

Cooperative Perspective

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ISSN: 0302-7767

WPS (VAMNICOM)-02/2019

VAMNICOM Working Paper Series

Volume 1 ♦ Issue 2

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Stakeholder Perspectives and Way Forward

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Vaikunth Mehta National Institute of Cooperative Management

October 2019

Vaikunth Mehta National Institute of Cooperative Management

(A Grant-in-aid Institution of Department of Agriculture, Cooperation & Farmers Welfare,
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Gender Responsive Budgeting – A National Study on Stakeholder Perspectives and Way Forward

Manisha Paliwal ¹ and Anshu Singh ²

Abstract

Gender Responsive Budgeting was adopted by India in the year 2005-2006. Today several other countries across the globe have successfully incorporated gender perspective into their macroeconomic operations. This stands testimony to the fact that gender equality and empowerment is not a choice but a prerequisite for countries to prosper. At this juncture, as we head towards the global 2030 agenda of SDG, we need to identify cross cutting themes of gender and development and map them in our plans and actions. The present study is descriptive and exploratory in nature. It gives a macroscopic view of Gender Budgeting Evolution and initiatives at International and National Level. A humble effort has also been made to identify key underlying gender issues and implication for SDGs 2030.

The second half of the study is descriptive in nature which focuses on the views and current capacities of various stakeholders of Gender Budgeting from across 16 States in India. The investigation tries to bring out the stakeholders' perspectives on various aspects of Gender Responsive Budgeting. It further identifies the need for capacity building by studying the current practices and present status of GRB initiatives in the respective States. It is concluded that while most of the stakeholders are thoroughly sensitized and aware of the importance and implications of GRB, there are gaps in capacity building on planning as well as implementation front. While the GRB initiatives of Government of India and particularly Ministry of Women & Child Development have answered queries on "Why", a lot remains to be done on aspects relating to "How". It is hoped that the study will give meaningful insights to design better capacity building programmes for stakeholders to strengthen their abilities on critical aspects of GRB so as to yield outcome based results.

Keywords: *Gender Budgeting, Gender Responsive Budgeting, Gender Equality, SDG, capacity Building*

1. Background

Worldwide the struggle of women for equality and empowerment is a long drawn one. The position of women in societies, civilizations, organizations and communities has remained secondary for multiple reasons. The most important being the fact that woman was the only single sole responsible for care jobs like cooking, cleaning, rearing, children, caring for the old disabled and ill and so on. This care work is unpaid and calls for unequal share of responsibilities, thus leading to discriminatory social institutions and stereotypes on gender roles.³ This care work kept women out of mainstream economic activities, labour workforce participation and decision making in personal and societal arenas. This further worsened the scenario of gender inequality which had been prevailing since ages, especially in the case of developing economies like India. What happened therefore was that women continued to perform stereotyped gender roles for years together and remained a dependent sole confined to motherhood and femininity.⁴

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³ Unpaid Care Work: The missing link in the analysis of gender gaps in labour outcomes. OECD Development Centre, December 2014 By Gaëlle Ferrant, Luca Maria Pesando and Keiko Nowacka

⁴ Razavi, 2007

However many academicians and economists continued to argue that women's participation in workforce is a pre requisite for economic development and can add to the economic output of the country. An analysis of 139 developing establishes strong links between female labor force participation and economic growth.⁵ Many researchers like (Boserup, 1970, 2013; Durand, 1975; Pampel and Tanaka, 1986; King and Hill, 1997; Mamnen and Pazason, 2000; Juhn and Ureta, 2003 and Lincove, 2008; Lechman and Kauer, 2015) have acknowledged that female labour workforce participation is integral to economic growth. Today it has been empirically established that "Achieving gender equality and women's empowerment is integral to each of the 17 Sustainable Development Goals.⁶ Only by ensuring the rights of women and girls across all the goals will we get to justice and inclusion, economies that work for all, and sustaining our shared environment now and for future generations".⁷

Several changes like globalization, urbanization and improvement in governance has brought about a positive change to lives of women as they continue to shoulder family as well as community responsibilities. In areas like education, women have seen considerable if not equal opportunities as compared to men. But still there is a long way to go as far as economic participation, equality of wages and opportunities, health and maternal mortality, safety and social security is concerned.

Today "Gender Equality" and "Gender Empowerment" is integral to development of nations and civilizations. With the advent of this realization, government policies in India started seeing a shift towards gender centric issues. Provisions were made in the five year plans to incorporate benefits for women and other marginalized sections of the society. The authors would discuss in the subsequent sections how, women issues have been placed in various five year plans. It was anticipated that such provisions would address gender related problems and give special social, economic, educational, security and health benefits. In India, the past three decades has seen many such initiatives, programmes and schemes that were launched to generate income, employment and awareness amongst women and rural communities. Despite all these measures, women continued to face discrimination, violence, ill health and unequal access to opportunities. Scheme allocations and utilizations were poor. The outreach was limited and the pace of change in the socio economic status of women was still very slow. The sex ratio continued to decline and crimes against women were no a high.

It was contemplated that gender issues are pervasive and no plan or policy could be devoid of the gender perspective. Women have various forms. Their conditions are differential in nature. So are their problems and the needs. Women in agriculture are landless, marginal and labourers, similarly women could be deserted or displaced. Single women could be widow, unmarried, and divorcee, migrant, unwed or deserted. Women could be homeless and destitute. Women suffer from life threatening ailments and could be caught in poor conditions relating to hygiene and sanitation. They may have disabilities and poor literacy. They may be a working with responsibilities of small children. They may have a drunkard or an irresponsible husband. They could be victims of violence like rape, trafficking or domestic violence. They may be travelling long distances and working at night. So women were not a word with universal definition.

India was confronted with a situation where in these issues had to be brought to the mainstream. There was a dire need to understand the intersectionalities of departments and stakeholders so that plans and schemes not only provide materialistic benefits but also welfare and well being. It was realized

⁵ N. Appiah, E. 2018

⁶ The Sustainable Development Goals (SDGs), otherwise known as the Global Goals, are a universal call to action to end poverty, protect the planet and ensure that all people enjoy peace and prosperity. (Retrieved from <https://www.undp.org/content/undp/en/home/sustainable-development-goals.html>)

⁷ "Turning promises into action: Gender equality in the 2030 Agenda for Sustainable Development", UN Women Report

that no political, economic, social or cultural activity could be “gender neutral”.⁸ Thus emerged the concept of “Gender Budgeting”. The Government of India attempted to gender sensitize the Budget initially through the Women’s Component Plan (by state governments also) and then more intensively with Gender Responsive Budgeting institutionalized through the Gender Budget Statement⁹ published every year since 2005 - 2006 with the Union Budget (in some states as well). This highlights the budgetary allocations for 100 percent women specific programmes (Part A) and those programmes in which at least 30 percent flows to women (Part B) in the annual expenditure budget.

It was evolved to ensure that gender commitments, policy commitments and political will should be translated into budgetary commitments. Under this budgetary practice, the Gender Budgeting Statement captures the total quantum of resources earmarked for women in a financial year. Currently, a separate Gender Budget Statement is also attached as a part of general budget. It is a potent tool as an ongoing process of keeping gender perspective in policy/ programme formulation, implementation and review so that budget benefits are reaped by men and women equally. Over the years gender budgeting has given rise to need for disaggregated gender data, sensitization of government machinery, capacity building of planning and execution departments, participatory planning approach with NGOs, social and gender audits, performance and outcome budget, budgetary need analysis and beneficiary incidence analysis. It has also encouraged us to understand the interlinkages between Gender Budgeting and other pertinent issues like Climate Change, Feminization of Agriculture, Urbanization, Employment, Education, Health, Child Welfare and Social Protection, Decision Making and Political Representation, Entrepreneurship and life skills, Rural Development and Sustainable Livelihoods and many others.

This paper is an attempt to study the Gender Budgeting Practices at International and National Level. It also aims to understand the perceived importance of Gender Responsive Budgeting among stakeholders, the implementation of Gender Budgeting exercises and the suggestive action points for improvisation. Therefore the paper is comprised of two parts. The first segment deals with evolution and practices of Gender Budgeting, thus giving an eagle’s eye view as to how this concept has shaped up over the years. It also presents theoretical constructs on how Gender Budgeting is related to key political, social, economical, environmental and cultural issues and tries to explore why it matters for attainment of the Sustainable development Goals. The second segment is a descriptive study of perceptions, capabilities and sensitization of various stakeholders from various states across India. The findings depend upon primary and secondary data. It tries to bring out indicative areas of capacity building and get insights about awareness and sensitization of government officials and NGOs in matters related to Gender Budgeting.

2. Research Methodology

2.1 Type of Study

The present study is descriptive and exploratory in nature. The researchers have collected data from various stakeholders of Gender Responsive Budgeting from 16 states from across the country.

⁸ Gender Neutral: refers to anything – a concept, an entity, a style of language – that is unassociated with either the male or female gender. The nature of systemic and embedded or internalized bias is such that, unfortunately often, what is perceived to be gender neutral is in fact gender blind (Retrieved from <https://www.unicef.org/gender/training/content/resources/Glossary.pdf>)

⁹ In Union Budget 2005-06, the Government for the first time included a statement on Gender Budgeting, which presented the magnitude of allocations for various programmes/ schemes under ten demands for grants of the Union Government that were expected to benefit women substantially (and hence eligible to be a part of the Gender Budget).

