

CHAPTER 1 Gender Responsive Budget in India: An Overview

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Abstract

Gender Responsive Budgeting (GRB) has emerged as a critically important tool to measure the progress in gender mainstreaming by incorporating a gender perspective in planning and budgeting processes. GRB is an approach to analyse the budget to understand the priorities of the governments as reflected in their budgets and to examine how they impact men and women. Gender budget analysis is an attempt to understand the impact of government spending, as well as implications of revenue collection on men and women in society. Further, the GRB approach to budget making acknowledges the gender patterns in society and allocates money to implement policies and programmes that will change these patterns in a way that moves towards a more equal society. The Indian government started bringing out a Gender Budget Statement (GBS) 2005-06 onwards. Subsequently some of the state governments also adopted GRB.

This chapter focuses on the status and progress of the GRB process in the country both at national and state levels and what does it mean for women empowerment specially, the empowerment of the marginalised women, and what has been its impacts in general. The chapter finds that though, GRB is gaining momentum in India, it still has a long way to go before being properly implemented. GRB can prove to be an effective tool in addressing gender gaps in development. But the current focus on the post budget reporting does not provide enough attention to ministering gender in the planning process itself. A more comprehensive approach to GRB would require formulation of the gender action plans in line ministries, based on the identification of gender specific needs and priorities of women as suggested in the Gender Budget Manual of the MWCD (2015).

The GRB stakeholders will not only have to look beyond the binary of gender, addressing the concerns of gender minorities, but will also have to recognise the diversity and focus on intersectionality approach and address the issues of discrimination and exclusion faced by marginalised groups of women such as SC/ST, DNT and minority women. There is a need to have sex segregated data in the country in all aspects which is important for mainstreaming women in the process of development. There also seems to be a lack of robust mechanisms to monitor the implementation of the GRB in India.

I: Introduction

The Constitution of India upholds gender equality and empowers the state to adopt affirmative action for empowerment of women. Internationally also, with the developments like Beijing Platform for Action, the UN Millennium Summit and the international conferences on Financing for Development, countries have increasingly recognised the relationship between reducing gender inequalities and development. The ratification by countries of the Convention on the Elimination of all Forms of Discrimination against Women (CEDAW), adoption of the earlier Millennium Development Goals (MDGs) and now the Sustainable Development Goals (SDGs) are visible manifestations of the commitment towards the gender equality and women empowerment. Since the Beijing Platform for Action, many countries have accepted gender mainstreaming as the strategy for achievement of these goals (UN Women 2020).

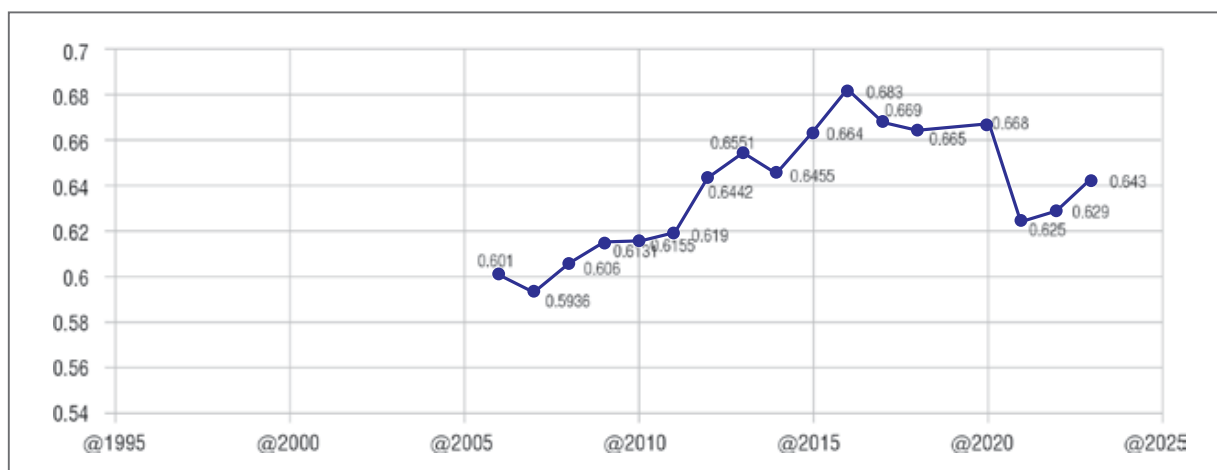
In this context, Gender Responsive Budgeting (GRB) has emerged as a critically important tool to measure the progress in gender mainstreaming by incorporating a gender perspective in planning and budgeting processes. GRB is an approach to analyse the budget to understand the priorities of the governments as reflected in their budgets and to examine how they impact men and women. Gender budget analysis is an attempt to understand the impact of government spending, as well as implications of revenue collection on men and women in society. Further, the GRB approach to budget making acknowledges the gender patterns in society and allocates funds to implement policies and programmes that will change these patterns in a way that moves towards a more equal society. One of the tools of GRB is the Gender Budget Statement (GBS) that indicates the proportion of total budget that is being spent on promoting women empowerment and gender equality in the government budget. Indicator 5c1 of the SDG 5 (Achieve gender equality and empower all women and girls) specifically tracks 'the proportion of countries with systems to track and make public allocations for gender equality' (UN Women, 2016).

