

Women’s Empowerment through Gender Budgeting- A review in the Indian context

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Introduction

“Gender Budgeting” is now recognized as a tool for empowering women. This paper gives a broad overview of the gender budgeting initiatives in India, highlighting certain related issues that need to be addressed for making gender budgeting an effective tool for women’s empowerment, in the Indian context. It explores the query – *how effective has gender budgeting been as a tool for women’s empowerment, in its present form, in the Indian context*. While no direct solutions are offered, an attempt has been made to bring certain pertinent issues into focus along with suggestions on alternative strategies.

At the outset it is clarified that this paper lays no claim to being a compendium on all the gender budgeting initiatives in the country. Exclusion of reference to many achievements and activities may be attributed to constraints of time and space.

Section I of the paper briefly introduces the concept of gender budgeting. **Section II** reflects upon the strategic framework adopted for undertaking gender budgeting in India, briefly highlighting the framework adopted in pioneering countries like Australia and South Africa. **Section III** mentions a few gender budgeting exercises carried out in India to give a background on the approaches in vogue. **Section IV** reviews the **effectiveness** of various approaches under the realm of gender budgeting in the context of empowerment of women. **Section V** discusses the need to have a re-look at the approach to women’s empowerment, as reflected in various government initiatives. **Section VI** describes an alternative strategy to women’s empowerment in the context of gender budgeting. **Section VII** discusses the strategic map of activities based on the alternative approach.

Section I

Definition and Concept

The term “gender budgeting” has become a catch all phrase to describe various government initiatives that seek to address gender issues in the domain of public expenditure and policy. Two definitions are quoted to introduce the concept.

“ ‘Gender-sensitive budgets’, ‘gender budgets’, and ‘women’s budgets’ refer to a variety of processes and tools aimed at facilitating an assessment of the gendered impacts of government budgets. In the evolution of these exercises, the focus has been on auditing government budgets for their impact on women and girls. This has meant that, to date, the term ‘women’s budget’ has gained widest use. Recently, however, these budget exercises have begun using gender as a category of analysis so the terminology ‘gender-sensitive budgets’ is increasingly being adopted. It is important to recognize that

'women's budgets' or 'gender-sensitive budgets' are not separate budgets for women, or for men. They are attempts to break down, or disaggregate, the government's mainstream budget according to its impact on women and men, and different groups of women and men, with cognizance being given to the society's underpinning gender relations.' (Sharp, Rhonda: 1999)

"Gender budget initiatives analyze how governments raise and spend public money, with the aim of securing gender equality in decision-making about public resource allocation; and gender equality in the distribution of the impact of government budgets, both in their benefits and in their burdens. The impact of government budgets on the most disadvantaged groups of women is a focus of special attention." (IDRC, 2001)

The above definitions underline the fact that gender budgeting is now seen as a socio-economic tool for ensuring gender equity in the development process and lays a strong emphasis on engendering public expenditure and policy. Critical activities constituting the gender budgeting exercise would include

- a) Addressing gap between policy commitment and allocation for women through adequate resource allocation and gender sensitive programme formulation and implementation
- b) Mainstreaming gender concerns in public expenditure and policy
- c) Gender audit of public expenditure, programme implementation and policies – relating to public expenditure, fiscal & monetary matters etc.

Section II

Strategic Framework

While several countries across the globe have adopted gender budgeting initiatives, pioneering work was done in Australia and South Africa.

The Australian approach or the "Three-way Categorization", distinguishes between:

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

In the South African "Five Step Approach" the five steps are:

1. Analyzing the situation of women, men, girls and boys;
2. Assessing the gender-responsiveness of policies;
3. Assessing budget allocations;
4. Monitoring spending and service delivery;
5. Assessing outcomes.

In India the strategic framework for gender sensitivity in resource allocation has been earmarking a specified minimum quantum of funds/benefits for women in all women related sectors, supplemented by targeted interventions for women in various sectors like health, education, employment, training, micro-credit etc.

Specific focus on gender based resource allocation is seen from the Eighth Plan onwards.

The **Eighth Plan** (1992-97) highlighted for the first time a gender perspective and the need to ensure a definite flow of funds from the general developmental sectors to women. The Plan document made an express statement that "...the benefits to development from different sectors should not by pass women and special programmes on women should be complement to the general development programmes. The latter, in turn, should reflect greater gender sensitivity".

The **Ninth Plan** (1997-2002) adopted 'Women Component Plan' as one of the major strategies and directed both the Central and State Governments to ensure "not less than 30 per cent of the funds/benefits are earmarked in all the women's related sectors. Special vigil was advocated on the flow of the earmarked funds/benefits through an effective mechanism to ensure that the proposed strategy brings forth a holistic approach towards empowering women.

The Tenth Plan reinforced commitment to gender budgeting to establish its gender-differential impact and to translate gender commitments into budgetary commitments.

Extracts from Tenth Plan:

"---the Tenth plan will continue the process of dissecting the Government budget to establish its gender –differential impact and to translate gender commitments into budgetary commitments. ----the Tenth Plan will initiate immediate action in tying up these two effective concepts of Women Component Plan and Gender Budgeting to play a complementary role to each other , and thus ensure both preventive and post facto action in enabling women to receive their rightful share from all the women – related general development sectors. "

The Department of Women and Child Development as the nodal Department in GOI for gender budgeting took the initiative in 2004, of defining a broader strategic framework for gender budgeting covering a wide gamut of activities which collectively would contribute to strengthen the gender budgeting initiative. This is given below:

Mission Statement- “Budgeting for Gender Equity”

Framework of activities

- ***Quantification of allocation of resources for women in the Union, States and Local Administration budgets and expenditure thereof.***
 - ❑ Refining and standardizing methodology and development of tools.
 - ❑ Trend Analysis
 - ❑ Analysis of change in pattern, shift in priorities in allocation across clusters of services etc
 - ❑ Variations in allocation of resources and actual expenditure
 - ❑ Adherence to physical targets