2.2 Sources of Data Collection

Both primary and secondary data were collected for the study. Primary data had been collected with the help of structured questionnaire. The 'structured, un-disguised questionnaire' was developed from standard questions of relevant literature as a research instrument. Responses on the questionnaire had been obtained through interaction with stake holders

However, Secondary data related to GRB was sourced from UN publications related to GRB, Literature from Ministry of Women and Child Development, National and International working papers of reputed organizations like IMF and literature from national and international journals and books.

2.3 Sampling Design

A purposive sampling method was used for selecting the respondents from across the nation. There were in all 68 respondents representing 16 states from State departments (Genders budgeting dept., Women and child development department, Social welfare department, Family welfare department, Finance department Administrative Training Institutions, Departments from Central Universities and Representatives of national level NGOs)

3. Gender Budgeting: Definitions & Literature

A budget is the most comprehensive statement of a government's social and economic plans and priorities. It determines how the funds will be raised and how will be utilized for the welfare of the nation. In context of gender inequality, it can be perceived that incorporating gender perspectives in planning and budgeting will induce policy commitments and concrete investment in addressing gender gaps.

“Gender-responsive budgeting is not about creating separate budgets for women, or solely increasing spending on women's programs. Rather, gender-responsive budgeting seeks to ensure that the collection and allocation of public resources is carried out in ways that are effective and contribute to advancing gender equality and women's empowerment. It should be based on in-depth analysis that identifies effective interventions for implementing policies and laws that advance women's rights.” (UN Women) ¹⁰

According to Stotsky, 2006, Gender Budgeting gives scope to understand gender-differentiated impact of fiscal provisions, programmes and policies. ¹¹ The Council of Europe defines gender budgeting as a 'gender based assessment of budgets incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality'. ¹²

Women and girls face various forms of vulnerability throughout the life cycle. They may face discrimination before or after birth; violence, harassment or abuse; neglect due to dependence and lack of access to resources; social prejudice; and exploitation – whether economic, political, social or religious. They are vulnerable to exploitation and discrimination regardless of where they are positioned on the economic and social spectrum. Additionally, their vulnerability increases significantly if they are poor, socially disadvantaged or live in a backward or remote area.

Gender Budgeting is a tool that can be used to address these vulnerabilities. Gender Budgeting is a tool for gender mainstreaming by increasing accountability and transparency of public expenditure systems of the State. It uses the Budget as an entry point to apply a gender lens to the entire policy process from planning to implementation stage.

¹⁰ Retrieved from <https://unwomen.org.au/our-work/focus-areas/what-is-gender-responsive-budgeting/>

¹¹ Retrieved from <https://www.imf.org/external/pubs/ft/wp/2006/wp06233.pdf>

¹² Retrieved from <https://eige.europa.eu/gender-mainstreaming/methods-tools/gender-budgeting#2>

The talks of gender equality and empowerment and differential gender needs are not new. In fact it is an integral component of the Welfare Economics¹³ and Gender Budget is just a manifestation of addressing differentiated gender needs in social as well as economic spheres of the nation. Though the term “Gender Budgeting” was coined much later, research on gender roles and needs has evolved over the decades.

Moser, Caroline. (1989), asserts the importance of appreciating different roles of men and women in society and provides conceptual and methodological tools for incorporating gender into planning and distinction of their needs as practical and strategic gender needs. The social cost benefit analysis of programmes for women should be given due attention. The idea of gender empowerment is not to undertake activities and initiatives for namesake but to have schematic interventions with desirable results and performance measurement of these initiatives thereof.

In this regard, Naila Kabeer (1992) has proposed cost benefit analysis of such programmes and also stated critically that the framework for conducting such analysis should be free from biases. As far as the planning process is concerned, Ingrid Palmer (1995) has advocated the need of integrating the gender perspective into macroeconomic policies. Sujatha Vishwanathan (1997) also emphasized on the developmental planning approach by incorporating gender dimension at planning level so that equal to access of opportunity is available to women as to men. According to the author, the first step is proper identification of needs.

Though planning is equally important, effective execution and performance analysis of plans and programmes needs due attention if we wish to bring in gender sensitivity. In this regard, Debbie Budlender and Rhonda Sharp with Kerri Allen (1998) in their book titled, “How to do a Gender-Sensitive Budget Analysis: Contemporary Research and Practice” give an extensive account of preparing gender sensitive budgets and also tools for gender sensitive analysis of budgets. The book is a rich resource for implementation and audits of gender budgets.

Public budgets fall under the purview of the Ministry of Finance. It is important to note that the major responsibility of incorporating intersectoral requirements and mainstreaming gender priorities calls for a careful scrutiny of existing practices. Gita Sen (2000) argues about the various attitudinal and institutional barriers that restricts entry points in budgets as far as engendering of macroeconomic management is concerned. She lays special emphasis on micro credit and credit liberalization for creating economic resources for women.

In the Indian Context, though Gender Budgeting was officially adopted in 2005-06, several efforts were made by independent researchers to study the impact of budgets on gender. Nirmala Banerjee and Poulami Roy (2003) have examined the impact of State level fiscal policies on women in West Bengal. Yet another robust analysis of fiscal policy impact on gender development was undertaken by National Institute of Public Finance and Policy in 2003 where Ashok k Lahiri, Lekha Chakraborty and P N Bhattacharyya established links between Union Budgets and Gender Development by application of econometric models.

Goyal Anjali (2005) in her paper “Womens Empowerment through Gender Budgeting-A Review in the Indian Context”, asserts the importance of gender budgeting for gender equality and empowerment. The author pens down the various initiatives taken by the Government of India in. Yamini Mishra and Bhumika Jhamb (2009) have analyzed UPA budgets through gender lens over the course of five years and bring to the fore that decline in allocations for women in 2008 -09 to the tune of 42 % since the previous budget is questionable. According to the authors this is a serious concern which calls for a detailed road map on gender budgeting.

Considerably work has been done by the authors in this regard since 2006. The most recent ones are a decade of analysis on Gender Budgeting in India in 2015 which reveals mixed results of the initiative. Though a lot has been done to augment this strategy like changes in planning processes in some states and establishing of GB Cells, there are serious gaps which need to be addressed as allocations have stagnated or declined in many cases.

¹³ Welfare economics focuses on the optimal allocation of resources and goods and how the allocation of these resources affects social welfare(Retrieved from https://www.investopedia.com/terms/w/welfare_economics.asp)

Significant contribution to the literature has also been made by Lekha S. Chakraborty in the field of gender budgeting. The author termed gender budgeting as a fiscal innovation that can translate gender commitments into budgetary commitments. The author in the working paper by Levy Economics Institute in 2014 does an extensive investigation of the major components of GRB which are knowledge processes and networking, institutional mechanisms, learning processes and building capacities, and public accountability and benefit incidence. Subsequently in 2016, the author from National Institute of Public Finance and Policy, Delhi, India has greatly contributed to working paper series of IMF, where she brings to the table the summation of gender budgeting efforts and initiatives in Asian countries. The paper also seamlessly captures the link between macroeconomic policies and gender development.¹⁴

Her recent work in 2019 titled “The Political Economy of Gender Budgeting: Empirical Evidence from India” along with Veena Nayyar and Komal Jain highlights sector wise contributions of gender budgeting in India and clearly brings out the invisibility of care economy through some statistical evidence.

4. Gender & Sustainable Development Goals

The Sustainable Development Goals were adopted officially in 2015 and it seems that although gender equality is a goal in itself, implications for gender are strong in all the 17 goals. Gender inequalities are deeply rooted and pervasive across all goals and women and girls not only lack access to education and health, but also other key measures of well-being including access to clean water, fuel and housing. There is a dramatic need to harness policy synergies, improve gender statistics and data availability, gender investments and finally accountability through gender responsive systems.¹⁵

The authors have complied goal by goal gender issues and statistics which have been summarized in the table below.