The Indian government started bringing out a Gender Budget Statement (GBS) 2005-06 onwards. Subsequently some of the state governments also adopted GRB for the state government budget and started bringing out GBS. Before adopting GRB, India had initiated the Women Component Plan (WCP) in the 9th Five Year Plan, which mandated that at-least 30 percent of the plan allocations should be directed towards women empowerment in all women related sectors'/ministries (Health, Education, Rural Development, Labour and Employment and so on) (Mitra, 2019).

II: Status of Women in India

Patriarchal norms, values and practices rooted in the collective conscience in India together with systematic barriers pose multiple challenges preventing girls and women from enjoying their legitimate rights. This gender inequality poses a significant development challenge in India. The Global Gender Gap Index, 2023 of the World Economic Forum (WEF) has ranked India at 127th, with a score of 0.643, among 146 countries in 2023. "The Global Gender Gap Index annually benchmarks the current state and evolution of gender parity across four key dimensions (Economic Participation and Opportunity, Educational Attainment, Health and Survival, and Political Empowerment)". India's ranking on Global Gender Gap Index was 98th, with a score of 0.6010, among 115 countries in 2006, when the WEF started ranking the countries according to their performances on gender equality in 2006 (WEF, 2006). In 2015 India's ranking declined to 108th among 145 countries, though with an improved score of 0.664 in 2015 and increased to 0.683 in 2016 before it started declining. India's score on the global gender gap index has improved again in last two years (Chart 1).

Figure 1: India's score on Global Gender Index 2006 to 2023



Source: Global Gender Gap Reports, WEF, various years

Note: Data for the year 2019 not available

India's score on SDG 5 Gender Equality in the SDG India Index prepared by National Institute of Transforming India (NITI) Aayog is 48/100 in 2020, slightly improved from 2019 when it was 42/100. The data on the indicators of the SDG 5 (prepared by NITI Aayog) presented in Table 1 suggests that much is left to be done to achieve the SDG 5 by the target year 2030.

Table 1: India's Performance on SDG Goal 5 Indicators: 2020

	Proportion of women in managerial positions including women in board of directors, in listed companies	Operational land holding gender wise (percentage of female operated operational holdings)	Percentage of currently married women aged 15-49 years who have their demand for modern methods of family planning satisfied	Rate of crimes against women	Women who have experienced cruelty/physical violence by husband or his relatives during the year	Ratio of female to male average wage/salary earnings received among regular wage/salaried employees	Percentage of elected women over total seats in the state legislative assembly	Sex ratio at birth	Ratio of female to male Labour Force Participation Rate (LFPR) (15-59 years)
Target	245	50	100	0	0	1	50	950	1
India	190	13.96	72	62.4	19.54	0.74	8.46	899	0.33

Source: SDG Dashboard, NITI Aayog, available at: <https://sdgindiaindex.niti.gov.in/#/ranking>

As the data for the SDG 5 indicators suggest, women lack control over resources (land), are paid less wage/salary, and their presence in labour force is just one third of men but also continue to suffer high rates of crime and spousal violence and need of family planning methods are not met for more than one-fourth of women.

