

2021

**TRAINING
RESOURCE
ON
GENDER
RESPONSIVE
BUDGETING
IN
INDIA**



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INTRODUCTION

Gender Responsive Budgeting practices have been in force in India for over fifteen years. A variety of tools and mechanisms have been used to make government budgets more reflective of and responsive to the needs of women. While significant progress has been made, there is a lot of scope for improvement.

With reference to the Union Gender Budget Statement, the reporting by various Ministries/Departments can be made more comprehensive, consistent and logical. Further, more attention can be given to gender mainstreaming at the planning, budgeting and implementation stages, rather than just the ex-post disaggregation of budget allocations for women.

This training resource provides operational guidance on improving the quality and scope of use of the Gender Budget Statement by Union Ministries and Departments. It can be of use to government officials, including officials in charge of Gender Budget Cells, academicians, CSOs and any other stakeholders who engage upon this subject. The resource highlights limitations of current gender budgeting and reporting practices, and recommends steps to address the same, using sector and scheme-specific examples. A case study on analysing and improving gender budgeting and reporting practices of the Department of Higher Education is also presented.

1

GENDER - RESPONSIVE BUDGETING IN INDIA

‘Gender budget initiatives analyse 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’.

(International Development Research Centre, 2001)

1.1

WHAT IS GENDER - RESPONSIVE BUDGETING IN INDIA?

The term Gender Responsive Budgeting (GRB) refers to government initiatives that seek to address gender concerns in the domain of public expenditure and policy.

- Women are subjected to various disadvantages in the domains of health, education, nutrition, employment, participation in governance and other public life opportunities.
- GRB uses the budget as an entry point to apply a gender perspective to the entire policy process for translating gender commitments into budgetary commitments.

Broadly, the GRB process entails that each Ministry/Department should address the following questions:

Planning

- Are government schemes in the sector designed to be gender-responsive?
- Are the specific needs of marginalised/vulnerable women prioritised? Are the needs of pregnant, elderly, homeless women addressed?
- Are women involved in the decision-making process?

Budgeting

- Are the budgetary outlays for the gender responsive components in these schemes adequate?
- Was the money spent as planned?

Implementation

- What was delivered and to whom? What were the bottlenecks and how can they be addressed?
- Has the implementation of the schemes brought about any change in gender indicators?

1.2

THE PROGRESS SO FAR

Since 2005-06, a variety of processes, tools and enablers have been used for incorporating a gender-sensitive dimension into government policies and programmes. While some progress has been made on each of these, limitations have also been observed.

- **Gender Budget Cells:** The setting up of Gender Budgeting Cells (GBCs) in all Ministries was mandated in 2005. 57 GBCs have been set up so far by different Ministries and Departments. GBCs have also since been set up in States. However, the functioning of GBCs has been found to be weak in some respects; they lack resources and guidelines to integrate gender perspectives into budget processes, and to oversee other GRB initiatives.
- **Sensitisation/Capacity Building:** Several sensitisation and trainings workshops have been carried out for government officials at the Union and State level, and for key staff attached to GBCs. There is now a need to strengthen capacity with enhanced inputs, and provide refresher trainings in a strategic way.
- **Gender Budget Statement (GBS):** The GBS was introduced in the Union Budget in 2005-06, and has been published every year since then. Over 20 States have also started publishing their own GBS. The number of Ministries/ Departments reporting in the Union GBS has increased over the years, from 9 in 2005-06 to 34 in 2021-22; the composition of demands and schemes reported has varied. Many inconsistencies have been observed in GBS reporting, and its quality and scope needs to be enhanced.

In addition to these, limited progress has been made on collecting and monitoring gender-disaggregated data, conducting gender analysis of policies and programmes, and creating an enabling ecosystem by soliciting support of experts and other stakeholders. Continuous consolidation of these efforts is needed to achieve an increase in allocations for women, and improvement in gender indicators.

2

SIGNIFICANCE OF THE GENDER BUDGET

The GBS is an important tool for the following reasons:

- It is a way for all Ministries/Departments to review their schemes/programmes/institutions through a gender lens
- It creates accountability by disclosing information in the public domain about budget allocations for women
- It allows for tracking of inter-temporal trends in total public expenditure for women and Ministry/Department-wise expenditure for women
- It is a critical link in the overall GRB strategy and can improve the effectiveness of the strategy by being used in coordination with other mechanisms such as Gender Aware Policy Appraisal, Outcome Budget, Results Framework Document

The GBS of the Union Government is presented as Statement 13 (earlier Statement 20) in the Expenditure Profile. Its format is as follows:

- **Part A:** presents information on schemes/programmes/institutions across Departments/ Ministries with 100% allocation earmarked for women
- **Part B:** presents information on schemes/programmes/institutions across Departments/ Ministries with 30-99% of allocation targetted at women.

