

ASSESSING GENDER EQUALITY INVESTMENTS

A MULTI-STATE PERSPECTIVE



Assessing Gender Equality Investments

A Multi-State Perspective

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Foreword

In India, like several other countries, Gender Responsive Budgeting (GRB) has emerged as one of the most critical areas of budget-work. Over the last decade, GRB has witnessed a huge buy-in from the government and civil society alike. One of the reasons for this significant up scaling can be attributed to the fact that GRB puts the limelight on budgets – a powerful instrument of governance which has traditionally not received much attention from women’s rights organizations as compared to other issues like violence, conflict, HIV and AIDS, among others. **Since the introduction of the Gender Budget Statement at the Union level in 2005-06, various civil society budget-work organizations have used it as an accountability tool to assess the priority for women in the government’s budget. A lot of effort has also been invested in knowledge building, research and capacity development on GRB.**

Given India’s federal structure, the Union government’s attempts to engender budgets alone will not result in any tangible gain unless complemented by similar efforts at the state level. As a report on *Transparency in State Budgets in India* reveals, the total expenditure incurred from the state budgets accounts for more than half of the total public expenditure in the country. A large share of the total “developmental expenditure” incurred from the government budgets in the country, i.e. the budgetary expenditure on social services (such as, education, health, nutrition, water and sanitation) and economic services (such as, agriculture, irrigation, rural development, transport), is incurred from the state budgets. Also, a substantial share of the total fiscal transfers to the institutions of local self-governance, i.e. Municipalities and *Panchayati Raj* Institutions, is made by the state governments. Hence, the overall magnitude of the state budgets is significant and the nature of spending incurred from those is crucial for development. Therefore, it is extremely critical to focus on the work being done at the level of states in addition to deepening our engagement at the national level.

In the recent past, several state governments have taken concrete steps in this direction. Some women’s rights groups and independent researchers have also made efforts towards analyzing the state budgets from the perspective of gender. Unfortunately, the engagement of civil society budget-work organizations on GRB has been rather limited at this level of governance.

The experience of budget-work clearly demonstrates the potential of this line of work. At the same time, it also reflects the need for greater organizational commitment, sustained support along with investments, and enhanced capacities to apply GRB at the state level. It is important to strive towards expanding the number of civil society budget-work organizations working on GRB; to look at and strengthen capacities of these organizations; to develop communication and advocacy strategies to achieve greater impact and; to initiate new channels of engagement for the next decade of budget-work in India.

UN Women views this as an extremely critical area of work and is deeply committed to supporting such processes of knowledge generation for policy influence and advocacy at different levels of governance. It was in this context that UN Women supported the National Foundation for India (NFI) to anchor a project on 'building partnerships with civil society budget-work organizations on GRB'. Under this project we supported budget-work organizations in six states namely, Jharkhand, Odisha, Gujarat, Rajasthan, Andhra Pradesh and Madhya Pradesh to conduct research on GRB.

This report, entitled, '*Assessing Gender Equality Investments: A Multi State Perspective*', marks the culmination of this collaborative effort. We are grateful to all the researchers at the state level as well as the team from the National Foundation for India for their dedication and commitment to this project.

I am hopeful that this report will be a valuable addition to the existing body of knowledge on GRB and will also provide useful learnings to strengthen on-going initiatives.

Rebecca Reichmann Tavares

Representative

UN Women Multi Country Office for India, Bhutan, Maldives and Sri Lanka.

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The publication *‘Assessing Gender Equality Investments: A Multi-State Perspective’* is a product of a well-coordinated effort that involved close collaboration with six state partners. The report captures the essence of six state-specific research findings on the ‘Status of Gender Responsive Budgeting.’

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1 Krishak Samaj Seva Sansthan, Raisen

2 Ibid

List of Abbreviations and Acronyms

AE	:	Actual Expenditure
BE	:	Budget Estimates
BFC	:	Budget Finalization Committee
CDPO	:	Child Development Protection Officer
CHC	:	Community Health Centres
CRSD	:	Centre for Rural Studies and Development
CSS	:	Centrally Sponsored Schemes
DWACRA	:	Development of Women and Children in Rural Areas
DWCD	:	Department of Women and Child Development
DWO	:	District Welfare Officers
FGD	:	Focused Group Discussion
GBS	:	Gender Budget Statement
GDI	:	Gender Development Index
GE	:	Gender Equality
GEM	:	Gender Empowerment Measure
GOI	:	Government of India
GRB	:	Gender Responsive Budgeting
GRC	:	Gender Resource Centre
HDI	:	Human Development Index
IGMSY	:	Indira Gandhi Matritva Sahyog Yojana
IHHL	:	Individual Household Latrine
KGBV	:	Ksturba Gandhi Balika Vidhayalaya
MDO	:	Mandal Development Officer
MEPMA	:	Mission for Elimination of Poverty in Municipal Areas
MGNREGS	:	Mahatma Gandhi National Rural Employment Guarantee Scheme
MWCD	:	Ministry of Women and Child Development
NBA	:	Nirman Bharat Abhiyan

NGP	:	Nirmal Gram Puraskar
NIPCCD	:	National Institute of Public Cooperation and Child Development
PC	:	Planning Commission of India
PMS	:	Pre Metric Scholarship
PRI	:	Panchayati Raj Institutions
PGN	:	Practical Gender Needs
RE	:	Revised Estimates
SABLA	:	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls
SCSP	:	Schedule Caste Sub Plan
SGI	:	Strategic Gender Interests
SGN	:	Strategic Gender Needs
SIRD	:	The State Institute of Rural Development
SLWM	:	Solid and Liquid Waste Management
SSA	:	Sarva Shiksha Abhiyan
TORs	:	Terms of Reference
TSC	:	Total Sanitation Campaign
UT	:	Union Territories
VWSCs	:	Village Water and Sanitation Committees
WE	:	Women's Empowerment
WCD	:	Women and Child Department
WCP	:	Women's Component Plan
WSE	:	Women Specific Expenditure
WSP	:	Women Specific Programmes

Contents

<i>Foreword</i>	iii
<i>Acknowledgements</i>	v
List of Abbreviations and Acronyms	vii
Introduction	1
Chapter 1 Gender Responsive Budgeting in Sample States: An Overview	7
Chapter 2 Assessing Priorities in Gender Equality Investments	17
Chapter 3 Assessing Implementation	35
Chapter 4 Conclusions and Recommendations	45
List of Annexures	53

List of Annexures

Annexure 1	Entrusted Responsibilities in the context of Gender Budget Work Plan, Government of Madhya Pradesh	54
Annexure 2	GBS Performa, Rajasthan	55
Annexure 3	BFC Units Covered Under GBS, Rajasthan	56
Annexure 4	Department Coverage in Gender Budget, Madhya Pradesh	59
Annexure 5	Department-Wise Women Specific Programmes (WSP) Expenditures and Estimations in selected Departments, Andhra Pradesh	60
Annexure 6	Expenditure Trends: Practical and Strategic Needs Across Schemes, Andhra Pradesh	60
Annexure 7	Outlay under Women Component Plan, Gujarat	63
Annexure 8	Total Allocations across Schemes Classified Under Select Categories, Jharkhand	64
Annexure 9	Women Specific Expenditure (2007-08 to 2013-14), Odisha	66
Annexure 10	Department-Wise Women Specific Expenditure, Odisha	67
Annexure 11	Proposed Guidelines on Gender Budget Statement in Andhra Pradesh	69
Annexure 12	GBS Format Proposed by Pathey, Gujarat	70
Annexure 13	GBS Format Proposed by CYSD Odisha	72

List of Boxes, Tables and Figures:

BOXES

Box 1	: Difference between GBS and WCP	2
Box 2	: State Typology and Research Partners	4
Box 3	: BFCs and Departments included in GBS 2012-13 and 2013-14	21
Box 4	: Mukhya Mantri BPL Awas Yojna, Rajasthan	23
Box 5	: Locating Expenditure Priorities for SC Women in the Schedule Caste Sub Plan ³ (SCSP), Andhra Pradesh	33
Box 6	: Details of Case Studies	36
Box 7	: Objectives of MAMATA	37
Box 8	: Reproductive Health Services and Rural Health Infrastructure in Tribal Areas	38
Box 9	: Nirman Bharat Abhiyan : Objectives	39
Box 10	: Gender Budget Statement (GBS): Issues and Recommendations	49

TABLES

Table 1	: HDI, GDI and GEM Indicators of Sample States	8
Table 2	: Gender Budget Allocations in Madhya Pradesh (in Rs. crore)	19
Table 3	: Category Wise Beneficiaries of the Scheme and Percentage Break Up	24
Table 4	: IMR and MMR Odisha	36
Table 5	: Comparison between Beneficiary Costs and Unit Costs	42

³ The strategy of Scheduled Caste Sub Plan envisages to channelize the flow of outlays and benefits from all the sectors of development in the Annual Plans of States/UTs and Central Ministries at least in proportion to their population both in physical and financial terms.

FIGURES

Figure 1	: Number of Schemes under Shreni I and II- GBS 2013-14 (MP)	19
Figure 2	: GB Magnitude under Shreni I and Shreni II (in Rs. crore) 2007-08 to 2013-14 (MP)	20
Figure 3	: Percentage of Gender Budget vis-à-vis Total State Budget, Rajasthan	21
Figure 4	: GB Growth 2012-13 and 2013-14	22
Figure 5	: Trends in Expenditure Practical vs Strategic for WSE (in Rs. Crore)	25
Figure 6	: Proportion of Women Specific Programmes in Scheduled Caste Sub Plan 2009-10 to 2013-14 (In Rs. Crore)	26
Figure 7	: Proportion of WC vs. Plan Budget of the State (2009-10 to 2012-13) (in Rs. Crore)	27
Figure 8	: Proportion of Gender Budget vis-a-vis State Women's Policy - Plan 2012-13 (BE) (in Rs. Crore)	28
Figure 9	: Total Allocations to Women Specific Programmes	30
Figure 10	: Share of (SP, CP and CSP) within the Plan in WSE in the State Budget (percentage)	31
Figure 11	: WSE as Share of State Budget (in %)	32
Figure 12	: Gujarat Rural Health Infrastructure in Tribal Areas	38
Figure 13	: Gujarat Health Indicators across Social Groups	39
Figure 14	: Percentage of Households with no Toilet Facility, AP	40
Figure 15	: Literacy Rate, Odisha, 2007-08	43
Figure 16	: GRB Status across Select States	46
Figure 17	: Level of Maturity of GRB I	46

GRB in the Indian Context

In India, GRB has charted a significant path since 1992. During the Eighth Five Year Plan, from 1992-97, the Government of India acknowledged the need for committed resources to advance gender equality and women's empowerment measures. The government recognised that benefits from different sectors should focus on women but it stopped at that. There was no reference to how this could be achieved. The concept of gender equality investments gradually came about, and GRB has evolved over time. Subsequent plans included the rationale for gender equality investments as well as the corresponding operational strategy⁵ to implement the same.

The Ninth Plan (1997-2002) introduced the women's component plan (WCP), which required both the central and state governments to ensure that not less than 30 per cent of the funds or benefits are earmarked in all the women related sectors⁶. This recognised not only the importance of committed investments but also indicated the minimum criterion for the same. It also directed that a special vigil be kept on the flow of earmarked funds and benefits through an effective mechanism to ensure that the proposed strategy brings forth a holistic approach towards empowering women⁷. The Tenth Plan (2002-07) linked WCP and GRB⁸, which were seen as complementing each other in ensuring that women receive their rightful share of public expenditure. This was a major shift to go beyond the 30 per cent allocations. In 2005-06, the government of India officially adopted and institutionalised GRB, with the introduction of the gender budget statement (GBS)⁹ in the Union budget.

Box 1: Difference between GBS and WCP

1. GBS provides not only the plan expenditure but also the non-plan expenditure figures whereas WCP focuses only on plan schemes.
2. GBS provides the Budget Estimate, Revised Estimate and the Actual figures of expenditure.
3. GBS presents range of allocations (from 100 per cent to less than 30 per cent) whereas the WCP delineates a 30 per cent criterion which is a limitation.

Since 2006, GRB has undergone numerous changes at the national level. The Eleventh Plan (2007-12) centrestaged GRB as an important strategy for gender equality. The Plan underlined that GRB should happen across the board and across sectors. GRB replaced the WCP, and was taken to the sub national level¹⁰. State governments were directed to include GRB in their annual plans. Similarly, the Twelfth Plan (2012-17) too underscored the need to institutionalize GRB, and give it more visibility. Such measures have been critical in providing the necessary impetus to GRB both at the national and sub-national levels, thus emphasizing the need for dedicated gender equality investments.

Despite an ambitious road map and government's commitment to GRB at the National level, this immensely important area of work seems to have stagnated over the past few years. It has failed to move beyond the first step i.e. the production of the GBS (though an extremely important one) and trainings and orientations for various stakeholders. Although the Indian government's own roadmap for GRB is far more ambitious, there seems to be a visible gap in what was envisioned and what has been achieved under the rubric of GRB in India¹¹.

5 Women Component Plan (WCP) and later GRB.

6 9th Five Year Plan, (Volume 2) <http://planningcommission.nic.in/plans/planrel/fiveyr/9th/vol2/v2c3-8.htm>

7 <http://planningcommission.nic.in/plans/planrel/fiveyr/index9.html>

8 http://planningcommission.nic.in/plans/planrel/fiveyr/10th/volume2/10th_vol2.pdf

9 The GBS reflects the quantum of budgetary allocations for programmes/ schemes that substantially benefit women.

10 GRBI in many States in India had already found location in their plan and budgets before this period and few states were initiating the process.

11 Gender Responsive Budgeting in India: What has gone wrong? Economic and Political Weekly, Vol - XLVII No. 17, April 28, 2012 | Navanita Sinha and Yamini Mishra

GRB at the sub-national level

Following the Centre's lead, several states including Madhya Pradesh, Chhattisgarh, Bihar, Assam, Tripura, Kerala, Karnataka, Gujarat and Rajasthan have taken steps towards adopting GRB. The GRB strategy followed in these states is quite similar to that of the Centre's, but their focus is limited. States have restricted themselves to producing GBS and building necessary institutional mechanisms¹².

Inquiry into the state-level initiatives reveals GRB has not taken off as anticipated, despite clear directives to them. The pace remains largely uneven and sluggish across most states. Like at the national level, GRB initiatives or GRBIs at the state level are riddled with narrow engagement with GRB tools, such as a GBS-centric approach; weak institutional structures and capacities, for example non-functional gender budget cells (GBC); methodological limitations as in limitation of the GBS format itself; and methodological irregularities in reporting gender budgets under identified categories¹³.

Rationale for the Study

As mentioned earlier, the Eleventh Plan recognised the need to broad base GRB in India and explicitly endorsed the need for states¹⁴ to adopt GRB. This was testament to the fact that in a federal country like India, the Union government's attempts to engender budgets alone would not result in tangible gains unless complemented by similar efforts at the state level. This is closely linked to the fact that states incur huge "developmental expenditure"—expenditure on social services such as education, health, nutrition, water and sanitation, and economic services such as agriculture, irrigation, rural development and transport. A substantial share of the total fiscal transfers to institutions of local self-governance, municipalities and panchayati raj institutions (PRIs) is also provided for by the state governments through their budgets¹⁵.

Given that the overall magnitude of the state budgets is significant—almost half of the total public expenditure in India¹⁶—the nature of such spending is crucial for development from the perspective of equity. Strengthening efforts to integrate GRB at the state level, to ensure gender equality investments, therefore must assume top priority. However, several limitations exist, which affect the quantum as well as the quality of gender equality investments at the state level. An elementary review of available literature on GRB and budget work highlights two key trends. One, different states are implementing GRB differently and the level of maturity of GRB initiatives¹⁷ differs significantly across states. For instance, some states are still following the WCP model while others have only begun to orient themselves towards the need for GRB. A few others have made efforts towards institutionalizing GRB by constituting GBCs and producing the GBS. Two, despite the presence of budget work organisations¹⁸ in several states, very few have engaged with GRB. Therefore the knowledge and research base on GRB remains rather weak at the state level¹⁹. Due to such limitations, GRB in India, both at the national and sub-national levels, has not been able to attain the desired outcomes.

12 The format of the GBS as well and the constitution and mandate of institutional structures may vary from state to state.

13 The GBS format –ie categories under which gender budgets are reported- adopted by different states may vary. For example GOI follows the two way classification – Part A : Reports 100% allocations and Part B: Reports allocations in the range of 30 to 99%

14 Ibid

15 Transparency in State Budgets in India Scope and Methodology of the Study, CBGA, Feb 2011 http://www.cbgaindia.org/files/whats_new/Study%20Report.pdf

16 Ibid

17 to operationalize the GRB strategy

18 In India (both at the national and state level) several civil society organisations (CSOs) have started engaging substantively with budget analysis and advocacy efforts for improving transparency, participation and accountability in governance. These organisations have also used several different approaches such as :- intersectional approach (from the perspective of the disadvantaged such as children, dalits, minorities, youth etc) or sectoral approach (health, education, employment etc) to analyse budgets.

19 Lack of gender informed expenditure reviews and studies

Objective

It is not this report's intention to delve into the history of GRB at the national or sub-national levels, or to highlight the gains and gaps therein. The objective is to evaluate the status of GRBIs in select states and assess the quantum of gender equality investments through expenditure reviews (ERs). The objective is also to create a body of knowledge that includes:

- Systematic review of GRB initiatives at the state level
- Preliminary assessment of gender equality investment priorities of the states under review
- Assessment of the performance and quality of gender equality investments
- Set of recommendations that will help shape an effective GRB strategy at the sub-national level

Methodology

The research was planned in two phases. The first phase involved identifying sample states. Six states were selected and budget work organisations with considerable experience in budget analysis, were identified in each state to undertake state-specific research (see: Box 2). The methodology adopted for each state-level study was distinct²⁰. UN Women developed a guidance note outlining the research component. The guidance note proposed the framework for conducting research, provided pointers to guide the research and ensure consistency in approach across all the six states. A GRB methodology workshop was organised with lead researchers from the state budget groups. This helped partners understand the scope of the study, based on which they prepared individual research plans, outlining the scope and methodology for the state-level research.

