finance Minister maintained what he had said in the previous, that is, 2004-05 Budget Speech. In his own words: “Last July, I promised to consider gender budgeting, .....I have included in the budget documents a separate statement highlighting the gender sensitivities of the budgetary allocations under 10 demands for grants. The total amount in Budget Estimates (BE) 2005-06, according to the statement, is Rs.14,379 crore. Although this is another first in budget-making in India, it is only a beginning and, in due course of time, all Departments will be required to present gender budgets as well as make benefit-incidence analysis”\(^\text{275}\).

In his Budget Speech for the year 2006-07, the Finance Minister said that, “Last year, I introduced a statement highlighting the gender sensitivities of the budgetary allocations. I was able to cover 10 demands for grants. This time, I have been able to enlarge the statement on gender budgeting to include schemes

\(^{274}\) Government of India, Ministry of Finance, Budget Speech 2004-05, p.16.

where 100 percent of the allocation is for the benefit of women as well as schemes where at least 30 percent of the allocation is targeted toward women. The statement now covers 24 demands for grants in 18 Ministries/Departments and five Union Territories and schemes with an outlay of Rs.28,737 crore\textsuperscript{276}.

The Ministry of Finance started introducing a separate statement on gender budgeting from Union Budget 2005-06. It implies that a separate statement on gender budgeting was for the first time introduced in Union Budget 2005-06, (Union Budget 2005-06, Statement No.19, Expenditure Budget, Vol. I, Page No.50). It included 10 demands for grants. Similarly, a separate statement was included in Union Budget 2006-07 (Union Budget 2006-07, Statement No.20, Expenditure Budget, Vol. I, p.55). The gender budgeting statement 2006-07 consists of two parts, Part A and Part B. Part A reflects the schemes in which 100 percent of budgetary allocation is meant exclusively for women. Part B deals with women specific budget allocations wherein, at least 30 percent of the total provisions are earmarked for women. In the Union Budget 2006-07 the demands for grants were expanded to 24 under 18 Ministries/Departments of the Union Government and 5 Union Territories.

6.5.2: Setting up of Gender Budget Cells: Gender budgeting is a new process introduced recently in India. For the success of any new process, proper institutional mechanism should be developed. In this regard the Ministry of Finance has created “Gender Budgeting Secretariat”\textsuperscript{277}. Several Ministries and Departments have initiated an exercise to prepare budgets from gender perspective. Thirty-two ministries had set up gender budget cells\textsuperscript{278}. The Department of Expenditure, Ministry of Finance issued a Charter for the Gender Budget Cells on March 8\textsuperscript{th} 2007.

The Ministry of Women and Child Development has been continuously persuading the other Ministries for setting up of gender budget cells. At the end of May 2007, 51 Ministries and Departments had set up these cells. These cells

\begin{footnotesize}
\textsuperscript{276} Government of India, Ministry of Finance, Budget Speech 2006-07, p.6.
\end{footnotesize}
serve as focal points for coordinating gender budgeting initiatives both intra and inter ministerial. The role of these gender budget cells includes the following: 

1. Acts as a nodal agency for all gender budgeting initiatives.

2. Pilot action on gender sensitive review of public expenditure and policies (Expenditure/Revenue/Policies/Legislation, etc.).


4. Guide gender budgeting initiatives within departments as well as in field units responsible for implementing government programmes.

5. Conduct gender based impact analysis, beneficiary needs assessment and beneficiary incidence analysis in order to:
   - Establish effectiveness of public expenditure
   - Identify scope for re-prioritization of public expenditure
   - Improve implementation, etc.
   - Collate and promote best practices on participative budgeting for and implementation of schemes.