Snapshots of the 2021-22 GBS are provided below.

GBS 2021-22 Part A

Expenditure Profile 2021-2022

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STATEMENT 13

GENDER BUDGET

(In ₹ Crores)

MINISTRY/DEPARTMENT	2019-2020 Actuals	2020-2021 Budget Estimates	2020-2021 Revised Estimates	2021-2022 Budget Estimates
PART A: 100% Women specific programmes				
Demand No. 2				
Department of Agricultural Research and Education				
1. Central Institute for Women in Agriculture, Bhubaneswar	7.32	7.32	8.39	9.75
2. All India Co-ordinated Research Project on Home Science, Bhubneswar	5.72	5.72	2.25	3.50

GBS 2021-22 Part B

PART B: 30% Women specific programmes				
Demand No. 1				
Department of Agriculture, Cooperation and Farmers' Welfare				
Welfare				
1. Mission for Integrated Development of Horticulture	...	690.00	482.93	715.50
2. Sub-Mission on Agriculture Extension	...	360.00	282.00	352.13
3. Sub-Mission on Agriculture Mechanisation	...	300.00	306.60	315.00
4. Sub-Mission on Seed and Planting Material	...	113.63	97.44	134.40
5. National Project on Soil Health and Fertility	...	94.50	66.81	94.50
6. Organic Value Chain Development for North Eastern Resion	...	52.50	52.50	60.00

The two parts of the GBS reflect two **different but complementary approaches** towards translating the government's gender commitments into budgetary commitments.

Part A reflects allocation of resources for schemes, programmes and institutions designed specially for women, to address a specific development challenge related to gender.

For example:

National Scheme for Incentive to Girl Child for Secondary Education - for reducing dropouts and improving education outcomes among girls

Pradhan Mantri Matru Vandana Yojana - for providing maternity benefits to women

Fast Track Courts - for speedy adjudication of cases of sexual assault

Part B reflects allocation of resources for adopting a gender-sensitive perspective into general development programmes, services and functions of the government.

For example:

Self Employment Scheme for Liberation and Rehabilitation of Manual Scavengers - for rehabilitating manual scavengers into alternative occupations, a large proportion of whom are women and likely to face double discrimination

University Grants Commission - statutory body for coordinating and maintaining standards in higher education, a sector in which women face many specific challenges

Note: Presently, there is no clear justification for the allocation reported under these heads in Part B. Ideally, the allocation should correspond to the number of women beneficiaries, or reflect specific budgetary commitments towards addressing issues faced by women within the overall scheme/institution budget

THE GBS AT STATE LEVEL

Several States bring out their own Gender Budget Statement. The format of the GBS varies across States, and many States provide useful additional information.

Table 1: Notable Practices in GRB at the State Level

NOTABLE PRACTICES IN QUALITY AND FORMAT OF GBS REPORTING

Kerala	<ul style="list-style-type: none"> • Has expanded scope of reporting by removing 30 percent floor in composite expenditure schemes reported in the GBS • Provides explanatory notes for interventions for women in composite expenditure sectors • Includes allocations for transgender persons
Odisha	<ul style="list-style-type: none"> • Classifies allocations as Programme Expenditure and Administrative Expenditure • Provides analytical graphs on: department-wise and scheme-wise distribution of expenditure for women; distribution of expenditure for women across different categories of schemes; share of women-centric expenditure in total State budget and GSDP • Includes allocations for transgender persons
Karnataka	<ul style="list-style-type: none"> • Classifies schemes across different categories of beneficiaries: girl child and adolescent girls, adult women, widows, destitute women, transgender persons etc. • Provides gender-disaggregated data on State government employees • Provides explanatory notes for all relevant schemes including scheme objectives, number of beneficiaries and achievements.
Tripura	<ul style="list-style-type: none"> • Reports Financial Achievement and detailed information on Physical Achievement for women-centric schemes across Departments.

NOTABLE PRACTICES IN OVERALL GENDER RESPONSIVE BUDGETING STRATEGY

Madhya Pradesh	<ul style="list-style-type: none"> • Increase in number of reporting Departments, number of schemes and budget outlays for women • Improvement in availability of sex disaggregated data essential for assessing budgetary impacts
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Rajasthan	<ul style="list-style-type: none"> • Improvement in data on actual expenditure and actual number of beneficiaries • Some Departments have introduced a format for district and block level offices to report in the GBS or number of women and men beneficiaries
Kerala	<ul style="list-style-type: none"> • Increased priority for women in recent budgets • New initiatives for women in employment, health and other areas • Robust institutional architecture in the form of State Planning Board
Karnataka	<ul style="list-style-type: none"> • Increased priority for women in recent budgets • New initiatives for women in education, minority welfare and other areas • Robust institutional architecture in the form of Fiscal Policy Institute

