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**GENDER BUDGET STATEMENT: IS THE BIG BEAUTIFUL**

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**SRINAGAR**

**ABSTRACT**

With the aim to use budget as an instrument to empower women Government of India integrated Gender Responsive budgeting (GRB) with its budgetary process and institutionalized this instrument through two prime strategies of Gender Budget Statements (GBSs) and Gender Budgeting Cells (GBCs). Consequent to this the final figure recorded under GBS each year has been treated, at least by the common man as proxy variable to assess Government commitments towards women issues. with this figure recording third highest place in latest budget of 213-14 following allocations of Ministry of Finance and Ministry of Defense common perception is that enough is being done on this front by public authorities. This paper goes in to details of composition of Gender Budget Statements and explains components that inflate this figure, without significantly contributing towards women empowerment, resulting in a wrong notion. paper concludes with the result that if same methodology is followed in GRB then what appears big may not be necessarily beautiful.

**KEYWORDS**

Budget and Women, Gender Budgeting, Gender Budget Statements, Women Empowerment, Gender Equity.

**INTRODUCTION**

The realisation that inclusive growth will be elusive unless women are brought in the ambit of development provided necessary impetus for making our budgets Gender responsive. As such the globally accepted budgetary tool of Gender Responsive Budgeting (GRB) was adopted in India and for the first time in the History of Indian Budgeting Gender Budget Statement (GBS) appeared in union budget 2005-06. (Budget 2005-06) This statement that culminates into a one figure format culls out in monetary terms the efforts of various Ministries/Departments towards women development and consequent improvement of some development indicators pertaining to this fair but neglected sex. Its institutionalisation deserves appreciation as before this we had no simple measure to assess the sensitivity of union budget towards women issues even in broader sense. To make it more meaningful, since 2006-07 budget, figures are presented separately under part A and Part B to separate allocations exclusively meant for women from those benefitting women partially. The final figure obtained as sum of allocations under Part A and Part B has turned out to be a proxy variable, at least for a common man, lobby groups and various women activist groups to gauge gender sensitiveness of a budget. Consequent to this magnitude of GBS becomes a topic of discussion soon after budget for any particular financial year is presented because a big figure is perceived as beautiful as far as women issues are concerned. Perhaps for this reason critics were silent when total allocations under GBS were presented to be 97134 crore rupees in our latest budget 2013-14 (Budget 2013-14). Is it that figure was really beautiful? This paper tries to answer this question by going in to details of composition of this final figure and also exposes some flaws associated with the GBS format and Architecture of GRB as adopted in India.

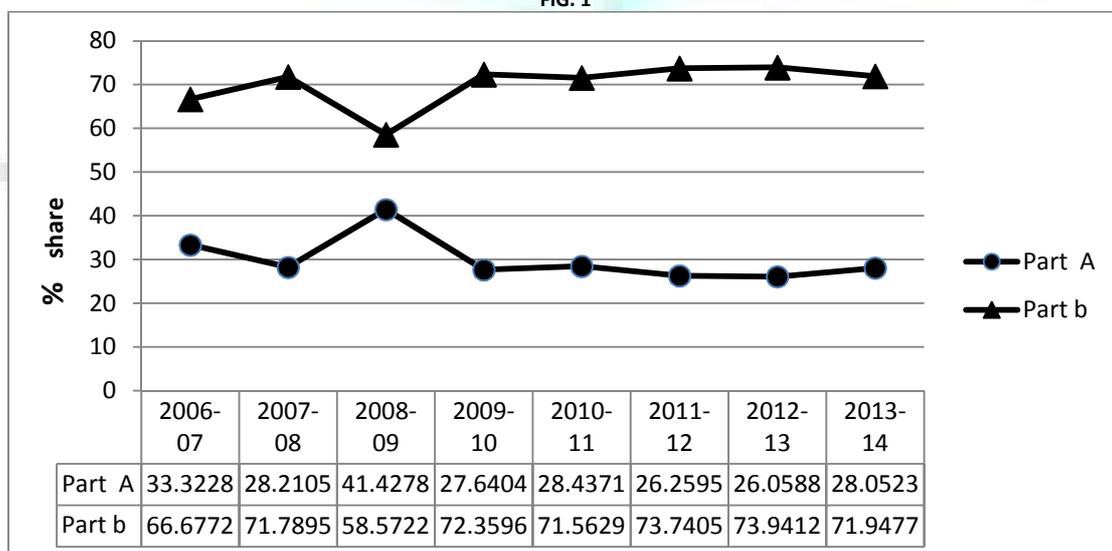
**PLAN OF THE PAPER**

This paper is divided in to two parts. Part A discusses the components of Gender Budget Statement (GBS) and explains that a Big total Presented under GBS may not necessarily be Beautiful in context of women empowerment. Part B explains some lacunae associated with design of GBS format and Structure of Gender Budgeting Cells (GBCs) as are in vogue at present in India.