Typology	States	Budget Partners
Type I States GBS PRODUCED	1. Madhya Pradesh	Sanket Development Group
	2. Rajasthan	Budget Analysis Rajasthan Centre
Type II States GBS NOT PRODUCED	3. Andhra Pradesh	Centre for Rural Studies and Development
	4. Gujarat	Pathey
	5. Jharkhand	Life Education and Development Support
	6. Odisha	Centre for Youth and Social Development

The starting point for this research was whether the state government had published a GBS. Based on the presence or absence of GBS, two classifications were made. Type I comprised states that publish the GBS—Madhya Pradesh and Rajasthan²¹ for instance, and states such as Andhra Pradesh, Gujarat, Jharkhand and Odisha²², that do not produce GBS, were categorised Types II states.

The timeline for data collection and analysis was three months. The first draft of the report was submitted to the core advisory team²³. This was followed up by a review meet that was organised towards the end of the project period to discuss the reports. Several inputs were provided towards finalizing the six reports.

The objective of the second phase was to prepare a consolidated summary of all the six reports. This involved a thorough review of the reports. The task was challenging given that the focus²⁴ and methodology differed in each case. The challenge was to establish a common ground that would lend itself to an overall analysis.

20 The state partners held the prerogative to plan individual methodologies based on state specific needs and data availability.

21 The objective was to critically examine the GRB strategy adopted by the state as well as an expenditure review of information provided in the Gender Budget Statement (GBS).

22 The objective was either to assess gender equality investments in select sectors or to examine the women component plan with the aim to evaluate the expenditure priorities under the WCP.

23 Including members from UN Women and NFI

24 Gender Budget Statement for few states whereas the Women Component Plan for others.

For the analysis the same categorization of Type I states—with GBS—and Type II states—without GBS—was used.

Structure of the Report

The report is divided into four chapters:

Chapter 1: *Gender Responsive Budgeting in Sample States* presents an overview of measures state governments have taken towards integrating GRB methodology and institutionalizing GRB. It also critically reviews the methodology as well as progress of GRB in states where the GBS framework has been officially endorsed.

Chapter 2: *Assessing Priorities in Gender Equality Investments* tries to build a macro perspective in relation to investment priorities in the sample states. It engages in quantitative methodology to enable a preliminary assessment to establish the focus of investments, sectoral coverage and the trends thereof.

Chapter 3: *Assessing Implementation* tries to build a micro perspective and highlights through select schemes, both women-specific and composite, issues related to implementation and quality of services. It captures the information gathered through beneficiary assessments in select states.

Chapter 4: *Conclusions and Recommendations* presents the status of GRB across all states. It highlights the common concerns with respect to operationalising and implementing GRB. It also outlines steps necessary to overcome these concerns. This chapter ends with a set of recommendations for strengthening GRB.

Limitations and Constraints²⁵

There were several limitations and constraints with respect to the state-specific research studies. A few limitations were generic and experienced across all the states under study, but some constraints were specific to the state context.

These include:

1. Time and data constraints: Availability of both financial and sex disaggregated physical data was a limitation across the states under study.
2. The focus of analysis for Type II states was limited to the WCP or women specific programmes and women specific expenditure (WSE) across select departments. Therefore in these states an approximation of the total magnitude of expenditure flowing towards women and girls, across all schemes and departments was not attempted, which effectively limited the scope of the review. This was due to the following:
 - Non-availability of sex-disaggregated information on beneficiaries in the case of composite schemes.
 - The demand for grants, used as data source, contains information only under broad heads. Although it is possible to identify certain schemes that are exclusively meant for women, or would primarily benefit women, one cannot accurately track resources earmarked for women within different schemes of each department²⁶. For instance, while it is easy to identify schemes for girls' education in the demand made by the Department of School and Mass Education, it is extremely difficult to identify the proportion of resources benefiting girls in a composite expenditure scheme such as the District Primary Education Programme.
 - Similarly, even within the women-specific schemes, details of the break-up between different heads of expenditure are not available, therefore making it difficult to estimate the precise quantum of resources flowing to women in such schemes.

²⁵ There are few limitations that were common to all six research teams, while others were specific to states.

²⁶ Quantifying such 'mainstreamed' resources will only be possible when the details of sub-heads of expenditure under each scheme become available as part of the detailed demands for grants of each department.

- The non-inclusion of externally aided schemes was another constraint. These funds are not routed through the state budget and thus not reflected in the demand for grants of the various departments.

1 Gender Responsive Budgeting in Sample States: An Overview

The Planning Commission's policy directives on GRB mandated state governments to adopt GRB and take necessary steps to institutionalize the process. The secretary, Planning Commission, in a communication dated October 18, 2012, re-emphasised the need for GRB and wrote to the chief secretaries of all states and union territories that in order to, "to accelerate the process (of gender budgeting), State Finance Departments could set up gender budget cells on the lines of the Charter for GBCs issued by the Ministry of Finance. The State Planning Departments may also be instructed to include the need for gender budgeting as part of their annual plan circular²⁷". The Ministry of Women and Child Development also formulated detailed guidelines for streamlining the process of GRB in all states and union territories. The guidelines were developed with the intention of ensuring consistency in approach and help develop a roadmap for GRB at the sub-national level²⁸.

27 http://www.wcd.nic.in/gb/material/Instructions/Letter_%20Planning_Commission.pdf

28 http://www.wcd.nic.in/gb/material/Instructions/Letter_Chief%20Secretary.pdf

This section provides an overview of GRB in each of the six sample states, which includes an analyses of the efforts made to institutionalise GRB and key gains and gaps in the process followed. The overview is presented separately for Type I states, with GBS, and Type II states, without GBS. But before that, the states have been scored on their Gender Development Index (GDI) and Gender Empowerment Measures (GEM).

THE SCORES

The GDI²⁹ and GEM³⁰ scores reflect the status of development of women across several important indicators and facilitates evaluation of progress across several dimensions. The composite GDI score in the sample states range from a low of 0.516 in Madhya Pradesh to a high of 0.624 in Gujarat (see Table 1). With respect to GEM, Andhra Pradesh scores the highest at 0.547, and Odisha is at the unenviable last position, with 0.393.

	State	HDI	GDI 2006				GEM 2006			
			HI	EdI	YI	GDI	PI	EI	PoERI	GEM
Type 1 States (GBS produced)	Madhya Pradesh	0.529	0.457	0.451	0.641	0.516	0.632	0.531	0.225	0.463 (21st Rank)
	Rajasthan	0.541	0.526	0.381	0.672	0.526	0.627	0.490	0.208	0.442 (24th Rank)
Type 2 States (GBS not produced)	Andhra Pradesh	0.585	0.584	0.422	0.716	0.574	0.628	0.597	0.418	0.547 (5th Rank)
	Gujarat	0.634	0.600	0.529	0.742	0.624	0.585	0.554	0.317	0.485 (15th Rank)
	Jharkhand	0.574	0.590	0.418	0.665	0.558	0.614	0.415	0.277	0.435 (26th Rank)
	Odisha	0.537	0.471	0.450	0.651	0.524	0.635	0.375	0.169	0.393 (29th Rank)
National Average		0.605	0.573	0.494	0.702	0.590	0.625	0.546	0.319	0.497

Note: HI is the Index of 'A long and healthy life' based on Infant Mortality Rate and Life Expectancy at age 1; EdI is the Index of 'Knowledge' based on 7+ Literacy Rate and Mean Years of Education for 15+ age group; YI is the Index of 'A decent standard of living' based on Earned Income; and HDI is the 'Human Development Index'.
PI = Index of 'Political Participation & Decision-making Power';
EI = Index of 'Economic Participation and Decision-making Power';
PoERI = Index of 'Power over Economic Resources'; and
GEM = Gender Empowerment Measure.

Source: <http://wcd.nic.in/publication/gdigemSummary%20Report/GDIGEMSummary.pdf>

29 GDI is a measure of three dimensions/indices :- the index of 'A long and healthy life' based on Infant Mortality Rate and Life Expectancy at age 1; Index of 'Knowledge' based on 7+ Literacy Rate and Mean Years of Education; Index of 'A decent standard of living' based on Earned Income

30 Gender Empowerment Measure (GEM) is intended to measure women's and men's ability to participate actively in economic and political life and their command over economic resources. It focuses on opportunities and captures gender inequality in three key areas, 'Political Participation and Decision-making Power', 'Economic Participation and Decision-making Power' and 'Power over Economic Resources'.

TYPE I STATES

1. MADHYA PRADESH

In Madhya Pradesh (MP), GRB finds mention for the first time in the State Women Policy (*Mahila Niti*), 2008-2012³¹. The policy highlights the need to ensure dignified participation of women in mainstream development. It endorsed a 15-point agenda, wherein the eighth provision identified GRB as an important strategy. The provision outlined the need for GRB and its implementation based on the priorities of women in the state. As a step forward, the government of MP produced a Gender Budget Statement (GBS) for the first time in 2007-08 along with the state budget. This has been a consistent practice since. The state women policy was unique as it not only endorsed GRB but also provided clear directives on the means to institutionalise it in the state. The following steps were outlined:

1. Create institutional arrangements by assessing participation of women in the state's economy based on their needs and priorities.
2. Ensure women's interest at every level of budget preparation and scheme or programme implementation.
3. Evolve data collection and compilation technique for sex disaggregated data on important women related issues.
4. Ensure women oriented strategy and for gender based budgeting system and its implementation.

To steer the process of institutionalising GRB, a work plan for the period 2008-12 was prepared and the state women policy endorsed it. Well defined roles and responsibilities were identified for each department in the work plan (see: Annexure 1).

MADHYA PRADESH GRB Fact sheet	
Existence of exclusive Gender Policy	Available: <i>Mahila Niti</i> 2008-12 Draft <i>Mahila Niti</i> GoMP 2013-17 (to be approved)
GRB Measures	MP publishes the Gender Budget Statement (GBS) since 2007-08 on a regular basis. GBS 2013-14 is seventh in the series. The current GBS covers 25 departments out of 53. GBS 2013-14 reports a total of 451 schemes—51 in Shreni-I and 400 in Shreni-II category ³² .
Administrative circulars containing directives, instructions, mandatory templates, policy guidelines or rules that exist currently on GRB	GRB directives and road map endorsed in the <i>Mahila Niti</i> . State Finance Department has developed a format for presenting the GBS.
GBS Format	The Finance department is responsible for the preparation of the GBS in MP. The format is divided into two parts: Shreni I: Women Specific Schemes—Schemes explicitly meant to benefit women/girls—targeting 100 per cent budget allocation Shreni II: Pro Women Schemes—Schemes that partly benefit women—budget allocation in the range of 30 per cent to less than 100 per cent

31 http://www.mpwcd.nic.in/pdf/WOMEN_POLICY_2007-11_REVISED.pdf

32 Shreni I: Women Specific Schemes—Schemes explicitly meant to benefit women/girls—targeting 100 per cent budget allocation

Shreni II: Pro Women Schemes—Schemes that partly benefit women—budget allocation in the range of 30 per cent to less than 100 per cent

Departments covered under GBS	Revenue, Home, Sports and Youth Welfare, Commerce Industry and Employment, Farmer Welfare and Agriculture Development, Co-operative, Public Health and Family Welfare, Urban Administration and Development, School Education, Panchayat, Tribal Welfare, Social Justice, Food and Civil Supply, Water Resources, Animal Husbandry, Fishery, Higher Education, <i>Jan Shkti Niyojan</i> , Aviation, Women and Child Development, Rural Industry, Medical Education, OBC and Minority Welfare, SC Welfare, Rural Development, Horticulture and Food Processing, <i>Ayush, Vimukt Ghumakad evam Arddhgumkkd Jati Kalyan Bibhag</i> <i>Source: Gender Budget Statement, Vol. 6, Govt. of MP, Various Years</i>
GRBI institutional mechanisms	State Finance Department WCD State Planning Commission Gender Resource Centre (GRC), Academy of Administration
Status of the GRB initiative	At a pilot stage, involving limited number of actors
Focus of the GRB initiative	Largely on the GBS at present

2. RAJASTHAN

The government of Rajasthan initiated the process of implementing GRB by identifying six key departments—health, education, agriculture, women and child development, registration and stamps and social welfare³³. A study was commissioned to analyse these departments from the GRB perspective and provide necessary recommendations to facilitate the process of gender budgeting in them. The research also aimed to establish gender sensitive monitoring and evaluation framework within these departments.³⁴ This was followed up with another research in 2006-07³⁵.

In 2008, the government announced its intention to implement the GRB strategy in the state. A gender cell was created in the department of women and child development (DWCD) in 2009 to act as the nodal agency for GRB. Another important development was the constitution of a high level committee in 2010 headed by the chief secretary. This led to the formal introduction of the GBS in the state. The GBS format was developed in a collaborative manner and a step-by-step note³⁶ was drafted to guide respective departments. The GBS was mentioned in the budget circular issued by the state government in August 2011, for the budget 2012-13. The first GBS was published along with the state budget in 2012-13.

In 2012, the chief secretary issued a circular delineating the guidelines³⁷ for furnishing information in the GBS. The circular also outlined the criteria to report in the GBS:

1. Departments which focus mainly on women and girls should report their total expenditure as well as their establishment cost as the gender budget component;
2. Other departments should take the share of women and girls among the beneficiaries of their schemes as criteria for reporting the gender component; and
3. Those departments that are “gender neutral sector”, such as infrastructure related sectors like canal, road, water, electricity should report the gender component based on the share of women in total population.

The circular also directs the departments to provide the “underlying assumptions” while reporting in the GBS, and suggests the revenue earning departments to undertake a gendered analysis of tax and revenue policies.

33 Snapshots of Gender Responsive Budgeting in Rajasthan, Department of Planning Government of Rajasthan <http://evaluation.rajasthan.gov.in/Utility/Documents/GenderBudgeting/English/snap.pdf>

34 Gender Responsive Budgeting of the Department of Registration and Stamps in Rajasthan, 2006

35 These reports are available on the planning department’s websites. Available on: <http://www.evaluation.rajasthan.gov.in/BudgetingReports.aspx>

36 The Introductory note by the Gender Cell available one: <http://wcd.rajasthan.gov.in/docs/gender-cell-new.pdf>

37 Available on: [http://finance.rajasthan.gov.in/BUDGET/F4\(92\)FD-08.11.12.pdf](http://finance.rajasthan.gov.in/BUDGET/F4(92)FD-08.11.12.pdf)

All departments are required to furnish information in the prescribed format prepared by the gender cell, wherein they are supposed to list schemes and reflect allocations as per the prescribed criteria and grading norms³⁸ (see: Annexure 2). The departments submit the filled up formats to the state finance department. These are consolidated by the finance department with help from the gender cell. Post consolidation, the GBS is presented as part of the state budget document.

RAJASTHAN GRB Fact sheet	
Existence of exclusive Gender Policy	Available <ul style="list-style-type: none"> The State Women Policy³⁹ The State Girl Child Policy 2013⁴⁰
GRB Measures	Process institutionalised with the publication of GBS.
Administrative circulars containing directives, instructions, mandatory templates, policy guidelines or rules that exist currently on GRB	<ul style="list-style-type: none"> Budget circular of the Finance Department, dated August 31, 2012 Circular from the Chief Secretary of the state government dated November 8, 2012.
GBS Format	<p>In Rajasthan, the information provided in the GBS is neither department wise nor major head wise, but Budget Finalization Committee (BFC)⁴¹ unit wise. These are further divided and reflected under three categories- non plan, plan and Centrally Sponsored Schemes (CSS). The format is divided into four parts:</p> <p>Part A: Where the percentage of women beneficiaries / Share of allocation towards women and girls is > 70%</p> <p>Part B: Where the percentage of women beneficiaries / Share of allocation towards women and girls is 70-30%</p> <p>Part C: Where the percentage of women beneficiaries / Share of allocation towards women and girls is 30-10%</p> <p>Part D: Where the percentage of women beneficiaries / Share of allocation towards women and girls is < 10%</p>
Departments covered under GBS	In 2013-14, number of BFC units covered in the GBS is 113. This is approximately across 34 departments ⁴² (see: Annexure 3).
GRBI institutional mechanisms	<ul style="list-style-type: none"> A Gender Cell in DWCD, which provides overall direction and technical support to the departments for preparing GBS⁴³. There is a high power committee headed by the Chief Secretary of the state. There is a Working Group of the State Planning Board to provide recommendations on how to improve and promote GRB in the state.
Status of the GRB initiative	At a pilot stage, involving limited number of actors.
Focus of the GRB initiative	GBS centred

38 Grading norms are prescribed in the GBS

39 http://wcd.rajasthan.gov.in/Docs/woman_Policy.pdf

40 wcd.rajasthan.gov.in/docs/state-girl-child-policy-new.pdf

41 Budget Finalization Committees are formed in each department to assist the Finance Department in evaluating and assessing the budget proposals prepared by the department. There are typically more than one BFC in each department.

42 No. of departments are based on the research teams' estimate.

43 The link for their page on DWCD website is: <http://wcd.rajasthan.gov.in/GenderCell.aspx>

TYPE II STATES

3. ANDHRA PRADESH

Andhra Pradesh is one of the few states where neither a women component plan⁴⁴ (WCP) nor a GBS is available. In a recent development, however, the special chief secretary, planning department, government of AP, has taken the initiative to accelerate the process of institutionalising GRB. A note to this effect was circulated to all departments of the government on October 31, 2013. Subsequently, the planning department in partnership with Centre for Rural Studies and Development (CRSD) and UN Women organised a two-day GRB consultation workshop in December 2013. The aim of the workshop was to prepare the GRB strategy and road map, including suggestions on the GBS format and institutional mechanisms. The Women, Children, Disabled and Senior Citizens Department has been assigned the responsibility to take necessary steps to prepare a GBS from the year 2014-15, in consultation with the finance department.

Prior to this also, the state government has done pioneering work on empowerment of women through economic development programmes. In fact women's empowerment is the mainstay of the government's poverty alleviation strategy⁴⁵. The Society for Elimination of Rural Poverty (SERP) and Mission for Elimination of Poverty in Municipal Areas (MEPMA) are the two institutions through which significant number of poor women have been empowered economically and socially.