Goals	Gender Realities & Statistics	Underlying Issue & Takeaways
1. No Poverty	Globally, there are 122 women aged 25-34 living in extreme poverty for every 100 men of the same age group. 330 million women and girls live on less than US\$1.90 a day, that's 4.4 million more than men. More than 1.3 billion women do not have a bank account at a formal financial Institution. Only 20 per cent of landowners globally are women.	Access to economic Opportunities & Financial Inclusion
2. Zero Hunger	In nearly two thirds of countries, women are more likely than men to report food insecurity. Across the Eastern and South-eastern Asia region, there are large variations in food insecurity prevalence among women. In Cambodia, for example, half of all women are food insecure, four percentage points higher than men. Only 10 % of the total aid for agriculture, forestry and fisheries goes to women.	Inequities in food and services consumption in contrast to women's significant role in agricultural production
3. Good Health & Well Being	Globally, 303,000 women died from pregnancy-related causes in 2015. The rate of death is declining much too slowly	Slow pace of decline of MMR rates and lack of maternity care

¹⁴ Retrieved from <https://www.imf.org/external/pubs/ft/wp/2016/wp16150.pdf>

¹⁵ Retrieved from “Turning promises into action: Gender equality in the 2030 agenda” by UN Women

	<p>Eastern and South-eastern Asia registered large declines in the MMR between 1990 and 2015, from 160 to 59 maternal deaths per 100,000 live births – a 63.1% drop over 25 years.</p> <p>More than 225 million women have an unmet need for contraceptive methods.</p>	
4. Quality Education	<p>15 million girls of primary-school age will never get the chance to learn to read or write in primary school compared to 10 million boys.</p> <p>In Sub Saharan Africa, only 23 per cent of poor rural girls finish primary school.</p> <p>Gender gaps widen significantly in many countries in secondary and tertiary schools.</p> <p>Women account for 60 % of the world illiterates</p>	Education is a right.
5. Gender Equality	<p>In 18 countries, husbands can legally prevent their wives from working; in 39 countries, daughters and sons do not have equal inheritance rights; and 49 countries lack laws protecting women from domestic violence.</p> <p>On average women in the labour market still earn 24 per cent less than men globally.</p> <p>Women do 2.6 times the unpaid care and domestic work that men do.</p>	Inequality has social as well as economic dimensions
6. Clean Water & Sanitation	<p>Women and girls are responsible for water collection in 80% of households without access to water on premises.</p> <p>Today, women around the world will spend a collective 200 million hours collecting water</p> <p>Access to safe water is critical to the health of women and their babies during pregnancy and after. Walking to collect water and carrying heavy vessels of water can be dangerous for a pregnant woman.</p> <p>In schools, a lack of separate facilities for girls can be a major reason for parents keeping them at home.</p>	Water and Sanitation is a clearly a gender issue.
7. Affordable and Clean Energy	<p>Indoor air pollution from using combustible fuels for household energy caused 4.3 million deaths in 2012, with women and girls accounting for 6 out of every 10 of these.</p>	Women can become good change agents for environmental and ecological problems

	<p>Women are largely absent in the industries that produce modern sources of renewable energy, comprising only 20 per cent of the workforce</p> <p>Women are more likely than men to conserve energy—using up to 22 per cent less, including through a greater willingness to alter everyday behaviours.</p> <p>The ratio of men to women in World Energy Council Chairs is 24:1</p>	
8. Decent Work and Economic Growth	<p>Globally, the labour force participation rate among prime working-age women (aged 25–54) stands at 63% compared to 94% among their male counterparts. The global gender pay gap is 23%.</p> <p>For the prime working age population (aged 25-54) in Eastern and South-eastern Asia in 2017, women’s labour force participation rate was a full 19 percentage points lower than that of men: 77% compared to 96%</p> <p>Globally women earn 24 % less than men</p>	Economic disparities in work and pay loom large in particularly in unorganized sectors.
9. Industry, Innovation & Infrastructure	<p>Only 1/5 th of the world’s countries have achieved gender parity as far as research and development work is concerned</p> <p>In sectors like construction, manufacturing and energy businesses, with few women employees and decision-makers, fall far short of gender balance.</p> <p>Women represent 28.8% of researchers worldwide</p>	More representation in decision making and enhanced contribution of women required in Research and Development.
10. Reduced Inequalities	<p>Up to 30% of income inequality is due to inequality within households, including between women and men. Women are also more likely than men to live below 50% of the median income.</p> <p>75 per cent of women’s jobs are informal or unprotected in developing countries.</p> <p>Worldwide, 83 per cent of domestic workers are women—most are not legally entitled to a minimum wage</p>	Economic disparities in work and pay loom large in particularly in unorganized sectors.
11. Sustainable Cities and Communities	<p>More than 50% of urban women in developing countries live in conditions where they lack at least one of the following: access to clean water, improved sanitation facilities, durable housing or sufficient living area.</p> <p>In Cambodia, 61% of urban women and girls aged 15-49 live in slums</p>	Urbanization presents opportunities as well as risk for women

	Disasters such as droughts and floods kill more women than men due to structural inequalities	
12. Responsible Consumption and Production	Investment in public transportation yields large benefits for women, who tend to rely on public transport more than men do.	Equal access to means such as land, technology, social security can boost their standard of living
13. Climate Action	Climate change has a disproportionate impact on women and children, who are 14 times as likely as men to die during a disaster.	Mitigation and Adaptation is key for disaster management and its impact on women
14. Life Below Water	The contamination of freshwater and marine ecosystems negatively impacts women's and men's livelihoods, their health and the health of their children. Occupational segregation looms large within fisheries and aquaculture in Eastern and South-eastern Asia: 10.4% of those working in fisheries and aquaculture are women	Resource preservation and protection is economic and physical health
15. Life on Land	Between 2010 and 2015, the world lost 3.3 million hectares of forest areas. Poor rural women depend on common pool resources and are especially affected by their depletion	Preserving ecosystems and planet are integral to economic and physical health
16. Peace, Justice & Strong Institutions	In times of conflict, rates of homicide and other forms of violent crime increase significantly. While men are more likely to be killed on the battlefield, women are disproportionately subjected to sexual violence and abducted, tortured and forced to leave their homes. Only 22 per cent of all national parliamentarians were female as of August 2015. From 1992 to 2011 only 9 % of negotiators at peace tables are women.	Women can play a significant role as change agents of peace and justice
17. Partnerships for the Goals	In 2012, finances flowing out of developing countries were 2.5 times the amount of aid flowing in, and gender allocations paled in comparison. Only 5 per cent of foreign aid funds had gender equality as a principle objective in 2012-2013. Just around a third of countries have an office for gender statistics.	Gender perspective is an important ingredient of Macroeconomic Policies and Processes

Source : Authors' compilation from UN Women Reports, World Bank, FAO and other country database etc.

5. International Efforts on Gender Budgeting

It shall be meaningful to look at how gender-related goals have been integrated into fiscal institutions and policies across the globe.

While many countries in the Europe have extensively worked on expenditure side allocations to remove gender equality, many economies have laid thrust on processes; still others have made changes to legal framework to integrate with fiscal mandates. The authors have used various working papers and reports of IMF to summarize the gender budgeting efforts of select regions and countries across the world.

Country	Efforts	Year of Adoption
Austria	Strong Federal budget reform process incorporated gender budgeting as a distinct and integral dimension of public policy Constitutional and legislative reforms were brought in to accomplish the above	2004
Belgium	Gender budgeting initiative here is underpinned by law. The law mandates specific gender budgeting processes and responsibilities. In the first instance, the government is required at the beginning of its term of office to identify gender equality objectives	2004
Sweden	One of the pioneers of gender budgeting in Europe. At an early stage adopted model of progressive gender equality policy and practice. In particular, it is known for its provision of childcare and other welfare provisions that promote women's economic participation and go some way toward a more equitable division of domestic responsibilities for men.	2004
Finland	Carried out extensive Gender Impact Assessment of the budget of the Ministry of Social Affairs and Health. The action plan is organized around the three strategic objectives of the Program for Government: the reduction of poverty, inequality and social exclusion;	2006
Iceland	Iceland's first experience with gender budgeting was a pilot project undertaken to gauge the gender disaggregated data that is a prerequisite to budgeting The government approved a 3-year Plan for Gender Budgeting in 2011, which had been drafted by the Steering Committee. Under the plan, Ministries were to choose one main policy area with which to work and to continue with pilot projects	New models tested since 2006
Berlin	It is worth considering Berlin's gender budgeting initiative in the context of the rest of Germany. On aggregate, there is a significant level of gender budgeting activity at Land, district, and municipal level, but none at the central level. Germany is, however, one of the few countries to have commissioned a national level feasibility study on gender budgeting.	2003

	The adoption of gender budgeting was due in large measure to the support of and promotion by women parliamentarians and to its promotion by an active civil society initiative.	
Australia	Australia was the pioneer in introducing gender budgeting at the National Level Public expenditure for programs that specifically targeted women; public expenditure for programs to promote employment of women and men in equal numbers, equal representation within management posts, and equal pay mainstream expenditures that have components where gender might be relevant	1983-84
India	The goal of gender budgeting in India was to ensure efficiency and gender equity in fiscal policy. Gender budgeting has been integrated into many aspects of public finance, which include informing tax reforms, revising budget classification procedures to integrate gender; shaping inter-governmental fiscal transfers, fiscal decentralization efforts, and local budgeting; and assessing the effectiveness of public expenditure through the development of benefit incidence analysis	2005
Philippines	The Philippines provides an example of how gender budgeting can be applied at both national and subnational levels. Gender-responsive budget policy initiatives started at the national level in the Philippines with the Gender and Development (GAD) budget.	1995
Korea	The Korean legislation was conducive enough to contain the aspects of gender budgeting. The National Finance Act, legislated in 2006, requires submission of gender budgets and gender balance reports from the 2010 fiscal year onward (Kim, 2010) The first framework for methodology and processes was established in 2007	2007

6. Gender Budgeting In India

Gender responsive budgeting (GRB) or gender budgeting has both intrinsic and instrumental relevance. GRB is critical for eliminating gender inequalities with significant improvements in social, educational, health and economic indicators of a country. As defined by the Government of India (2007), a “gender-responsive budget acknowledges the gender patterns in society and allocates money to make policies and programmes gender-equitable” According to Stotsky, 2006 “It refers to a systematic gender-differentiated impact of fiscal provisions, programmes and policies.