- ***Gender Audit of policies of the Government- monetary, fiscal, trade etc. at the Centre and State levels***
 - ❑ Research and micro studies to guide macro policies like credit policy, taxes etc
 - ❑ Identification of gender impact of policies/interventions viewed as gender neutral
 - ❑ Micro studies to identify need for affirmative action in favour of women towards correcting gender imbalances

- ***Impact assessment of various schemes in the Union and State budgets***
 - ❑ Micro studies on incidence of benefits
 - ❑ Analysis of cost of delivery of services

- ***Analyzing programmes, strategies, interventions and policy initiatives from the perspective of their impact on status of women as reflected in important Macro Indicators like literacy, MMR, participation in work force***
 - ❑ E.g.- analysis of substance and content of various interventions directed at health of women and correlate the same with indicator like MMR to establish need for corrective action in formulation of scheme/ approach.

- ***Institutionalizing the generation and collection of gender disaggregated data***
 - ❑ Developing MIS for feed back from implementing agencies
 - ❑ Inclusion of new parameters in data collection in Census and surveys by NSO, CSO etc

- ***Consultations and Capacity building***
 - ❑ Collation of research and exchange of best practices
 - ❑ Developing methodologies and tools for dissemination
 - ❑ Forums and Partnerships amongst experts and stakeholders.

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

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

Formal institutionalization of the gender budgeting exercise in the annual budgeting process of the Government of India has taken place with the inclusion of a gender budgeting statement in the Union Budget 2005-06 (Statement 19, Volume 1, Expenditure Budget 2005-06).

Section III

Approaches to Gender Budgeting Initiatives in India

A wide variety of women empowering initiatives have been taken up over the last few decades in the government and civil society. A few milestones in the context of gender budgeting are briefly mentioned below to enable reflection on the different approaches to gender budgeting.

(i) As mentioned in **Section II**, the Government of India adopted the Women's Component Plan approach for ensuring gender sensitive resource allocation. Reviewing the performance of the WCP during the Ninth Plan, the 10th Plan document indicates that 39% of the GBS of 15 women related Ministries/Departments flowed to women under the Women's Component Plan.

(ii) The first formal exercise in gender budgeting at the national level was undertaken by the National Institute of Public Finance and Policy (NIPFP) when they analyzed the Union Budget. The Report of NIPFP categorized public expenditure under three main types

(a) women specific allocations which are specifically targeted to women and girls,

(b) pro-women allocations which are the composite expenditure of schemes with women component, and

(c) mainstream public expenditure that have gender differential impacts.

The study highlighted the low proportion of women related allocation in the Union Budget and the tendency for revised allocations being less than budgeted projections. The study concluded that gender incidence of the benefits of public expenditure is difficult to measure in precise quantitative terms, since the bulk of the expenditures are meant to provide services that are essentially public in nature. The suggestion was that the expenditures meant primarily for women be shown separately so that they can be easily culled out from budget heads of social and economic services in which it is possible to segregate such expenditures. With this objective in view, the

report recommended the following priority actions for gender-sensitive budgeting:

- Mechanism to collate gender disaggregated data from relevant Departments be developed to obtain the gender-wise relevant statistical database, targets and indicators.
- Gender audit of plans, policies and programmes of various Ministries with pro-women allocations should be conducted.
- The provisions for women in the composite programmes under education, health and rural development etc should be segregated to protect the provisions by placing restrictions on their re-appropriation for other purposes.

(iii) Studies in select states were commissioned by *Department of Women and Child Development* through the National Institute of Public Cooperation and Child Development using the same model.

(iv) The *Department of Women and Child Development* also commissioned a study on gender analysis of budgets of all States for the period 1993-94 to 2002-03 so as to generate a time series data on budgeted expenditure for women by State Governments for the years 1993-94 to 2002-03.

In this report, the programmes for women have been classified under 5 sectors –

- a) **Education and Training** – General education of girls above senior secondary level, training of women in technical education, extension work, etc.
- b) **Women in Need** – pension/financial assistance for destitute/handicapped women and widows and their children for purposes like marriage/education, etc., shelter homes, rehabilitation of prostitutes, etc.
- c) **Health** – maternity and child care, hospitals for women, community health programme for women, etc.
- d) **Women Empowerment programmes** – working women hostels, self-help group schemes, women cooperative banks, etc.
- e) **Miscellaneous** measures

Apart from highlighting that more than 50% of expenditure on women is from the state budgets, the study also brought out significant variations in interstate positions on trend of expenditure on women when seen in correlation with female population.

(v) At the state level, the State Government of Karnataka was a pioneer in gender budgeting of public expenditure. The state undertook earmarking resources for women in most sectors. States like Kerala and TamilNadu have achieved a high degree of progress in gender related indicators on literacy, health, employment etc. through introduction of several successful gender related programmes (especially through the self help group movement).

(vi) The initiatives taken in the last two years by *Ministry of Finance* have reinforced the commitment of the Government to adopt gender budgeting as a tool for women's empowerment.

