Gender Budgeting

Why in News?

- The Finance Minister has proposed to increase the gender budget allocation to Rs 131,700 crore for 2019-20 from Rs 121,961 crore a year ago.
- The Minister pitched for women-led development to be the government's mantra from being about women development; focussing on schemes on nutrition, anganwadi and women employment.

What is Gender Budgeting (GB)?

- GB is concerned with gender sensitive formulation of legislation, programmes and schemes; allocation of resources; implementation and execution; audit and impact assessment of programmes and schemes; and follow-up corrective action to address gender disparities.
- A powerful tool for achieving gender mainstreaming so as to ensure that benefits of development reach women as much as men.
- Does not seek to create a separate budget but seeks affirmative action to address specific needs of women.
- Monitors expenditure and public service delivery from a gender perspective.
- Entails dissection of the Government budgets to establish its gender differential impacts and to ensure that gender commitments are translated in to budgetary commitments.

The Five-Step Framework for Gender Budgeting

- **Step 1:** An analysis of the situation for women and men and girls and boys (and the different sub-groups) in a given sector.
- **Step 2:** An assessment of the extent to which the sector's policy addresses the gender issues and gaps described in the first step.
- **Step 3:** An assessment of the adequacy of budget allocations to implement the gender-sensitive policies and programmes identified in step 2.
- **Step 4:** Monitoring whether the money was spent as planned, what was delivered and to whom.
- **Step 5:** An assessment of the impact of the policy/programme/scheme and the extent to which the situation described in step 1 has changed.

**Rationale Behind Gender Budgeting**

- According to the 2011 census, women account for 48 per cent of the total population of the country.
- Women face disparities in access to and control over services and resources.
- Bulk of the public expenditure and policy concerns are in “gender neutral sectors”.
- Implications on women in the above sectors are not recognised or identified.
- Gender responsive budgets policies can contribute to achieving the objectives of gender equality, human development and economic efficiency.

**Gender Budgeting in India**

- Gender Budget Statement (GBS) was first introduced in the Indian Budget in 2005-06. This GB Statement comprises two parts—
  - **Part A** reflects **Women Specific Schemes**, i.e. those which have 100% allocation for women.
  - **Part B** reflects **Pro Women Schemes**, i.e. those where at least 30% of the allocation is for women.
- India’s gender budgeting efforts stand out globally because they have not only influenced expenditure but also revenue policies (like differential rates for men and women in property tax rates and reconsideration of income tax structure) and have extended to state government levels.
- Gender budgeting efforts in India have encompassed four sequential phases: (i) knowledge building and networking, (ii) institutionalizing the process, (iii) capacity building, and (iv) enhancing accountability.
- Gender budgeting in India is not confined to an accounting exercise. The gender budgeting framework has helped the gender-neutral ministries to design new programs for women.
- **Gender Budgeting Cells (GBC)** as an institutional mechanism have been mandated to be set up in all Ministries/Departments.
- GBCs conduct gender based impact analysis, beneficiary needs assessment and beneficiary incidence analysis to identify scope for re-prioritization of public expenditure and improve implementation etc.

**Shortcomings**
Not only has the magnitude of the gender budget as a proportion of the total expenditure of the Union Budget decreased, the budgetary allocations for promoting gender equality and women's empowerment have also shown a decline.

There are only a few “big budget” women exclusive schemes of the Ministry of Women and Child Development (MWCD) like the Nirbhaya Fund and the Beti Bachao Beti Padhao campaign.

Lack of dedicated human resources to implement the interventions identified by the GBCs.

Monitoring remains one of the weakest links in the GRB work with no designated mechanism for monitoring it at the national level.

Assumptions behind reporting allocations under Part B of the GBS remain questionable.

Way Forward

An assessment of gender responsive budgeting in India reveals a mixed picture.

There are number of positive developments, such as changes in select planning and budgeting processes and creation of gender budget cells.

However, restricted reach of GB and stagnant or even declining allocations for the gender agenda are stumbling blocks.

The adoption of the GB should be accompanied by multifaceted and interrelated improvements to budgets in general and the gender sensitivity of budgets.

There needs to be shift from mere "reporting" of gender allocations to “purposive planning” with wider participation of women.