ANDHRA PRADESH (AP) GRB Fact sheet	
Existence of exclusive Gender Policy	Gender Policy nonexistent. AP Girl Child Promotion And Empowerment Act, 2013 ⁴⁶
GRB Measures	The government's planning department has issued an administrative note on October 30, 2013, containing instructions on GRB.
Administrative circulars containing directives, instructions, mandatory templates, policy guidelines or rules that exist currently on GRB	Two official circulars have been issued: <ol style="list-style-type: none"> Principal Secretary, Women, Children, Disabled and Senior Citizens Department vide its communication dated May 20, 2013, have circulated the MWCD guidelines to all departments of AP secretariat for the implementation of GRB. A note by Special Chief Secretary, Planning Department, and Government of AP was circulated to all departments of the government on October 31, 2013. As per the note, the Women, Children, Disabled and Senior Citizens Department, has been assigned the responsibility to take necessary steps to prepare a gender budget statement from the year 2014-15 in consultation with the finance department.
GBS Format	GBS format not finalised as of date.
Departments covered under GBS	NA Several departments in the state book pro-women expenditure within composite schemes or programmes. However, the quantum of allocation cannot be assessed given the absence of a specific format or template to capture such information. There are 10 departments that allocate under women specific schemes- Planning, Secretariat, School Education, Higher Education, Secretariat, Health and Family Welfare, Municipal Administration, Women Development & Child Welfare, Civil Supplies, Social Welfare, Minorities Welfare & Rural Development. These allocations can be easily quantified.
GRBI institutional mechanisms	Not finalised as of date.
Status of the GRB initiative	At the inception stage.
Focus of the GRB initiative	NA

44 The WCP is not reflected in the Annual Plan documents

45 The AP government supported the Self Help Groups Movement since 1995

46 <http://65.19.149.155:8080/bt/>

4. GUJARAT

The process of institutionalising GRB in the state was initiated at the behest of the Planning Commission of India and thereafter in 2006 the chief secretary of Gujarat took necessary steps to further the process⁴⁷. Subsequently a state-level committee for facilitating implementation of GRB and gender auditing in the state was constituted. As a first step, a general resolution dated October 13, 2006⁴⁸ was issued by the Department of Women and Child Development (WCD). The resolution clearly outlined the GRB strategy. It also included information on 10 key departments⁴⁹ wherein this strategy was to be implemented. The nodal departments were also identified. These included Departments of Finance, General Administration (Planning) and WCD. The composition of the state-level committee⁵⁰ was also indicated. Further, it provided the terms of reference for the committee to guide the GRB process and delineate the modalities by which GRB and gender audits could be undertaken. The functions⁵¹ included:

1. Ensure departments develop mechanisms to translate GRB concepts into action.
2. Review the progress of GRB in respective departments periodically.
3. Ensure redressal of constraints hampering GRB process.
4. Identify sectors for evaluation of programme interventions, identify impact indicators for undertaking evaluation, review adequacy of resources available, both financial and physical. Also develop strategies for dissemination of findings among stakeholders.
5. Recommend and address gaps between policy commitment and allocations for women through adequate resource allocation and gender sensitive programme formulation and implementation as identified by processes of GRB.
6. Ensure mainstreaming gender concerns in public expenditure, programme implementation and policies relating to public expenditure, fiscal and monetary matters.
7. Suggest modification in policies and programmes based on findings or reports on the subject.

The resolution outlined the need for setting up a GRB monitoring cell in the WCD department. Capacity building workshops were also organised in the state. The State Institute of Rural Development (SIRD) introduced a component of GRB capacity building in its training curriculum. A unit was constituted within SIRD for the same. Subsequently, nodal officers were appointed in each department and a task force was constituted for every department. The first meeting of the High Powered Committee was held in May 2007 to discuss progress made on GRB. The state also undertook a preliminary analysis of budget trends for three years from a gender perspective. This was followed by an in-depth analysis of the departments of rural development, health, education and WCD. Gender Resource Centre (GRC) carried out the research.

Although the government of Gujarat had an ambitious roadmap for GRB and took several noteworthy steps in that direction, it was not able to institutionalise GRB in an effective and sustainable manner. One of the key limitations of GRBI in Gujarat can be attributed to the fact that the state government continues to employ the WCP methodology to reflect the women component in its plan budget outlays, despite clear instructions from the Planning Commission to the contrary.

47 http://www.grcgujarat.org/PDF/GRB_Progress.pdf

48 <http://grcgujarat.org/PDF/GR%20on%20GRB%20in%20Gujarat.pdf>

49 Finance Department (Nodal Department); General Administration Department (Nodal Department); Revenue Department; Education Department; Health & Family Welfare Department; Panchayat, Rural Housing and Rural Development Dept Social Justice and Empowerment Department Tribal Development Department Women and Child Development Department (Nodal Department) Narmada Water Resource, Water Supply and Kalpsar Department)

50 The Principal Secretary to GOI (Expenditure), Finance Department was chairman and Commission and Principal Secretary WCD was the Convener. Principal Secretaries of all 10 identified departments were assigned the role as members. The committee was also required to include permanent representation from the Gender Resource Centre, UNFPA & UN Women with the view to provide technical support to the departments.

51 As per the resolution TORs <http://grcgujarat.org/PDF/GR%20on%20GRB%20in%20Gujarat.pdf>

GUJARAT | GRB Fact sheet

Existence of exclusive Gender Policy	Available <i>Nari Gaurav Niti</i> , Gender Equity Policy, 2006. This policy is a comprehensive document that looks into various spheres of a woman's life and aims for a holistic development. The Niti has outlined time bound action plans for each sector while also allocating responsibilities to all state departments. As per the policy, each department is required to further develop detailed action plans for the outputs to be delivered by them.
GRB Measures	<ul style="list-style-type: none"> • The state government constituted state level committee to work out the modalities of implementing gender budgeting and gender auditing. • GRB formally introduced in 10 key departments • Setting up a GRB monitoring cell in the WCD department • Preliminary analysis of budget from a GRB perspective • GRB Trainings
Administrative circulars, containing directives, instructions, mandatory templates, policy guidelines or rules that exist currently on GRB	A general resolution dated October 13, 2006 ⁵² was issued by the Department of Women and Child Development.
GBS Format	Not yet developed. The state includes a women component in its plan budget outlays.
Departments covered under GBS	NA
GRBI institutional mechanisms	<ul style="list-style-type: none"> • State level committee constituted • Nodal agency identified • GRB task force in each department • GRB training cell constituted in SIRD • GRB monitoring cell constituted in WCD
Status of the GRB initiative	At an initial stage of early sensitisation about concepts, tools, objectives
Focus of the GRB initiative	As per the TORs of the GRB state level committee the focus was broad-based. However, there has been no follow up on the same.

5. JHARKHAND

Of the six states under review, Jharkhand stands out as the weakest in terms of its efforts to initiate GRB. The Centre of Fiscal Studies⁵³ undertook a few one-off measures in this direction. This, however, could not be sustained, primarily due to a lack of trained staff and personnel⁵⁴ in the finance department. The human resource and technical skill gap affected not only the growth of GRB within the state but also constrained the regular budget process.

Despite the fact that efforts to operationalise GRB are almost non-existent, the state government has taken several noteworthy steps to promote gender equality and empowerment of women, which includes various policy and budgetary commitments for the same. One of the prominent efforts in this direction was the celebration of 2011 as the year of the 'Girl Child' or *Bitiya Varsh*. Several initiatives were planned with the objective to empower the girl child by providing equal opportunity to enhance their health, nutrition, education and overall prosperity.

52 <http://grcgujarat.org/PDF/GR%20on%20GRB%20in%20Gujarat.pdf>

53 Established jointly by the government of Jharkhand and USAID.

54 After the formation of the state a number of trained and skilled personnel remained with the old state of Bihar. Due to various factors and forces, new staff could not be recruited and trained.

JHARKHAND GRB Fact sheet	
Existence of exclusive Gender Policy	Non existent The Gender Policy is almost final and pending approval
GRB Measures	NA
Administrative circulars, containing directives, instructions, mandatory templates, policy guidelines or rules that exist currently on GRB	NA
GBS Format	NA
Departments covered under GBS	NA
GRBI institutional mechanisms	NA
Status of the GRB initiative	Not started yet. Even the sensitisation towards the need for GRB is missing.
Focus of the GRB initiative	NA

6. ODISHA

In Odisha, the National Institute of Public Cooperation and Child Development (NIPCCD) and DWCD jointly undertook a GRB study, with technical support from the School of Women's Studies, Utkal University, Odisha. Subsequently, the School of Women's Studies hosted an international conference in 2003. The objective of the conference was to share the methodology and core findings of the study. The aim of the conference was also to enable civil society organisations and researchers to learn from this experience. The conference was important as it helped develop a work plan for implementing GRB in the state. It also provided a platform to discuss ways of creating a constituency to influence gender sensitive policymaking in the state. As a follow up to the conference, a Gender Budget Initiative forum was set up with representatives from academia, government, media, women's organisations and civil society organisations (CSOs). Another important study was commissioned in 2005, which included a gender budget analysis of panchayat finance⁵⁵. A training module was developed on the basis of the research findings and panchayat members were trained.

Subsequently, the government of Odisha established a dedicated Gender Cell in the WCD with support from planning and co-ordination department. This cell was established as part of 'Engendering State Plan' initiative under the Government of India-UNDP project implemented by the state government during 2009-2010. The objective, functioning and constitution of the cell were clearly defined and the same were published in the Odisha Gazette, dated October 5, 2008⁵⁶. Its primary mandate was to 'ensure the relevance and significance of Gender Equity and Equality in the overall development process and plans'⁵⁷. The key functions of the cell were as follows⁵⁸:

1. To facilitate awareness on gender issues and promote gender sensitive programmes, policies, laws and schemes.
2. To create new database and update the existing gender database.
3. To set up information networks and to cooperate with interested organisations at the local, national and international levels.
4. To undertake social research, and analyse problems and processes of gender development, especially in Odisha.
5. To involve and enhance participation of key stakeholders in programmes related to gender and development on a common platform.
6. To link and facilitate the activities of voluntary organisations and other groups

55 <http://www.sansristi.org/gender-budgeting1.php>

56 orissa.gov.in/govtpress/pdf/2010/1728.pdf

57 Ibid

58 Ibid

7. To conduct gender audits in related departments and programmes.
8. To design programmes, monitor and provide technical support to the relevant schemes, projects or programmes.
9. To provide any other such services that will further any of the above objectives of the cell.

The GBC was to be headed by the nodal officer, not below the rank of under secretary, assisted by two consultants and one junior programmer. The gazetteer also mentions that 15 government departments set up these cells.^{59 60}

ODISHA GRB Fact sheet	
Existence of exclusive Gender Policy	Gender Policy non existent A special policy for combating trafficking of women and children for commercial sexual exploitation, including labour exploitation ⁵⁹
GRB Measures	<ul style="list-style-type: none"> • Research study on GRB by NIPCCD and DW&CD • Formulation of a gender budget initiative forum • Research on gender budget analysis of Panchayat Finance • Gender Cell in the WCD with support from Planning and Co-ordination Department
Administrative circulars containing directives, instructions, mandatory templates, policy guidelines or rules that exist currently on GRB	The objective, mandate, functioning and constitution of the GBC were clearly defined and the same was published in the Odisha Gazette, dated October 5, 2008 ⁶⁰ .
GBS Format	<ul style="list-style-type: none"> • Not developed • The state engages with the WCP mode.
Departments covered under GBS	NA
GRBI institutional mechanisms	Gender Budget Cell constituted
Status of the GRB initiative	GRB lost its momentum after the conclusion of the GOI-UNDP project. The main push came from external sources. As the state did not own up the process, making these efforts unsustainable.
Focus of the GRB initiative	NA

⁵⁹ <http://www.wcdorissa.gov.in/download/Resolution-Trafficking.pdf>

⁶⁰ orissa.gov.in/govtpress/pdf/2010/1728.pdf

2 Assessing Priorities in Gender Equality Investments

Budgets can be analysed in multiple ways from the equity⁶¹ perspective. Different parameters based on the objective of analysis can be established to be able to assess and analyse budgetary trends. These could include: adequacy, priority, spending efficiency, performance, achievement, outcomes or a combination of these. The methodology or tool and the choice of parameters depend entirely on the objective of the analysis. For the purpose of this report, the 'priority' criterion is used for analysing state budgets to establish the preferences in gender equality investments. The objective is to analyse the broad trends in prioritising gender equality measures across the six sample states. It is important to note that there may be visible inter and intra state differences in this regard. However, the scope of this review is limited only at the aggregate level.

61 Here equity implies a gendered perspective

Methodology

A quantitative methodology was used to assess the priorities in gender equality investments in the sample states. The scope of analysis as well as the time period differed in all the six states.

State Typology	State	Scope of analysis	Time period	Data Sources
Type I (GBS produced)	Madhya Pradesh	<ul style="list-style-type: none"> Gender Budget Statement 	2007-08 to 2013-14	Gender budget statement, budget documents, other secondary sources
	Rajasthan	<ul style="list-style-type: none"> Gender Budget Statement 	2012-13 and 2013-14	Gender budget statement, budget documents, other secondary sources
Type II (GBS not produced)	Andhra Pradesh	<ul style="list-style-type: none"> Scope of analysis is limited to the 10 departments that allocate towards 100 per cent women specific schemes. Only 100 per cent women specific expenditure in these 10 departments is analysed. 	2009-10, 2011-12, 2012-13 and 2013-14	Budget documents (demand for grants) and other secondary sources
	Gujarat	<ul style="list-style-type: none"> Those schemes that have 100 per cent women specific outlay implemented by 13 departments promoting matters of welfare, health care, nutritional development, empowerment and protection of the women in Gujarat. The state women's policy is used as the framework of analysis. 	2009-10, 2010-11 and 2012-13	Detailed demands for grants, annual financial statement and other budget documents.
	Jharkhand	<ul style="list-style-type: none"> Demand for grants⁶² that expend 100 per cent allocations for women specific PPS were identified. Eight demand for grants were selected for the study. 	2007-08, 2008-09, 2009-2010, 2011-12, 2012-13 and 2013-14	Jharkhand budget documents of various years starting from 2007-08 to 2013-14.
	Odisha	<ul style="list-style-type: none"> Women specific schemes reflected in the WCP from 10 departments. 	2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 to 2013-14	Detailed demands for grants, annual financial statement and other budget documents.

⁶² Analysis of demand for grants and not a study of department wise allocations.

TYPE I STATES

1. Madhya Pradesh

A review of the GBS produced in the past seven years reveals that the gender budget estimate outlay for Madhya Pradesh has increased about 3.5 times—from Rs 7593 crore in 2007-08 to Rs 26,233 crore in 2013-14; whereas the state budget has increased only 2.8 times in the same period—Rs. 32,694 estimate in 2007-08 to Rs. 91,947 in 2013-14 (see: Table 2).

	2007-08 BE	2008-09 BE	2009-10 BE	2010-11 BE	2011-12 BE	2012-13 BE	2013-14 BE
Total gender budget	7593 (13 Depts.)	10111 (21 Depts.)	12608 (23 Depts.)	13546 (24 Depts.)	18665 (21 Depts.)	23400 (23 Depts.)	26233 (25 Depts.)
Total state budget	32694	39442	46445	51507	65846	80031	91947
Proportion of gender budget as compared to total state budget	23.2	25.6	27.1	26.3	28.3	29.2	28.5
% increase over previous year in gender budget		33.2	24.7	7.4	37.8	25.4	12.1

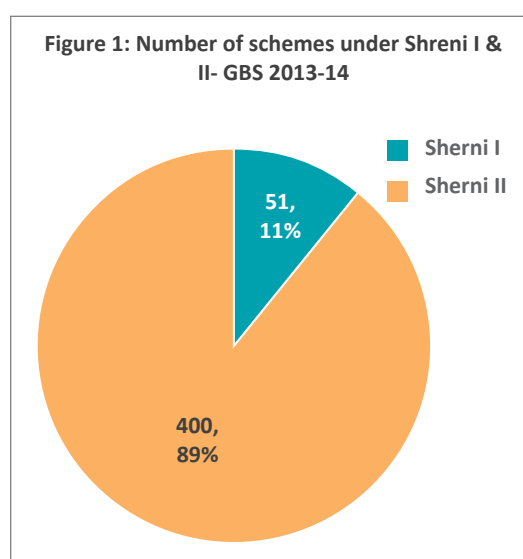
Source: Gender Budget and State Budget, GoMP, various years

Interestingly, gender budget constituted nearly one-fourth of the total state budget in 2008-09 (the base year covering 13 departments) and showed a steady increase thereafter to 28.5 per cent in 2013-14, covering 25 departments. This is a positive trend as it indicates that a significant proportion of the total outlay⁶³ is flowing towards women.

SCHEMES IN THE GBS

In MP, schemes are reflected under two categories in the GBS — *Shreni I* and *Shreni II*. *Shreni I* includes women specific schemes or schemes exclusively meant to benefit women, with 100 per cent budgetary allocation for women; *Shreni II* includes pro-women schemes or those that partly benefit women. The budget allocation under *Shreni II* is within the range of more than 30 per cent, but less than 100 per cent.

As many as 451 schemes found mention in the GBS for 2013-14. Of these, 51 women-specific schemes fall under *Shreni I* and 400 pro-women schemes under *Shreni II*. The number of schemes in *Shreni II* is significantly higher than those in *Shreni I* (see: Figure 1). The department-wise coverage of gender budget is listed in Annexure 4.