The list of ‘Gender Budgeting (GB) Cells’ set up by Ministries and Departments are as follows:

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<th>Sl.No.</th>
<th>Ministries And Departments</th>
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<td>Department of Agriculture and Cooperation</td>
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<td>Ministry of Overseas Indian Affairs</td>
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<tr>
<td>31.</td>
<td>Ministry of Panchayati Raj</td>
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<tr>
<td>32.</td>
<td>Ministry of Petroleum and Natural Gas</td>
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<tr>
<td>33.</td>
<td>Department of Posts</td>
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<tr>
<td>34.</td>
<td>Ministry of Power</td>
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<tr>
<td>35.</td>
<td>Ministry of Rural Development</td>
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<tr>
<td>36.</td>
<td>Department of Science and Technology</td>
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<tr>
<td>37.</td>
<td>Department of Secondary Education and Higher Education</td>
</tr>
<tr>
<td>38.</td>
<td>Ministry of Small Scale Industries, Agro and Rural Industries</td>
</tr>
<tr>
<td>40.</td>
<td>Department of Scientific and Industrial Research</td>
</tr>
<tr>
<td>41.</td>
<td>Department of Shipping</td>
</tr>
<tr>
<td>42.</td>
<td>Ministry of Statistics and Programme</td>
</tr>
<tr>
<td></td>
<td>Implementation</td>
</tr>
<tr>
<td>43.</td>
<td>Department of Telecommunications</td>
</tr>
<tr>
<td>44.</td>
<td>Ministry of Textiles</td>
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<tr>
<td>45.</td>
<td>Ministry of Tourism</td>
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<tr>
<td>46.</td>
<td>Ministry of Tribal Affairs</td>
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<tr>
<td>47.</td>
<td>Department of Urban Development</td>
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<tr>
<td>48.</td>
<td>Department of Urban Employment and Poverty</td>
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<tr>
<td></td>
<td>Alleviation</td>
</tr>
<tr>
<td>49.</td>
<td>Ministry of Women and Child Development</td>
</tr>
<tr>
<td>50.</td>
<td>Ministry of Water Resources</td>
</tr>
<tr>
<td>51.</td>
<td>Ministry of Youth Affairs and Sports</td>
</tr>
</tbody>
</table>

6.5.3: Critical Activities Constituting the Gender Budgeting: The critical activities constituting the gender budgeting exercise include\textsuperscript{280}:

1. Addressing gap between policy commitment and allocation for women through adequate resource allocation and gender sensitive programme formulation and implementation.


3. Gender audit of public expenditure, programme implementation and policies.

6.5.4: Actors or Stakeholders in Gender Budgeting: According to MWCD there are several stakeholders involved in gender budgeting. Some of them are\textsuperscript{281}:

1. The Ministry of Women and Child Development (nodal Ministry at the central level in India).

2. The Ministry of Finance (at the Centre and the States).

3. The Planning Department or Planning Commission (at the Centre and in the States).

4. Sectoral Ministries: Each and every department can do gender budgeting (at the Centre and the States).

5. Researchers and Economists.


7. Civil Society Organisations, especially women’s groups.

8. Parliamentarians, members of legislative assemblies and other representatives of the people at state/district and sub-district levels.


10. Women and men for whom the specific policy, programme or budget is intended.

6.5.5: Entry Points and Tools of Gender Budgeting in India: The entry points and tools of gender budgeting as disseminated by Ministry of Women and Child Development are: ²⁸²

**Entry Point 1: Participative Planning and Budgeting:** Involvement of women in decision-making is seen as a key to success of gender budgeting initiatives. Women have to be treated as equal partners in decision-making and implementation rather than as only beneficiaries. To make this effective, there may be need for capacity building not only of elected women representatives but also of women members of community-based organisations, self-help groups, etc., in decision making and budgeting.

**Entry Point 2: Spatial Mapping:** Adequate resource allocation is essential in all areas including health, education, water, sanitation and nutrition, sustained employment, access to credit, asset ownership, skills, research and design and political participation. To achieve this it is important to know the specific needs of women residing in particular villages and towns. Spatial mapping of social infrastructure and access to employment opportunities for women can highlight the resources available and overall gaps. This will help in pointing to the resources required taking into account the size of the population and norms for availability of facilities, so that universalisation of basic social-economic infrastructure is achieved progressively and allocations and interventions are more focused.

**Entry Point 3: Gender Appraisal for All New Programmes and Schemes:** All new programmes, projects and schemes (PPS) for which funds are requested should be viewed through gender perspective. It will ensure that the implementation modality of the PPS is gender sensitive and that gender impact assessment is built into the design of the PPS.