**PART A**

At the very outset this points merits a mention that the total under GBS has maximum portion from Part B which is not Exclusively for women as such treating higher magnitude of GBS as indication of higher Gender Responsiveness is wrong and could have negative implications. Figure-1 gives a clear idea about the composition of this statement.

FIG. 1

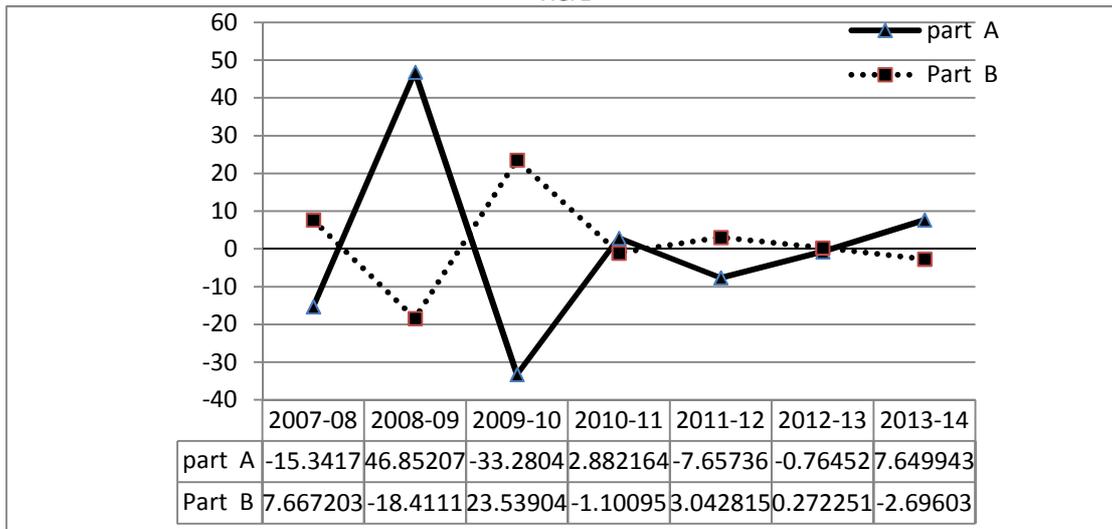


Source: Union Budgets since 2005-06

From graphic analysis it is clear that line depicting percentage share of allocations under part A had always been below the corresponding line for allocation under Part B. The average of all figures reveals that since 2005-06 on average 70% of allocations are from Part B and only 30% is from

Part B. This implies that actually only 30% of allocations represented under GBS is exclusively meant for women. Applying same reasoning to latest figure of 97134 crore Rupees one would accept that it was not as beautiful as it appeared in the first instance when it assumed the third highest position in budgetary allocation following allocations of Ministry of Finance and Defence. So whenever any such figure is presented this thing needs to be kept in mind that only 30% of his figure is Exclusively for women and for remaining 70% allocations there is ambiguity about their contribution towards women Development.