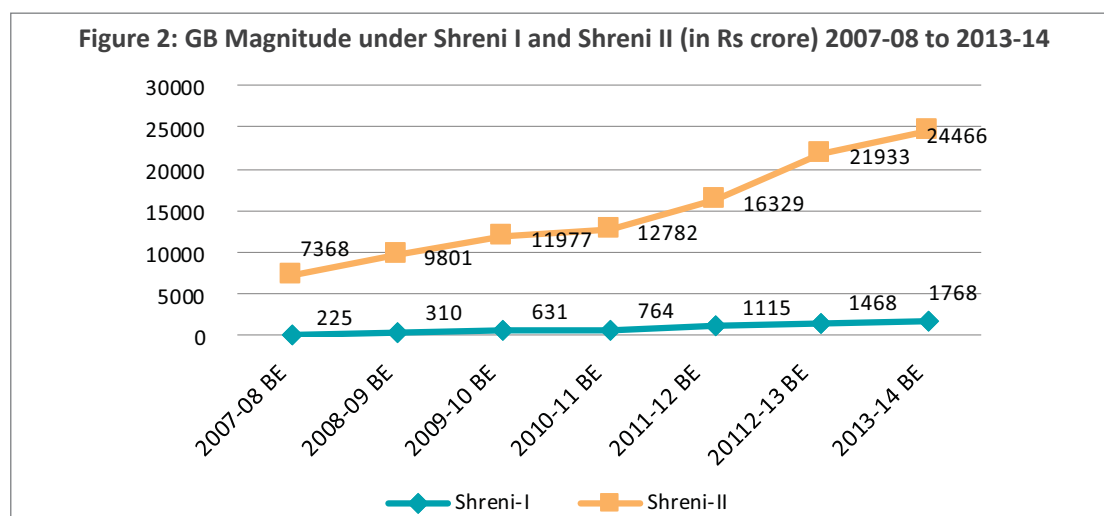
DEPARTMENT-WISE DISTRIBUTION OF SCHEMES

Twenty-five departments reflect their allocations in the GBS. A close look at the department-wise schematic distribution for both *Shreni I* and *II*, indicates that six departments have an overwhelming presence in the GBS—357⁶⁴ schemes are concentrated within these six departments. The top three departments

⁶³ Both Plan and Non Plan

⁶⁴ The average number of schemes for seven years from 2007-08 to 2013-14 is 357.

are tribal welfare, with 49 schemes; school education, with 46 schemes; and higher education with 41 schemes; followed by 33 schemes in SC Welfare and women and child departments; and 32 in public health and family welfare. *Shreni I* schemes reveal that a majority of the schemes, 15 out of 45, are WCD schemes⁶⁵.



KEY TRENDS

- Increase in the gender budget over the years is a positive trend. The GBS has grown 3.5 times between 2007-08 and 2013-14.
- Compared to the GBS at the Union level, which is 5.4 per cent of the total budget outlay for 2013-14, the magnitude of the GBS in MP is significantly high at 28.5 per cent of 2013-14.
- Analysis of schemes categorised under Shreni I and II (see: Figure 2) shows that the GB under Shreni II has grown from Rs. 7368 crore in budget estimate in 2007-08 to Rs. 24,466 crore in 2013-14. No such remarkable change is visible in Shreni I.
- As shown in Figure 2, there has been marked growth in Shreni II schemes—400 schemes across 25 departments in 2013-14. However, given the lack of a clear-cut methodology, several departments reflect allocations in a completely arbitrary manner. This is more so in the case of schemes that are not beneficiary oriented.
- The inflated figures are also attributed to erroneous reflection of the total budget under these schemes in Shreni II. Several schemes reflect 100 per cent budget allocation (as made under demand for grant) in Shreni-II.

FROM THE PERSPECTIVE OF PRIORITY

- Only 25 of the 53 state departments report in the GBS. This indicates that efforts towards mainstreaming women's priorities remain limited to certain departments.
- The fisheries department reported GBS from 2008-09 to 2011-12; revenue department, from 2008-09 to 2010-11, and the medical education department from 2009-10 to 2011-12. But for 2013-14, GBS does not figure in these departments.
- The focus is more on the so called soft sectors and in the process, mainstream public expenditure that can have gender differential impact has not been given due attention e.g. infrastructure, transport etc.
- Of the 25 departments reporting in the GBS, including both Shreni I and II, only five key departments account close to 80 per cent of the total outlay reflected in GBS. These include school education at 36 per cent, women and child development at 12 per cent, rural development at 11 per cent,

⁶⁵ Schemes that are implemented by Women and Child Development Department, M.P

tribal welfare 11 per cent and health and family welfare at 8 per cent.

- Majority of the 25 departments that report in the GBS are also the so called ‘women specific sectors’. It appears that the economic priorities of women do not receive as much focus as the social sectors.
- Even within the social sectors, the investments do not appear to be adequate. For instance, of the five key departments that constitute the bulk of the GBS, health and family welfare constitutes only 8 per cent, which seems exceedingly low compared to health related status of women in the state. The state health indicators reflect the need to step up special measures for women within the sector and prioritise spending accordingly.

2. Rajasthan

In Rajasthan, the GBS is presented as per the budget finance committees (BFC)⁶⁶. The peculiarity of the GBS in Rajasthan is that under each BFC, the allocations are further sub-divided under three categories—non-plan, plan and centrally sponsored schemes (CSS)⁶⁷. There are 234 BFCs in the state of which 95 BFCs were found in the GBS of 2012-13. In 2013-14, the number of BFCs in the GBS increased to 113. A list of all the BFCs included in GBS 2012-13 and 2013-14 is given in Annexure 5.

Box 3: BFCs & Departments included in GBS 2012-13 and 2013-14

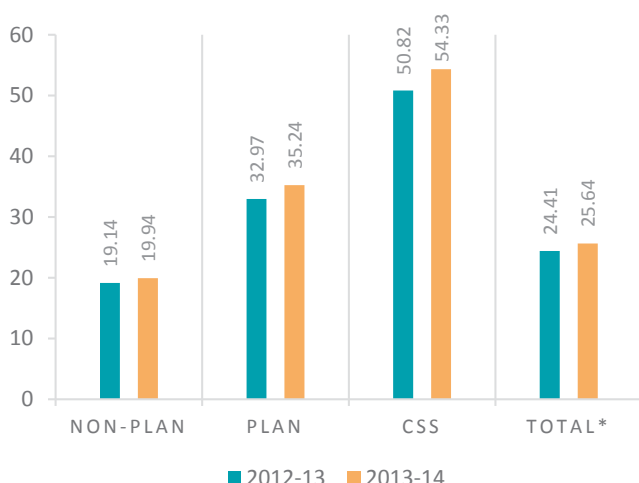
Year	No. of BFCs	No. of Departments *
2012-13	95	27
2013-14	113	34

Source: GBS, 2012-13 and 2013-14.

* Note: No. of departments are based on BARC’s estimate.

The format used in Rajasthan presents a peculiar challenge. The practice of reporting as per BFCs makes it extremely difficult to identify the departments, which are included in the GBS. For the purpose of this study, an estimation of the number of departments was made on the basis of the BFCs included in the GBS (for 2012-13 and 2013-14). Box 3 lists out the number of BFCs and corresponding departments as per the estimations of the research team.

Figure 3: Percentage of Gender Budget vis-à-vis total State Budget, Rajasthan



Source: Rajasthan GBS, 2012-13, 2013-14

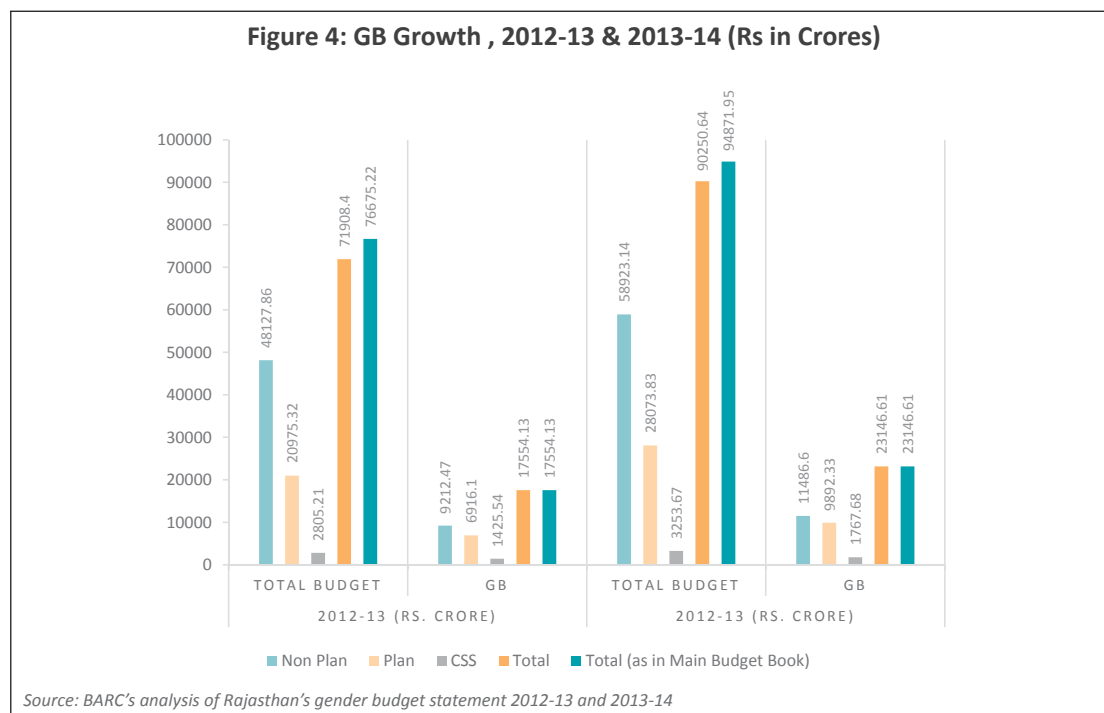
*% of total GBS to total budget based on calculations done by adding Non Plan, Plan & CSS

66 Budget Finalization Committees are formed in each department to assist the Finance Department in evaluating and assessing the budget proposals prepared by the department. There are typically more than one BFC in each department.

67 Generally the GBS is presented as non-plan and plan.

On the basis of these estimates, it is observed that the number of departments increased from 27 in 2012-13 to 113 in 2013-14. As compared to the total state budget allocations under non-plan, plan and CSS, the gender budget for 2013-14 constitutes almost 20 per cent of the total non-plan, 35 per cent of the total plan and 54.33 per cent of the total CSS. As compared to the base year, 2012-13, the proportion of gender budget under plan and CSS increased marginally in 2013-14, while it has remained more or less the same for non-plan expenditure (see: Figure 3).

The BFCs and corresponding outlays are further divided into four categories—A, B, C and D⁶⁸. Unlike MP, this categorisation is not applied to schemes as a whole, but used for ranking the non-plan, plan and CSS components of the scheme under each BFC.



KEY TRENDS

An analysis of the GBS for the past two years reveals the following:

- The number of departments reporting in the GBS has increased from 27 to 34 in 2013-14. A department-wise analysis of gender budget, by adding all BFCs of the department, reflects interesting trends. As compared to the base year 2012-13, the gender budget under plan expenditure for WCD, Ayurveda, Rural Development, Social Justice, Panchayati Raj and the Public Works Department (PWD) has decreased. Conversely, gender budget under plan expenditure for the departments of labour, local self governance (LSG), sports, industry, education and minority affairs has seen a perceptible increase over the two-year time frame.
- Of the total schemes reflected under all four categories (A,B,C and D) almost one-third has less than 30 per cent women beneficiaries, i.e. a third of the schemes fall under categories C and D69.
- The gender budget as a proportion of the total state budget across all three categories is highest for CSS—54.33 per cent of total CSS outlay for 2013-14.
- The total gender budget has grown from Rs. 17,554 crore in 2012-13 to Rs. 23,146 crore in 2013-14. The percentage increase is 22.89 per cent to 24.39 per cent in the corresponding periods, as compared to the total outlay for both reference years.

68 Part A: Where the percentage of women beneficiaries / Share of allocation towards women and girls is > 70%
 Part B: Where the percentage of women beneficiaries / Share of allocation towards women and girls is 70-30%
 Part C: Where the percentage of women beneficiaries / Share of allocation towards women and girls is 30-10%
 Part D: Where the percentage of women beneficiaries / Share of allocation towards women and girls is < 10%

69 Ibid

- The bulk contribution towards the total gender budget is through non-plan allocations for both reference years. Its proportion under non plan as compared to the total gender budget for 2012-13 was almost 53 per cent and the same for 2013-14 is around 49 per cent (see: Figure 4)

FROM THE PERSPECTIVE OF PRIORITY

- The GBS format in Rajasthan captures allocations under BFCs instead of departments. This creates confusion in assessing department-wise allocations under the prescribed categories.
- In the GBS the budget estimates are reflected under non-plan, plan and CSS. However, the actual expenditure is not classed accordingly and clubbed together.
- Ninety-five BFCs found mention in the GBS 2012-13. In 2013-14, the number of BFCs reflected in the GBS increased to 113. This indicates increase in the number of departments as well as the number of schemes. However, if the allocations as reflected in the GBS of 2013-14 are compared with the base year, it is observed that the proportion of gender budget under plan and CSS has increased marginally in 2013-14, while it has remained more or less the same for non-plan expenditure. This means despite an increase in the number of BFCs there is no perceptible increase in allocations.
- The greatest challenge is unravelling the allocations reflected under Parts B, C and D wherein the proportion or percentage of female beneficiaries has to be reported. In the absence of beneficiary data, the reporting appears arbitrary.
- As per GRB guidelines, those departments that work in a “gender neutral sector” or those that work in the basic infrastructure sector like canal, road, water, electricity etc. should report gender component based on the share of women in total population. This assumption seems inappropriate and results in overestimation in figures reported by these sectors.
- The official website mentions about 57 departments⁷⁰. Of these only 34 departments report allocations in the GBS. This points towards concentration of schemes in so called women priority sectors. Women’s needs in other sectors, especially economic, are unrecognised and therefore investments in these by and large bypass the women.
- The gender budget reported, under plan, by a few key sectors such as WCD, Ayurveda, Rural Development, Social Justice, Panchayati Raj and PWD has decreased. This is a major concern since reduced allocations may adversely impact ongoing efforts as well as slow down the achievement of results. Here again the quantum of investments reflect a perceptible downtrend.

Box 4: MUKHYA MANTRI BPL AWAS YOJANA, Rajasthan (Policy Analysis from an Intersectional⁷¹ Perspective)

In 2011, the Rajasthan government launched the ‘*Mukhya Mantri Gramin BPL Awaas Yojana*’ as a complementary scheme to the *Indira Awas Yojana* (IAY). The aim was to meet the rural BPL housing needs in an accelerated fashion and to reduce the waiting period for IAY beneficiaries. The scheme is meant to primarily provide financial assistance for construction and upgradation of dwelling units of families of scheduled castes (SC), scheduled tribes (ST), minorities, physically handicapped and others below the poverty line in rural areas by providing them a lump sum financial assistance. In its very approach, this scheme is oriented towards the most marginalised sections of the population, with the objective to fulfil their ‘Right to Shelter’.

At the very onset, the scheme integrated the equity perspective by framing gender sensitive provisions, such as:

- **Identifying the categories of beneficiaries:** SC-ST, freed bonded labourers, minorities and non-SC-ST rural households in the BPL category, widows and next-of-kin to defence personnel and paramilitary forces killed in action (irrespective of their income criteria), ex-servicemen and retired members of paramilitary forces residing in rural areas form the primary target group of eligible candidates for the IAY scheme. Noting the multiple levels of disadvantage and exclusion faced by women, the list of beneficiaries includes categories such as married and unmarried women, widow, war widow and single women.
- **Outlining a gender empowering allotment criteria:** ‘Houses are allotted jointly in the name of husband or

70 <http://www.rajasthan.gov.in/DepartmentProfile/Pages/DepartmentMaster.aspx>

71 Here marginalised refer to different category of BPL women – single, widow, deserted etc and their vulnerability

solely in the name of the woman. The houses may also be allotted to men’.

- **Ensuring gender sensitive provisions within the scheme through convergence:** Sanitary latrine and smokeless *chulah* are mandated to be constructed along with each house for which additional financial assistance is provided from the Total Sanitation Campaign and Rajiv Gandhi *Grameen Vidyutikaran Yojana*. These provisions are meant to address the practical gender needs.

The category-wise list of beneficiaries for the three financial years is presented in table 3.

Table 3: Category-wise beneficiaries of the scheme and percentage break up							
S. No.	Category	Mukhya Mantri BPL Awaas Yojana - House Sanctioned					
		2011-12		2012-13		2013-14 (up to July, 13)	
1	Men	64176	23.24%	53005	26.43%	20656	25.33%
2	Women Married	168161	61.04%	116324	58.01%	48590	59.59%
3	Women- Unmarried	446	0.16%	219	0.11%	64	0.08
4	Women- Widow	8415	3.05%	7845	3.91%	2102	2.58
5.	Women-War widow	117	0.04%	133	0.07	20	0.02
6.	Husband- Wife	33394	12.12%	22176	11.06%	9882	12.12
7.	Single Women (age>35)	806	0.29%	808	0.40%	219	0.27
	Total	275515	100	200510	100	81533	100

Source: IAY Rajasthan website (iay.nic.in)

IDENTIFYING GAPS

- The beneficiary data reflects that all categories of beneficiaries have accessed the scheme.
- While the scheme has met its physical targets, the construction of all sanctioned houses has not yet been completed. This remains a major gap.
- Another important provision—that of building toilets—remains a weak link. The number of sanctioned toilets to be constructed with the houses under the scheme has been found to be less than the total sanctioned houses.
- Review of the different categories of beneficiaries suggests that about one-fourth of the total houses are allotted in the name of men. This is quite high considering that the guideline has categorically underlined that the houses are to be sectioned in the name of the female member of the family or jointly in the name of the husband and wife.
- Of the total number of houses sanctioned, about 10-12 per cent have been sanctioned jointly to husband and wife. The rest of the houses—about 50-55 per cent—are allotted in the name of women members of the beneficiary family. This is a positive trend.
- Among the total beneficiaries, the percentage of widows and single women is low. From 2011-12 to 2013-14, they comprised less than 4 per cent of the total beneficiaries.
- As per the 2001 Census, widowed women are more than 5 per cent of the total women population in Rajasthan. This indicates a huge implementation gap between the need and the numbers benefited.