LIMITATIONS OF GBS

- There are several inadequacies in the quality of reporting in the GBS by Ministries/Departments
- The preparation of the GBS is not part of the budget planning stage; rather it is an ex-post exercise
- Allocations for women are not disaggregated by social identity; women are treated as a homogenous category
- The GBS has a binary approach to gender, allocations for transgender persons are not reported
- The GBS format does not capture certain legislative developments for women, such as maternity leave, sexual harassment committees at workplaces, and others
- There is no audit mechanism for GBS, nor is it properly linked to the Outcome Budget

3

OPERATIONAL GUIDANCE FOR REPORTING IN THE GBS

While the number of Ministries/Departments reporting in the GBS has increased over the years, the share of allocations for women in the total Union Budget has not grown significantly. This share has stagnated between 4-5 per cent in the last five years. The allocations reported may not be an accurate reflection of total allocations for women, as various inconsistencies have been observed in reporting. This highlights the need for an improvement in the quality of reporting.

This section explains key steps that must be taken by each Ministry/Department to ensure accurate and comprehensive reporting in the GBS, which will strengthen the overall exercise of GRB. These steps are grouped into five broad areas, as follows:

1. Accuracy of reporting
2. Logic/rationale of reporting
3. Scope of reporting
4. Linkage with Outcome Budget
5. Scope of policy framework

3.1

ACCURACY OF REPORTING

Schemes must be reported in Part A or Part B of the GBS, depending on the proportion of scheme allocation targetted at women. If a specific component within a composite scheme is targetted at women, the entire budget for that component should be reported in Part A. Past Gender Budget Statements include several interventions which have been reported inaccurately. The following cases have been observed:

- Part A schemes/scheme components wrongly reported under Part B and vice versa;
- Same scheme being reported in both Part A and B;
- Allocations reported in Part B that do not meet the minimum floor requirement of 30%

The following table identifies schemes/programmes/institutions that were inaccurately reported in GBS 2021-22.

Table 2: Examples of Scheme/Programmes with Inaccurate Reporting

MINISTRY / DEPARTMENT	SCHEME/PROGRAMME WITH INACCURATE REPORTING
Ministry of Road Transport and Highways	<p>Scheme for Women on Public Road Transport</p> <p>100 per cent allocations have been reported in both Part A and Part B of the GBS, whereas it should have been reported only in Part A.</p>
Department of Posts	<p>Estate Management</p> <p>0.27% of the allocation for this scheme has been reported in Part A of the GBS. This either suggests that the proportion is misreported or that the scheme should not be reported under Part A at all.</p>
Ministry of Labour and Employment	<p>National Child Labour Project</p> <p>100% of the allocation for this scheme has been reported in Part B of the GBS. Scheme guidelines state that upto 75% of the funds can be used for women/children. Clarity is needed on why 100% of the allocation is reported in Part B.</p>
Department of Atomic Energy	<p>Women and Child Welfare</p> <p>Only 1% of the total allocation for the scheme has been reported in Part B of the GBS, against the minimum requirement of 30%.</p>

3.2

LOGIC/RATIONALE OF REPORTING

The reporting of schemes in the GBS, especially in Part B, must be accompanied by a proper rationale, detailing which components of the scheme are targetted at women or why the scheme is important from a gender perspective.

There are many instances of reporting in GBS 2021-22 which need stronger justification as to why a particular scheme or a proportion of it has been reported in Part A/Part B of GBS. A few such examples have been listed in the table below:

Table 3: Examples of Schemes/Programmes Included in GBS Without Clear Rationale

MINISTRY / DEPARTMENT	SCHEME/PROGRAMME REPORTED WITHOUT CLEAR RATIONALE
<p>Department of Animal Husbandry and Dairying</p>	<p>National Livestock Mission</p> <p>The scheme has reported 100% allocation under Part B but there are no specific guidelines to indicate why this is the case.</p>
<p>Department of Health and Family Welfare</p>	<p>Infrastructure Maintenance</p> <p>The rationale for reporting 95% of the infrastructure budget as gender responsive is unclear. The large sum of Rs. 6041 crore allocated under this scheme may inflate the gender budget of the department.</p>
<p>Ministry of New and Renewable Energy</p>	<p>Human Resource Development and Training</p> <p>100% of the budget for this scheme has been reported in Part B of the GBS. Under the scheme, training is provided to professionals working at the Ministry and State Nodal agencies, and to manpower working on renewable energy and related areas. However the guidelines do not specify any criteria or targets specifically for women. It is unclear why the entire scheme budget is reported here.</p>

3.3

SCOPE OF REPORTING

Each sector and its corresponding Ministry/Department has an impact on the lives of women and girls and therefore, as per the Union Government's budget circular, all Ministries/Departments are required to prepare and submit a Gender Budget Statement. However, an analysis of GBS 2021-22 shows that not only is there no reporting by many, but also underreporting. There are several schemes and scheme components which are relevant from a gender perspective, which must be considered for inclusion in the GBS.