“Only by empowering women and giving them an equal opportunity can we be the first generation in human history to end extreme poverty in our lifetime.”

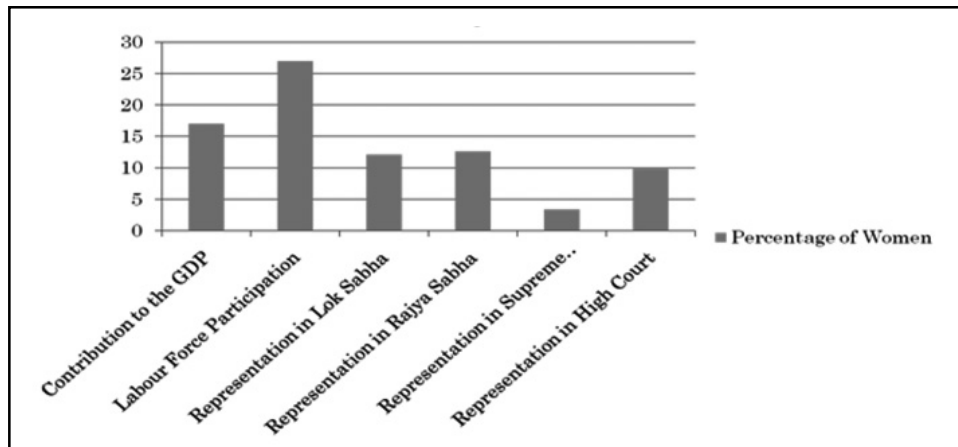
- Jim Yong Kim, President, The World Bank

6.1 Statistics on Gender Realities in India.

- ☞ **918 girls to 1000 boys** (Child Sex Ratio, Census 2011)
- ☞ **41 per 1000 live births** (Infant Mortality Rate, NFHS 2015-16)
- ☞ **167 per 1,00,000 births** (Maternal Mortality, SRS 2014-16)
- ☞ **57%** Gender Pay Gap between men and women
- ☞ **120 among 131 countries** (India's Rank in Female Labour Force Participation Rate, World Bank 2017)

The chart below represents percentage of women in GDP contribution, labour force participation, representation in lok sabha, representation in Supreme court and High court etc.

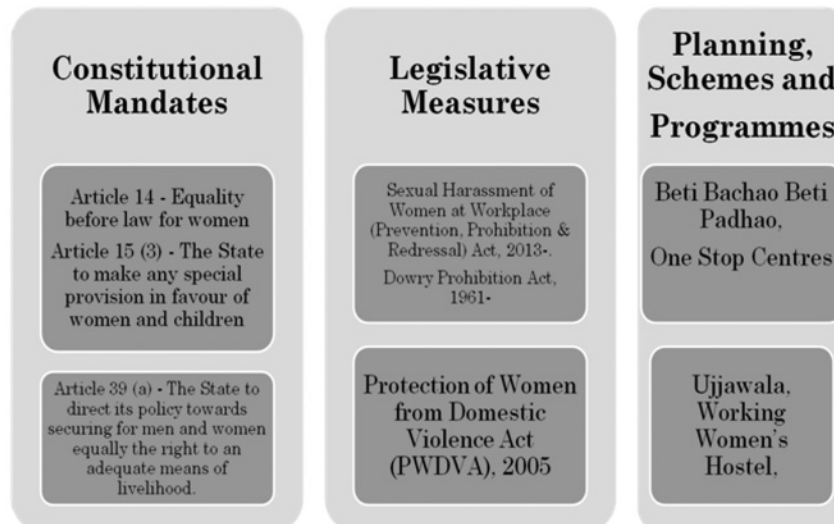
**Figure 1: Important Statistics on Gender Representation
Percentage of Women**



6.2 Government of India Efforts on Gender Budgeting

Further the efforts of the Government of India can be split into constitutional mandates, legislative mandates and schemes and programmes. A snapshot of some of the efforts on all the three dimensions have been highlighted below.

Figure 2: GoI efforts on GRB



The eighth plan envisaged the need for gender equality and women empowerment by prioritizing financial resources. Since then the gender agenda has found significant place in the five year plans.

The following table gives the evolution of Gender Budgeting Timelines in India since 1992 in the five year plans.

Table 1: Gender Component in 5 year plans

Eighth Plan (1992-97)	Prioritizing financial resources for women essential to advance gender equality and women's empowerment
Ninth Plan (1997-2002)	Women's Component Plan (WCP) introduced in Centre and State – At least 30 % of the funds/benefits to flow to women's programmes.
Tenth Plan (2002-07)	Gender Budgeting officially adopted and institutionalized by GoI in 2005-06 with the introduction of Gender Budget Statement.
Eleventh Plan (2007-12)	Gender Budgeting recognised as an important strategy for gender equality. Focus on institutionalising GB in Centre and States.
Twelfth Plan (2012-17)	Highlights the need for greater inputs to institutionalise GB and the need for Gender Audit
NITI Aayog Three Year Action Agenda (2018-20)	Highlights that objective of GB is to make the entire budgetary process more responsible to gender challenges by focusing on gender disaggregated data, integrating gender budgets with outcome budgets and impact evaluation.

6.3 Ministry of Women & Child Development Initiatives

As a part of the Ministry of Human Resource Development, The Department of Women and Child Development was established way back in the year 1985. However, it was only in the year 2006 that the department was accorded the status of Ministry. Since then, the Ministry of Women and Child Development has taken considerable steps to mainstream gender issues and promote capacity building in the area of gender budgeting.

Some of the notable steps at policy level in this regard are as below

- ☞ Institutional Mechanisms at the Central Level include Gender Budget Cells in 57 Ministries/Departments and Gender Budget Statement from 30 Ministries/Departments
- ☞ Institutional Mechanisms at the State Level Gender include Gender Budget Cells in 14 States/UTs and Gender Budget Statements from 20 States/UTs
- ☞ 21 State Nodal Centres have been created for capacity building and approximately 7500 officers have been trained till date.
- ☞ A detailed Gender Budgeting handbook was also prepared in 2015
- ☞ MWCD collaborated with various Ministries and Departments to engender their budgets through Stock taking exercises in 2017
- ☞ Issuance of guidelines to all Central Ministries/Departments emphasising on the criticality of Gender Budgeting
- ☞ Issuance of guidelines to all to include Indicators and checklists for incentivizing Panchayats.
- ☞ Collaboration with NITI Aayog in Inter-Ministerial consultations as the Central Planning agency for strengthening institutional mechanisms of

Some of the notable steps at schematic level in this regard are as below

- ☞ The GB Scheme was launched under the aegis of Ministry of Women and Child Development in 2007-08 to ensure sustained capacity building of Govt. officials
- ☞ Till date, 21 States have designated State Nodal Centres for sustained training efforts on GB
- ☞ Training and capacity building efforts have reached over 2500 officials in the last three years
- ☞ The Ministry is in the process of undertaking a Comprehensive analysis of interventions by States.
- ☞ A National Publication in the form of an Annual Status Report on Gender Budgeting is also proposed which is said to capture gender budgeting impacts across the country.

6.4 Gender Budget Statement and Gender Budget Cells

Gender Budget Statement (GBS) was first introduced in the Indian Budget in 2005-06. This GB Statement comprises two parts –

- I. **Part A** reflects **Women Specific Schemes**, i.e. those which have 100% allocation for women.
- II. **Part B** reflects **Pro Women Schemes**, i.e. those where at least 30% of the allocation is for women.

India's gender budgeting efforts stand out globally because they have not only influenced expenditure but also revenue policies (like differential rates for men and women in property tax rates and reconsideration of income tax structure) and have extended to state government levels.

Gender budgeting efforts in India have encompassed four sequential phases: (i) knowledge building and networking, (ii) institutionalizing the process, (iii) capacity building, and (iv) enhancing accountability.

Gender budgeting in India is not confined to an accounting exercise. The gender budgeting framework has helped the gender-neutral ministries to design new programs for women.

Gender Budgeting Cells (GBC) as an institutional mechanism has been mandated to be set up in all Ministries/Departments. The mandate of GBCs is to conduct gender based impact analysis, beneficiary needs assessment and beneficiary incidence analysis to identify scope for re-prioritization of public expenditure and improve implementation etc. Recently, in 2007 the Govt of Maharashtra has set up a GB cell. It is expected that the cell will not only coordinate between departments but also ensure effective implementation of all the plans and programmes and work towards outcome based results through scheme evaluation. Odhisa, Uttar Pradesh, Tripura, Karnataka and Gujarat were early adopters of gender budgeting in 2005 – 06 and 2006-07. Subsequently many other States like Chhattisgarh, Bihar, Jammu & Kashmir, Uttarakhand and Nagaland also followed suit between 2007 to 2009. Beyond 2010, some states and union territories also adopted gender budgeting, the most recent ones being Maharashtra and Rajasthan.