Entry Point 4: Guidelines for Gender Sensitive Review of Public Expenditure and Policy: Specific guidelines in the form of Checklist I and Checklist II have been formulated by the Ministry of Women and Child Development. Checklist I deals with programmes that are beneficiary-oriented and consciously target women. Checklist II covers other “mainstream” sectors and programmes. These guidelines assist in reviewing public expenditure and policy through gender lens, which help in the identification of constraints in the outreach of programmes and policies to cover women and introduction of suitable corrective actions.

Entry Point 5: Gender–Based Profile of Public Expenditure: Preparation of a profile facilitates review of schemes and public expenditure through gender lens and highlights the gender component of expenditure and physical targets. The profile provides the clear picture of the amount of money spent on women and also points out the constraints such as non-availability of gender disaggregated data and the need to determine reasons for non-adherence to targeted expenditure on women. The format for gender-based profile of public expenditure is given below:

Table No: 6.2: Gender –Based Profile of Public Expenditure

<table>
<thead>
<tr>
<th>Programme</th>
<th>Expected Outcome/Objective</th>
<th>Gender Component of Programme / Subprogramme</th>
<th>Total Public Expenditure (Rs.)</th>
<th>Public Expenditure on women /girls(Rs.)</th>
<th>Gender Disaggregated Beneficiaries (extent of benefits to women)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>By definition or practice</td>
<td>GOI</td>
<td>State</td>
<td>GOI</td>
<td>State</td>
</tr>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Entry Point 6: Outcome Budget:** The charter for gender budget cells lists among the functions of the cells the possibility of including the results of gender analysis of Ministry budgets in their outcome/performance budgets. In India performance budgeting was introduced in 1969. Performance budgeting highlights, how the money is spent apart from its traditional focus on bookkeeping and accounting for the financial numbers.

**Entry Point 7: Impact Analysis:** Impact analysis can be done through different methods like, impact assessments, evaluations and field surveys. Results of impact assessment of programmes from a gender perspective help to see whether the programmes and schemes are meeting the objectives for which they are meant and in identifying barriers to women’s access to public services/expenditure.

**6.5.6: Gender Budgeting – An Action Plan**\(^{283}\): This can be studied under the headings macro level initiatives, micro level initiatives and gender responsive administration.

**Macro Level Initiatives**- The macro level initiatives are as follows:

1. This entails preparation of a gender based profile of public expenditure. This serves as a situational analysis/benchmark to identify gap areas in resource allocation for women.

2. The exercise could be carried out for the entire budget of a State or Ministry or for specific sectors.

3. Identification of gaps will enable enhancing/re-prioritising allocation of resources toward women’s empowerment.

4. Monitoring flow of funds, gender friendly implementation and achievement of outcomes is an integral part of gender budgeting.

The macro level initiatives are explained with the help of Chart No.6.1.

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Micro Level Initiatives- The micro level initiatives are as below:

1. Spatial Mapping of resources available for women in the villages and towns and benchmarking public expenditure necessary to ensure adequate availability and access to essential services like health, education, water, sanitation, fuel and employment gives a realistic picture of funds required for women.

2. The next step is to progressively translate gender based spatial requirements into resource allocations and create synergy in resource allocation across levels of governance to ensure universal coverage.

3. Re-prioritise resource allocations to address- regional imbalances, infrastructure gaps.

The following Chart No.6.2 helps us to understand the micro level initiatives.
Gender Responsive Administration- The gender responsive administration means:

1. The stage of designing schemes and programmes should incorporate gender concerns identified through Beneficiary Needs Assessment.

2. Programmes may be redesigned from gender perspective-built in women’s participation.
3. Affirmative action may be taken to address gender barriers in access to public expenditure.

4. Relentless monitoring and impact assessment of implementation and outcomes would enable suitable corrective action.

The Chart No.6.3 throws light on gender responsive administration.

**Chart No. 6.3: Gender Responsive Administration**

![Chart showing the process of gender responsive administration]


**6.5.7: States that have Initiated Gender Budgeting in India:** Following the spearheading role by the Ministry of Women and Child Development, some of the Indian states have taken initial steps toward gender budgeting. NIPCCD has also played vital role by carrying out gender analysis in 22 states. The following six departments of the states were selected for analysis: 1. Department of Women and Child Development; 2. Department of Health and Family Welfare; 3. Department of Social Welfare; 4. Department of Rural Development; 5. Department of Education; and 6. Department of Agriculture.
Karnataka is one of the pioneer states to initiate gender budgeting. Kerala, Rajasthan, Madhya Pradesh, West Bengal, Assam, Maharashtra, etc., are some of the states which have taken steps to initiate gender budgeting. State-wise gender budgeting exercises are studied in the next chapter.