- The *Ministry of Finance* had constituted an Expert Group on classification system of Government transactions under the Chairmanship of the Chief Economic Advisor to Government of India. One of the terms of reference of the Expert Group was “*to examine the feasibility of and suggest the general approach to Gender Budgeting and economic classification*”. The report of the Expert Group has since been accepted by the Government and an inter-departmental committee was constituted in November 2004 with representation of Ministry of Finance, Planning Commission and the Department of Women and Child Development.
- Recognizing the need to spread gender budgeting initiatives in the entire Government machinery, the inter Departmental committee recommended that all Departments establish a ‘Gender Budgeting Cell. To begin with eighteen Departments were asked to reflect scheme-wise physical targets and expenditure benefiting women in their Performance Budgets for 2004-05.
- The Department of Women and Child Development has drawn up detailed guidelines on gender budgeting initiatives for these cells and workshops have been organized for dissemination of gender budgeting practices and initiatives.

vii) Abundant action research in academic circles by gender and public finance experts has taken place with studies having been carried out at national, state and district/local levels. The approach has been essentially to carry out a gender audit of public expenditure and policy. The studies give an insight in to the trend and pattern of public expenditure from a gender perspective, both at the National and State levels. There are several studies on status of women and public expenditure for women in sectors like agriculture, industry, labour and so on and at micro level covering gender analysis of budgeting practices and implementation at panchayat levels. Considerable research also exists on gender impact of important government programmes like the Employment Guarantee Scheme, Swarajayanti Gram Swarozgar Yojana etc. These studies have highlighted important areas of concern like

- Overall inadequacy of allocation for women in budgets at national and state level
- Multiplicity of schemes with small budgets which have limited impact and coverage
- Too many layers of administration impede smooth flow of funds and lead to delay in implementation
- Shortfalls in implementation- on account of gender insensitivity in implementing agencies or failure to address core gender related issues. Scheme formulation not in line with field level requirement. Scheme design does not address barriers to access by women.

- Lack of availability of gender disaggregated data to isolate women expenditure in pro women schemes
- Physical targets and achievements not transparently indicated
- Lack of involvement of women in decision making

Summarizing the above,

- Gender budgeting activities in the government is mostly, ex ante-
 - (i) A conscious decision to earmark funds for women related programmes and enhance allocation under women specific programmes and pro women programmes
 - (ii) Implement women specific schemes for training and skill upgradation (STEP, Swawlamban, Training women in agriculture extension activities etc.) and mobilize collective power of women through self help group based schemes (Swayamsidha, Swashakti, Kutumbashree, SGRY), extend micro credit (Rashtriya Mahila Kosh) and so on
 - (iii) Address improvement in women related macro indicators like literacy, maternal mortality rat (MMR) etc. through focus on coverage of women in education and health services.
- Gender Audit has focused on
 - (i) Depiction of quantum and trend of resources allocated for women in government budgets at the national, state and lower levels of administration, commenting on adequacy or inadequacy of the allocation and reality check on translation of budgetary provision into actual expenditure
 - (ii) Analysis of impact of the expenditure and review of effectiveness of public programmes targeted for welfare and development from the point of view of design and implementation and comments on status of access of women to select public services.
 - (iii) Adoption of a few macro indices like MMR, work participation, literacy etc that dominate the measurement of gender status and highlighting gender differentials to focus attention on need for enhanced allocation for women in certain sectors like health, education and employment.

Section IV

With this background, we may proceed to examine Gender Budgeting as a “tool” for women’s empowerment. The starting point would logically be looking at the constituents of “Women’s Empowerment”. These are defined in the 10th Plan document quoted below:

- **Social Empowerment** – to create an enabling environment through various affirmative developmental policies and programmes for development of women besides providing them easy and equal

- access to all the basic minimum services so as to enable them to realize their full potentials.
- **Economic Empowerment** – to ensure provision of training, employment and income-generation activities with both ‘forward’ and ‘backward’ linkages with the ultimate objective of making all potential women economically independent and self-reliant
 - **Gender Justice** – to eliminate all forms of gender discrimination and thus, allow women to enjoy not only the de-jure but also the de-facto rights and fundamental freedom on par with men in all spheres, viz. political, economic, social, civil, cultural, etc.

The next step would be to analyze what is the Gender Budgeting tool?

As mentioned earlier, gender budgeting initiatives in India have been undertaken through several different approaches. Some of the prominent approaches are discussed below.

A) Quantum and trend analysis of gender based resource allocation and expenditure

The term gender budgeting by its very definition and nomenclature has underpinnings in financial resource allocations and thus most of the gender budgeting exercises focus on quantitative resource allocation for women, under gender specific and pro women categories of public expenditure.

It is no doubt necessary to get a macro position on trend of allocation for women. However this approach has several limitations as a means of empowering women. Some of these are listed below:

- a) How do we judge the adequacy of allocation without the availability of a benchmark based on assessed gap in availability of public facilities? The general concern expressed is - when women are under 50 % of the pop why should public expenditure on women be less than 5% of the Budget? There is no apparent rationale behind a WCP of 30% and that too only in the social sector’s budget? Why not 50% or 75% ?
- b) The overall size of allocation also obfuscates details like actual utilization of expenditure by women. Core issues like design of programme and its effectiveness from the gender perspective, too many small interventions, barriers to access etc, remain opaque in macro level analysis of quantitative allocation for women.
- c) **A rising trend in allocation of funds for women does not necessarily translate into enhanced benefits or wider coverage. The rise in allocation may just cover enhanced cost of delivery of services with no increase in quantity of services or even quality.**
- d) The tendency is to analyze expenditure of each level of Government in isolation. For example gender analysis of Union budgets is carried out without linking state expenditure. In the federal setup this gives an incomplete picture. Any comment on say expenditure on health for women

is incomplete if we look at the Government of India Budget or State Budgets in isolation. Both have to be seen to get the complete picture.

e) Without availability of gender disaggregated data it is difficult to comment upon the true position of incidence of public expenditure from a gender perspective.

B) Gender Audit of sectors like Education, Agriculture, Health, Industry etc.

Many gender budgeting studies have presented gender profiles of sectors like health, education, agriculture, employment and so on at a national or state level. This is certainly a more effective mechanism than the first approach based on quantification of resources. However in most of these studies, the issues raised are deficiencies in design and/or implementation of programmes, based on field level surveys. Little attempt has been made to **benchmark** the scale of resources required to empower women meaningfully, based on adequate availability of resources and reliability of services. Another limitation is that this approach does not recognize the need for holistic empowerment of women. Can we address women's empowerment in isolation on a sectoral basis. If she has access to a Primary Health Centre but no income to feed herself and is debt ridden due to lack of adequate sustainable income, would we say she is empowered?