The following table provides an overview of GB statement over the years. It is evident that the number of Ministries/Departments reporting has gone up from 9 in (2005-06) to 33 in (2018-19). The magnitude of GB allocations as a percentage of total budget is also up from 2.79 % in 2005-06 to 4.99 % in 2018-19. However considering the scope of gender issues underlying the problems of inequality and discrimination, after fourteen years, the increase still remains insufficient,

Table 2: Overview of GB statement over the years

Year	No. of Ministries/ Departments (No. of Demands)	Magnitude of Gender Budget (BE) as part of Total Budget (in crore of Rupees)
2005-06	9 (10)	14,378.68 (2.79%)
2006-07	18 (24)	28,736.53 (5.09%)
2007-08	27 (33)	31,177.96 (4.5%)
2008-09	27 (33)	27,661.67 (3.68%)
2009-10	28 (33)	56,857.61 (5.57%)
2010 -11	28 (33)	67,749.80 (6.11%)
2011-12	29 (34)	78,251.02 (6.22%)
2012-13	29 (34)	88,142.80 (5.91%)
2013-14	30 (35)	97,133.70 (5.83%)
2014-15	36(39)	98,029.84 (5.46%)
2015-16	35(35)	79,257.87 (4.46%)
2016-17	27(27)	90,624.76 (4.58%)
2017-18	32(27)	1,13,326.65 (5.27%)
2018-19	33 (28)	1,21,961.32 (4.99%)

7. Descriptive Analysis of Stakeholders Perceptions

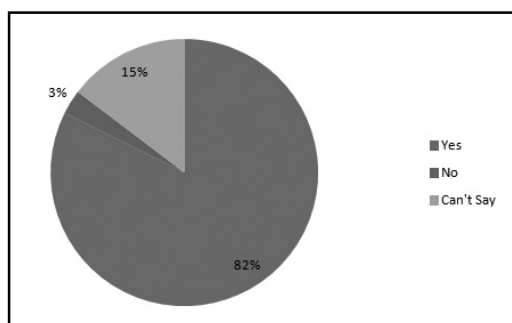
The responses received from various stakeholders have been presented in the following tables and charts. It gives the author meaningful insights into stakeholders perceptions on Gender Responsive Budgeting. The various stakeholders of planning and implementation Gender Responsive Budgeting are Central Government Ministries and Departments, State Governments, Gram Panchayats, Local Self Governments, Academicians and Civil Society Organizations.

The table below represents stakeholders' perceptions on GRB as a Gender Equality tool.

Table 3: Perceived Importance of GRB for Gender Equality

PERCEIVED IMPORTANCE OF GRB FOR GENDER EQUALITY		
	Responses	Percentage
Yes	56	82%
No	2	3%
Can't Say	10	15%

Figure 3: Perceived Importance of GRB for Gender Equality



It can be observed that majority of the stakeholders consider Gender Responsive Budgeting as an important tool to achieve the gender equality.

Though gender equality is one of the core objectives of Gender Budgeting, there are other direct benefits of incorporating GRB into plans and actions. There is a strong positive affirmation from stakeholders for incorporating the aspect of GRB in all planning and implementation activities. The primary investigation goes a step further to understand why such approach is necessary. The following section explores why GRB should be a part of planning and implementation activities.

Table 4 Perceived Importance of GRB for Plans & Actions

PERCEIVED IMPORTANCE OF GRB FOR PLANS & ACTIONS		
	Responses	Percentage
Yes	66	97%
No	2	3%

Figure 4: Perceived Importance of GRB for Plans & Actions

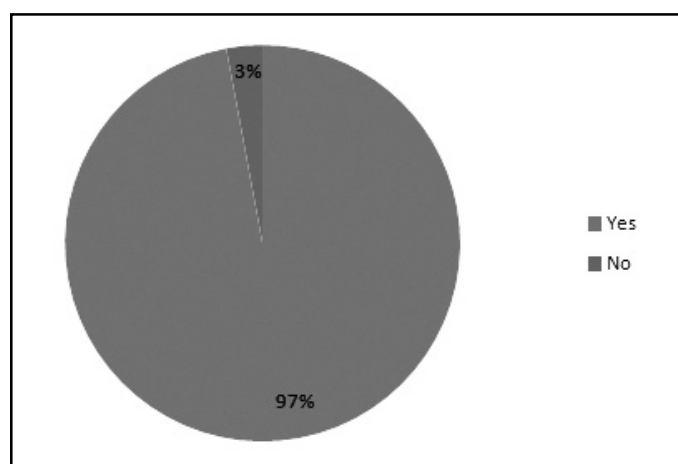
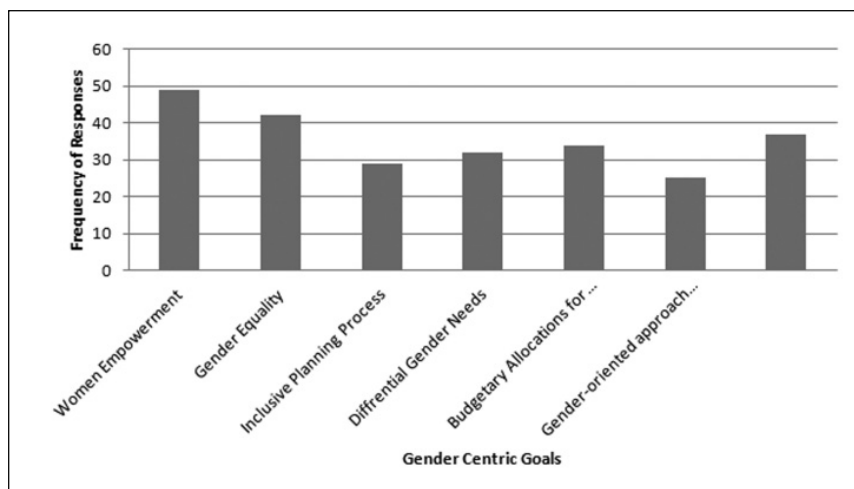


Table 5 Perceived Importance of GRB for Gender Centric Goals

	PERCEIVED IMPORTANCE OF GRB FOR GENDER CENTRIC GOALS	
	Responses	RANK
Women Empowerment	49	1
Gender Equality	42	2
Inclusive Planning Process	29	6
Differential Gender Needs	32	5
Budgetary Allocations for Gender Specific Schemes	34	4
Gender-oriented approach amongst stakeholders	25	7
Sensitization of Planning machinery	37	3

Figure 5 Perceived Importance of GRB for Gender Centric Goals



It is hence deciphered that GRB is of immense importance for gender centric goals like gender empowerment followed by gender equality and for sensitization of planning machinery. However few other aspects of the GRB process like Inclusive planning and gender oriented approach of doing things do not occupy a major importance as far as the views of the stakeholders are concerned.

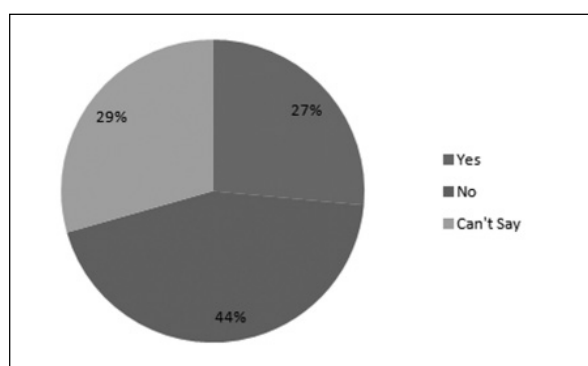
GRB has been directly equated to Gender Equality and Gender Empowerment. But means to this end like inclusive planning process and gender oriented task approach need to be reinforced further.

The sensitization of senior officers and their capacity building is integral to achieve the above. The following table presents the adequacy of senior officers on various aspects of GRB.

Table 6 Perceived Adequacy of Officers on GRB

Adequacy of Senior Officers' Training on GRB		
	Responses	Percentage
Yes	18	26%
No	30	44%
Can't Say	20	29%

Figure 6 Perceived Adequacy of Senior Officers on GRB



As evident from the above results, around 44 % of the respondents feel that their senior officers are adequately trained to carry out Gender Responsive Budgeting. However, 29 % of respondents are not sure about the adequacy of their senior officers and 27 % respondents feel that senior officers are adequately trained on GRB.

It is evident, that though the concept of Gender Responsive Budgeting has been in existence since 2005, there is still a huge scope for capacity building in this area at all levels and especially for senior officers. This will sensitize them towards inclusive planning process and gender differential needs.

Gender issues have occupied significant place in policy and planning in the past decade. Here, GRB has been considered as one of the potent tools to translate policy commitments into budgetary commitments and spur action for equitable distribution of resources and opportunities.