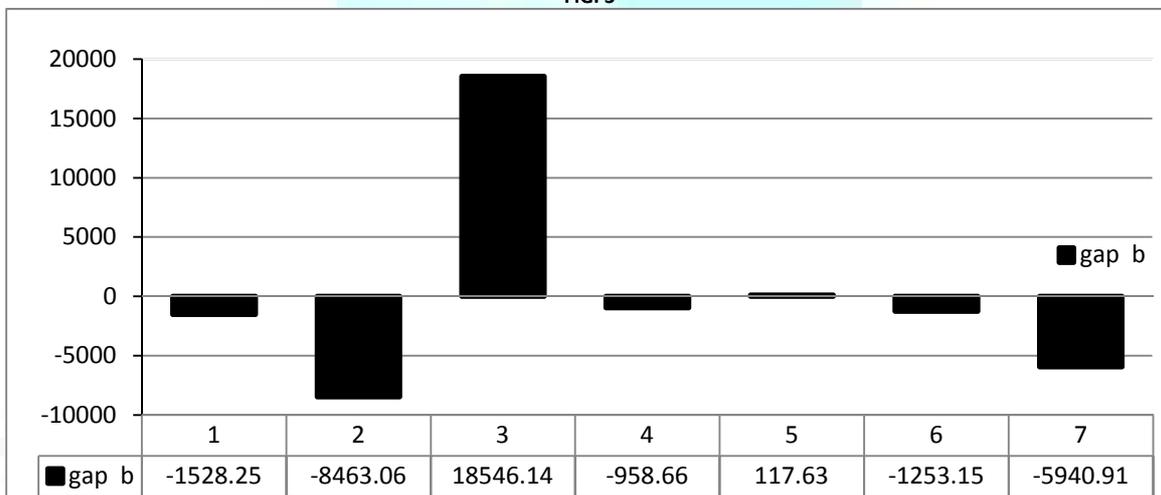
FIG. 2



Source: Union budgets since 2001 (GOI)

Another important revelation from data available so far is with regard to growth rate in the percentage shares of two parts. Graph in Fig. (02) shows that although in budget years 2008-09, 2010-11, 2013-14 growth rate had entered positive quadrant for allocations under Part A but every time it had fallen in to negative range in following year. Graphs of growth rates in percentage shares for both the Parts has been hovering around Zero implying no significant improvement as far as share of Part A allocations is concerned. More dismal revelation of analysis is that mean of growth rates for part A allocations so far is 0.0486% compared to 1.76% for part B thereby implying that if by any means there is some sort of improvement in mean percentage share then it is for Part B and not for Part A which is improvement in which is more desirable as far as Women issues are concerned. Once adding to the magnitude of GBS the problem of wrong notion of big beauty is further aggravated when one looks at the Revised Estimates (RE) of these figures usually available at the end of year. The graph in figure (03) reveals that for most of the years since the inception of this concept, Revised Estimates had turned out to be lesser than Budget estimates implying that a portion of what was earlier promised had really turned out to be just swelling factor for GBS total and was not actually spent even though they were not full meant for women. Out of seven year figures available so far, for five years (RE-BE) is negative and in budget year 2012-13 rupees it is 5940.91 crore Rupees which is a big amount in itself. This amount was promised, had swelled the GBS and were not spent finally during the financial year.

FIG. 3



Source: Union Budgets (GOI)

Further the figures under part B have a lot of ambiguity associated with them as no ministry comes forward with any definite methodology by which they compute that a minimum of 30% benefits of allocations reported under part B accrue to women (Yamini and Subrat, 2006). Some demands which are overwhelmingly ambiguous are presented for reference in table I.

TABLE I

Demand/Department	Policy /Programme	Allocations
Demand no. 30 , Ministry of Earth sciences	1.Ocean science and services 2.Atmospheric pressure and modelling services	91.00 79.00
Demand no. 48, Department of AYUSH	Central council for research in homeopathy	54.00
Demand no. 60 , Department of Higher Education	Grants for promotion of Indian languages	93.97
Demand No. 69, Ministry of New and Renewable Energy	1. solar cooker 2. Biogas programme	5.00 123.00

Source Budget Document 2013-14 (GOI)

How is it that grants used for promotion of Indian languages are depicted as allocations for improving the lot of women especially the ones who are at the bottom of the development ladder. Similarly how the allocations for oceanic services and atmospheric pressures bring poor and destitute women in the ambit of development. Suppose there is some logic behind then going by that logic shall we treat all Expenditures in space technology as women empowerment expenditures. These are some things that one should ponder over before we mention them under GBS resulting in its rather unnecessary swelling. Similarly under Part A an allocation of 11075.00 crore rupees have been shown to be meant exclusively for women under IAY scheme. The fact of the matter is that neither all the houses made available so for under this scheme have been allocated to female only nor the benefits of such houses are solely enjoyed by women. As such mentioning these allocations under part A is again doubtful. Thus with part B forming Major proportion of GBS and ambiguity surrounding the composition of this part and some Expenditures under Part A also not benefitting women alone one should think twice before accepting a big GBS figure as beautiful, at least in the context of women issues.