In order for each Ministry/Department to thoroughly assess their programmes and schemes from a gender lens, the following three areas of review are suggested:

GENDER COMPONENT IN SCHEME GUIDELINES

Guidelines for several schemes earmark benefits for women separately, or have components which are exclusively targeted at women or girls. If this is the case, the scheme/scheme component should be reported in the GBS, with the proportion of allocation corresponding to the earmarking in the guidelines. In the case of scheme components, disaggregated budget allocations should be reported in the GBS, so they are easier to track and monitor.

However, many such schemes and scheme components were not reported in GBS 2021-22. A few examples are listed below:

Table 4: Examples of Scheme/Programme with Earmarked Benefits for Women

MINISTRY / DEPARTMENT	SCHEME/PROGRAMME WITH EARMARKED BENEFITS FOR WOMEN
Ministry of Minority Affairs	Hamari Dharohar scheme under the Ministry of Minority Affairs has a fellowship component, 33% of which is earmarked for women and so must be reported in the GBS.
Department of Agriculture, Cooperation and Farmers' Welfare	The Integrated Scheme on Agriculture Marketing has various sub-components favouring women farmers. These should be reported in the GBS.
Ministry of Micro, Small and Medium Enterprises	As per the policy guidelines for both Entrepreneurship Awareness Programme and Entrepreneurship-cum-Skill Development Programme , 40% of the beneficiaries should be women. Corresponding allocations for these should be reported in the GBS.
Ministry of Textiles	National Handloom Development Programme The scheme guidelines include awards for women weavers, as well as subsidisation of fees (75%) for vocational courses for women. The reported allocation should reflect the budget for these components.

<p>Department of Drinking Water and Sanitation</p>	<p>Swachha Bharat Mission is linked to Sustainable Development Goal (SDG) 6 which relates to water and sanitation, and includes ‘paying special attention to the needs of women and girls.’ To strengthen the gender responsiveness of the scheme, disaggregated allocations should be tracked and reported for the scheme component on Menstrual Hygiene Management (MHM). The Information, Education, Communication (IEC) campaigns, which aim to challenge gender stereotypes, can also be reported in the GBS.</p>
<p>Department of School Education and Literacy</p>	<p>The Samagra Shiksha Abhiyan (SSA) framework provides specific targets for girls education in the 2021-22 Output-Outcome Framework. These targets, like number of Kasturba Gandhi Balika Vidyalaya (KGBV) to be upgraded, number of girls provided with self defence training, number of CWSN girls provided with stipend etc. will not translate into gender-based outcomes without gender budgeting. The SSA budget commits one of the largest shares for KGBV schools. This component of SSA should be reported in Part A of the GBS.</p>

3.3.2

PROPORTION OF WOMEN BENEFICIARIES

Even when scheme guidelines do not earmark benefits for women, it may be the case that a significant proportion of the beneficiaries are women. For such schemes, allocations proportionate to the number of women beneficiaries should be reported in the GBS.

Many such schemes were left out of GBS 2021-22, or else the allocation was underreported. A few examples are listed below:

Table 5: Examples of Scheme/Programme with Significant Proportion of Women Beneficiaries

<p>MINISTRY / DEPARTMENT</p>	<p>SCHEME/PROGRAMME WITH SIGNIFICANT PROPORTION OF WOMEN BENEFICIARIES</p>
<p>Department of Rural Development</p>	<p>Indira Gandhi National Old Age Pension Scheme (IGNOAPS), Indira Gandhi National Disability Pension Scheme and National Family Benefit Scheme, which are components of National Social Assistance Programme (NSAP), should be reported in Part-B of GBS. Although the scheme guidelines do not specify the minimum percentage for women beneficiaries, official beneficiary data indicates that close to 45% of the beneficiaries are women. The dashboard also provides data on transgender beneficiaries, which can further inform the percentage of allocations to be reported.</p>

Ministry of Skill Development and Entrepreneurship

Data on **Pradhan Mantri Kaushal Vikash Yojana (PMKVY)** shows an average of 51% women's participation under the scheme (Annual Report, Ministry of Skill Development and Entrepreneurship, 2018-19). The Annual Report has also highlighted that the Centrally Sponsored Centrally Managed (CSCM) component under PMKVY is gender-responsive. The Ministry should start reporting the appropriate proportion of the scheme budget in the GBS.

Department of School Education and Literacy

Out of the 12 crore children fed from **Mid-Day Meal Scheme**, 50% are girls. Further, 90% of the cook-cum-helpers are women. The GBS simply reports 30% expenditure under the scheme for women. The reporting should be improved to better reflect ground realities.

