

I. Concept of Gender Responsive Budgeting (GRB)

“The budget reflects the values of a country-who it values, whose work it values and who it rewards....and who and what it doesn’t”. - Pregs Govender (member of South African Parliament).

Budget is not just an annual statement of receipts and expenditures, it is an instrument for fulfilling the obligations of the state. Budgets are a political statement of the priorities set by government in resource allocation. Thus if addressing gender needs is the priority of the government then it can be best reflected through its budgets. This however, does not mean having separate budgets for men and women, but analysis and construction of general budgets from a gender perspective.

Gender Responsive budgeting is thus a concept to analyse impacts of actual Government expenditure and revenue on women and girls as compared to on men and boys. GRB is tool for measuring the extend of gender equality addressed currently in budgets as well as to check if the policy commitments are translated into action and final desired impact of budget is achieved for both men and women, boys and girls. This also takes into consideration the given social structure and hindrances to any given gender and making special attempts to address the above.

For example, the Government’s education policy may say that it promotes gender equality and aims to provide equal opportunities in education to all upto secondary level. However, the societal mindsets are such that girls are not enrolled in schools and they drop out at an early age due to reasons like having to take care of siblings, work at home, security, etc. The Government then in order to ensure the expenditure it is making on providing primary education to all reaches girls also, needs to take additional steps such as providing incentive for girls enrollment and retention. Also at a later stage girls may drop out at secondary stage more than boys due to restriction on their mobility, as secondary schools may not be within the village. In such cases there needs to be special provisions made to have either separate girls secondary schools with transport facilities or with hostels. All this requires additional budgets. And without this the benefit of all the current expenditures would continue to reach only boys, thereby increasing the gender inequality in the society rather than decreasing it. As budgets are not unlimited, within the scare resources, there would be a need to reprioritize the current allocations. This could be done by analysis of schemes which do not have the desired impact upto the mark, thus revisiting policies and schemes. Understanding social structures becomes more important, thereby making bottom up planning more desirable and effective.

Thus GRB helps Governments to decide how policies need to be made, adjusted and reprioritized to meet the needs of women as much as it meets the needs of men. To understand GRB thus one needs to understand the process of budgeting as well as an understanding of Gender issues. This should be a combined process wherein, Budget makers analyze their own budgets with a gender perspective through interactions with Gender Experts before finalizing budgets and also post budget analysis.

II. Objectives of Gender Responsive Budgeting

- To mainstream gender issues within government policies towards a gender just society.
- To promote greater accountability for government’s commitment to gender equality.

- To see how well are the policies focused towards women and responding to their needs and priorities.
- To assess how much of the expenditure of the state is reaching them and what has been the impact of the same.
- To assess how effectively the services of the Government are meeting the needs of women and girls, in relation to the men and boys.
- To initiate change in budgets with appropriate allocation of public expenditure and taxation with a view to benefit women.

III. Global, National, State level processes

Global

The initiatives on GRB gained importance after Fourth World Conference on Women-1995 and after the Beijing +5 in 2000. The process of Gender Budgeting was first initiated in Australia in 1984. The Australian approach is the "Three-way Categorization", it distinguishes between;

- Gender-specific expenditure,
- Equal opportunity expenditure for civil servants, and
- General expenditure (the rest) considered in terms of its gender impact.

After that a number of countries have adopted the same. The most holistic approach has been one adopted by South Africa. The "Five Step Approach" of South Africa includes;

- Analyzing the situation of women, men, girls and boys,
- Assessing the gender-responsiveness of policies,
- Assessing budget allocations,
- Monitoring spending and service delivery,
- Assessing outcomes.

National

In India, the concept of bringing in a gender perspective in budgeting has been gaining ground since the publication of the report of the Committee on Status of Women in 1974. The Eighth five year plan (1992-97) highlighted for the first time the need to ensure a definite flow of funds from the general development sectors to women. In 2001, the National Institute of Public Finance and Policy (NIPFP) took up a study on the status of women in India and their role in economy provided input for the Economic Survey 2000-01, which for the first time incorporated a section on gender inequality. The second report of NIPFP was submitted in August 2001 and this made a post budget assessment of the Union Budget 2001-02 from a gender perspective. The report gave a model for analyzing the Union Budget from a gender perspective. In Ninth Five Year Plan (1997-02) introduced "women component plan" – 30% allocation in all central & state budgets and the Tenth Plan (2002-07) and Eleventh Plan (2008-13) reinforced commitments to Women Component Plan along with Gender Responsive Budgeting (GRB). (see box 1 for focus in different union budgets presented by honorable Finance Minister).