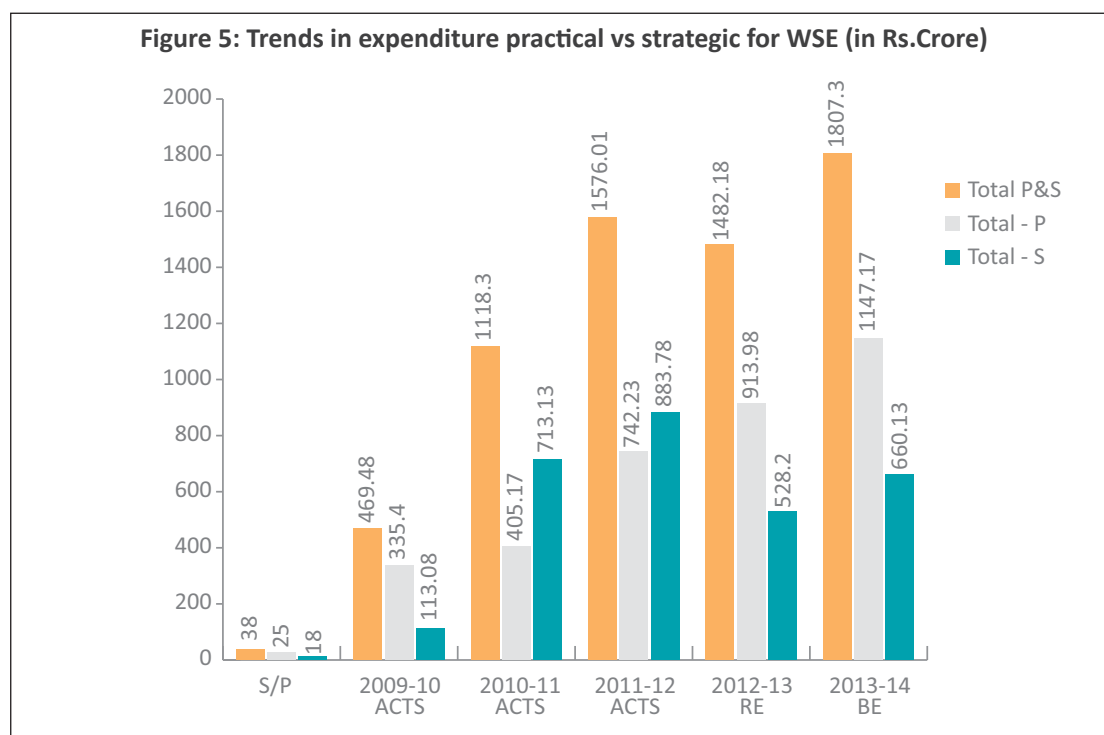
TYPE II STATES (GBS NOT PRODUCED)

3. Andhra Pradesh

In Andhra Pradesh, an attempt was made to review financial data from 36 departments. It was observed that only 10 departments have consistently made allocations towards 100 per cent women-specific schemes. These include departments of planning; school education; higher education; health and family welfare; municipal administration; women, children, disabled and senior citizens; civil supplies; social welfare; minorities welfare; and rural development. The scope of analysis was restricted only to 100 per cent women specific schemes within these 10 departments with the idea of capturing the women specific expenditure (WSE) per department⁷².

Schemes promoting women's welfare, healthcare, nutritional development, empowerment and protection were selected. A general scan of the state budget for all the years under review, with 2009-10 as the base year, reflects that rural development receives the maximum allocation under WSE. Second is the women, children, disabled and senior citizens department. Post 2009-10, a substantial surge in the allocations on women-related expenditure is visible. In 2010-11 the expenditure was two times that of 2009-10. The total amount spent in these 10 departments on WSE was Rs.1576.01 crore for the period 2011-12. This was the highest for the period under review (see: Annexure 5).

To deepen the analysis, 38 schemes were examined and analysed from a practical and strategic gender needs perspective⁷³. The objective was to assess the transformatory potential (if any) of the various interventions. For this, the schemes were categorised into four clusters—education, health, economic development and protection and rehabilitation on the basis of their potential impact on women's social position (see: Figure 5 and Annexure 6)



72 Within these schemes budgetary allocations for women from the State's budget in the detail demands of grants by the various departments was selected. The Off-budget allocations as allotted to the various societies have not been enumerated. Those central sponsored schemes which have been included by the state government in the budget books have been included in this review.

73 Practical gender needs are needs that, once met, enable women and men to maintain their existing positions in society. Strategic gender needs, on the other hand, once met, transform these positions and subsequently alter power relations between women and men.

FROM THE PERSPECTIVE OF PRIORITY

Of the 38 schemes reviewed, it was observed that:

- Ten schemes were related to education. Of these only one scheme⁷⁴ catered towards fulfilling women's strategic needs. The total quantum under education for 2013-14 is at Rs. 613.94 crore.
- There were seven health related schemes with total allocations of Rs. 82.49 crore as per the budget estimate of 2013-14. All these schemes catered towards fulfilling reproductive needs of women. No strategic intervention was observed.
- Thirteen schemes with a total outlay Rs. 1103.85 crore as per the budget estimate of 2013-14 were reflected under economic empowerment.
- Only seven schemes with a meagre outlay of Rs. 7.03 crore, as per the budget estimate of 2013-14, were reflected under protection and rehabilitation.
- Not even a single scheme could be categorised under the cluster of political participation or leadership development of women. It is apparent that the focus is more towards fulfilling the practical needs of women and those focusing on women's strategic interests are few and far between. The quantum of funds flowing to schemes categorised under practical gender needs and strategic gender interests for the year 2013-14 is approximately 2:1 (see figure 5).

Box 5: Locating expenditure priorities for SC women in the Schedule Caste Sub Plan⁷⁵ (SCSP) Andhra Pradesh (An Intersectional⁷⁶ Perspective)

The Scheduled Caste Sub Plan, which lists schemes meant exclusively for dalits, has a few schemes that focus on dalit women as 100 per cent beneficiaries. The SCSP 2009-10 to 2013-14 was examined to assess the priority given to women who face multiple burdens and several levels of exclusion. Women-specific expenditure was examined to assess the priority as well as proportion assigned towards women related schemes and programmes. It was observed that there were eight women specific schemes under the umbrella of the SCSP to the tune of Rs. 400 crore (budget estimate of 2013-14). These schemes include assistance to Kasturba Gandhi Balika Vidyalaya (KGBV), women welfare centres, Girl Child Protection Scheme, Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA), Indira Gandhi Matritva Sahyog Yojana (IGMSY)⁷⁷, Interest Free Loans to Development Of Women And Children In Rural Areas (DWACRA), Women (Vaddileni Runalu) and Streenidhi Insurance or Pension Scheme to DWACRA Women. It is important to point out that this is not the total quantum of resources benefiting dalit women, but just a list of schemes meant "exclusively" for women within the SCP.

Trend in the growth of WSE in the SCSP is presented in figure 5. The WSE as proportion to the total outlay under the SCSP indicates a skewed ratio. The SCSP outlay has seen a steady growth since the base period from Rs. 5609 crore in 2009-10 (actual expenditure figures) to Rs. 9845 crore in 2013-14 (BE). The proportion of WSE as compared to the total SCSP reflects fluctuating growth starting at 1.7 per cent (2009-10) to 4.06 per cent in 2013-14. This indicates an underestimation of committed investments required towards mitigating the multiple disadvantages faced by SC women and girls.

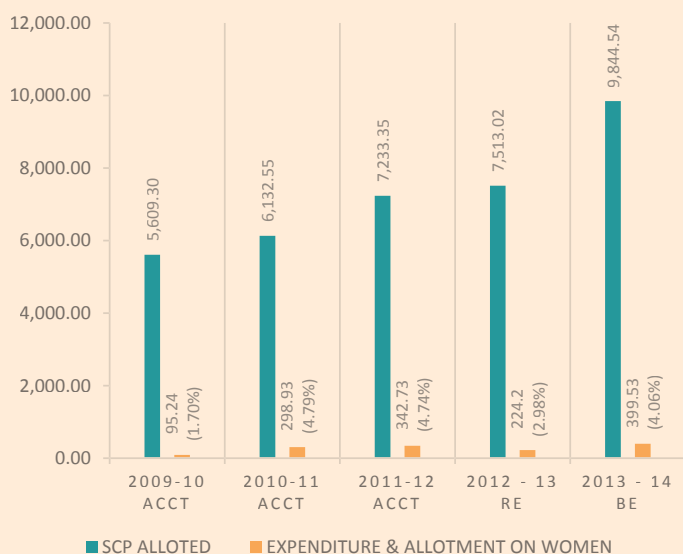
74 Interest Subsidy to the children of Indira Kranthi Patham (IKP) women for seeking Higher Studies in Foreign Countries

75 The strategy of Scheduled Caste Sub Plan envisages to channelize the flow of outlays and benefits from all the sectors of development in the Annual Plans of States/UTs and Central Ministries at least in proportion to their population both in physical and financial terms.

76 Here marginalised refer to SC women and their heightened vulnerabilities

77 Central Government Ministries are required in the case of the Special Component Plan for Scheduled Castes, to identify schemes under each sector which are of direct relevance to the development of Scheduled Castes and to earmark funds for them out of the divisible pool of the Ministry's Plans keeping in view the Scheduled Caste population in the target groups.

Figure 6: Proportion of Women Specific Programmes in Scheduled Caste Sub Plan 2009-10 to 2013-14 (In Rs. Crore)

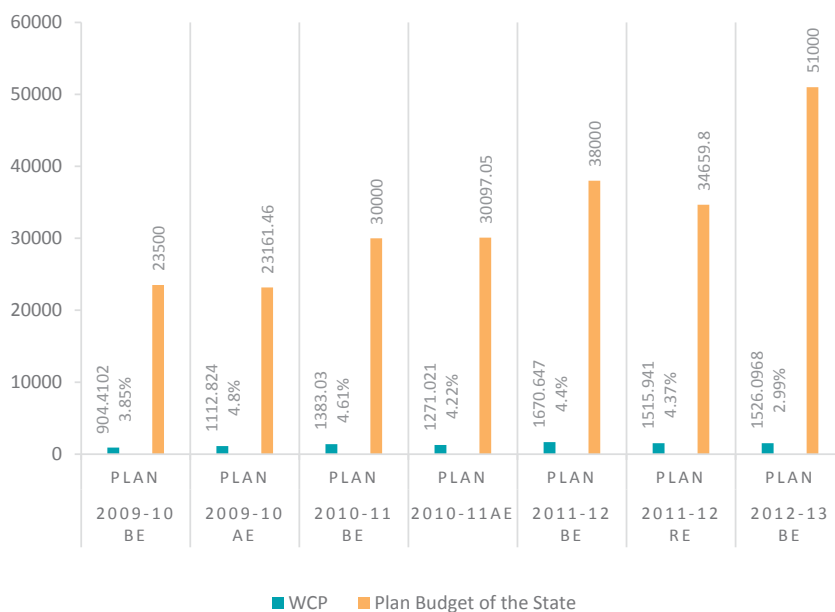


Source : AP Government Budget Books

4. Gujarat

As mentioned in the previous section, Gujarat still follows the Woman's Component Plan (WCP) method. The outlay under the WCP is not collated from all the departments, but is limited to the major heads, sub heads or schemes of a few select departments⁷⁸. As per the WCP norms, 30 per cent of the total plan outlay or budget of the departments is required to be earmarked for women specific or pro-women schemes.

Figure 7: Proportion of WC vs. Plan Budget of the State 2009-10 to 2012-13 (In Rs. Crore)

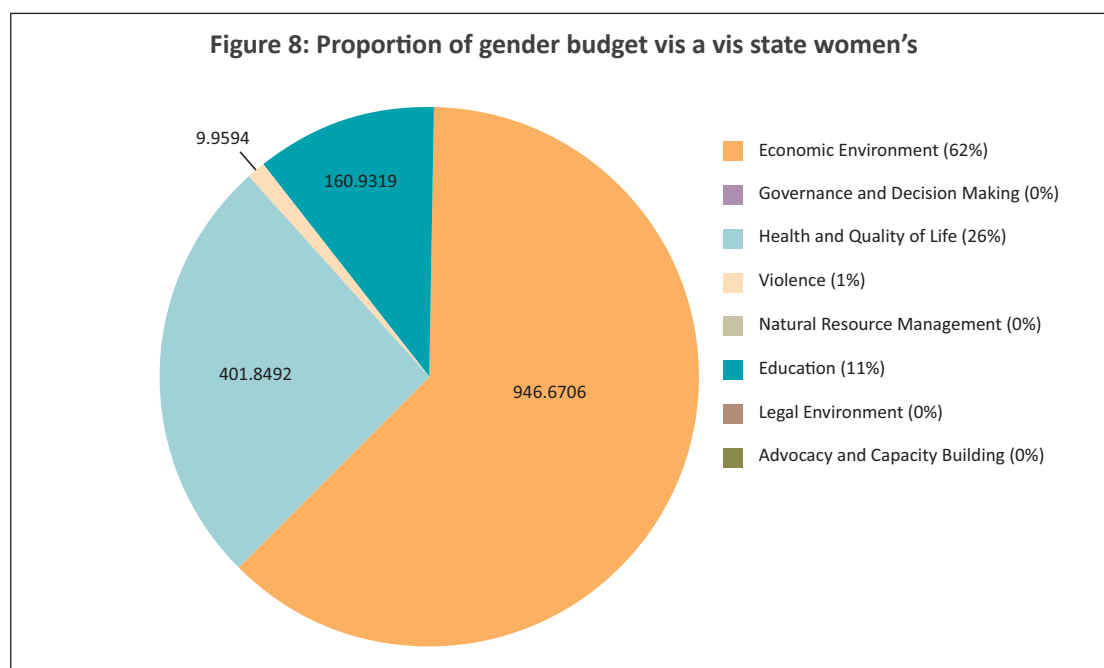


⁷⁸ These include: Social Development department, Department of Social Justice and Empowerment, Women and Child Development Department, Education department, Department of Environment and Forest, Panchayats, Rural Housing & Rural Development Department, Employment, Labour Department and departments like, Narmada Water Resources, Water Supply and Kalpsar Department for water supply and irrigation, and Agriculture and Co-operation department.

For the purpose of review, 13 departments⁷⁹ with 100 per cent women-specific expenditure were chosen for a detailed analysis of the WCP in each of the department. Detailed department-wise allocations towards WCP were also examined. This is explained under key trends.

STATE POLICY FOR WOMEN AND BUDGETARY PRIORITIES

As a second level of analysis, the WCP of these select departments was also examined across the eight core areas identified by the state women's policy. The Gujarat government announced the state policy for gender equity, *Nari Gaurav Niti*, in 2006. The guiding philosophy of the policy is that women and men have equal rights and opportunities to contribute to the wellbeing of a society. The policy adopts a multipronged approach to empowering women and includes gender planning, gender sensitisation, gender mainstreaming, and gender analysis, audit and gender convergence.



The policy also outlines detailed action plans in the crosscutting areas to achieve inter-sectoral convergence, a factor critical to the attainment of gender equality commitments. The policy identifies eight core areas that require focused attention. These include: economic environment; governance and decision making; health and quality of life; violence; natural resource management; education; legal environment; and advocacy and capacity building. The women-specific schemes across the select departments were divided into these eight focus areas and the outlays identified. Figure 8 presents the distribution of women-specific expenditure across the focus areas.

KEY TRENDS

- The trends in WCP proportion as compared to the total plan budget of the state for 2009-10 to 2012-13 is reflected in the figure 7. The proportion is 3.8 per cent of budget estimate of plan for the base year. This proportion increases marginally and hovers below 5 per cent for all reference years. The year 2012-13 witnessed a dip and reflects a WCP of 2.9 per cent as compared to the total plan outlay, as per the budget estimate figures.
- The flow to WCP from plan budget estimates between 2009-10 and 2012-13 seems to have grown substantially in absolute numbers. However, in terms of percentage increase as proportion of the

⁷⁹ Education Department, Health & Family Welfare Department, Women & Child Development Department, Social Justice and Empowerment Dept. (Schedule Caste Special Component) (Part II), Social Justice and Empowerment Dept.(TASP- Tribal Area Sub Plan)-Demand-96- Part IV, Social Justice and Empowerment Dept.TASP-Demand-93 (Part III), Social Justice and Empowerment Dept.(Social Welfare Part I), Labour and Employment Department, Agriculture and Co-operation Department, Panchayat , Rural Housing and Rural Development Dept, Forest and Environment Department, Legal Department, Urban Development and Urban Housing Department

total plan outlay, it has actually decreased from 3.85 per cent in 2009-10 to 2.99 per cent in 2012-13.

- The WCP for the annual plan 2012-13 is Rs. 2520 crore. This constitutes 30.90 per cent of the total outlay of those departments that reflect in the WCP, of Rs. 5157 crore for the same reference year. (See Annexure 7.)
- In the course of the research, it was observed that notional outlays were also shown under the WCP. For example a significant amount, almost 38 per cent, is reflected under irrigation and flood control, major irrigation, command area development and flood control schemes. The rationale behind these figures is not clear. (See annexure 7)
- On the other hand several departments that have specific provisions for women find no mention in the WCP. For example, the Department of Sports, Youth and Cultural Activities has financial provisions for women sports persons such as providing stipend, separate hostel, coaching and other financial support; Department of Industry and Mines has financial outlays from salt cess for providing welfare and health care for 'Agariya' (salt pan) workers (men and women); Labour and Employment department runs separate ITI (Industrial Training Institute) for girls etc.
- A department-wise analysis brings to the fore the following:
 - The Department of Panchayat, Rural Housing and Rural Development comprises 38.56 per cent as women component⁸⁰ of the total plan outlay for the department. This is the highest across departments. The inflated figures are due to the high unit cost of the housing scheme implemented by the department.
 - The Legal Department contributed towards 3.91 per cent of the women component. The department provides services such as family courts for women. Schemes or budgetary provisions for implementation of various acts meant for women such as domestic violence act or extension services as free legal aid etc. are missing.
 - For Urban Development and Urban Housing Department it is 0.35 per cent. The women component under this department is allocated for provision of economic development benefits to the members of SHGs in the urban areas. There is only one scheme under this department and this signals an under prioritisation of women's issues and concerns within the urban context.

FROM THE PERSPECTIVE OF PRIORITY

To assess investment priorities, the WCP was examined using the state policy for women as the framework of analysis (see: Figure 8).