3.3.3

OTHER SCHEMES/PROGRAMMES WITH RELEVANCE FOR GENDER ISSUES

Some schemes/programmes may be important from the gender perspective even if there are no scheme guidelines on gender, or data showing a large number of women beneficiaries. All Ministries/Departments must examine their schemes/programmes to elicit their importance for the overall welfare of women and advancement of women's rights.

Table 6: Examples of Schemes/Programmes with Relevance for Gender Issues

MINISTRY / DEPARTMENT	SCHEME/PROGRAMME WITH RELEVANCE FOR GENDER ISSUES
Ministry of Labour and Employment	<p>With India's low rate of female labour force participation, all schemes/programmes of the Ministry of Labour and Employment (MoLE) assume importance from a gender perspective. Even schemes which are not specifically targetted at women should be examined to identify opportunities of providing sustainable employment and adequate social protection to women. Accordingly, an appropriate proportion of their allocation should be reported in the GBS.</p> <p>As of now, the Ministry only reports around 1% of its total expenditure in the GBS. Only the allocation for the National Child Labour Project is reported.</p> <p>On March 5th, 2018, MoLE announced that a policy is underway for domestic women workers to specifically protect them from abuse, harassment and violence along with ensuring minimum wages and access to social security. No scheme or programme has been announced to operationalise such a policy.</p>

Schemes like the **Bima Yojana for Unorganised Workers, Pradhan Mantri Shram Yogi Mandhan** and **Pradhan Mantri Rojgar Protsahan Yojana** also have a gender component and should be reported.

Incentive for Entities for Providing Maternity Benefits and **Social Security for Plantation Workers in Assam** should also be reported under the GBS by the Ministry

AVOIDING GENDER STEREOTYPES

Some scheme allocations reported in the GBS reflect regressive ideas about women's roles. Classifying these allocations as exclusively meant for women can end up increasing gender disparity. For example,

Development of Nursing Services: Around 84% of nursing staff are female, but 95% of the scheme budget is reported in Part B of the GBS. This indicates gender stereotyping in policy thinking.

LPG Connection to Poor Households: In 2020-21, this scheme by the Ministry of Petroleum and Natural Gas assumed women as 100% of its beneficiaries, as its full budget is reported in the GBS. However, the connection is provided to entire households and is not used by women alone. Such reporting can reinforce the regressive idea that cooking responsibilities should necessarily fall on women.

3.4 LINKAGE WITH OUTCOME BUDGET

The Outcome Budget or Output-Outcome Framework (OOF) of the Union Government provides disaggregated financial outlays across schemes, along with clearly defined outputs and outcomes linked to them.

Certain Ministries/Departments already report gender-disaggregated targets in the Outcome Budget. In such cases, the Ministry/Department should report the specific budget allocated towards fulfilling those targets in the GBS. This will enable translation of gender-based targets into budgetary commitments, leading towards achievement of outcomes.

Example 1:

- In 2021-22, the Department of School Education and Literacy reported targets for several gender-disaggregated indicators in the Outcome Budget 2021-22, under Samagra Shiksha Abhiyan:

Indicator	Target
No. of new Kasturba Gandhi Balika Vidyalayas made functional during the year (KGBVs)	5
No. of Kasturba Gandhi Balika Vidyalayas(KGBVs) upgraded from Class VIII to Class X	300
No. of Kasturba Gandhi Balika Vidyalayas(KGBVs) upgraded from Class VIII to Class XII	300
Provision of separate Girls Toilet (nos.)	4000
No. of Schools provided self-defence training for girls (in lakhs)	3

- In the GBS 2021-22, the Department reported a flat 30 per cent of allocation for Samagra Shiksha Abhiyan under Part B, but did not provide specific allocations for gender-specific components within the scheme.
- The allocations for those gender-specific components within Samagra Shiksha Abhiyan which are linked to the stated outputs, should be reported under Part A of the GBS.

Example 2:

- The Ministry of Food Processing Industries reported gender-based outcomes and indicators in the Outcome Budget 2021-22, under the Pradhan Mantri Kisan Sampada Yojana.

Outcome	Indicator	Target
Improved processing capacity of micro enterprises	Number of enterprises accessing loans: Units of Women entrepreneurs	4000
	Number of enterprises accessing loans: Amount of Loans disbursed to Women entrepreneurs (Rs. In Crore)	386

- This scheme, however, has not been reported in the GBS at all.
- The scheme should be reported in Part B of the GBS, with disaggregated allocations corresponding to the gender-based outcomes and indicators

3.5 SCOPE OF POLICY FRAMEWORK

The exercise of reporting in the GBS need not be limited to an evaluation of existing schemes/programmes. It can also enable the Ministry/Department to identify gaps in the existing policy framework for addressing gender issues, and develop new schemes/programmes for fulfilling them.