Effective improvement in health for women requires not only access to a medical centre but also transport (road), employment (food), water and sanitation and so on. A sectoral approach is thus uni-dimensional when rated as an empowerment tool.

C) Gender audit based on position reflected by gender related Macro indicators.

Status and trends of certain gender related macro indices-MMR, Women's access to health, literacy rates, participation in PRI, employment statistics etc.- are quoted as proxy indicators for level of women's empowerment. Adverse gender indices are cited as justification for enhancement in quantum of allocation. However, this approach again is constrained in that there is no benchmarking of the quantum of allocation required to achieve the targeted improvement in these indices. Thus the effectiveness of this approach is questionable.

Further, these are but averages. They require a reality check in terms of regional imbalances, class based differentials, gross inequalities and so on. These indices also do not address issues of availability and access. For example, if say, coverage of water & sanitation facilities is said to be universal for all habitations. Is this true of all areas in desired quantum and quality? Coverage has to be seen against an acceptable yardstick for availability and reliability of service. These indices are also found wanting on the scale of holistic empowerment. Planning for improvement in MMR cannot be done by merely addressing provision of health facilities. This has to go in tandem with education, adequate water sanitation, nutrition and roads for emergency situations. If a health infrastructure is created, manning it effectively may require basic infrastructure like water, sanitation, roads and electricity. A single macro indicator may thus not serve the purpose.

D) Women's participation in gender budgeting through Fiscal Decentralization and local level institutions.

This could prima facie be an ideal solution that would take into account field level requirements of women and with participation of women in planning and implementation, outcome achievement is more likely. However, desirable as it is, we have to recognize the constraints in the current context.

a) The biggest constraint is limited financial devolution.

The structure of public finances and expenditure in India is a multi tiered one and resources flow to the field through several layers of administrations and through a variety of modes- Centrally Sponsored, Central Sector, State sector, Additional Central Assistance and so on. The net result is that very little devolution of financial powers rests with the local level administrations. Further schematic designs and conditionalities leave them with virtually no flexibility. Accountability too is diffused. These problems are faced even in some of the states that are upheld as best models.

In a study commissioned by World Bank "India- Fiscal Decentralization to Rural Governments", some key findings based upon studies in Kerala and Karnataka, indicate

i) Inter-governmental relations are mostly hierarchical. The design and implementation of the decentralization program are a state government responsibility. However, implementation of key aspects of the programme is lagging. Districts and blocks have no taxing powers and little expenditure autonomy. Both in Karnataka and Kerala, they more or less function as spending agents of higher-level governments.

ii) Both States have weak, outdated and poorly functioning financial management systems that debilitate the policy making and planning process, as well as the management and accountability of the decentralized system. In the absence of reliable information on the revenues and expenditures of local bodies, neither the States nor the Centre can lead a reasonable fiscal decentralization programme.

iii) An important lesson learned in these case studies is that one necessary condition for a well-functioning system of fiscal decentralization is a healthy State financial position. Because the Constitutional Amendment defined decentralization to be a State subject, until State Governments can improve their deficit position, local governments can expect continued under-funding of their present grant entitlements, resistance to new program development, and hesitation to assign more own source revenues to local governments.

b) Another constraint is the limited effective participation of women in field level planning and implementation.

Women's participation in local administration is constitutionally provided. However the effective impact would require immense capacity building and overcoming socio-economic barriers. Field level studies conducted in Karnataka indicate a few problems like

Elected women representatives (EWR s) in PRI s are not well endowed or trained in technicalities of budgeting even though they may be aware of their needs at the local level like water, sanitation, security etc. They are not

always given an equal opportunity to express themselves or impose the perceived requirements of women.

E) Identification and promotion of Gender Audit based best practices -

There are abundant instances of best practices in the realm of gender empowerment. Projects have been taken up to successfully demonstrate the strength women draw in collectivity- self-help group schemes and cooperatives etc. There are also projects reflecting the potential for women in skill upgradation, micro credit based entrepreneurship etc. However, most of these efforts are not taken to scale in an universal manner. The best practices tend to be project and culture specific. National level applicability often poses problems.

F) Reliance on women specific schemes

We devise **women-specific schemes for nutrition**, education, vocational training and so on. These are no doubt critical in the empowerment process. However, these tend to be uni-dimensional in focus and do not serve as a tool for holistic empowerment.

G) Reliance on Convergence of interventions.-

Given the multitude of schemes and programmes for women, spread across various Departments and Ministries of the Government, one approach towards empowerment of women is seeking to converge these interventions, mostly through self help groups (SHG s) or women cooperatives. This could prove an effective empowerment approach and also finds support in the 10th Plan documents.

Extract Tenth Five Year plan 2002-07

“2.11.63 As much of the success of empowering women depends upon the holistic impact of various sectoral achievements, efforts will be initiated/intensified during the Tenth Plan to converge the existing services, resources, infrastructure and manpower available both in the women-specific and women-related sectors with an ultimate objective of optimizing the benefits with greater cost effectiveness. To this effect, efforts will be made to converge the services of health care, nutrition supplementation, safe drinking water, adult/functional/legal literacy, gainful employment both wage and self-employment, sanitation, health and nutrition awareness, knowledge and information about management of diseases, counseling towards safe motherhood practices, nutrition, welfare services, etc. The integrated approach adopted by the two on-going programmes of women’s empowerment viz. Swa Shakti and Swayamsidha will be further strengthened and expanded during the Tenth Plan with an ultimate objective of universalizing the same through the already available grass-root level networking of SHGs.”

While the SHG groups and collective power of women is critical in the empowerment process, in the absence of an institutional mechanism for convergence, it would prove difficult to have universal success, given the involvement of a multitude of departments and schemes, at the functional level. Success stories rest on individual efforts rather than institutionalized

mechanisms. Central sector schemes and centrally sponsored schemes have limited flexibility and may require a re-look at the design and implementation of the schemes. Further the SHG movement is not uniform in its success and spread across the country.