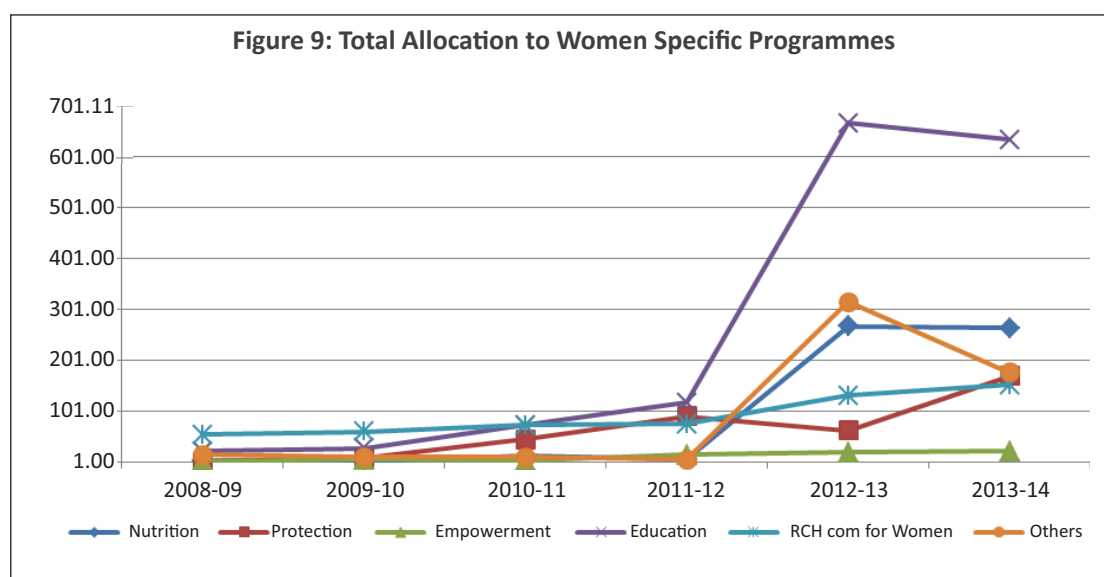
- The primary focus seems to be on economic empowerment. Schemes on economic empowerment constitute almost 62 per cent of the total WCP (2012-13).
- Despite progressive measures to ensure women's political participation, there is not even one scheme that reflects expenditure under this category. Allocations under natural resource management and advocacy are also not reflected.
- 26 per cent of the WCP is dedicated to schemes addressing issues of health and quality of life.
- Education constitutes 11 per cent of the total WCP.
- The proportion of the WCP dedicated to addressing violence against women is only 1 per cent. This is grossly inadequate and requires greater attention with enhanced financial investments. Another worrying trend pertains to the domain of legal rights of women, with less than 1 per cent budgets flowing to addressing concerns of law and legal rights of women.

80 Calculated from the WCP

5. Jharkhand

In 2010-11, there were 52 demands for grants in Jharkhand, which increased to 60 in 2011-12 by dividing several large demands. For the purpose of the study, only eight demands for grants⁸¹ that allocate resources towards 100 per cent women-specific schemes were selected and trends analysed for six financial years (from 2007-08 to 2013-14).

The demand for grants selected⁸² for review was clubbed under six heads: nutrition, protection, empowerment, education, reproductive and child health, and others. The schemes and corresponding budget estimates for all reference years across the six categories is at Annexure 8. Allocations for women specific schemes under plan, non-plan, centrally sponsored schemes and centrally planned schemes were included. The review focused only on budget estimation figures across all financial years. See Figure 9 for the budgetary trends under each category across the six financial years.



FROM THE PERSPECTIVE OF PRIORITY

- It is observed that women-specific allocations under education and nutrition have witnessed a steep rise since 2011-12.
- Education and nutrition got the highest share of the total WSE under the specified categories. But this is primarily on account of the large number of centrally sponsored and centrally planned schemes on nutrition and education.
- Allocations towards protection and empowerment schemes are very low despite their significance in the context of Jharkhand.
- Allocations towards health schemes are also very low. Keeping in mind high maternal mortality rate and infant mortality rate this is grossly inadequate to respond to the special health needs of women in the state. In 2010-11, the maternal mortality rate was 267⁸³. The state's target is to bring it down to less than 100 by 2015. Similarly, institutional delivery has gone up to 46 per cent. Infant mortality rate, which was 62 in the year 2001, has been reduced to 38⁸⁴ and child immunisation has been improved to 63.7 per cent. Only focused allocations will help improve the statistics on maternal and infant mortality rates.

⁸¹ The study is based on the analysis of demand for grants and not a study of department wise allocations as the budget documents do not present information department wise but demand wise.

⁸² Demand Number 20 – Health and Family Welfare, Demand Number 21 – Higher Education, Demand Number 26 – Labour and Employment, Demand Number 30 – Minorities Welfare, Demand Number 51 – Social Welfare, Demand Number 58 – Secondary Education, Demand Number 59 – Primary and Public Education and Demand Number 60 – Social Welfare, Women and Child Development.

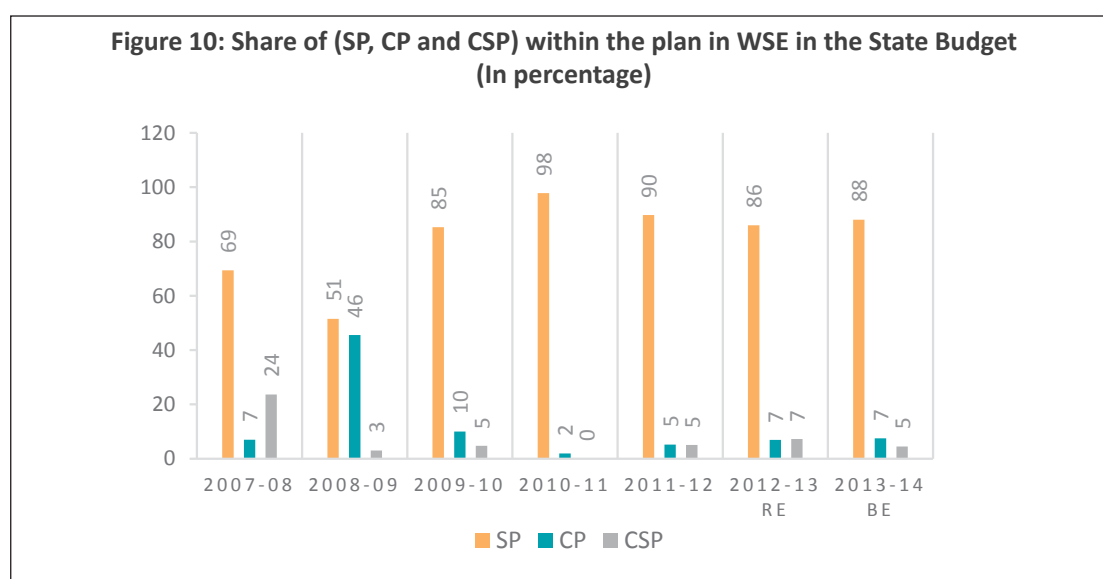
⁸³ Annual Family Health Survey 2010-11

⁸⁴ AFHS 2010-11

- The focus of health schemes for women is only on reproductive and child health. Although this is a priority area, limiting women’s health needs only to this is severely debilitating.
- The category ‘others’ include allocations under *Bitiya Varsh*, *Mukhyamantri Kanyadan Yojana*, State Women’s Commission, grant in aid for inter caste marriage, social welfare schemes and *Indira Gandhi Matritva Sahayog Yojana*, state resource centre etc. As seen in Figure 9, allocations peaked around 2012-13, but there was a considerable decline in 2013-14.

6. Odisha

In Odisha, the expenditure review focused on WSE⁸⁵ from 10 departments⁸⁶. The timeframe for analysis was 2007-08 to 2013-14. It is observed that the total magnitude of WSE in the state budget has increased substantially. In 2007-08 the WSE was Rs. 254.2 crore, which increased to Rs 967 crore in 2013-14. Within the WSE, the plan component was more than the non-plan, except in 2007-08 (see: Annexure 9)

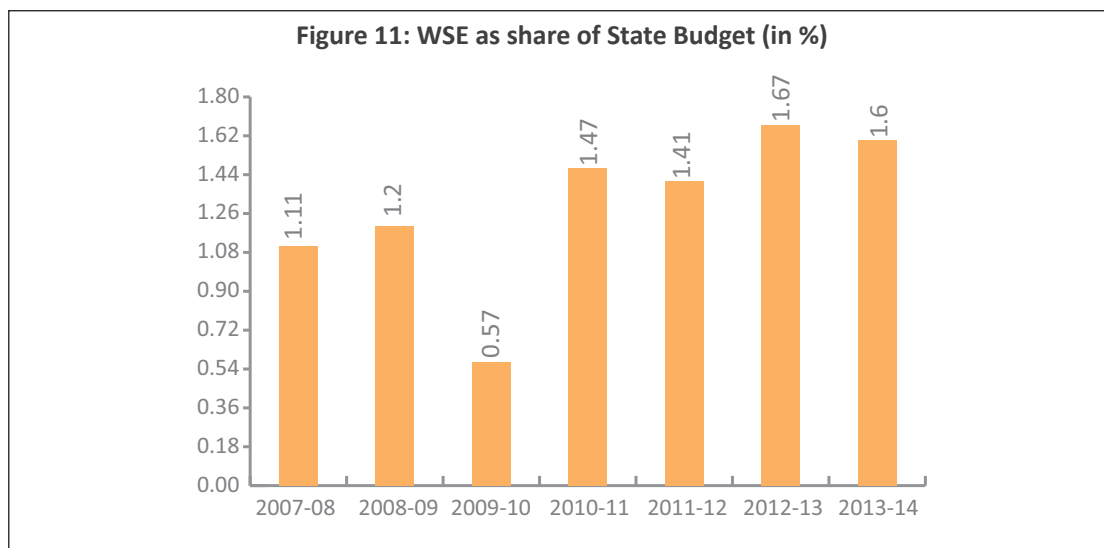


KEY TRENDS

- A review of the budget estimates, revised estimates and actual expenditure of women-specific expenditure indicates that the trends of budgetary allocation are uneven through the study years. The difference in budget estimates and actual expenditure suggests that the amount allocated was not utilised fully across the years except in the year 2010-11.
- The difference between revised estimates and actual expenditure was Rs 18.68 crore in 2007-08; Rs 55.86 crore in 2008-09; Rs 95.88 crore in 2009-10; Rs 100 crore in 2011-12. In 2010-11 the actual expenditure exceeded the revised estimate by Rs 100 crore.
- If we compare the share of state plan, central plan and centrally sponsored plan for women-specific expenditure, the share of state plan is more than the central and centrally sponsored plans across the years. The central share has increased to 46 per cent in the financial year 2008-09 (see: Figure 10). Overall, the state plan component has been steadily increasing and it was highest—98 per cent—in 2010-11. The total magnitude of the WSE as a percentage of the total state budget of Odisha, was less than 2 per cent throughout the study years (see: Figure 11).

85 Women specific expenditure (WSE) is related to those programmes of the state government where the total allocation is earmarked only for women beneficiaries.

86 The department of Health & Family Welfare, Higher Education, Industries, Law, Rural Development, ST & SC Development, Minority and Backward classes, School and Mass Education, Sports and Youth Development, Textile & Handloom Department and Women & Child Development .



FROM THE PERSPECTIVE OF PRIORITY

- Of all departments, only 10 departments reflected WSE. It was seen that out of the total WSE in the state, the Women and Child Development department, at an average of around 54 per cent, held the largest share across the years.
- The ST and SC Development, Minority and Backward Classes and the School and Mass Education departments have more allocation for women-specific programmes as compared to other departments. The total budget earmarked for women-specific programmes in 2013-14 was Rs 967 crore, out of which ST and SC development, Minority and Backward Classes department comprised 29 per cent (Rs 284 crore), followed by School and Mass Education department, which contributed 13 per cent (Rs 129 crore).
- WSE of the Health and Family Welfare department was Rs 11.40 crore (1.18 per cent). Other departments such as Higher Education had a WSE of Rs 0.14 crore (0.01 per cent), Rural Development Rs 1.42 crore (0.15 per cent), Sports and Youth development Rs 48 lakh (0.05 per cent).
- Department of Law and Industries did not have any WSE in 2013-14. The share of WSE in the Department of Industries was 1 per cent of the department's total budget in 2011-12. This was booked against only one type of expenditure related to women's polytechnic. This scheme was, however, discontinued after 2011-12.
- WSE in the Sport and Youth Development department was minimal. The expenditure was on toiletry expenses for girls in the sports hostel, which was the state's contribution.
- Surprisingly the WSE under the Law department was booked only under one scheme-Talaki pension to divorced Muslim women, which is a non-plan activity of the state.
- ST and SC Development, Minority and Backward Classes' Welfare department emphasised on overall development of the SCs and STs through a host of specially designed schemes and programmes. The total budgetary provision for WSE as a proportion of the total departmental budget was 9 per cent, 6 per cent, 10 per cent, 27 per cent, 20 per cent, 11 per cent and 14 per cent for the seven consecutive years from 2007-08 to 2013-14.
- Though the budget for WSE showed an increase in the ST and SC Development, Minority and Backward Classes' Welfare department, it fluctuated as a proportion of department budget through the years. The percentage of actual expenditure towards WSE was highest during 2010-11—27 per cent—attributed largely to high unit costs related to provision of girls hostel.

Box 6: Women Component Planning in Odisha: An Overview

It has been a decade since Odisha adopted women's component plan (WCP). WCP requires that at least 33 per cent of the funds flow to women in the plan budget—across sectors. It is observed that seven sectors clearly identify and reflect flow of funds to the WCP. These sectors include agriculture and allied activities, rural development, industry and minerals, social services and special area programme, general services, science and technology and environment. The overall WCP was 33.3 per cent for the year 2012-13. However, there was wide variation in terms of quantum of allocations across each of the seven sectors.

The flow to the women component was 18 per cent in agriculture and allied activities as well as industry and minerals sector; it was only 37 per cent in the social service sector. For the Twelfth Five Year Plan (2012-17), the WCP increased to 40.4 per cent. The highest increase in the women component was seen in the social service sector, wherein the quantum increased to 45.2 per cent for the period 2012-17. In absolute terms, allocations towards women component for the Eleventh Five Year Plan (2007-12) and Twelfth Five Year Plan, saw a 4.5 times increase from Rs 2899.27 crore to Rs 13,210.04 crore. This is a positive development and should be closely monitored.

LIMITATIONS:

The above trends and figures portray a positive picture. However, several limitations remain:

- Under each of the seven sectors, the information regarding departments and schemes covered and the physical and financial achievements is not clearly established.
- WCP allocations are broadly at the aggregate level and financial and physical linkages are not available at scheme or intervention level.
- There is a lack of monitoring of expenditure under WCP. One of the major hindrances in this direction is the absence of sex-disaggregated data in beneficiary coverage. Another barrier in monitoring WCP is that overall the allocation may or may not have a divisible component with regard to women and therefore it is difficult to cull out the exact allocations.
- In the absence of a clear-cut methodology to apportion expenditure for non-divisible or composite schemes, the process of reflecting figures under WCP remains more or less arbitrary.

The WCP remains largely ineffective in the absence of tangible indicators regarding beneficiaries covered, kinds of benefits received and the results achieved.

3 Assessing Implementation

The preceding chapter focused on assessing gender equality investment priorities across sectors in the sample states. It also made an effort to study and analyse the emerging trends with respect to such investments. Such quantitative analysis provides valuable insights into budgetary commitments for promoting gender equality and women's empowerment measures, thereby throwing light on areas that are under-resourced or under-prioritised.

It is equally important to assess the quality of implementation of the services financed under such investments. The focus of this chapter is on analysing the quality of investments on gender equality and women's empowerment measures through select examples.

It builds on beneficiary assessments conducted in three of the six sample states, pertaining to health, sanitation and education. A case study method is employed (see: Box 6).

The case studies focus on the implementation aspects of select schemes and highlight concerns related to conditionalities, cumbersome administrative processes, delays in disbursements of benefits etc. that impede the successful implementation of well-meaning interventions by creating barriers and limiting access to services. The quality of services is further assessed by reviewing unit costs, disbursement schedules, adequacy of infrastructure and human resources.

Box 6: Details of Case Studies			
Location	Sector and Scheme	Type of Scheme	Methodology and Tools
Village Nuagaon of Boipariguda block, Koraput district, Odisha	Health MAMATA, the Orissa Maternity Support Scheme	100% Women Specific	Case Study Methodology Focused Group Discussion with Beneficiaries using semi structured questionnaire
Ipperu village of Kuderu mandal in Anantapur district, Andhra Pradesh	Sanitation (Infrastructure) Nirmal Bharat Abhiyan	Sanitation Infrastructure related scheme	Case Study Methodology In-depth Interview (IDI) with a select Beneficiary (Ms. Peddakka) using open ended questionnaire
Two villages -Ramgiri and Kundulubeda, Koraput district, Odisha.	Education Pre metric Scholarship in tribal schools (nonresidential and residential)	Composite Scheme with well-defined cost norms and provisions for Girl Beneficiaries	Case Study Methodology Focused Group Discussion (FGD) with beneficiaries (both girls and boys) using semi structured questionnaire

CASE STUDY I

MAMATA: Maternity Support Scheme, Odisha

Despite certain improvements, maternal mortality rate⁸⁷ and infant mortality rate in Odisha remain way above the national average of 212 (see: Table 4). With the objective to improve reproductive healthcare outcomes, the Odisha government introduced a maternity support scheme named MAMATA. This state plan scheme was rolled out in September 2011 in all districts of Odisha.

MAMATA⁸⁸ is implemented by the women and child development department. The scheme aims to improve the health and nutritional status of pregnant and nursing women as well as of infants.

	Recent Status			Target for 12th Plan		
	IMR	MMR	Anemia	IMR	MMR	Anemia
All India	44	212	55.3	25	100	28
Orissa	57	258	61.2	33	117	31

It is a conditional cash transfer scheme with a built in provision of Rs. 5000⁸⁹ to be disbursed to pregnant and nursing women who are over 19 years old, in four installments over a year⁹⁰. The conditionality of cash transfers is meant to ensure the utilisation of maternal and infant health services. (See box 7 for objectives of MAMATA.)

87 Maternal Mortality Ratio (MMR) which measures number of women of reproductive age (15–49 years) dying due to maternal causes per 1,00,000 live births, is a sensitive indicator of the quality of the health care system.

88 Over and above this state sponsored scheme, Orissa is also implementing a Conditional Maternity Benefit Scheme, Indira Gandhi Matritava Sahyog Yojana (IGMSY) in 2 districts in the state. Janani Suraksha Yojana (JSY) scheme is also implemented by Health and Family Welfare department, which provides cash incentives Rs. 1400/- to community-level health workers and pregnant women when the woman delivers in an institution (government or accredited private health facility).