A few suggestions for sectors requiring gender-responsive policies and programmes are listed below:

Table 7: Examples of Areas for Developing Gender-Responsive Policies/Programmes

MINISTRY / DEPARTMENT	AREAS FOR DEVELOPING GENDER-RESPONSIVE POLICIES AND PROGRAMMES
<p>Ministry of Environment, Forests and Climate Change</p>	<p>Gender mainstreaming is essential in climate policies, as climate-related issues impact men and women differently. Policies to build agricultural resilience in the face of climate change and its impacts should integrate an understanding of gender differences in capacity, needs, and priorities, to ensure successful implementation of adaptation actions.</p> <p>India's National Action Plan on Climate Change (NAPCC) does not incorporate a gender perspective. This needs to come into policy focus by undertaking a gender aware policy appraisal</p>
<p>Department of Economic Affairs</p>	<p>While gender implications of shortfall in revenue are significant, a regressive tax regime also plays a major role in exacerbating socio-economic inequalities of women and girls. For example, consumption taxes like goods and services taxes, value added taxes, are gender and poverty-regressive in impact. The Union Ministry of Finance has a GB Cell, which can undertake a gender assessment of tax revenue mobilisation.</p> <p>A qualitative section can be introduced in the GBS for capturing the reflections of the Ministry of Finance on these issues.</p>

Ministry of Home Affairs

The Ministry should develop a strong gender component under Disaster Management, as women face specific challenges in disaster situations.

Ministry of Road Transport and Highways

India's infrastructure, particularly its roads, can be made women-friendly, even though the impact of such outputs is usually seen as indivisible. Disaggregation for the purpose of reporting can be based on the proportion of allocation for the development of roads that offer quick inter- and intra-village connectivity. This is because compared to major roads, well-lit inter and intra-connected roads are more important for women, who depend on these for carrying loads of perishable produce to sell in the market, or to fetch water and firewood.

Similarly, creches at work sites as well as introduction of different modes of public transportation in keeping with differential needs of men and women, can also make the country's infrastructure more gender-sensitive and in the process enable women to participate in paid work.

4

IMPORTANCE OF GENDER-DISAGGREGATED DATA

Many of the existing limitations in quality of reporting in the GBS, and in the efficacy other GRB practices, arise from the lack of gender-disaggregated data. Data which captures information about the differential impact of programmes and policies on men and women, is required at all stages of the budget cycle.

Why is gender disaggregated data important?

- Gender data is useful for -
 - Policy making
 - Accountability
 - Advocacy
 - Analysis/Academic Research
- Without gender data, we miss out on the needs of half the population
- Aggregated statistics fail to capture differences in many variables which are relevant for women: use of time, exposure to violence, intra-household inequalities, use of natural resources, specific health concerns
- It is critical for tracking and analysing government expenditure on women and further linked to monitoring through outcome budgeting
- Accountability for progress during the Sustainable Development Goals (SDG) era will depend on availability of data, in user-friendly formats

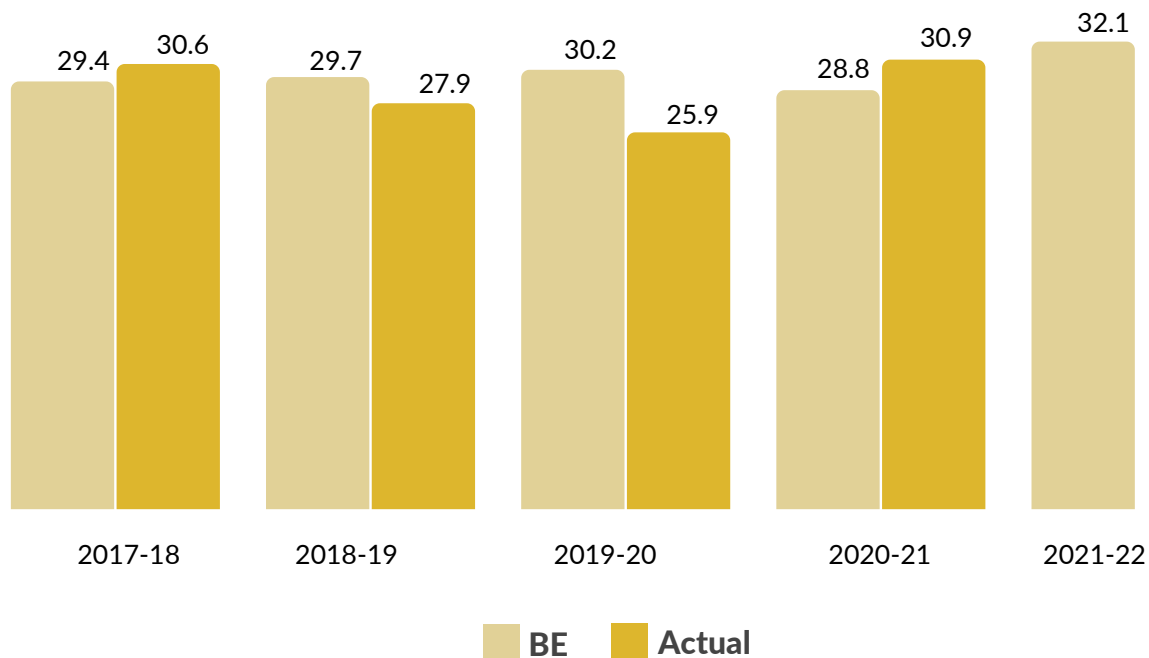
Illustrating the importance of disaggregated data: Gender differences in early childhood development rates