## PART B

Though the glaring differences in the various welfare indicators pertaining to men and women in sectors like Education and health necessitate adoption of GRB as a budgetary tool to alleviate these figures for population as whole the heterogeneity within this sex needs to be factored in in order to make this tool more effective and meaningful. In this context some facts from Census 2011 merit a mention; for population aged 7 and above the total number of illiterates in India is 272950015 among which 17,63,81664 (64.62%) are women and 96568351(35.38%) are males. This surely justifies the adoption of GRB .however, equal attention should be placed on the fact that literacy rate among rural women is 58.75% compared to 79.92% among urban women. similarly among the marginal women workers (3-6 months) 88.72% are from rural areas whereas just 11.28% are from urban areas (Census 2011). These figures make it clear that as deprivation of women contributes towards the poor welfare indicators on the whole, in a similar way some particular groups of women contribute towards overall dismal figures for women as a group. So need is there to incorporate a targeted approach in GRB so as to have better results with minimal resources. In this context following demands in GBS need to be considered:

TABLE II

Ministry/Department	Policy/Programme	Allocations
Demand no. 14, Department of telecommunications	Amenities to staff	0.10
Demand No. 55, Police	Day care centre , washing drying/ women laundry	0.04

Source Budget Document 2013-14 (GOI)

These allocations are for women who are already cared for through salaries ,laundry facility to a women officer should not be treated as an effort towards inclusive growth in a country where we have destitute Dalit women. As such one important weak thing in our GRB is that it is more general in character. some particular groups of women need to be identified like Dalit women, widows, Destitute, women rescued from trafficking, differently abled women, illiterate and marginal women workers and allocations should be channelled towards schemes and programmes whereby they will be benefitted specifically. Thus heterogeneity should be factored in our approach of implementing GRB.

The format of GRB as adopted in India is Quantitative in character and as such demands an introspection too. It presents allocations in absolute terms with no corresponding assessment of previous years allocation with regard to its impact and without any corresponding targets for current year allocations. In absence of these qualitative features it seems more as a statistical exercise than a budgetary tool. As such there is a need to impart qualitative character to its format through a five step framework (Budlender and Mahub, 2007) that should be integrated with GRB. The five steps are:

1. Analysis of situation of men, women, boys and girls in a given sector.
2. Assessment of extent to which policies address the gender issues.
3. Assessment as to whether allocations are adequate in order to implement Gender Responsive policies.
4. Assessment of short term output of expenditures in order to evaluate how resources are actually spent and policies and programmes actually implemented.
5. Assessment of long term outcomes or impact these expenditures might have. Unfortunately Indian format seems to start at step three and end also at step three which may lead to mere wastage of resources. In this context following two formats as are in vogue in Indonesia and Punjab province of Pakistan may be considered for reference for imparting qualitative character to our own format.

Format of GRB (Punjab province of Pakistan)
Sub-programme name (where relevant)
Gender issue
Planned activities
Budget for previous and current financial year
Inputs (including target sand actual progress on ground)
Outputs (including targets and actual progress on ground)
Overall achievements

Indonesian GRB format
Name of ministry
Activity
Output
objective
situation analysis
Action plan
Budget allocation for activity output
Impact/result of activity output

Again GRB as is in vogue in India concentrates on Expenditure side only and it needs to be improved by adding revenue dimension to it. As such a Gender Disaggregated revenue analysis should be associated with it whereby various revenue collecting Ministries/Departments will assess how men and women are affected by different kind of revenues raised by them. At the same time they should explore any possibilities of differentiation in treatment towards men and women for revenue raising that may ultimately help in bringing about Gender Equity. For instance impact of different fee levels for boys and girls on female Enrolment and impact of subsidisation of women specific health facilities on health indicators, impact of lesser tax on women entrepreneurs etc. This would surely widen the concept of GRB and as such could help in many other ways to attain the ultimate goal of Gender Equity.