89 Total Amount to be paid to a Mother : Rs.5000/- in 4 instalments

i. 1500/- (At the end of 2nd Trimester of pregnancy i.e. completion of 6 months of pregnancy)

ii. 1500/- (Given after completion of 3 months after delivery)

iii. 1000/- (Given after the infants completes 6 months of age)

iv. 1000/- (Given after the infants completes 9 months of age)

90 Ending when the infant is 9-12 months old, on completion of measles vaccination.

Box 7: Objectives of MAMATA

- Provide partial wage compensation for pregnant and nursing mothers so that they are able to rest adequately during their pregnancy and after delivery.
- Increase utilisation of maternal and child health services, especially ante-natal care, post-natal care and immunisation
- Improve mother and child care practices, especially exclusive breastfeeding and complementary feeding of infants

Source Women and Child Development Department

An important criterion for deciding eligibility pertains to the number of children a woman has. Women with more than two children are not eligible for benefits under this scheme. The cash transfers are made electronically from the child development protection officer to the beneficiary's account. No cash or cheque disbursements are made and the responsibility for opening a bank account lies with the beneficiary.

A beneficiary assessment was carried out to evaluate the quality of services under the scheme. Focused group discussion with select beneficiaries of the scheme was conducted. The objective was to understand various scheme related issues: payment norms, design of scheme including the prescribed eligibility criteria, beneficiary experiences related to the services delivered etc. The focused group discussion was carried out in an *Anganwadi* centre in Nuagaon village, Boipariguda block, in Odisha's Koraput district. Women beneficiaries who were covered under the scheme during August 2011 to June 2013 participated in the discussions. The group included nine women—seven general category women and two women belonging to the Scheduled Tribes. The age group of the respondents ranged from 21 to 27. Participants had availed of the benefits for the second child and rest three for the first-borns. The main observations regarding the scheme are outlined below.

1. The eligibility criterion prescribes that the scheme can be availed only for the first two live births. This excludes a number of women who are pregnant with their third. Several women approach the *anganwadi* centres to register under the scheme only to be turned away. This clause is perceived to be problematic and may undermine the overall performance.
2. Several pregnant women do not register under the scheme since HIV counseling leading to a test is mandatory under the scheme⁹¹. These tests are conducted at the Ramgiri primary health centre, which is at a significant distance from the village. The women are either disinterested in taking the test or their families are not willing to pay the bus fare to go to the health centre for the test.
3. Traditional norms and practices is another deterrent, as several women opt for home delivery instead of institutional delivery.
4. The *anganwadi* workers assist the beneficiaries to open a bank account as this is a pre requisite to enable e-transfers. The beneficiaries are required to produce and submit relevant documents such as identity proof, address proof and photograph to the bank. This is perceived as complicated and time consuming. It causes problems especially for unlettered women. Delay in opening the account also means delay in receiving the monetary installments.
5. All beneficiaries present said that cash was withdrawn from the banks in the presence of their husbands and was handed over to them. With regard to spending patterns within the group, it was observed that given a choice, women spent the money on new clothes or to celebrate the new born.
6. Respondents also shared that they joined work within a month of delivery.

It is evident from the case study that the scheme has not been able to achieve its two most important objectives. One, to provide partial wage compensation for pregnant and nursing mothers so that they are able to rest adequately during their pregnancy and after delivery and two, increase utilisation of maternal and child health services, especially ante-natal care, postnatal care and immunisation. Respondents also

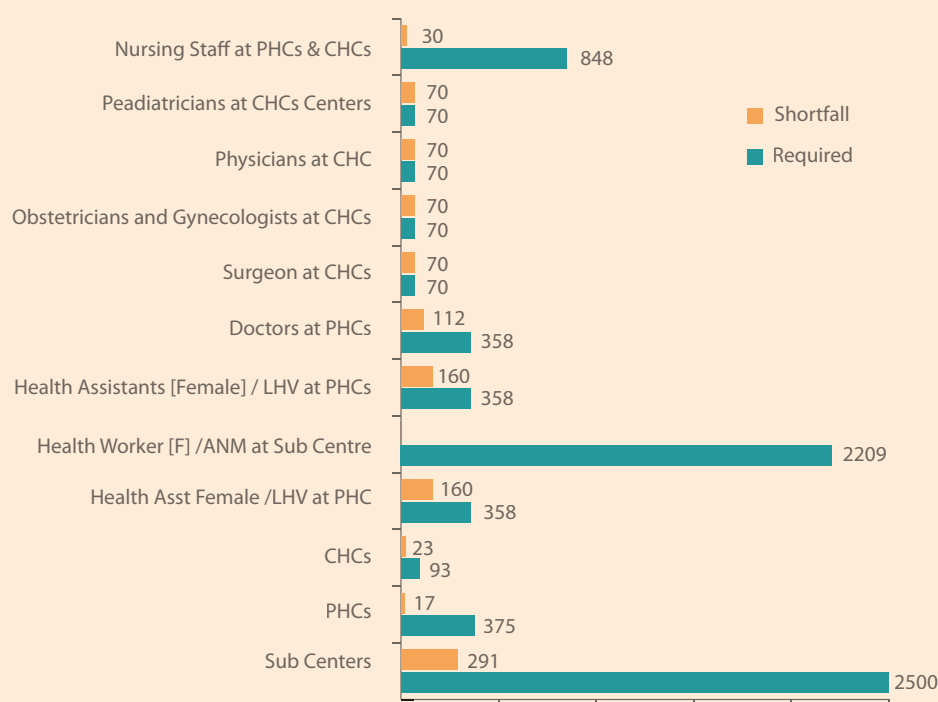
91 All those who are covered under Mamata scheme are registered for JSY and ASHA have to counsel the pregnant women and their husbands for HIV/ AIDS test.

mentioned that traditional practices and HIV testing acted as a deterrent. There was a lack of understanding among the beneficiaries, as well as their families, about the significance of the benefits under the scheme. The spending patterns of the cash received among the beneficiaries clearly substantiate this.

Box 8: Reproductive Health Services and Rural Health Infrastructure in Tribal Areas (Case of Gujarat)

Poor infrastructure and inadequate human resources affect the delivery of services and undermine programme effectiveness. These problems are endemic to spatially disadvantaged areas. A case in point is the status of reproductive health services in the tribal belts of Gujarat. According to NRHM (National Rural Health Mission), 'Rural Health Statistics' Report, 2012, there is a shortfall of 70 obstetricians and gynaecologists at the community health centres in tribal areas. The absence of qualified doctors adversely impacts the quality of services provided under reproductive healthcare schemes. This shortage affects not only the health of the mother and infant but also impacts on the household economy as pregnant women go to private doctors and nursing homes that charge exorbitant fees. Moreover, as private health centres are available only in urban areas it further increases out-of-pocket expenditure in terms of travel and boarding expenses as also loss of daily wages, in case the women are employed as daily wage labour. The frequent travels to far-flung urban centres to seek medical care also add to other complications related to pregnancy.

Figure 12: Gujarat Rural Health Infrastructure in Tribal Areas (As on March 2012)



Source: NRHM (National Rural Health Mission), 2012' Rural Health Statistics' Report

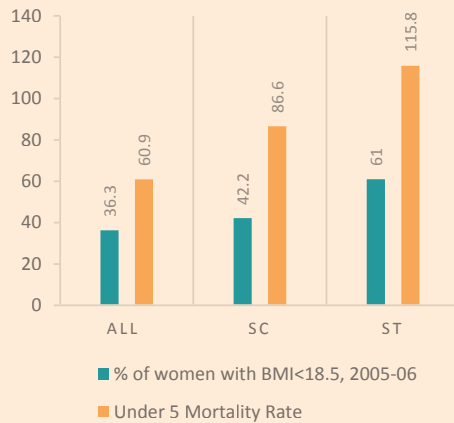
The rural health statistics report, 2012 reflects the status of health infrastructure in the tribal areas in Gujarat. It reveals huge gaps in terms of physical infrastructure such as community health centres, primary health centres, sub centres etc. as well as human resources — doctors, nursing staff and health assistants. There is a shortage of 291 sub centres, the first point of contact for the rural populace. There is a consistent shortage in each segment of health infrastructure, which severely cripples accessibility and availability of some form of healthcare in the tribal dominated areas.

This deficiency in health infrastructure manifests in poor health indicators among tribal women and children across all parameters—anaemia, maternal mortality rate, infant mortality rate, under-five mortality, low body mass index etc. as compared to general population in the state. Figure 13 reflects huge gaps in under five mortality rates across social groups and the percentage of women with a body mass index less than 18.5.

The figure is indicative of the performance of health services for these secluded groups. The situation of the tribal people in Gujarat is worse than at the national level, and also worse than other social groups within the

state. This is primarily due to the fact that they are concentrated in rural areas, where the public health facilities are not as good as those available in urban areas. A similar trend is observed for underweight children. This suggests that even if Gujarat is performing better than the country vis-à-vis the health indicators, marginalised groups of the state, particularly the Scheduled Tribes, remain deprived of basic health facilities⁹².

Figure 13: Gujarat Health Indicators across social groups, 2005



Source : NFHS 3

CASE STUDY II

Nirmal Bharat Abhiyan: Andhra Pradesh

The Ministry of Drinking Water and Sanitation, Government of India, in its endeavour to provide impetus to the total sanitation campaign, launched the *Nirmal Gram Puraskar (NGP)*. The NGP, an incentive based award, recognises the achievements and efforts made by a gram panchayats in ensuring full sanitation coverage.

Box 9: Nirman Bharat Abhiyan: Objectives

- Bring about an improvement in the general quality of life in the rural areas.
- Accelerate sanitation coverage in rural areas to achieve the vision of Nirmal Bharat by 2022 with all gram panchayats in the country attaining Nirmal status.
- Motivate communities and panchayati raj institutions promoting sustainable sanitation facilities through awareness creation and health education.
- To cover the remaining schools not covered under Sarva Shiksha Abhiyan and *Anganwadi* centres in the rural areas with proper sanitation facilities and undertake proactive promotion of hygiene education and sanitary habits among students.
- Encourage cost effective and appropriate technologies for ecologically safe and sustainable sanitation.
- Develop community managed environmental sanitation systems focusing on solid and liquid waste management for overall cleanliness in the rural areas.

Source: <http://tsc.gov.in/TSC/NBA/AboutNBA.aspx>

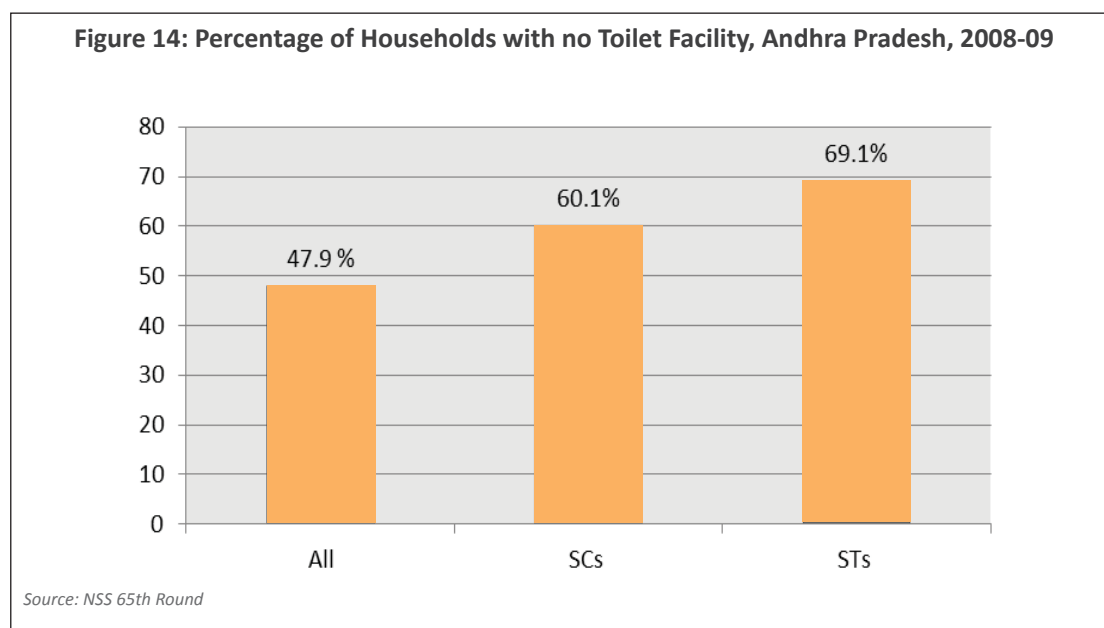
The award gained immense popularity and contributed effectively to bring about a movement in the community for attaining the nirmal status. It contributed significantly to the achievements of increased sanitation coverage in the rural areas of the country. This led to rechristening of the TSC as “*Nirmal Bharat Abhiyan*” (NBA) on April 1, 2012. The primary objective of NBA is to accelerate the sanitation coverage in rural areas so as to comprehensively cover the rural community through renewed strategies and satu-

92 India Human Development Report, 2011, Towards Social Inclusion. Institute of Applied Manpower Research, Planning Commission Government of India

ration approach⁹³. NBA envisages covering the entire community for saturated outcomes with a view to create *Nirmal Gram Panchayats* with the following priorities:

- Provision of individual household latrine to below poverty line (BPL) and identified above poverty line (APL) households within a gram panchayat (GP)
- Gram panchayats where all habitations have access to water to be taken up. Priority may be given to GPs having functional piped water supply.
- Provisions of sanitation facilities in government schools and *anganwadi* in government buildings within these GPs.
- Solid and liquid waste management for proposed and existing nirmal grams.
- Extensive capacity building of stakeholders such as the panchayati raj institutions (PRIs), village water and sanitation committees and field functionaries for sustainable sanitation.
- Appropriate convergence with Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) with unskilled man-days and skilled man-days.

The NBA envisages a “demand driven approach” with an emphasis on awareness creation and demand generation for sanitary facilities in houses, schools and for cleaner environment. Alternative delivery mechanisms are also to be explored and adopted to meet the community needs.



In the scheme, the provision of incentives for individual household latrine units to the poorest of the poor households has been widened to cover other needy households with the objective to attain community outcomes. In Andhra Pradesh, the total sanitation coverage is around 52.1 per cent. The percentage of households with no toilet facility is much lower for Scheduled Caste at 60.1 per cent, and STs at 69.1 per cent (see: Figure 14).

A beneficiary assessment was carried out in Ipperu village of Kuderu *mandal* in Anantapur district of Andhra Pradesh. The aim was to assess the performance of the scheme and understand concerns related to implementation. An in-depth interview was conducted with a beneficiary named Ms. Peddakka to understand her experience with respect to availing benefits under the scheme.

Peddakka is a 45-year-old woman from Ipperu village. This area is drought prone and semi-arid. She lives with her family of five, including her husband Lakshmana. Her family and others in the Scheduled Caste neighbourhood decided to access the individual household latrine unit under the new NBA scheme. They

93 <http://tsc.gov.in/TSC/NBA/AboutNBA.aspx>

have had to submit applications to the Mandal Development Officer more than 20 times in the past five years.

With the launch of NBA, she was happy that her family had become eligible for the higher incentive under the revised provisions. She was informed that she would get Rs 9100 for the toilet—NBA would provide her Rs 4600 and MGNREGS would contribute Rs 4,500. She would have to pay Rs 900, which is called the beneficiary contribution. Prior to the NBA scheme, the government provided Rs 3700 only for the construction of an individual household latrine. So the higher amount under NBA was a big relief for her and the community⁹⁴. Peddakka, along with other members, applied for the scheme. They were not prepared for the long waits ahead.

First, they waited for the MGNREGS field assistant to provide markings for the toilet construction. They lost two wage days waiting for the field assistant. After the two-day wait, the markings were done at the site. Peddakka and her husband dug two pits for the toilet, which they accomplished in six days. The scheme mandates the beneficiary to make all preliminary arrangements—digging the pit and purchasing construction material to construct the toilet. She approached her self-help group for a loan to make the purchase, but the loan was denied⁹⁵. So she resorted to borrowing Rs 6000 from a farmer, at a much higher rate of interest. She purchased five cement bags and bricks from the *mandal* headquarters, Kuderu. She settled an initial advance of Rs 2500 towards the purchase and promised the owner to pay the remaining amount once officials sanctioned the bills towards the toilet construction. She hired an auto rickshaw back home to her village from Kuderu. The next day her husband went to Anantapur city⁹⁶ and purchased six cement rings for the pits. The basin and pipes were also sourced from Anantapur. These hardware items were transported from the city to the village. This process took an entire day.

After the purchase was over, the next task was to look for a mason to complete the construction. Her village has only three masons, who prefer to work in Anantapur where they earn better wages. She managed to convince only one mason to undertake the job at an offer of Rs 500 as advance. Family members assisted the mason. Since this is a drought prone area, collecting the required quantity of water for the construction work posed a huge challenge. She and her family members carried water from as far as half a kilometre. The team worked for three days to build the toilet. The curing⁹⁷ process took another week and Peddakka managed this work single handedly.

After the completion, they took a family picture with the toilet as the backdrop. This proof was submitted to the technical assistant for further action and approvals. Only after submission of this proof, the bills of the construction materials could be submitted. It took her husband Lakshmanna another two days to run around the town collecting the bills. They were also informed that the money would be credited only in their bank account. So, Peddakka's husband opened the account in a bank with a minimum balance of Rs 600.

Thereafter, all the bills and necessary documents were submitted for approvals and release of the grant. After waiting 35 days, she realised that the money had still not arrived. This meant paying the monthly interest over the loan that she had taken from the farmer. In lieu of the interest, she worked on the farmer's land free of cost. Now that meant forsaking her earnings to pay the interest towards the loan. A week later, the sanctioned amount of Rs. 9100 was finally transferred into the account directly. The entire amount was promptly withdrawn and payments made to all.

This case study brings to the fore several issues with respect to the difficulties faced by beneficiaries in terms of wage loss, travel costs, increased incidence of informal loans and interest burden etc. The high out-of-pocket personal expenditure is usually not factored within the scheme costing norms and implementation design. When the actual expenditure, as incurred by beneficiaries, and itemised cost norms of the scheme are compared it is observed that the amount of Rs 9100 to construct the unit is way lower

94 The Village was sanctioned 175 toilets in 2013-14 under the NBA.

95 They refused to give her a loan because their rule was that her present loan was to be cleared before taking another one.