It has recently been acknowledged that girls spend 50% more time on domestic chores than boys; meaning less time to learn, play and network. Such data could explain why early childhood development rates for boys and girls remains the same, but at lower secondary level these differences start to widen, and discrimination becomes apparent (UNICEF, 2016).

CASE STUDY: DEPARTMENT OF HIGHER EDUCATION

The Department of Higher Education (earlier Department of Secondary Education and Higher Education) has been reporting allocations under the GBS since 2004-05. Until 2008-09, no scheme or programme of the Department was reported under Part A of the statement. In 2009-10, for the first time, the Department reported 'Women hostel in polytechnics' in Part A of the GBS. However, the scheme was discontinued in 2013-14. Since 2016-17, the scheme 'Prime Minister's Girls' Hostel' is being reported under Part A. As of 2021-22, the department reports a total of 20 schemes in the GBS, with one in Part A and 19 in Part B.

Figure 1: Share of Reported Gender Budget in Total Budget of the Department (per cent)



Note: For 2020-21, the value is for Revised Estimates, not Actuals

Source: Union Budget documents, various years

If the allocations reported by the Department in the GBS are examined in terms of the Department's total budgetary allocation in the last five years (Figure 1), it shows that the share of the Department's gender-responsive allocations remains at around 30 per cent or below of its total spending. In 2019-20 and 2021-22, the share was slightly higher, at 30.2 per cent and 32.1 per cent respectively.

In context of these patterns of reporting by the Department of Higher Education, the following questions can be posed to assess the overall gender-responsiveness of the Department:

- *Is the Department able to prioritise the needs of women adequately, in context of the largely stagnant share of its allocations for women?*
- *Are the Department's allocations for women linked to the targets for gender parity in higher education decided under SDG 4 and SDG 5? Do the reported allocations reflect progress on those targets?*
- *Why has only one scheme of the Department been reported in Part A of the GBS since the last 10 years? Are there other women-specific schemes and programmes the department can implement to address the prevailing gender disparity in higher education?*

ANALYSIS OF PART B REPORTING IN GBS 2021-22 BY THE DEPARTMENT OF HIGHER EDUCATION

Table 8 shows that, in 2021-22 (BE), the Department of Higher Education reported 19 schemes in Part B of the GBS, and around 36 per cent of the total budget for these schemes was reported as being gender-sensitive. An examination of the reporting reveals some good practices and some areas of improvement. Some of the issues relating to accuracy and rationale of reporting discussed in Section 3 are also observed here.

Table 8: Percentage Share of Allocations of Higher Education Schemes Reported in Part B of the GBS

	SCHEMES/PROGRAMMES UNDER DEPARTMENT OF HIGHER EDUCATION	2019-2020 (A)	2020-2021 (BE)	2020-2021 (RE)	2021-2022 (BE)
1	University Grants Commission including Central Universities, Deemed Universities and AICTE	31.7	35.4	34.7	34.7
2	Indira Gandhi National Open University	32.0	35.0	35.0	35.0

3	National Institutes of Technical Teachers Training and Research	32.0	35.0	35.0	34.7
4	Scholarship for College and University Students	30.5	129.8	104.3	50.6
5	National Mission on Education through ICT	32.0	35.0	35.0	34.7
6	Support to Indian Institutes of Technology	32.0	41.0	41.0	41.0
7	Support to Indian Institutes of Management	32.0	45.0	45.0	45.2
8	National Institute of Industrial Engineering	26.4	35.0	0.0	35.3
9	Support to National Institutes of Technology	32.0	35.0	35.0	35.0
10	Grants for promotion of Indian languages	32.0	35.0	0.0	34.6
11	Support to Indian Institute of Science, Bangalore	30.6	35.0	0.0	33.8
12	Indian Institutes of Science Education and Research	14.3	21.1	18.4	19.8
13	Interest Subsidy and Contribution to Guarantee Fund	32.0	35.0	35.0	35.0
14	Assistance to other Institutes including SLIET, NERIST, NIFFT Ranchi and CIT Kokrajhar	24.3	26.4	27.8	26.1
15	Schools of Planning and Architecture	32.0	35.0	35.0	35.4
16	Rashtriya Uchchatar Shiksha Abhiyan (RUSA)	32.0	35.0	35.0	35.0
17	e-Shodh Sindhu	32.0	35.0	35.0	35.6
18	National Initiative for Excellence for Humanities and Social Sciences	32.0	35.0	35.0	35.1
19	PM Research Fellowship	33.9	35.0	35.0	36.7
	Total	30.9	36.4	34.6	35.5