India's population Census 2011 reports a continuing decline in the sex ratio among children under age 7, a direct result of the preference for the male children rampant in the society. It was as low as 927 girls per 1000 boys in 2001 and was found further reduced to 914 in 2011 (Census of India, 2011). Sex

ratio at birth has now improved to 929 in 2019-21 from 919 in 2015-16, according to NFHS 5. Data from the NFHS 5 indicates continued gender gap on various indicators and suggests continued gaps in indicators such as education, health, nutrition, as well as women's access to internet (see Table 2).

Table 2: Gender Gap in Select Indicators: 2015-16 and 2019-21

S. No.	Indicator	NFHS V (2019-21)		NFHS IV (2015-16)	
		Women	Men	Women	Men
1.	Literacy Rate (%)	71.5	84.4	NA	NA
2.	10 or more years of schooling (15-49 years) (%)	41.0	50.2	35.7	47.1
3.	Ever used the internet (15-49 years) (%)	33.3	57.1	NA	NA
4.	Below normal Body Mass Index (BMI) (15-49 years) (%)	18.7	16.2	22.9	20.2
5.	Prevalence of Anemia (15-49 years) (%)	57.0	25.0	22.7	53.1

Source: NFHS 5

Women of Marginalised Communities

It is also important to underscore the fact that women are not a homogenous group. Due to their social status, gender and caste, the Dalit and the Adivasi women in India face double disadvantages (Shrivastava, 2013). Women belonging to both groups lag behind the general population in almost all indicators and are also behind men of their own communities. In India, the Census 2011 data shows that the literacy rates for SC, ST and Muslim women stood at 56.5 percent, 49.4 percent and 62 percent respectively which are lower than the 64.6 percent literacy rate for all women. Share of women of marginalised sections in higher education is also much lower than their share in total population, except for SC females as shown in the Table 3.

Table 3: Share of Marginalised Groups in Higher Education Enrolment (%)

	SCs			STs			Muslims		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
2019-20	14.76	15.02	14.89	5.48	5.58	5.53	5.17	5.31	5.23
2020-21	14.10	14.40	14.25	5.61	6.06	5.83	4.50	4.80	4.64

Source: AISHE, 2019-20 and 2020-21

According to Ramachandran and Naorem (2013), SC/ ST girl children face special challenges in achieving education. SC/ST women also lag much behind in reproductive health, child survival and anaemia (CSD, 2010).

Policies towards Women in India

The Constitution of India not only grants equality to women but also empowers the State to adopt measures of positive discrimination in favour of women. It prohibits discrimination against any citizen on ground of caste, religion, race, sex place of birth (Article 15(1)) and asks the state to make special provisions for women and children (Article 15 (3)). Article 39 of Constitution of India asks the State to direct its policy towards securing for women and men equally the rights to an adequate means of livelihood and equal pay for equal work for both men and women.

In India the women empowerment has been part of the development planning from the Fifth Five Year plan (starting in 1974). The current thrust on women empowerment and equality in planning and now budgeting has gone through various phases viz. from women's welfare to women's development to women empowerment and now to the intersectoral integration of women's questions through various Five-Year Plans (Mitra 2019). Some of the initiatives taken by Indian government towards the empowerment of women are:

- Establishment of National Commission for Women (1992)
- Reservation for women in local self-government (1992)
- The National Plan of Action for girl child (1991-2000)
- National Policy for the Empowerment of Women (2001)

The National Policy for Women Empowerment, 2001 provides for the mainstreaming of gender in the development process. It also recognises the need for purposive policies in the education field to "eliminate discrimination, universalise education, eradicate illiteracy, and creating a gender sensitive educational system, increasing enrolment and retention rate of girls and to improve the quality of education to facilitate life-long learning as well as development of occupational/vocational / technical skills by women" (GoI, 2001). The 2001 Policy does mention "inadequate" access of the access of "women particularly those belonging to weaker sections including Scheduled Castes/Scheduled Tribes/ Other backward Classes and minorities, majority of whom are in the rural areas and in the informal, unorganised sector – to education, health and productive resources" (GoI, 2001). In the Twelfth Five Year Plan (2012-2017), the last of the Five-Year Plans, also, participation of women in governance, inclusion of women from marginalised sections in the process of development and gender budget were stressed upon. The 12th Five Year Plan also noted that one of the seven key elements to be addressed for Gender Equity was "Mainstreaming gender through Gender Budgeting" (MWCD, 2015).