The analysis of flaws in GBS as mentioned above in no way implies that only this pillar of GRB in India needs some Renovation, in fact the other pillar of GRB ie Gender Budgeting Cells (GBCs) is also presenting the story of Weak architectural design of GRB in India. The As per the charter issued by Ministry of finance , with regard to its composition it was stated ;

“.....the gender budget cell should comprise a cohesive group of senior/middle level officers from the plan, policy, coordination, budget and accounts division of the ministry concerned. This group should be headed by an officer not below the rank of Joint Secretary. The functions an working of GB cell may be reviewed at least once a quarter at the level of secretary/additional secretary of the department.”(GOI,2007)

The main drawback with this guideline is that it had no provision for separate additional manpower to be associated with this exercise which had ultimately resulted in lesser working hours for this exercise by concerned officials and this lacunae had been experienced in many other countries also. Although this exercise was articulated as a priority in policy circles ,but as it was relegated as an additional charge upon people already associated with Government machinery for whom priority may be in some other issues this accounted for poor Gender Budgeting.

Secondly many officials from different sections of a Ministry/ Department were associated with this exercise with no clear mention of individual responsibilities leading to non seriousness of concerned people towards this exercise. However, assigning the task to a single person may not be suggested as a solution because experience of many countries has shown that if this exercise is made individual centric so has to have benefits of individual commitments then problems may get aggravated if concerned official is transferred or leaves the position for some other reasons. As such a separate technical group with clearly defined roles should be given a top priority with regard to composition of GBCs.

Further with regard to these GBCs it was provided that:

....influencing and effecting a change in Ministry's policies , programmes in a way that that could tackle gender imbalances, promote gender equality and development and ensure that public resources through ministry budget are allocated and managed accordingly. (GOI 2007).

Besides these three important functions outlined for GB cell in the charter are

- 1) To identify a minimum of three and maximum of six largest programmes (in terms of quantum of funds) in the concerned ministry for assessing its gender responsiveness.
- 2) To carry out performance audits for reviewing the actual physical/financial targets of the women oriented progammes, identify the constrains in implementation and finding out measures for strengthening delivery system, infrastructure/capacity building etc.
- 3) To organize meetings/discussions/consultations with Gender Budgeting cells of related Departments/Ministries for exchanging ideas and taking suggestions.

Further the success of GRB will be Determined by the extent of cross sectional work across various sectors and as such requires a coordination between different Ministries and departments as well. But GRB as adopted in India so far does not have any institutionalised mechanism to ensure such mechanism. So some central body is needed that will on one side ensure proper working of GBCs of different ministries and on the other hand coordinate their activities after framing a proper Gender Responsive Plan. In this context suggestions of Ashok Lahiri committee needs to be reviewed wherein it was recommended that an inter departmental steering Committee (ISC) be formed in addition to GBCs in Individual Ministries/departments. As per this report they should be involved in identifying and sharing “the issues of gender Budgeting which cut across departments for instance ,for instance the issues of Budgetary allocations related to domestic violence ,microfinance, homelessness etc” (GOI 2004:12). In this context some women related ministries need to come forward which will take a lead role in organising and coordinating the activities of GBCs as has been done in many other countries .In Cambodia for instance, Ministry of Women affairs convenes a technical group on gender every six weeks Which brings together all the gender focal points from different Ministries and Departments .In Indonesia Ministry of Finance ,women's Ministry ,planning agency along with Ministry of Home Come to constitute a steering committee and have taken a lead as drivers of GRB in Indonesia. In Nepal within Ministry of finance a Gender Responsive Budget committee with representatives from National Planning Commission, Ministry of Women, children and social Welfare and Ministry of local development had been assigned the task of coordinating such activities. So, in India also some women related Ministry preferably Ministry of Women and Child Development should take lead in this direction so as to coordinate activities of GBCs of various Departments /Ministries and frame a mechanism for carrying out Gender Responsive Planning that should precede formulation of Gender Budget of any Ministry /Department. In this context there is also need to organise training programmes and workshops for officials of the different Ministries/Departments so as to develop Technical expertise for this exercise. The interdepartmental discussions over Gender Budgeting as was envisaged in the functions of GBCs are also no where in report and such discussions need to be encouraged so as to reactivate these GBCs for better results.

## CONCLUSION

Integrating GRB with our budgetary process was a good beginning as an effort to bring women in the ambit of development and head towards inclusive growth. However, in India stress has been on just enlarging the final figure under GBS as a result of which some demands mentioned under this statement need to be re-examined which otherwise gives a wrong notion about government efforts towards women issues, at least to a common man for whom this figure is a proxy for women oriented allocations. Further , the format needs to be improved by imbining qualitative features in it so as to assess allocations against achievements. The GBCs also need to be restructure as far as the composition and its activities are concerned with a special thrust on developing the necessary technical manpower for this exercise.

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