ACCURACY OF REPORTING

As discussed previously, allocations for schemes/programmes reported in Part B of the GBS should be least 30% but less than 100% of their total allocations. However, for two programmes - '**Indian Institutes of Science Education and Research**' and '**Assistance to other Institutes including SLIET, NERIST, NIFFT Ranchi and CIT Kokrajhar**', proportions reported were less than the minimum requirement of 30%.

The reporting of '**Scholarship for College and University Students**' for 2020-21 (BE) and 2020-21 (RE) is questionable, as it exceeds 100% of the total budget for the scheme.

PROPORTION OF WOMEN BENEFICIARIES

For some schemes, there is no clear link between the number of women beneficiaries and the proportion of budget allocation reported in the GBS. Some examples of this are as follows:

- To improve female enrolment in the B.Tech Programmes in the **Indian Institutes of Technology (IITs)**, the Department had set targets of 14% in 2018-19, 17% in 2019-20 and 20% in 2020-21 by creating supernumerary seats. In 2020-21, the enrolment of girls in IIT was reported to be 19.83%. Regarding faculty, only 13 % of total strength is female and the number goes down to 10.2% when compared with sanctioned posts of faculties. Thus, reporting 41% of expenditure for IITs in the GBS appears to be a case of over-reporting.
- Female enrolment is 30.6% in **Indian Institutes of Management (IIMs)**. In the top 6 IIMs, women comprise 33.5% of the enrolment. The IIM Act 2017 requires each institute to have at least three women faculty members on their fifteen-member boards and most IIMs have been able to fulfil that. Between 2018-19 and 2020-21, IIMs have taken several measures to improve gender equality in terms of increasing women's enrolment as students, and the share of women in the faculty. Since the last three years, the Department has been reporting 45% of allocations under 'Support to IIMs' in the GBS. More clarity is needed on why this share has been reported, in view of the enrolment share; it is also unclear why the share has remained stagnant.

- For **Rashtriya Uchchatar Shiksha Abhiyan (RUSA)**, 35% of the total allocation has been reported in the GBS. More clarity is needed on why this particular proportion has been reported, and how it is linked to the benefits reaching women under this scheme. A target of 31% Gross Enrolment Ratio (GER) was set under RUSA for 2020-21 (BE) and the targeted GER for female students was 29%. Overall, women constitute 48.6% of the total enrolment in higher education. Of the total number of teachers in higher education institutions, 42.8% are women (AISHE, 2018-19).

On the other hand, the proportion of allocation reported for **'Scholarship for College and University Students'**, in 2021-22 (BE) can be clearly explained by the number of beneficiaries. This Central Sector Scheme mandates 82,000 scholarships every year: 41000 for boys, 41000 for girls. This supports the reporting 50% of the scheme's budget in the GBS.

STRENGTHENING GRB BY THE DEPARTMENT OF HIGHER EDUCATION

It is important that allocations reported in the GBS are not calculated arbitrarily; they should correspond to gender targets and actual outcomes of schemes and programmes. Each item reported by the Department in the GBS should be accompanied by an explanatory note detailing how and to what extent that particular scheme/programme is gender-responsive. Further, the Department should take policy measures to address specific issues faced by women in the sector.

A few such measures are highlighted in the following box:

RECOMMENDATIONS ON MAKING THE HIGHER EDUCATION BUDGET MORE GENDER-SENSITIVE

- Formation of Anti Sexual Harassment Committee in Higher Education Institutes (HEIs)
- Formulation of a policy for protection from discrimination on the grounds of sexual orientation and gender identity
- Encouraging gender diversity by awarding weightage to female candidates while creating the 'Call for Interview' list
- Specific efforts for ensuring pregnant girls' attendance, facilitating their access to HEIs
- Residential hostels for girl students
- Special focus on ensuring segregated latrines and provisions for menstrual hygiene in these institutes
- Establishing HEIs within a certain, more accessible distance from households
- Gender-integrated efforts across all processes in the management of the education sector, like textbooks and classroom practices, to promote gender equitable norms
- Favourable fee structures for supporting girl students, especially those from marginalised backgrounds (Some policies that do not explicitly refer to gender, for example, general policy for examination fee and tuition fee, may impact girls and boys differently)
- Gender analysis using data from sources like Census, household survey data etc. before introducing any policy/intervention
- Specific efforts to ensure equal opportunities for women in heading various administrative positions in institutes
- Spousal employment policy for the recruitment and retention of women faculty members

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