The government also adopted a financing pattern which was "responsive to the gender-based requirements rather than having a gender neutral approach" (Mitra, 2019) which led to gender responsive budgeting and beginning in 2006 of the gender budget statement (GBS).

III: Gender Responsive Budget in India

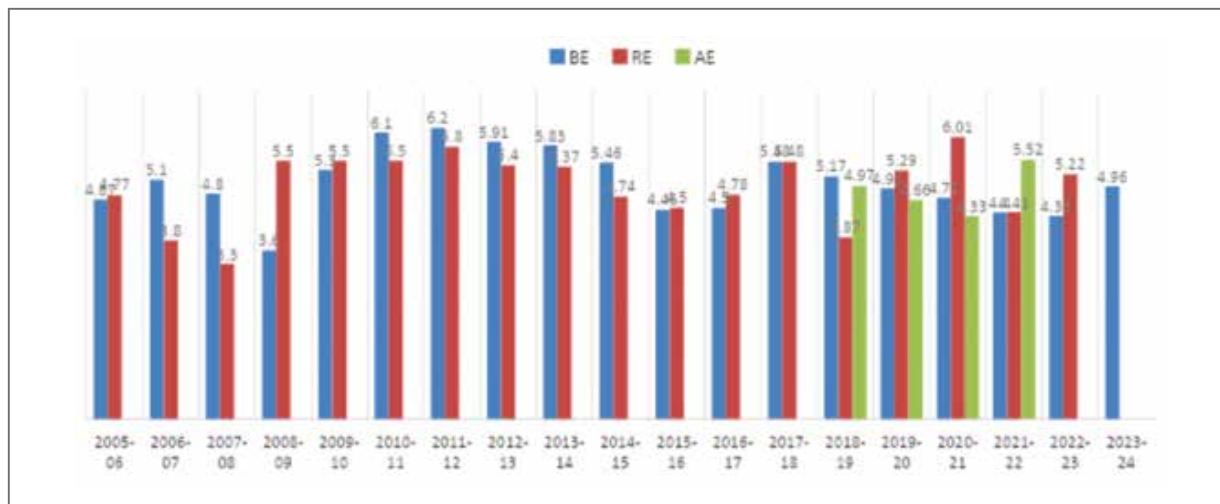
In India, GRB was adopted in principle in 2000-01, but the Gender Budget Statement began to be presented in 2005-06. Some of the state governments also followed suit and adopted GRB and started releasing GBS along with the regular budget. GBS is one of the tools of GRB that informs the proportion of the total budget that is being spent by the government on promotion of women empowerment and gender equality. GBS (Statement 13) of the Union budget is presented in two parts. Part A lists the schemes and programmes which have 100 percent allocation towards women while Part B lists the schemes/programmes having at least 30 percent allocations for women and girls.

The GBS, while purely quantitative, has been an important step for Women's Empowerment (WE) and Gender Equality (GE) and allows for an estimation of the extent of government spending on women as also highlights the priority given to Women Empowerment/Gender Equality by the various Ministries/ Departments by comparing what percentage of their budgets is dedicated to women (Mishra and Sinha, 2012).

Gender Budget Statement: An Analysis

Women specific allocations as detailed in the GBS of the union government has not shown any increase over the years in terms of percentage to total union budget and has typically remained between 4 to 5.5 percent of the total budget.

Figure2: Gender budget as percent of total union budget



Source: Earlier data taken from various issues of Response to Union Budget, CBGA; data from 2012-13 calculated from the Union Budget

The GBS would earlier provide only the budget estimates (BE) and revised estimates (RE) for the previous year, but started providing the actual expenditure (AE) as well starting from the year 2018-19. The chart above shows that the RE, and later AE, has been lower than the BE in percentage terms during most of the years.