Summing up it is submitted that while all the above approaches have merit and benefits, but perhaps in isolation, these approaches are not complete in themselves to achieve women's empowerment.

Having looked at the limitations of the above approaches it would also be pertinent to look at a few development related issues which would perhaps have to be addressed for arriving at an effective alternative strategy for women's empowerment.

Section V

Extant Approach to Women's Development - A few comments

1) While planning for women's empowerment, the outlook has been one of looking at women as a beneficiary segment rather than as equal participants in the development process. As a consequence, the gender budgeting exercise has mostly focused on provision of resources and programmes for women in the social sector. Sectors like Education, Health, Nutrition, Employment etc. are no doubt critical in the empowering paradigm, but it is necessary that we look beyond. Women must be recognized as equal players in the economy whether they participate directly as workers or indirectly as members of the care economy. It has to be accepted that every policy of the Government- fiscal, monetary or trade, has an impact on the well being of women and that in many cases there would be a gender differential in the impact. Thus it is not adequate to restrict the gender budgeting exercise to a few sectors of the economy which are traditionally considered as women related. The analysis has to cover every rupee of public expenditure. It has to cover the way schemes are conceptualized and how women friendly they are in implementation and targeting of beneficiaries. It has to embrace a gender sensitive analysis of Monetary policies, covering impact of indicators like inflation, interest rates etc and Fiscal policies covering taxation, excise etc. Thus gender budgeting analysis has to go hand in hand with gender mainstreaming for meaningful empowerment of women. A direct spin off of this would be immediate expansion in access of women to public resources and would help strengthen their economic identity

2) At present, very limited gender perspective is kept while formulating fiscal and monetary policies and taking decisions on issues like withdrawal or introduction of subsidies etc. This has to be initiated if we are to speak of meaningful women's empowerment and thus has to form an integral part of the gender budgeting exercise. Without this, the Gender budgeting exercise may be enhancing resources in social sector but the impact may be nullified by say inflation, costlier credit, withdrawal of subsidy, imposition of taxes, excise/ custom duties on essential commodities etc. If a policy of the government, unwittingly has a significant gender adverse bias, arresting that

may be more critical than enhancing resources for women specific programmes. Thus there is a strong case for gender-based review of fiscal and monetary policies as an integral part of the Gender Budgeting exercise.

3) If certain **planning** and **implementation issues** are not addressed, the gender budgeting initiatives may meet the fate of several other development initiatives and remain more of a paper exercise with limited outcomes. More so given the limited bargaining power of women. These issues would include

- Synergy in resources for women in various budgets- national, state and local
- Weeding out overlapping interventions that obfuscate status of actual beneficiaries
- Scheme design and implementation from gender perspective to consciously address socio-economic barriers faced by women in accessing services

The administrative set up in our country has multiple layers of governance and budgeting. Each of these has a multitude of Departments and Ministries with their own programmes and schemes. The end result is considerable overlap in interventions for women. This only goes to enhance the overhead costs of delivery of services and may not be to the benefit of women. For example vocational training and skill upgradation programmes are run by several GOI Departments besides the State Governments themselves, each government agency bearing administrative cost of delivery. Despite so many agencies, the country wide *geographic balance/imbalance* cannot be ascertained. This also makes it difficult to ascertain the total allocation flowing to women and conduct gender audit in a meaningful fashion.

4) Reliance on the **voluntary sector** for outreach has come to stay. But this has to be institutionalized and optimized so as to ensure more transparency and accountability. Interventions may be well designed but the implementation process entailed in grants in aid schemes is such that voluntary sector organizations apply for grants. There is no decisive decision making to ensure that voluntary sector is co-opted where required to ensure balanced coverage. The modality of most grants in aids schemes has been seeking applications from willing voluntary organizations. No pin pointing of areas of requirement so as to progressively achieve universalization of an intervention is being implemented. The time has perhaps come to look upon the NGO s as “*social contractors*”. The order of events needs to be reversed. The spatial context should get first preference and selection of implementing agencies from voluntary organization more transparent to promote accountability, especially at the field level.

5) The gender budgeting **tool** based on resource allocations and concomitant follow-up activities and gender audit **should not become an end in itself**. We have to move away from looking at this exercise as an accounting exercise with focus on “higher women related allocations” The expected end outcome is women’s empowerment Thus this exercise has to be seen in the perspective of a *process* which entails looking at multi dimensional activities, many of which do not necessarily have a specific allocation in public expenditure. To state a few:

- Looking at alternative ways of achieving desired outcomes based on effectiveness
- Participation of the stakeholders (women) and building their decision making and enforcing capacities
- Effective implementation of legislations that seek to establish gender equality, which may not necessarily translate into a specific resource allocation but are just as critical for achieving the goal of gender empowerment.
- Social re-engineering on gender attitudes through review of education curriculums
- Gender sensitization of administrative cadres
- Taking corrective measures in interventions based on results of evaluations and reality check reports.

Section VI

Gender Budgeting for Women's Empowerment- an alternative strategy

Women as stakeholders

Awareness about gender budgeting and policy level commitment to women's empowerment is at a peak today. Various enabling measures like setting up of gender budgeting cells in Ministries of Government of India, reflection of a gender budget statement in the Union Budget 2005-06 and adoption of the women's component plan by some states have been undertaken. The mid term appraisal of the Tenth Plan has identified adverse child sex ratio, high MMR, wide gender gap in literacy and wage rates, violence against women and female feticide and infanticide as burning issues for women besides vulnerability of women in low paid hazardous and insecure jobs in the unorganized sector and in export processing/special economic zones. This document also states that there is a need to review the stagnation in implementation of the women's component plan.