6.5.8: Millennium Development Goals (MDGs) and Gender Budgeting in India:

MDGs were adopted in September 2000 at the UN Millennium Summit of 189 countries. MDGs provide a shared vision of a much improved world by 2015, where extreme poverty is reduced by half, child mortality is greatly reduced, and gender disparities in primary and secondary education are eliminated, women are more empowered and health and environment indicators improve within a global partnership for development.


Gender equality is at the core of Goals- from improving health and fighting disease, to reducing poverty and mitigating hunger, to expanding education and lowering child mortality, to increasing access to safe water, to ensuring environmental sustainability.284 The Third Millennium Development Goal calls for gender equality and women empowerment and fifth goal focuses on gender based disadvantages of women as it aims at improving maternal health. Gender equality is not only a goal in itself, but also a key to achieve other goals.285 Millennium Development Goal 3 measures gender parity in education, the share of women in wage employment, and the proportion of seats held by women in national legislatures. The indicators, education, employment and

political participation are considered essential for the achievement of gender equality and women’s empowerment. It is imperative for the MDGs to consider the multi-dimensionality of gender equality issues and place agenda of women’s empowerment in the broader fabric of many a gender-specific risks and vulnerabilities, roles and responsibilities and power relations.

The following Table No.6.3 throws light on MDGs and gender budget commitments of Government of India, as is clear from Gender Budgeting Statement.

Table No. 6.3: Specific Schemes G B S vis-à-vis the MDGs: India (2008-11)

<table>
<thead>
<tr>
<th>Millennium Development Goals</th>
<th>Allocations Earmarked for Women in these Schemes (Rupees in Crore)</th>
<th>Schemes Covered in the Gender Budgeting Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2008-09(RE)</td>
<td>2009-10(RE)</td>
</tr>
<tr>
<td>Goal 1: Eradicate Extreme Poverty and Hunger</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>26746.14</td>
<td>26077.87</td>
</tr>
<tr>
<td>Goal 2: Achieve Universal Primary Education</td>
<td>9066</td>
<td>8822.42</td>
</tr>
<tr>
<td>Goal 3: Promote Gender</td>
<td>15084.79</td>
<td>17948.97</td>
</tr>
<tr>
<td>Goal 4: Reduce Child Mortality</td>
<td>3066.01</td>
<td>3431.37</td>
</tr>
<tr>
<td>-------------------------------</td>
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</tr>
<tr>
<td>Goal 5: Improve Maternal Health</td>
<td>7369.18</td>
<td>9438.92</td>
</tr>
<tr>
<td>Goal 7: Ensure Environmental Sustainability</td>
<td>-----</td>
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<tr>
<td>Goal 8: A Global Partnership for Development</td>
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</tbody>
</table>


The Table No.6.3 shows that the allocations for Goal 3 increased from Rs.15084.79 crore in 2008-09, further to Rs.17948.97 crore in 2009-10 and again to Rs.20960.07 crore in 2010-11. The allocation for 2008-09 in comparison with 2010-11 shows a considerable increase of 39 percent. The increase, however, in allocations in the last two years was a moderate 17 percent. That too mainly due to the introduction of two new schemes, namely, Rajiv Gandhi Scheme for Empowerment of Adolescent Girls and the National Empowerment Mission. There was a prominent increase in allocation to the schemes such as Priyadarshini, Scholarship schemes meant for SCs and STs and overall budget of
the Department of School Education and Literacy and the Ministry of Minority Affairs.

From the discussion as above, it is clear that the Government of India is committed to gender equality. It has started making an effective use of different tools available to it, especially gender budgeting. For this particular purpose the Government of India has carried out systematic exercises. The commitment of Government of India to Millennium Development Goals is also clear through the budgetary allocations made to different MDGs. It is not wrong to mention here that India is moving forward, step by step, toward the much desired goal of gender equality.