However, there have been several issues with the GRB process in the country and various studies show that GRB efforts have often been limited to bringing out only the GBS and that has become an end in itself (Kaul, 2018). The GBS largely remains a post budget reporting exercise. "The strategy has been reduced to an ex-post analysis of budgetary outlays across ministries and departments through the lens of gender" (Mitra, 2019) and "ends up focusing primarily on welfare schemes and does not examine the role of women as economic agents. Any analysis or understanding of the presence of women beneficiaries in other sectors is rarely undertaken" (Dewan et al, 2023). Mishra and Sinha (2012) importantly highlight "it neither serves as a tool that informs policy making nor does it enable policymakers to assess the additional steps needed to make policies/schemes gender responsive". Currently the GBS "continues to report the expenditure profile without prior assessment of the gender responsiveness of the programme and schemes under the ministries and programmes" (Dewan et al, 2023).

The methodology adopted to prepare the GBS also needs improvement. Some of the schemes and programmes reported in Part A are not entirely women specific programmes, for example the PM Awas Yojana (Rural and Urban) is reported in Part A, but the support provided under the scheme to build a house is for the family. The lack of clarity about the reporting of the schemes in Part A and B of GBS is obvious from reporting of the PM-Awas Yojana-Urban, which has been reported in Part A in 2023-24 BE and was reported in Part B in 2022-23 BE but has been brought into Part A again in 2022-23 RE (GBS, 2023-24).

Also, in Part B, the allocations are mostly assumption based, in most cases, in absence of sex disaggregated beneficiary data.

There have been positive results of the GRB process and initially there was a lot of momentum around the strategy of GRB (Kaul, 2018) The creation of Gender Cells in the Ministries/Departments and charter for the GBCs was developed (MoF, 2007). Number of ministries/departments reporting in GBS increased from 9 in 2005-06 to 33 in 2018-19 (Kaul, 2018). In 2023-24 it has increased to 43 departments/ministries out of total 93 departments. However, despite the increase in the number of "demands" and departments/ministries reporting in the GBS, the proportion of allocations towards the gender budget has not increased over the years substantially. The reason for this lies in the fact the departments and ministries reporting higher allocations to the gender budget are still very few in number, while the rest are allocating/reporting very small amount towards the gender budget (GB).

Budget 2023-24: How gendered!

The recent budget for the year 2023-24, which was presented after the world coming out of the shadow of the Covid-19 pandemic, was not very supportive for the women and gender minorities to rebuild their lives. The crucial MGNREGA scheme saw a massive cut in its budget, in spite of a huge amount of due wages, decreased budget for the National Health Mission, decline in food subsidy, and continued denial of full maternity benefit as per the National Food Security Act, no increase in the budget for the MWCD, which runs schemes like one stop crisis centres, and were major setbacks, looking at the budget 2023-24 from a gender perspective. Budgets of some core schemes like National Education Mission, National Livelihood Mission – Aajeevika, PM Ayushman Bharat, and Rashtriya Krishi Vikas Yojana have either not been increased or have been slashed, in the Budget 2023-24.

Gender Budget Statement 2023-24: A closer look.

The GBS 2023-24 suggests that a major part of the GB is reported in Part B (the schemes/programmes with GB share being 30-99 percent). 60.55 percent comes from Part B while 39.45 percent comes from Part A.

The highest share of GB comes from Ministry of Rural Development, which contributed 64.18 percent in the total GB reported in Part A in 2023-24 (BE). Ministry of Housing and Urban Affairs is second highest contributor in the Part A of the GB in 2023-24 with, 28.51 percent share. Thus, the two Ministries together contribute about 93 percent of the total GB in the Part A. The higher reporting by the Ministries of Rural Development and Housing and Urban Affairs is due to total allocation of PM-Awas Yojana Rural and Urban being reported in the Part A, a scheme which is not exclusively for women.

In 2023-24, Major contribution in Part B of the GB comes from Ministries of Rural Development (23.72) percent, Health and Family Welfare (23.6 percent), Women and Child Development (11.85 percent) and Departments of School Education and Literacy (16.5 percent), Higher Education (10.81 percent) (both coming under the Ministry of Education). Together these four Ministries contribute about 86 percent of the total GB in Part B.