Extracts from MTA 10th plan document para 4.35

"....The Tenth Plan envisaged tying up WCP and gender budgeting to "ensure both preventive and post-facto action in enabling women to receive their rightful share from all the women-related general development sectors". The reality is that women still remain largely untouched by gender-just and gender-sensitive budgets as well as WCP. This stagnation needs to be shaken up across the board."

It is thus perhaps an opportune time to explore an alternative strategy towards gender budgeting, that builds upon the vast experience gained in the past few decades.

The challenge is-How do we make gender budgeting in to an effective tool for achieving women's empowerment ?

There is no denying that participative budgeting with women being directly involved in the decisions related to planning, financing and programme

implementation is the ideal situation. However in the extant Indian context, given the limited devolution of finances to local administrations and socio-economic and political barriers to women's effective participation, an alternative strategy is proposed.

An alternative strategy

The strategy proposed is **Macro level planning for micro needs**. The perspective on gender budgeting has to be **turned upside down**. It is not the allocation of resources in the budget at national and/or state levels that has to be seen but the resources that flow to and are available to women at the field level i.e. the women in the villages, cities and towns of the country that need to be monitored. Planning for empowerment should then be based on reality check on what is the level of empowerment of women at the field level based on regional geographic spatial maps.

Two inter-related mechanisms are suggested as a part of the proposed strategy

- a) ***Spatial Mapping of infrastructure and resources:*** How do we translate financial commitments in to monitorable measures of empowerment? How do we overcome disparities in empowerment across various regions and across classes? Macro level resource allocations and financial and physical indicators do not adequately address these questions. The solution offered is ***spatial mapping***. The states have to be asked to do spatial mapping of social infrastructure and access to employment opportunities for women, clearly indicating resources available, overall gaps, resource allocation required based on size of population and yardsticks for availability of facilities etc. so that universalization is achieved progressively, and allocations and interventions are more focused. These spatial maps would then form the basis for concomitant regional plans and projections on funds for gender requirements, with maximum local participation This would also enable taking in to account regional requirements and building in culture specific changes necessary in interventions for women. Such mapping initiatives have been undertaken over the past years but in a piecemeal manner, for relatively uni-dimensional issues but not for gender specific concerns. Thus the technology and methodology is in place.

- b) **Centralized coordination of Macro level planning for micro needs with the Planning Commission:** Till financial devolution improves and social changes take place and participative budgeting becomes a reality, the Planning Commission would have to coordinate *Planning at Macro level for Micro level* needs. Public expenditure flows to the end target group through a plethora of administrations, schemes, and agencies. So planning for and implementing and monitoring at the field level would require centralized coordination of all the interventions. The Planning Commission will have to takeover the role of coordinating gender budgeting initiatives in the realm of providing basic infrastructure for

women, employment opportunities, economic empowerment etc. deemed necessary for the well being and development of women.

This suggestion being given in the gender budgeting context is not administratively impossible. It is to be found in the 10th Plan MTA document in the context of achieving balanced regional growth. The coordinating role of Planning Commission has been recommended as below

Regional Balance and Planning (extract from MTA of 10th plan)

“The Planning Commission should be the bridge between the Centre and the States that its present role enables it to be. This is necessary because the Planning Commission is the only agency that directly supports the development Plans of States and is engaged in a regular development dialogue with them. This means that the Commission must see itself in a more proactive role in championing the cause of the States with Central Ministries in key policy issues that have strong equity and regional balance dimensions.

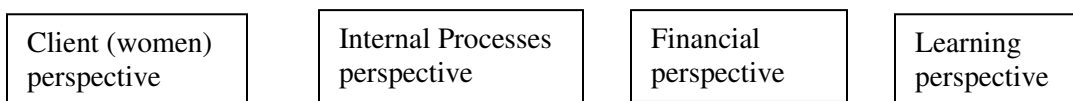
In line with its original mandate, the Commission’s role and influence must be leveraged more effectively with both the States and the Central Ministries for bringing about greater inter-State and inter-State regional balance.”

A similar exercise with a wider dimension will have to be carried out in the gender context. Through coordination, Planning Commission will have to essentially address all gender issues including issues like overlap in initiatives (across Departments in Government of India and State Governments), need for synergy in provision of funds at Centre and state levels etc. This would be facilitated by the information reflected by the spatial mapping exercise and benchmarking of financial resources required based on region specific requirements of women. The process envisaged is an end to end approach, similar to the Backwards Districts Initiative scheme initiated by the Planning Commission for 100 districts. This is perhaps the only viable approach to address a hard-core problem like women’s empowerment.