Gender Inequality is a big developmental challenge staring at India since a very long time. Infact, India has made no improvement in the overall gender gap ranking by the World Economic Forum

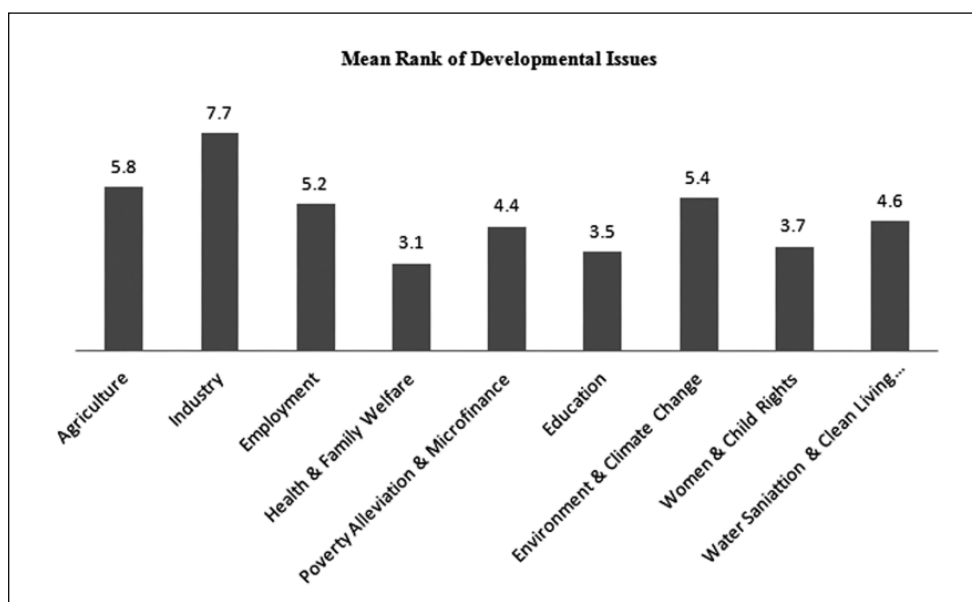
(WEF) in 2018 as compared to 2017. Out of the study made on 149 countries, it stood at a rank of 108 in 2018, the rank remaining unchanged in 2017 as well.¹⁶

The Global Gender Gap Report 2018 shows that India ranked lower on all segments - economic participation and opportunity, educational attainment, health and survival ranking, and political empowerment.¹⁷ These disparities have implications for various developmental issues across sectors like agriculture, industry, healthcare, microfinance etc. Today, gender issues cut across various developmental thematic areas. These range from environmental climate change to health and hygiene, from education to child protection, from family welfare to social security and many other issues. GRB has its bearing on all such gender pain points and most of these problems are not isolated but intertwined. However, the researchers tried to understand from the stakeholders as to which of the issues are more impacted by GRB.

Table 7 Perceived Importance of GRB in Various Developmental Issues

	Weighted Average Mean Rank
Agriculture	5.8
Industry	7.7
Employment	5.2
Health & Family Welfare	3.1
Poverty Alleviation & Microfinance	4.4
Education	3.5
Environment & Climate Change	5.4
Women & Child Rights	3.7
Water Sanitation & Clean Living Environment	4.6

Figure 7 Perceived Importance of GRB in Various Developmental Issues



¹⁶ Retrieved from https://www.business-standard.com/article/current-affairs/india-ranks-108th-in-wef-gender-gap-index-scores-third-lowest-on-health-118121900039_1.html

¹⁷ The Global Gender Gap Report, 2018, ISBN-13: 978-2-940631-00-1 by World Economic Forum

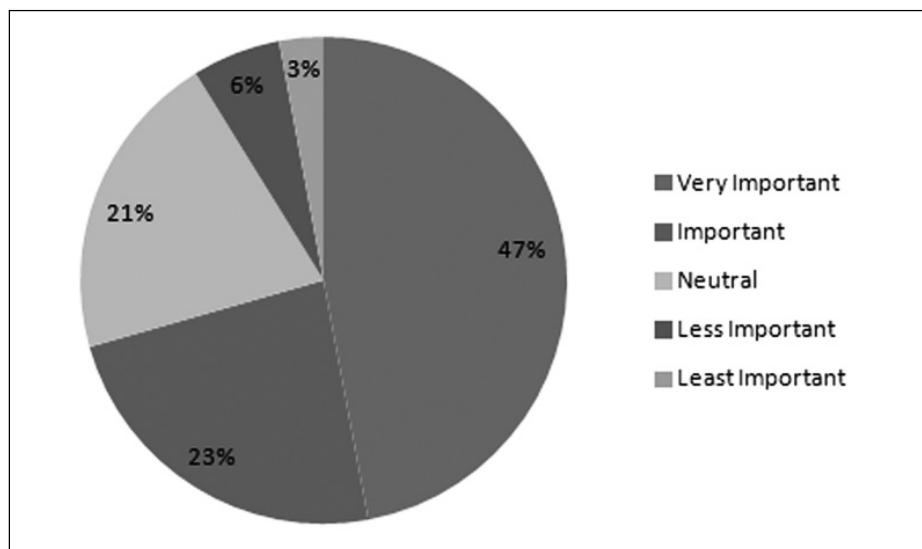
Fair access to economic opportunities and participation in decision making are some of the important dimensions of women empowerment and gender equality. In this context, reservations and quotas for women in political, economic and social systems have occupied immense importance since a very long time. Although it brings about direct participation of women in decisions making, its end benefit in terms of empowerment and equality outcomes are debatable. It is felt that actual empowerment comes through access to good opportunities and ability to make a choice. It is not about tokenism or representation.¹⁸ Nevertheless, reservations and quotas serve as an initial opportunity where the voice of women can be heard. It gives a legal enforcement to the cause of equal participation of all genders in major spheres of the economy.

Table 8 Perceived Importance of Reservations & Quotas in GRB

PERCEIVED IMPORTANCE OF RESERVATIONS & QUOTAS IN GRB		
Ranks	Responses	Percentage
Very Important (1)	32	47%
Important (2)	16	24%
Neutral (3)	14	21%
Less Important (4)	4	6%
Least Important (5)	2	3%

Mean Rank
1.9

Figure 8 Perceived Importance of Reservations & Quotas in GRB



At this stage, it is also important to understand the challenges related to GRB implementation so as to address the gaps. The Gender Budgeting Handbook, 2015 has listed many challenges in adoption of Gender Budgeting. These include capacity building, coordination amongst ministries and departments, stereotype planning approach, establishing of GB Cells, research for sex disaggregated data, translating goals into action points and indicators.¹⁹ Prioritizing gender issues in the political arena, stakeholders' involvement, political will and process awareness are also some key issues in GRB implementation.²⁰

¹⁸ "Reservation won't boost women participation in the workforce" Retrieved from <https://www.fortuneindia.com/events/reservation-wont-boost-women-participation-in-the-workforce/102716>

¹⁹ Gender Budgeting Handbook, 2015

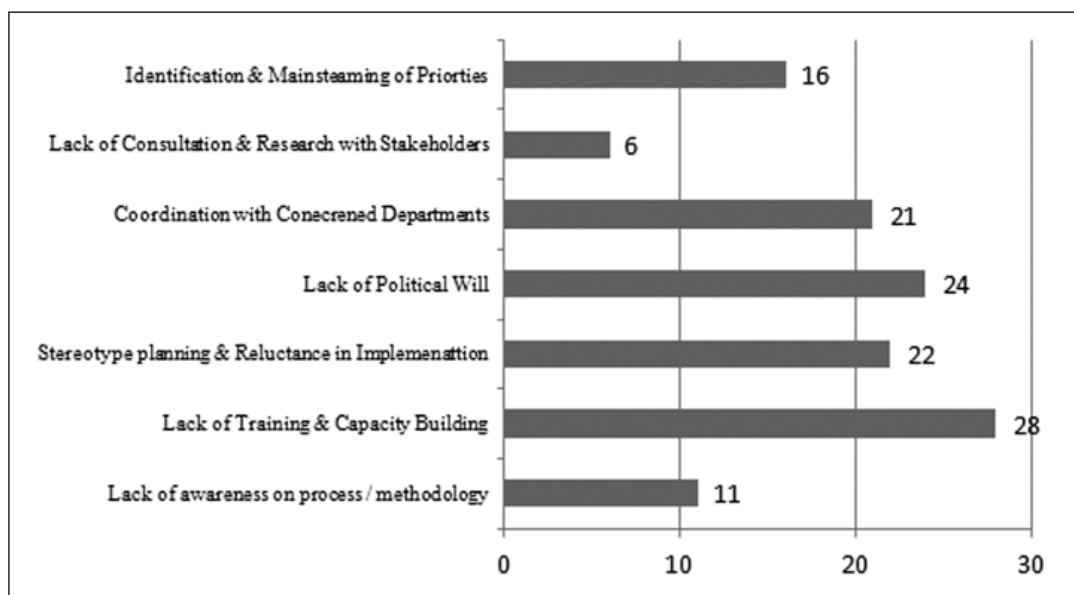
²⁰ Retrieved from <https://www.publicfinanceinternational.org/opinion/2018/09/multiple-challenges-gender-budgeting>

In this context, the researchers tried to investigate the major challenges of GRB implementation. These insights can be helpful in developing customized capacity building approach so as to address specific issues of planning and implementation.