As Dewan et al (2023) suggest in their paper, GB figures "do not fully capture the allocations for women-specific and women-related schemes as many ministries/departments still do not report on this subject. Schemes that have less than 30 percent women beneficiaries are not captured in the statement." This reflects the need for better reporting and innovative designing and/or re-designing of schemes and programmes so that more women have access to them. Hence major ministries

such as Ministry of Agriculture and Farmer Welfare, Jal Shakti, Food and Public Distribution etc as well as crucial ministries like Micro, Small and Medium Enterprises and Skill Development and Entrepreneurship have to improve their reporting and also re-design their schemes/programmes to be able to report in the GBS.

Clubbing of Schemes and Transparency

The recent trend of clustering different schemes and providing information on their combined budget leads to lesser transparency in understanding the budget. For instance, the MWCD classified all their major schemes under three umbrella schemes and budgets are reported for these three umbrella schemes only and not for the individual schemes. Ministry of Agriculture and Farmer Welfare has also clubbed various schemes under Green Revolution and Krishionnati Yojana, and report the combined budgets under these two umbrella schemes. Similarly, the Ministry of Education has merged the National Child Labour Project with Smagra Shiksha Abhiyan in 2022. This type of clustering of the schemes makes it difficult to track the expenditure and outcomes of these schemes (Dewan et al, 2023). It also poses challenges from the gender budget perspective, it is better to report the GB share in the components of larger schemes rather than for the entire scheme as a whole (Kaul, 2018).

Institutional Mechanisms for GRB in India

The Ministry of Women and Child Development (MWCD) is the nodal ministry for the GRB and promotes and monitors the implementation of GRB by other Ministries/Departments. All the ministries/departments have been asked to create a Gender Budget Cell (GBC) which facilitates the GRB at the ministry/department level and a charter for the GBCs have also been developed. Gender Budget Cells have been established in 57 Ministries/Departments as of 2022. The GBCs are responsible for analysing the gender issues addressed by the major schemes/programmes of respective ministries/departments, conducting/commissioning performance audits of the schemes/programmes, suggesting further policy interventions and preparing a chapter on gender perspective related to sector/service covered by their respective ministries (MoF, 2007).

Monitoring of GRB

Monitoring and evaluation of the GRB is essential to ensure its proper implementation. As per a BARC study (2017) midterm review of the budget implementation by the Ministry of Finance is a mechanism to ensure effective implementation of the budget, including the GRB. However, there does not seem to be any specific mechanism to monitor the GRB process in the MoF because of which the implementation of GRB is not very effective and does not lay much effect on the planning process". Recently, however, the MWCD has developed tools for implementing GB which includes two gender sensitive checklists based on a Five Step Framework and spatial mapping. The two checklists (one for beneficiary-oriented programme that target women and the other for mainstream sectors and programmes) will help review "the public expenditure from a gender perspective to enable gap identification measure to enhance gender responsiveness of schemes and budgets" (MWCD, 2023). It is not clear, however, the extent of these tools being used by the ministries/departments.

GRB and Women of Marginalised Sections

However, another and even bigger issue with the GRB is that it regards women as a homogenous group and does not give adequate attention to the marginalised women groups (Ahmad, 2014). The main focus of GRB is mainstreaming gender in the process of budgeting and planning. However, so far, it

has mostly considered women as a homogenous group, because of which the issues of marginalised women facing multiple discrimination perhaps have been lost. The studies related to GRB also have mainly focused on the efforts made by the governments towards it and incorporating gender issues in major policy documents (like the Plan documents). The status of marginalised women groups have not been considered in most of the studies conducted on GRB, though it certainly has been flagged as an important issue (see for example Mishra and Sinha, 2012).