Section VII

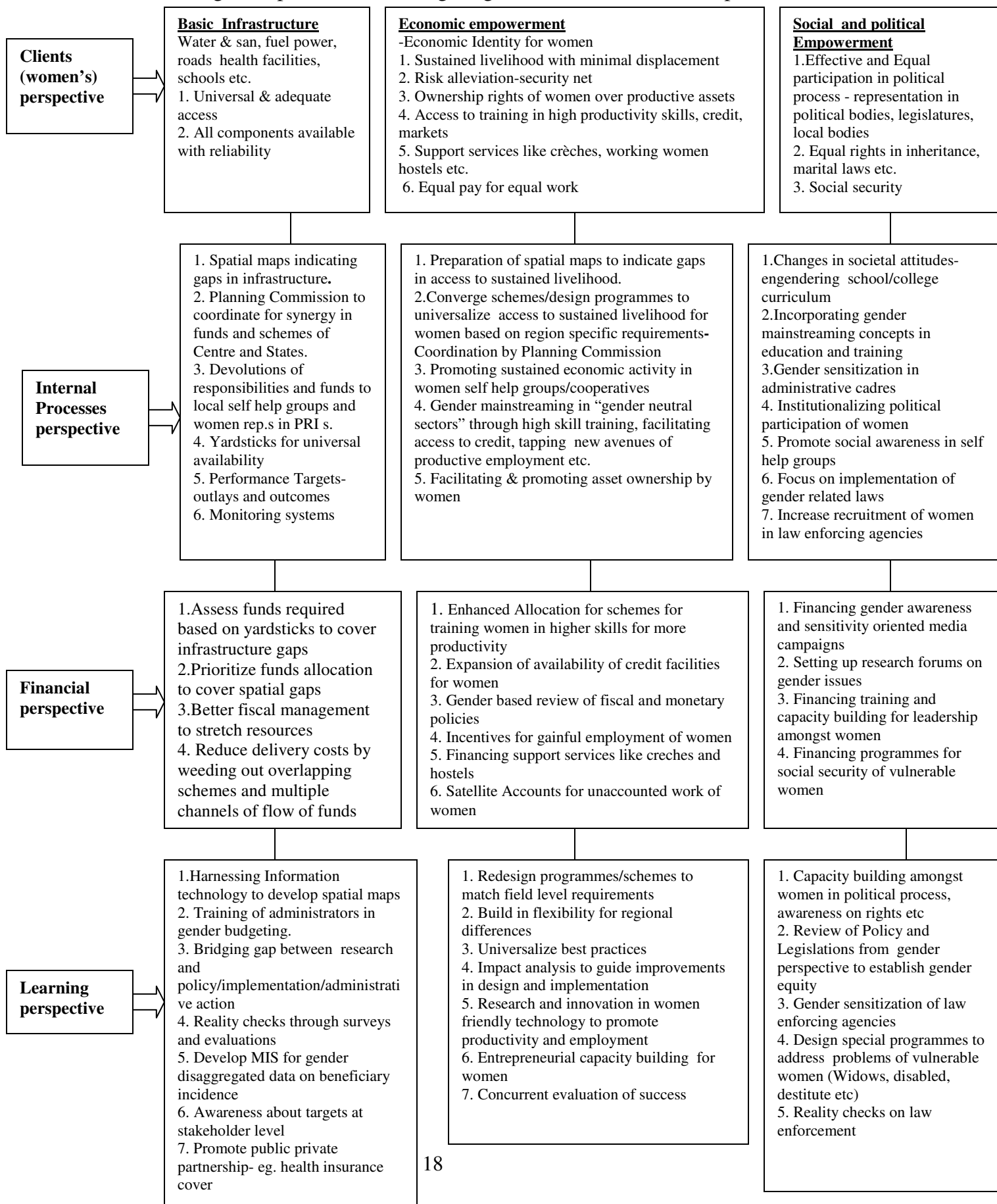
Strategic Map for Women’s Empowerment

A strategic map is proposed to depict all the inter-related activities necessary for women’s empowerment and to enable a better focus in resource allocation under Gender Budgeting. Taking a cue from Robert S. Kaplan and David P. Norton’s paper (Harvard Business Review Sep-Oct 2000) we may map our strategy under the following four components:



The detailed Strategic Map is at **Chart I**.

Chart 1---Strategic Map for Gender Budgeting as tool for Women’s Empowerment



Client/Stakeholders (women)perspective

- **Basic socio-economic infrastructure-** Health, Education, Water & sanitation
- **Economic Empowerment-** Economic identity, Employment, Assets, Credit, Skills, markets, risk coverage
- **Social and political empowerment-** Political participation, gender equality in inheritance, marital laws, security

The three concerns identified for the stakeholder are distinct in that they require a different strategy, funding pattern and implementation approach.

Basic socio-economic infrastructure

At the macro level, provision of certain basic infrastructure on a universal access basis is necessary for survival and dignity of living. This would include - water, sanitation, electricity/power, roads etc. It may be debatable whether expenditure on these utilities should be included in quantification of resources allocated for women and what percentage of this should be treated as a women's component. But it cannot be denied that these facilities are critical for the well being of women. Particularly- water and sanitation and fuel as the bulk of time for women goes in water and firewood collection. Drudgery apart, this work is purely unpaid labour and leaves them with no time to pursue more remunerative options. Thus the economic identity of women gets downplayed despite the critical labour they put in for survival of the household. Connectivity by rail/roads again is often critical for survival in times of crisis on health grounds or to market produce or seek employment.

Another reason for ensuring universal availability of this critical infrastructure is the impact it has on effective delivery of other services-particularly health and education and employment opportunities. Availability of medical services in crisis, manning of primary health centers and schools etc often suffers due to lack of availability of basic infrastructure like electricity and water/sanitation in rural areas. In a study carried out by World Bank (Anil B. Deolalikar, 2005) it has been concluded that universal road, electricity and sanitation coverage in the poor States would be associated with reductions of 40% in the child underweight rate and 60% in the infant mortality rate.

Thus provision of these facilities i.e. water & sanitation and electricity/bio gas may be deemed to be gender friendly and we may treat it as critical for women's empowerment. However the focus has to be on universalizing these services with focus on adequacy, access and reliability. One drawback has been benchmarking. For this exercise to be successful it is necessary that we benchmark resource requirement of the physical infrastructure after establishing yardsticks for availability, translate these in to financial projections and then plan ahead. This has to go in tandem with spatial maps for progressive universal coverage and to facilitate monitoring.

Economic Empowerment

Despite the tremendous amount of effort devoted by women in the care economy and support in survival of the household, much of this is unaccounted for and unpaid. Creating an economic identity for women is critical for empowerment. This requires a more micro level approach but coordination at Planning Commission level is still important because of the multitude of small budgeted interventions. Further resource allocation has to be seen in conjunction with reality reflected in spatial maps on access to productive livelihood in different areas of the country. Universal access to productive livelihood for women would serve as a stabilizing factor for the entire family. The strategy may entail tapping the economic potential of collective power of women besides training in the higher skills. This has to go hand in hand with gender mainstreaming. Induction of women in the workforce of the entire public machinery in greater numbers, opening up more training institutes etc and universalizing access to support services like accommodation, crèches and micro credit for women is critical for economic empowerment. The approach has to be creative and gender sensitive.