Table 9 Key Challenges in Implementation of GRB

	Key Challenges in Implementation of GRB	
	Responses	RANK
Lack of awareness on process / methodology	11	6
Lack of Training & Capacity Building	28	1
Stereotype planning & Reluctance in Implementation	22	3
Lack of Political Will	24	2
Coordination with Concerned Departments	21	4
Lack of Consultation & Research with Stakeholders	6	7
Identification & Mainstreaming of Priorities	16	5

Figure 9 Key Challenges in Implementation of GRB



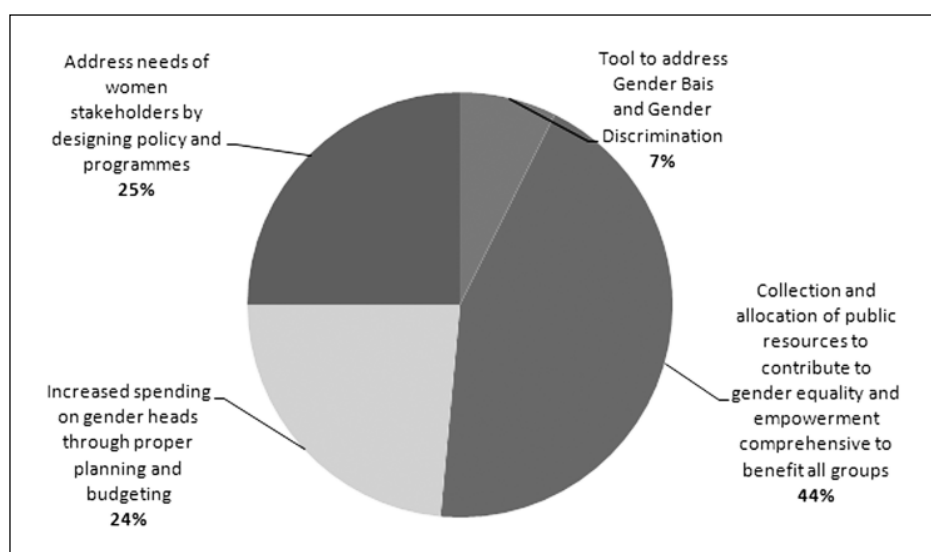
8. Descriptive Analysis of Stakeholders' Awareness

The responses received from various stakeholders have been presented in the following tables and charts. It gives the author meaningful insights into stakeholders' awareness levels on Gender Responsive Budgeting. The various stakeholders of planning and implementation Gender Responsive Budgeting are Central Government Ministries and Departments, State Governments, Gram Panchayats, Local Self Governments, Academicians and Civil Society Organizations.

Table 10 Stakeholders' Understanding of GRB

Understanding of GRB		
Statements on GRB	Frequency	Percentage
Tool to address Gender Bais and Gender Discrimination	5	7%
Collection and allocation of public resources to contribute to gender equality and empowerment comprehensive to benefit all groups	30	44%
Increased spending on gender heads through proper planning and budgeting	16	24%
Address needs of women stakeholders by designing policy and programmes	17	25%

Figure 10 Stakeholders' Understanding of GRB



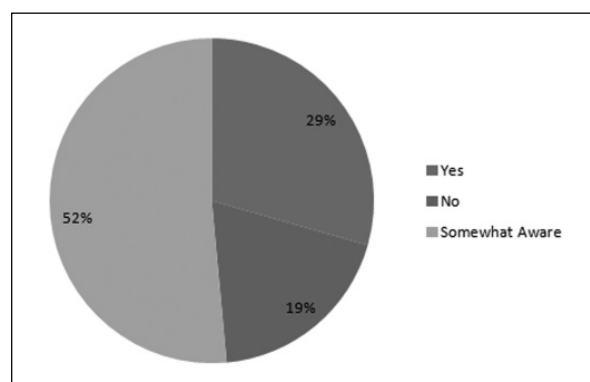
It is evident from the above, that majority of the stakeholders have good understanding of the Gender Budgeting Concept. While all the above statements connote to various aspects of GRB, 44 % respondents have chosen the option which clearly captures the essence of Gender Responsive Budgeting.

The respondents were further probed to understand there awareness on tools, techniques and models of GRB. The same has been presented in the table below.

Table 11 Awareness on Tools, Techniques of GRB

Awareness on Tools & Techniques of GRB		
	Responses	Percentage
Yes	20	29%
No	13	19%
Somewhat Aware	35	51%

Figure 11 Awareness on Tools, Techniques of GRB



The above charts reveal that only 29 percent of the stakeholders are aware of tools and techniques of GRB. While 19 % of respondents are unaware, a considerable large percentage of 52 % is also not sure about various techniques of GRB.

This poses further gaps in capacity building. While sensitization on importance of GRB for Gender Equality is visible, more training on methods and tools is still required. This will instill confidence among officers to work on Gender Budgeting action points.

9. Descriptive Analysis of Present Status and Current Practices on GRB

In 2012, MWCD issued a letter to all States and Union Territories to institute Gender Budgeting Cells as per the guidelines issued by Ministry of Finance. It was also recommended that Gender Budgeting should be a part of annual plans. The letter read "To accelerate the process (of GB), State Finance Departments could set up Gender Budget Cells on the lines of the Charter for Gender Budget cells issued by the Ministry of Finance. The State Planning Departments may also be instructed to include the need for gender budgeting as a part of their annual plan circular"²¹

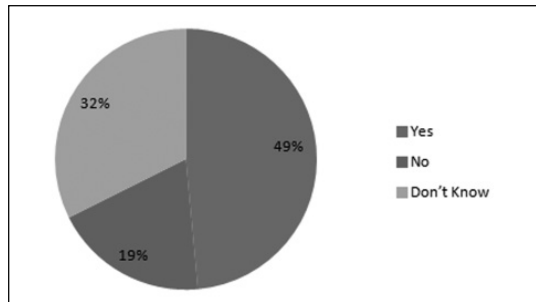
Subsequently in 2013, MWCD further issued guidelines to state for providing a detailed road map to institutionalize Gender Budgeting at State Level.

Therefore, it is important to note that the process of institutionalizing Gender Budgeting should have commenced in respective states along with indicators and road map in place. In this context, knowing the present status or current practices of GRB was necessary to explore further gaps in capacity building. The following tables present the current status with respect to GRB implementation.

Table 12 Presence of a Gender Budget Statement

Gender Budget Statement		
	Responses	Percentage
Yes	33	49%
No	13	19%
Don't Know	22	32%

Figure 12 Presence of a Gender Budget Statement



It can be observed that a significant percentage of stakeholders that is 32 % do not know whether there is a Gender Budget Statement in their State. Approximately 19 % of the respondents responded that there is no Gender Budget Statement. It is a matter of concern that even after 14 years of evolution of Gender Budgeting; many states have still not worked on Gender Budget Statements and the officers are not even aware if the State has a GB statement

To further, deepen the understanding on how do the States practice Gender Budgeting, the researchers tried to investigate various aspects like conduct of training and seminars on the aspects of GRB, presence of practitioner's guide or manual, conduct of research etc. This was done with a view to understand what are the processes and activities undertaken by the States to promote and mainstream GRB and do they have enabling ecosystems to further GRB initiatives.

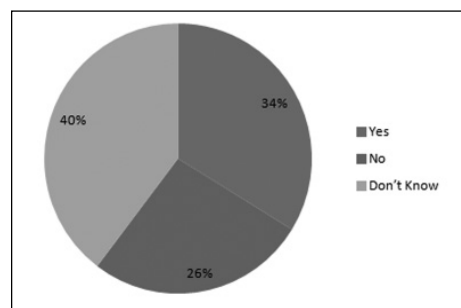
The results so obtained are described in the following sections through tables and charts.

²¹ Retrieved from <https://wcd.nic.in/gender-budgeting>

Table 13 Presence of a Manual / Practitioner's Guide

	Policy Framework / Manual / Practitioner's Guide	
	Responses	Percentage
Yes	23	34%
No	18	26%
Don't Know	27	40%

Figure 13 Presence of a Manual / Practitioner's Guide

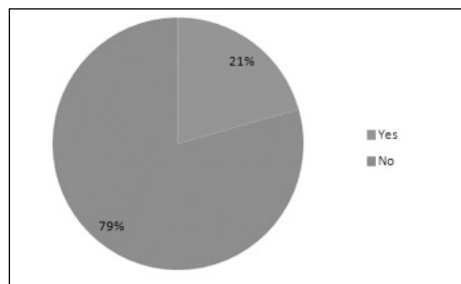


Only 34% of the respondents say that they have a practitioner's guide or manual on GRB. However 26 % of the respondents say that they do not have a practitioner's guide or manual on GRB and a significant 40 % is not aware about any such guiding document. The Ministry of WCD has done notable work by publishing revised GRB implementation handbooks and manuals from time to time. The recent and most elaborative handbook on GRB implementation was publicly made available in the year 2015. Although many states like Kerala and Uttarakhand have prepared a separate manual or guide for implementation of GRB. This is a welcome step and definitely shows their level of commitment towards gender centric goals. Similarly research on focus areas of GRB like beneficiary incidence analysis ²², sex disaggregated data ²³ and identification of gender needs and livelihood interventions is also much absent amongst the States.