Another study (BARC 2017) found that the women from marginalised community are not focused upon enough by the select ministries. "For example, officials in the Ministry of Women and Child Development (MWCD) said that the Ministry considers women as a homogenous group and its mandate is to provide support to all women and not only to some specific groups. Similarly, the Ministry of Agriculture and Farmer Welfare (MoAF&W) said that it targets at allocating at least 30 percent of the budget of its various beneficiary oriented schemes for women but does not give adequate attention to the marginalised women groups. Though the concerned officials in the Ministry of Tribal Affairs (MoTA) said that in order to benefit the tribal women, they try to focus on those sectors like livestock, fisheries etc. in which more women are engaged. But no such efforts seem to be made by the Ministry of Social Justice and Empowerment (MSJ&E). Only in one scheme, in which grant is made to the state government, the ministry asks the state governments to ensure that 15 percent of the allocation should go towards women" (BARC, 2017).

Soman and Niaz (2014) in their analysis of the Prime Minister's New 15 Points Programme in four states, namely Gujarat, Tamil Nadu, Uttar Pradesh and Odisha demonstrated that "Muslim women continue to be invisible in policy frameworks meant for the development of socio-religious communities" and that they face multiple disadvantages and exclusions in all spheres of life on account of patriarchy, poverty and religion. The study highlighted the need of greater policy attention on Muslim women.

An analysis of the GBS found that share of women from marginalised sections in the gender budget is extremely low. Allocations towards Dalit and tribal women are less than 2 percent of the total GB, while it was 3.5 percent of in case of minority women (Ahmad 2021).

The huge decline in the budget for the Ministry of Minority in the year 2023-24 would have further brought down share of minority women's budget in the total GB. This year the government has allocated only Rs. 10 lakhs to the Ministry's flagship women leadership development programme, which is the only scheme of minority ministry reported in the Part A of the GBS (see GBS, 2023-24).

As for other ministries/departments catering to the marginalised sections, except for the Ministry of Tribal Affairs (MoTA), there is no increase in the budget of the key ministries for the marginalised in the 2023-24 budget. Allocations to the Department of Empowerment of People with Disabilities and the Ministry of Women and Child Development remain almost the same as the previous year's budget. However, there is an increase of about 7.75 percent in nominal terms in the budget for the Department of Social Justice and Empowerment (DoSJ&E), catering to the Dalits, elderly, Denotified and Nomadic Tribes (DTNT), transgender and other marginalised groups.

None of these departments/ministries report any scheme in Part A of the GBS and no scheme of the Department of Empowerment of People with Disabilities figures in any of two parts of the GBS. The allocation to the reported schemes of the DoSJ&E in Part B does not show any substantial increase while the allocations to the scheme of MoTA reported in Part B of the GBS has increased in 2023-24.

Gender Minorities

Another important related issue is that of gender minorities. In 2011 Census, the transgender communities were enumerated for the first time and their population was estimated to be 487,803, “when homosexuality was still criminalised, and ‘transgender’ was not constitutionally recognised as a gender identity in India (Das, 2023).” The Transgender Persons (Protection of Rights) Act has been enacted by the Parliament in 2019. In 2014, the Supreme Court, through its judgment it “expanded the contours of gender and recognised the rights of transgender persons within the Constitutional folds” (Das, 2023). Despite this legal and constitutional recognition of transgender persons, the GRB in the country continues to be practiced in a gender binary form. The GBS 2023-24 has included SMILE (Support for Marginalised Individual fir Livelihood and Enterprise), the only scheme for transgender (under the Department of Social Justice and Empowerment) which budget has been increased to Rs. 6 crores from Rs. 4.5 crores.

IV: Gender Responsive Budgeting in States

States have also initiated the GRB process in their planning and budgetary exercises. According to the Annual Report of the MWCD for 2022-23, 27 States have implemented gender budgeting (MWCD, 2023). Further in a written response to a Rajya Sabha question in March 2021, the Minister of Women and Child Development mentioned that seven of the 27 States were “early adopters” (adopted GRB between 2004-05 to 2006-07), 10 States, termed as “subsequent adopters” (adopted GRB between 2007-08 and 2010-11) and 12 States were “Recent Adopters” (adopted GRB in 2011-12 or later). See Table 4 below:

Table 4: States with GRB

Early Adopters	Subsequent Adopters	Recent Adopters
Odisha (2004-05)	Madhya Pradesh (2007-08)	Rajasthan (2011)
Tripura (2005-06)	J & K (2007-08) ¹ Status after 2019	Dadra and Nagar Haveli (2011-12)
Uttar Pradesh (2005)	Arunachal Pradesh (2007-08)	Andaman & Nicobar Islands (2012)
Karnataka (2006-07)	Chhattisgarh (2007-08)	Punjab (2012)
Gujarat (2006)	Uttarakhand (2007-08)	Maharashtra (2013)
Lakshadweep (2006-07)	Himachal Pradesh (2008)	NCT of Delhi (2013-14)
West Bengal (2005-06)	Assam (2008-09)	Jharkhand (2015-16)
	Bihar (2008-09)	Andhra Pradesh (2017)
	Kerala (2010-11)	Tamil Nadu (2018-19)
	Nagaland (2009)	Manipur (2020)

Source: Written reply in the Rajya Sabha by the Minister of Women and Children on March 19, 2023.

Similar to the central government, the GRB exercise at the state level too has been limited to bringing out the GBS with the State budget. Further, there is no uniformity in the structure of GBS nor do States adopt a similar methodology whilst preparing the GBS. Nevertheless, some States seem to have adopted the process in a more effective manner and undertaken efforts to move beyond the GBS.

¹ The state of Jammu and Kashmir was bifurcated in 2019 and two union territories were created with a reorganisation act passed by the Parliament.

There are however several examples of some states presenting a robust GBS. In Kerala, for example, Part B (Schemes with less than 90 percent fund benefiting women) of the GBS provides “explanatory notes” to the proportion of the scheme allocation based on scheme wise sex disaggregated data. More importantly, the allocations reported in the GBS in Kerala reflect the identified priorities for advancing gender equality in the state. Hence, the GRB exercise goes beyond simply presenting a GBS indicating allocations for women focused schemes. Some states have also created measures to monitor GRB implementation. Karnataka undertook measures to monitor GRB implementation with an audit of GRB conducted by the CAG, and the report published which was examined by the Public Accounts Committee of the State. Madhya Pradesh has constituted an inter-departmental committee for monitoring (Kaul, 2018).

V: Impact of GRB and Conclusions

In its initial years, the GRB process resulted in the adoption of new programmes by several so-called gender-neutral ministries/departments like Sanchar Shakti of Department of Telecommunications, DISHA of Department of Science and Technology, and other initiatives from the Department of Posts, Information Technology, Rural Development, Agriculture and Textiles (MWCD, 2015).

An UN Women report (2016) found that though there is a “rich and diverse landscape at the national and sub-national level” created by “multiple actors including government, CSOs and donors”, the main focus of the GRB work - at national and almost all the states - is the GB statement, thereby highlighting the need of addressing the gap in design and use of GBS, and setting up of stronger monitoring mechanisms.

International Monetary Fund (2016) analysed the impacts of GRB in India, taking GRB implementing States and non-GRB implementing States into consideration, and found that “gender budgeting is positive and significant for primary school enrolment equality, suggesting a positive role for gender budgeting in improving gender equality in this regard”.

There is, however, no evaluation conducted by the government to assess the outcome of GRB in the country according to the written reply in the Rajya Sabha by the Minister of Women and Children on March 3, 2021.

Thus, though, GRB is gaining momentum in India it still has a long way to go before its appropriate implementation, proving to be an effective tool in addressing gender gaps in development. The current focus on post budget reporting does not provide enough attention to ministering gender in the planning process. A more comprehensive approach to GRB would require formulation of the gender action plans in line ministries, based on the identification of gender specific needs and priorities of women as suggested in the Gender Budget Manual of the MWCD (2015).

The GRB stakeholders will have to look beyond the binary of gender, address the issues/concerns of gender minorities, recognise diversity and focus on the intersectionality approach as also address the issues of discrimination and exclusion faced by marginalised groups of women such as SC/ST, DNT and minority women. The lack of gender segregated data in the country and rectification of this gap especially for the marginalised sections of society is important for the mainstreaming of women in the process of development. Further, there is a need to develop a robust monitoring mechanism that will help track the outcomes given the recent clustering of schemes in the budget.

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