1974	Committee on status of Women
1992-97	8 th plan highlights need for flow of funds
2001	NIPFP report for section on Gender Equality in Economic Survey
2001-02	First Post Budget Assessment of Union Budget from Gender Perspective
1997-02	9 th plan introduces Women's Component Plan
2008-13	11 th plan commits to Gender Responsive Budgeting

Since then the following initiatives have been undertaken by Government of India for Gender Responsive Budgeting;

- The Department of Women and Child Development of the Union Government as the nodal department for all matters related to women and children has been pursuing

Gender Responsive Budgeting since Seventh Plan and started monitoring 27 beneficiary oriented schemes for women.

- In 2004, Parliamentary standing Committee on Ministry of Human Resource Development advised DWCD to issue guidelines on Gender Budgeting. The same was sent in October'2004.
- The Prime Minister has emphasized upon the need for State Governments to join hands in this area in the 51st National Development Council meeting held on 27th -28th June 2005.
- Finance Ministry set up an Expert Group which made recommendations regarding GRB (2004)
 - Inter-departmental Committee constituted
 - Gender Budget Cells in all departments
 - GRB to start immediately in 18 departments
 - Open a sub-head / detailed head in Budget
 - Monitor outputs/ outcomes.
 - Benefit Incidence analysis to be done in all departments & included in Annual Reports
- In 2004, DWCD started capacity building of central ministries and state governments
- Gender Budget Cells set up in 50 ministries/departments
- Some states like Karnataka, West Bengal, Kerala, Himachal Pradesh, Delhi, Rajasthan have also undertaken the process of Gender Responsive Budgeting for state budgets

BOX 1: Finance Minister Budget Speeches

- Gender budgeting finds a special mention in the budget speech of honourable Finance Minister, for 2004-05, 2005-06 and 2006-07.
- In 2005-06 Union Budget, FM introduced GB statement in respect of 10 Demands for Grants introduced in budget plus assured beneficiary-incidence analysis and impact analysis
- FM says emphasis shifted from quantity to quality – Outcome budget presented in Aug 2005 – now hope for performance budget on outcome budget
- In 2006-07 budget, GB statement was for 24 DfG of 18 ministries (for 100% women schemes and 30% women Schemes)
- For 2007-08, 27 ministries/departments and 5 Union Territories covering 33 demands for grants have contributed to a statement placed in the budget papers.
- The outlay for 100 per cent women specific programmes is Rs.8,795 crore and for schemes where at least 30 per cent is for women specific programmes is Rs.22,382 crore.

Gujarat

In Gujarat, the process was initiated at the suggestion of the Chief Secretary in 2006. Thereafter the Department of Women and Child Development issued a GR dated 13th Oct'2006, within 10 priority sector departments Health, Education, Rural Development, Women and Child Development, Tribal Development, Narmada Water Resource, Supply and Kalpasar, Social Justice and Empowerment, Revenue, General and Administration and Finance.

- DWCD, Finance and GAD are the nodal departments.
- DWCD to also form Gender Cell for Monitoring of GRB process.
- Formation of a High Powered Committee headed by Principal Secretary (Expenditure), to monitor the progress. Secretaries of the various departments included in GRB are the members of this Committee.
- Two workshops organised for developing a common understanding on GRB among Secretaries and Senior Officials of respective departments and agreeing on the way forward.
- Appointment of nodal officers in each department
- Formation of Task force (Gender Budget Cell) in each department
- First High powered Committee meeting held in May 2007.
- *Preliminary Analysis of budgets of last three years to understand current status.* In depth analysis being taken up in 4 departments, RDD, health, education and DWCD by GRC.
- SIRD initiated process of capacity building for GRB by committing a Capacity Building Cell for GRB