Table 14 Research on Focus Areas of GB

	Research on focus areas of GRB	
	Responses	Percentage
Yes	14	21%
No	54	79%

Figure 14 Research on Focus Areas of GB



It can be observed that only 29 % of the respondents have been involved in some kind of research activities related to GRB. A significant percentage of 79 % have never undertaken any gender related research activities.

The Ministry of Women and Child Development has promoted Capacity building and Research through its GB scheme ²⁴ where National level, State level, Universities and Autonomous Institutions of repute can act as implementing agencies for training and capacity building on various aspects of GRB by receiving grants for such activities by the Ministry. Further, Social Welfare, Women and Child Development Departments of States, State Commissions for Women, NGOs, Rural (Panchayati Raj Institutions) & Urban Local Bodies , Women's Development Centres and Women's Development Corporations are also eligible to undertake capacity building activities under the GB scheme. As far as capacity building approach is concerned, similar trends have been found as in the case on research initiatives. It is a matter of concern that despite strong financial assistance and policy support from the Centre, many States have not shown overwhelming response towards capacity building.

²² Benefit incidence analysis estimates the impact of public transfers, taxes, subsidies, or policy changes that affect prices. BIA measures the distributional incidence of benefits for different groups of interest, for instance households at different income levels or in different regions, Retrieved from http://siteresources.worldbank.org/INTPSIA/Resources/490023-1121114603600/14524_8_Benefit.pdf

²³ Data that are collected and presented separately on men and women. By "Gender Mainstreaming Implementation Framework" - UNESCO, 2003

²⁴ GB scheme retrieved from [https://wcd.nic.in/sites/default/files/Gender %20 Budgeting% 20Guidelines %20 for% 20trainings_0.pdf](https://wcd.nic.in/sites/default/files/Gender%20Budgeting%20Guidelines%20for%20trainings_0.pdf)

Table 15 Capacity Building on GRB

	Conduct of Seminar / Workshops or Capacity Building on GRB	
	Responses	Percentage
Yes	22	32%
No	46	68%

Figure 15 Capacity Building on GRB

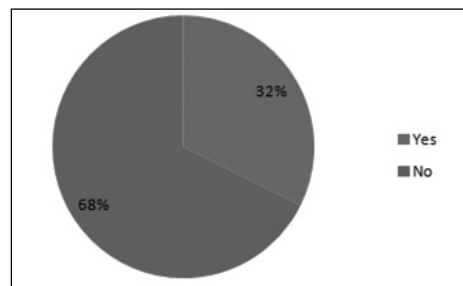
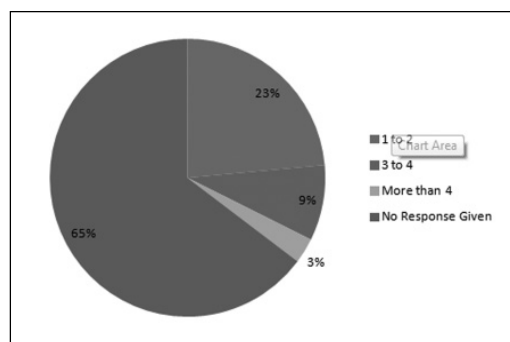


Table 16 Annual Frequency of Trainings/Seminars

	Annual Frequency of Trainings / Seminars	
	Responses	Percentage
1 to 2	16	24%
3 to 4	6	9%
More than 4	2	3%
No Response Given	44	65%

Figure 16 Annual Frequency of Trainings/Seminars



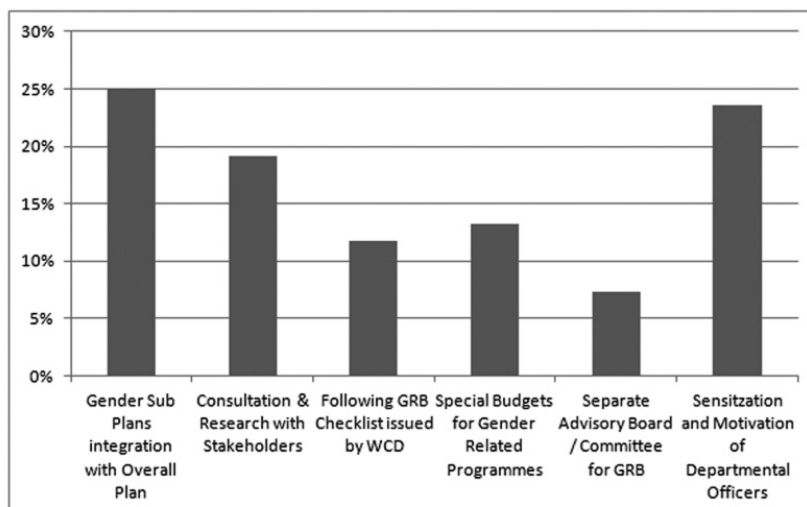
From the above table it can be observed that very large number of respondents, close to 65 %, have refused to give any response as far as capacity building activities of the State is concerned.

Various States have followed different approaches for incorporating GRB in their planning and budgeting activities. An in depth investigation into their present approach, gave meaningful insights as to how do the States undertake GRB activities at present.

Table 17 Means of Incorporating GRB in Planning

	MEANS OF INCORPORATING GRB IN PLANNING	
	Responses	Percentage
Gender Sub Plans integration with Overall Plan	17	25%
Consultation & Research with Stakeholders	13	19%
Following GRB Checklist issued by WCD	8	12%
Special Budgets for Gender Related Programmes	9	13%
Separate Advisory Board / Committee for GRB	5	7%
Sensitization and Motivation of Departmental Officers	16	24%

Figure 17 Means of Incorporating GRB in Planning



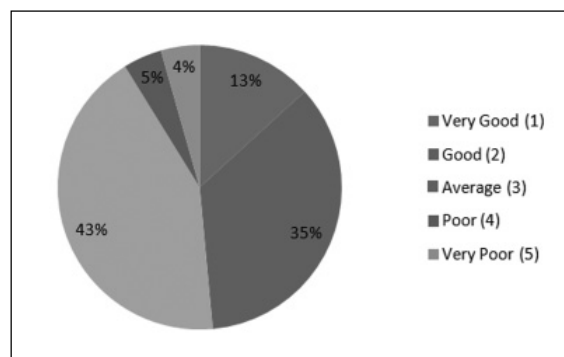
Integration of gender sup plans with overall plan and sensitization of departmental officers is the most common approach of GRB initiatives. There is a huge scope of in depth capacity building in specific areas of planning and implementation of GRB so that the same can be institutionalized in the mainstream activities of State Departments.

The researchers probed the stakeholders on various aspects of GRB performance like Policy framework and Guidelines, Capacity Building, Research, Adequacy of Planning Officers, Gender Budget Statement etc. In the view of their performance with regards to GRB the respondents from all States were asked to rate themselves.

Table 18 Self Assessment with respect to GRB

	Overall Rating of Department with respect to GRB	
	Responses	Percentage
Very Good (1)	9	13%
Good (2)	24	35%
Average (3)	29	43%
Poor (4)	3	4%
Very Poor (5)	3	4%

Figure 18 Self Assessment with respect to GRB



Mean Rank = 2.5

The self assessment score as the mean weighted average of the responses is 2.5. This ranges between good to average. In percentage terms a significant number of respondents that is 48 % rank their performance as average and 35 % of respondents accord themselves a score of 2 which indicates “Good Rating”.

10. Conclusions & Way Forward

The paper extensively brings out the evolution and importance of Gender Responsive Budgeting. The study reveals that all the stakeholders of Gender Budgeting like planning departments, training organizations, NGOs and other government functionaries are well sensitized towards the goals and importance of this fiscal innovation. However certain gaps in terms of capacity building still persists. This is evident from the fact that many officials are not aware about GB statement in their respective States. Barring the initiatives of Ministry of Women and Child Development, not many States have undertaken capacity building or research activities to drive outcome-based results. More than sixty percent of the States do not have requisite manuals or frameworks to undertake planning activities. These gaps bring us to the revelation that concentrated efforts are required as far as the implementation of GRB is concerned.

A target driven approach is required to design specific budget interventions for gender equality and gender empowerment. To achieve these four aspects are extremely essential. Firstly, there is a greater need of involvement of planning officials and State Finance Departments in capacity building activities. Secondly, States should consider a bottom up planning approach by designing need-based budgets. For this close coordination is expected with Urban and Village level bodies, small and medium enterprises, educational institutes etc. Thirdly, every State requires a monitoring framework just like planning framework so that outcome-based budgeting can be achieved. Lastly, for GRB to move beyond a customary exercise, microscopic lens is required amongst the planners. This includes some key aspects like benefit incidence analysis and gender disaggregated data.

The performance of States on GRB indicators can be measured on various parameters like the current practices, awareness and perceptions of officials involved, degree of utilization and implementation, monitoring and feedback mechanism etc. Each of these parameters can be studied in detail to give meaningful insights into the States' performance. Such studies will be pivotal in designing targeted interventions and capacity building programmes to deal with GRB planning and implementation issues.

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