Social and political empowerment

This entails relatively less of resource allocation and more focus on effective implementation of laws and legislations and change in societal attitudes on gender. Effective empowerment for women would rest on equity in political processes and participation. A successful strategy would entail more concentrated participation of women in this realm- through induction in law enforcing agencies and in legislating and administrative bodies.

Internal Process perspective-

This would include

- (i) Exercise of preparation of spatial maps by each state up to say village/block/district level on gender friendly infrastructure and livelihoods/employment sources/asset ownership etc, clearly indicating gaps in infrastructure and access to livelihoods
- (ii) Developing yardsticks for access to socio-economic infrastructure
- (iii) Coordination by Planning Commission for synergy in resource allocation at center and state levels and facilitating convergence of multi departmental interventions
- (iv) Redesigning interventions from a gender perspective
- (v) Gender mainstreaming in all public expenditure
- (vi) Developing monitoring mechanisms to ensure progressive universalization of infrastructure and employment opportunities based on spatial mapping
- vii) Involving women self help groups and Women elected representatives in PRIs to take decisions and participate in programme implementation and monitoring with defined roles.

(This no doubt would require greater devolution of powers and training. Some amount of untied funds could be made available at the field level to enable women groups to address their gender priorities.)

- viii) Gender based review of fiscal and monetary policies

ix) Gender based Review of legislations and Effective implementation of gender related legislations

Financial perspective-

Action areas would cover

- (i) Translation of physical projections in to financial projections based on spatial maps of resource gaps, yardsticks for resources required to universalize availability of services for women's empowerment
- (ii) Enhancing Allocations to universalize access to basic socio-economic infrastructure
- (iii) re-prioritization of resource allocation to cover infrastructure gaps and imbalances
- (iv) Synergy in state and national level resources
- (v) Monitoring utilization of resources based on targets achieved
- (vi) Gender friendly review of revenue, tax and subsidy policies

Learning and Innovation perspective

This would require among other activities

- i) Better fiscal management to stretch existing resources
- ii) Employment generation for women in new areas
- iii) Developing MIS to generate gender dis-aggregation in data, harnessing technology for resource mapping
- iv) Training of administrative cadres in gender mainstreaming
- v) Social re-engineering through gender component in the education process- gender issues compulsory in research, training and so on.
- vi) Capacity building for stakeholders (women) in budgeting, higher productivity skills and training, improve their bargaining power- collective strength through setting up self help groups and cooperatives
- vii) Bridging gap between research and administrative action, identifying impediments in effective implementation-- Evaluation and micro level reviews

The above strategic map is only suggested as an example of the kind of activities holistic empowerment of women would entail. Enumerating activities more comprehensively would require a process of consultations with all concerned Ministries and Departments in the Centre and States as well as with local administrations. The Planning Commission would play a vital role in the above strategy because they provide a powerful meeting ground for all the players and constituents to converge. No doubt the above

approach requires considerable effort in areas like spatial mapping and benchmarking of resources. However, with the slow progress reflected in women's empowerment being a major concern, the effort is perhaps now required. Further the advances in Information Technology could be fruitfully harnessed to this end.

Conclusion

Despite all legislations and policy commitments and planning, women remain a vulnerable group. If we are to translate the policy commitment of Women's Empowerment in to a reality we would have to go beyond the current outlook on gender budgeting which excludes several dimensions of the problem. We have to go in for a more broad based approach that addresses planning, adequate resource allocation, programme design and formulation, targeted intervention and implementation based upon the requirement of women residing at the field level with their participation. This has to be supplemented by relentless reality checks at the field level. Gender mainstreaming has to be a guiding force in all these activities to maximize outreach of public expenditure and benefits for women. Further universalizing access is very important for meaningful outcomes. Inter-state and intra- state imbalances have persisted for a long time and need to be addressed more forcefully. Some overlap of gender and developmental issues will take place- this is inevitable given the wide gap in availability and requirement of socio-economic infrastructure in the country.

The strategy of macro level planning for micro needs and the Strategic Map for gender budgeting as a tool for women's empowerment has been proposed keeping in view the need for a holistic approach to empowerment of women. Any successful strategy for women's empowerment will have to account for the fact that

- a) Empowerment cannot be successfully achieved till all aspects- social, economic and political are addressed.
- b) Empowerment should cover women in all regions of the country
- c) Gender concerns have to be mainstreamed in all aspects of public expenditure and policy as women are equal citizens in the country
- d) Participation of women in decision making is necessary given their specific needs and to recognize them as equal members of society
- e) Societal attitudes have to be re-engineered

Resource Allocation and public expenditure are important inputs in the empowerment process and thus Gender Budgeting has a very critical role to play. However, the tool of gender budgeting has to lend itself to this process based upon the requirements of women's empowerment. The allocation and expenditure process has to be focused and appropriately prioritized. The tool should not become an end in itself. The gender budgeting tool thus has to be honed through

- a) Spatial mapping of status of women and resources to ensure progressive universal coverage.
- b) Coordination of the flow of public resources to facilitate and ensure convergence of resources with synergy across and within various levels of government

No doubt the resource allocation involved would be of a high order. However, this investment itself could contribute to gender empowerment if utilized in an efficient outcome oriented manner with more involvement of the stakeholders (women) in decision-making and implementation. Further this would lay the foundation for other women specific interventions to be effectively implemented. Lastly, meaningful empowerment of women in India would have to rest on a shift in societal attitudes. This has been very well documented in the following extract from the 6th Plan document

“It is more important to create a general awareness’ and understanding of the problems of women’s employment in all the top policy and decision making and executive personnel. There is also the special problem facing women like the preference for male children for social and cultural reasons. This will require awareness, understanding and action. The best way to do so is to educate the children, orient the teachers, examine the text books and teaching-aids and ensure that the next generation grows up with new thinking.”

Note:- The author is presently working as Director, Finance in the Department of Women and Child Development. The views expressed in this paper are the personal views of the author.

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