96 The district headquarters 30 km from the Peddakas' village

97 Curing is the process of controlling the rate and extent of moisture loss from concrete structures post construction by hydrating it with generous quantity of water. It has to be undertaken for a reasonable period of time if the concrete is to achieve its potential strength and durability

than the actual expenditure. The itemised break up of costs as per the scheme and the actual cost paid by Peddakka is provided in Table 5. The total cost her family incurred, including wage loss, labour cost, travel cost and loan interest, was Rs 14,850. This is way above the amount sanctioned for the toilet. Peddakka said her contribution towards the entire process was almost Rs 5750, which according to her, was very high for her family to bear. This amount is much higher than the stipulated Rs 900 beneficiary contribution under the scheme. Peddakka had not anticipated this expenditure. Such individual experiences may demotivate others to access the scheme. Also, the onus of completing the task, as reflected in the case study, falls squarely on women thus increasing their time poverty and unpaid work burden.

Itemised costs as incurred by Peddaka's family		Estimated cost of IHHL under the scheme	
Particulars	Amount in Rs.	Particulars	Amount in Rs.
Labour for digging of two leach pits	2120	E/W excavation in OG soils	272
Bricks -220 Nos(@ Rs. 12 * 220 bricks)	2640	CC(1:5:10) using 40mm HBG	605
Cement 5 Bags (@ Rs.310 * 5 bags)	1550	RR Masonry in CM (1:6)	1846
Transportation to bring materials (Kuderu to Ipperu)	250	Brick masonry in CM (1:6)	2403
1 Toilet Basin	600	Plastering in CM (1:4) 12mm	1379
6 Rings (@ Rs.170 * 6)	1020	Refilling with E/X earth	132
Leach pit caps 2 (@ Rs.250/- *2)	500	S/F of RCC 1000mm dia ring	1200
PVC Pipe 1	300	S/F of RCC 1000mm dia ring cover	400
Auto fare to bring Basin, Rings, Caps and Pipes	400	S/F of 100mm SWG pipe line	240
Labour for Mason (@Rs.350/- * 3 days)	1050	RCC Jelly Ventilator 0.6x0.3 mt	50
Labour for 4 members * 3 days Men - 2 (@Rs.200/- per day per member * 3days) Female-2 (Rs150/- per day per member * 3 days)	2100	S/F of Wc with P Trap Supplying of MS door of 0.60X1.65mts Supplying of AC sheet of size 1.05X1.50mts	1762
Labour for (toilet) cement curing (@ Rs120* 7)	840		
Travel to Anantapur and return for 2 days to submit the bills and sanctioned the amount purposes (labour @Rs.200*2days and travel @Rs.60 * 2 days)	520		
Bank Account Opening expenses	600		
Travel for Account opening	60	Fixing Charges of W.C and'P' trap, M.S.Door and A.C.Sheet	200
Interest for Rs.6000/- (for 30 days)	300	Unforeseen items if any	11
Total	14850	Total	10500⁹⁸

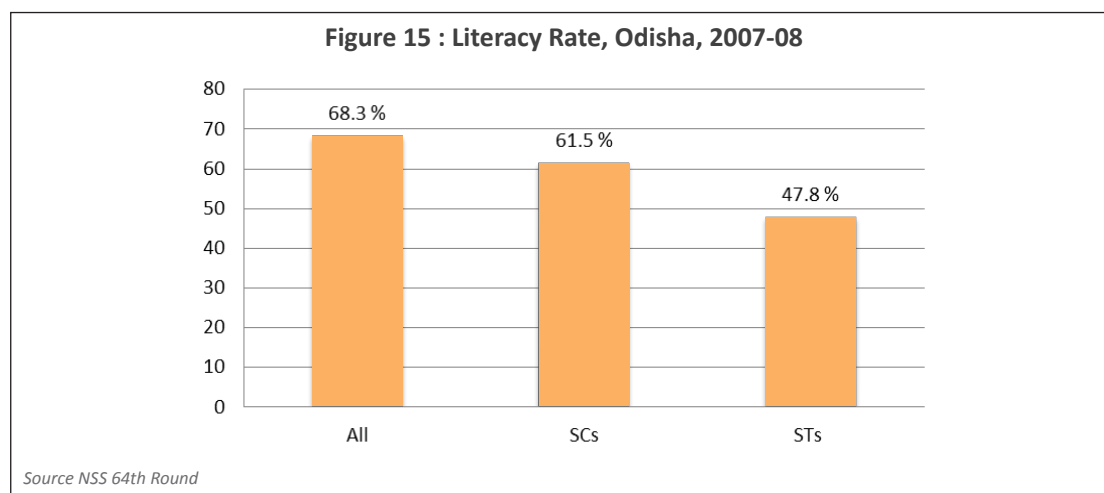
CASE STUDY III

Pre-Matric Scholarship for SC and ST Students: Odisha

The literacy rate among SCs and STs is a matter of concern in Odisha. The wide gap in literacy rates within different social categories compared to the state average is reflected in Figure 15. The state as well as the Centre has introduced several measures to alleviate these gaps. One such intervention is pre-matric scholarships for SC and ST students. The aim of the scholarship is to provide financial support to the SC and ST students whose parents' annual income is less than Rs 2 lakh per annum. The funding for this is sourced

98 For hilly & difficult areas additional provision of Rs. 500/- from NBA funds is included in the above government estimation. Source: GO MS No: 250 Dt: 27.08.2013. But Anantapur district does not fall under Hill area.

from the SCs and STs Development department under the Odisha government, and the Ministry of Social Justice and Empowerment, under the Centre. The District Welfare Officers consolidate the demand from different blocks and submit the proposal to the SC and ST Development Department, after which the funds are transferred to the Block Development Officer's (BDO's) account. The BDO then deposits the fund in the respective school headmaster's account. There are different categories of such scholarships and the cost norms also vary accordingly:



1. SCHOLARSHIP FOR DAY SCHOLARS

- The state provides scholarship for SC and ST students enrolled in class VI to VIII. The cost norms for class VI and VII students is Rs 150 per boy and Rs 200 per girl per annum and the cost norm for class VIII is Rs 200 per boy and Rs 250 per girl per annum. The scholarship for Class VI to VIII is distributed by the head master of the school concerned. The amount is directly debited in the account of the district welfare officer who withdraws the money at the block level and deposits it in the head master's account. The headmaster then distributes the money among the students.
- To address the high dropout rate among class IX and X students, the Centre launched another scholarship. Under this, a scholarship of Rs 2250 per student per annum is given to both boys and girls. The scholarship money is deposited in the student's account.

2. SCHOLARSHIP FOR RESIDENTIAL SCHOOLS

The scholarship norms for residential schools (class I to X) are much higher. Scholarship for boys is Rs. 6200 per student and for girls it is Rs. 6500 per student per annum. This amount includes dietary expenses, TV/DTH charges, pocket money etc⁹⁹. Both the state and the Centre contribute towards this scholarship¹⁰⁰. The state contribution to the scholarship is transferred to the headmaster's account. The headmaster withdraws the money to meet the operating expenses of running the residential establishment. The amount for books and ad hoc grants from the Centre is transferred directly to the beneficiary's bank account through the national electronic fund transferee (NEFT) mechanism. The students receiving money through direct transfers withdraw the amount and hand it over to the teachers for their maintenance costs.

Our research team carried out a beneficiary assessment of the pre-matric scholarship for both residential as well as non-residential categories. Focused group discussions were conducted with beneficiaries. The observations are presented separately for both the categories.

FOCUSED GROUP DISCUSSION: NON RESIDENTIAL SCHOOLS

Non-residential schools in villages Ramgiri and Kundulubeda in the Koraput district were chosen for the

99 The expenditure for 4 times meal per day, DTH/TV and electricity, medicine all are booked under this money.

100 The Ministry of Social Justice and Empowerment provides Rs 3500/- per annum as PMS and Rs.1000/- as Books and Adhoc Grant per annum to the hostellers of class I to class X. Odisha government (Department of SC & ST development) bears the differential cost of Rs. 1700/- for a boy and Rs. 2000/- for a girl per annum towards the PMS.

purpose. A field visit was undertaken to understand the functioning and management of the schools in the tribal area. Spatially disadvantaged villages were chosen for the focused group discussion. Eight students—three females and male students—from the two schools studying in class IX and X were chosen. It was observed that both schools had serious infrastructure and human resource related concerns. The school building had improved but there was no electricity connection in the school premises. Piped water connection was unavailable. The only drinking water facility was a tube well in the school. This belt is a malaria prone zone, yet there was no provision made for regular health checkup of students or staff members. The schools were also understaffed as teachers were not paid adequate salaries.

With respect to payment of the scholarships, the respondents pointed out late payments as a regular feature. A few students also mentioned that it could take between six months and a year to receive the scholarship amount. Late payments affected the performance of the scheme, since the students were unable to expend on items such as study materials at the time of need. Another concern was related to the low cost norms under the scheme. The students felt that the yearly scholarship was paltry and hardly sufficient to meet their out of pocket study expenses. This prevented many from purchasing study materials, which affected their studies. It was also interesting to note the difference in how boys and girls preferred to utilise the scholarship. The boys spent the money mostly on stationery items and books, whereas, the girls deposited the scholarship amount with their family members. In most cases they did not exercise control over their own scholarship money.

FOCUSED GROUP DISCUSSION: RESIDENTIAL SCHOOLS

This focused group discussion was conducted in the government-run residential high school in Kandulabeda village in Koraput district. The school has 420 students and 13 teachers. Of the 420 students, 131 are girls and 289 are boys. The focused group discussion comprised eight students and all the respondents were females studying in class 10. The respondents pointed towards several infrastructure related gaps and concerns. There was no provision of toilet within the school premises. The toilets were in a dilapidated condition and had no water supply. The students, both girls as well as boys, were forced to defecate in the open. This posed security related concerns, especially for the girls. The school had two tube wells from which both boys and girls sourced water. Piped water connection was not available. Respondents shared that the water source was not sufficient for all the students in the school since water was used for bathing, washing clothes and utensils, cooking as well as drinking. The residential school also did not provide beds and other basic furniture items for the students. The only facility provided was a building, and the rest the students were expected to take care of. The number of classrooms in the school was grossly inadequate. There were only five classrooms to accommodate 420 students. The scholarship amount was utilised by the school administration towards operational costs (meals, DTH/TV, medicines etc.). All these expenses were covered by the scholarship of the students studying in these schools¹⁰¹.

Both the group discussions highlight similar concerns. First and foremost, poor infrastructure—dilapidated school buildings, inadequate class rooms, hostels without functional toilets, lack of electricity and piped water connection adversely affect the quality of life of students as well as the quality of education in these schools. Secondly, the cost norm for non-residential students is highly inadequate. Thirdly, in the residential schools, the scholarship is spent towards food and other overheads. It is not clear why the scholarship is credited in the student's accounts if it is not utilised by them for study related expenses. Also, the cost norms for girl students are higher in residential schools. It is not clear though as to how this extra amount is spent or what additional provisions are provided to them. It is apparent that this intervention was planned with the intention of increasing literacy levels among SC and STs as also retain them in a formal education system. However, the effectiveness of such investments is highly dubious given the severe constraints under which such schools function.

101 The PMS for Class I to VIII is withdrawn by the Head master and disbursed for purchasing of food articles for the month. The PMS is primarily utilised to fulfill the expenses towards the students' food and DTH connection etc. The PMS for class IX and X students is deposited through the NEFT Mechanism. So, the students withdraw the money and hand over to the teachers for their maintenance.

4 Conclusion and Recommendations

All the six states under study have consistently committed resources to realize gender equality and women's empowerment objectives. This is the only inference that can be drawn convincingly. The challenge, however, is to understand the trends that relate to other important variables to assess the maturity of Gender Responsive Budgeting Initiatives (GRBI) in these states. It is interesting to observe the inter-state variations with respect to the following:

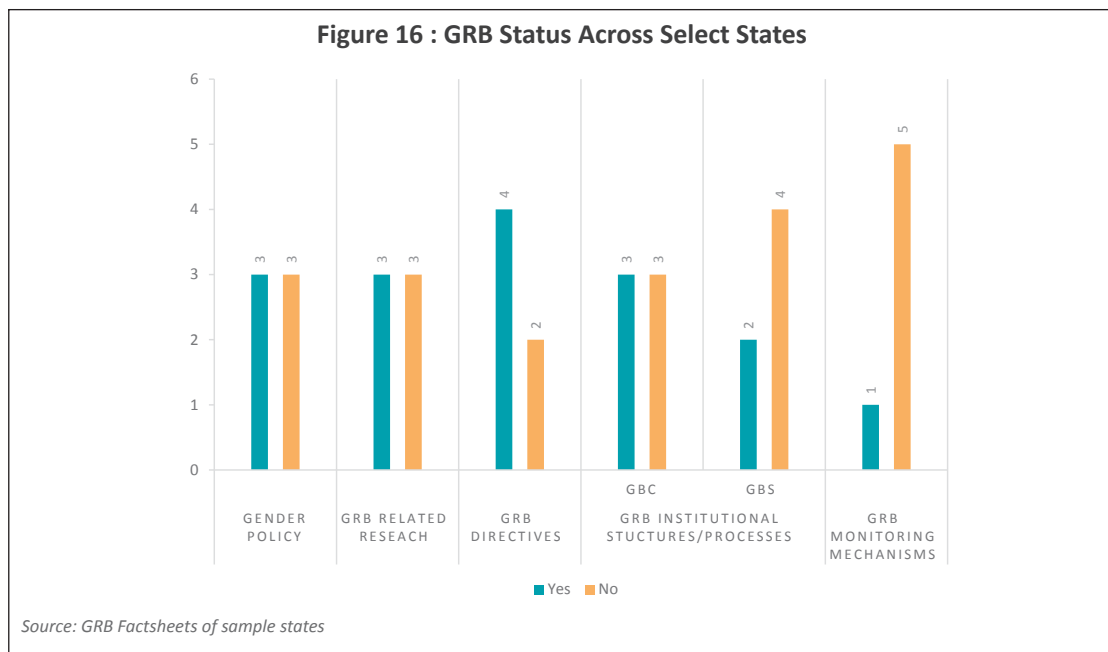
1. Priority assigned to gender equality and women's empowerment investments as well as the quantum of resources dedicated towards achieving these priorities;
2. Presence or absence of concerted efforts to identify the gaps and areas that need focused attention and dedicated resources;
3. Presence or absence of initiatives to ensure gender responsive planning and budgeting across sectors;
4. Presence or absence of mechanisms that help institutionalise GRBI¹⁰² as well as the nature, mandate and limitations of these mechanisms; and
5. Type of GRB tools applied within state-specific GRBIs.

102 GBS, GBC, committees, GRB Monitoring cells etc

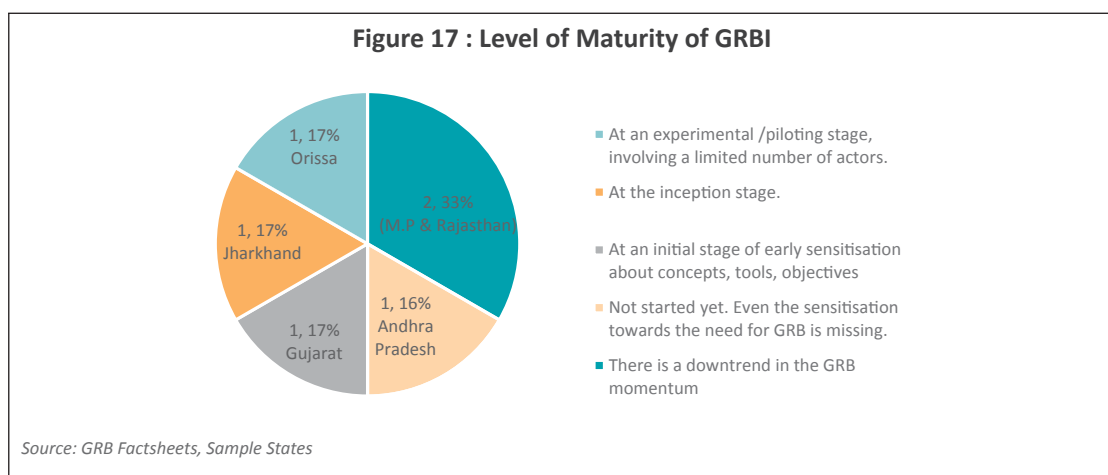
As discussed in the methodology section, the states were divided into Type I (with GBS) and Type II (without GBS) for the purpose of analysis.¹⁰³ Of the six states under study, only Madhya Pradesh and Rajasthan have officially adopted GRB as a strategy and constituted gender budget cells. The two states publish a gender budget statement every financial year. The formats of the statement in the two states though differ.

STATUS OF GRB ACROSS SAMPLE STATES

A preliminary scan of GRBIs across the six sample states is presented in Figure 16. Three states, MP, Rajasthan and Gujarat, have a state-specific gender policy. Jharkhand is in the process of finalising one, but it has not been officially endorsed yet. Odisha and Rajasthan are the frontrunners on sector-specific GRB research. In Gujarat, substantial body of work on GRB and gender audits exists. In the remaining states, very limited state-specific research or knowledge products are currently available.



Several directives have been issued to further GRB in states such as MP, Rajasthan, Gujarat and Odisha. The scope of these directives, as well as the issuing authority, however, varies from state to state. It is interesting to note here that despite the fact that GRB is not formally institutionalised or endorsed by the Gujarat and Odisha governments, both the states have issued circulars and directives to this effect. Meanwhile, they continue to use the women's component plan model.



103 Type I States - Gender Budget Statement published (Madhya Pradesh & Rajasthan) and Type II States- Gender Budget Statement not published (Andhra Pradesh, Gujarat, Jharkhand & Odisha)

With respect to institutional structures and GRB processes, only MP and Rajasthan produce and publish the GBS. The formats for both the states differ substantially—MP follows the Centre’s pattern and reflects gender budgets under two categories¹⁰⁴, whereas Rajasthan follows a complicated and exhaustive format wherein the gender budget is divided into four categories¹⁰⁵. Both Rajasthan and MP have constituted gender budget cells. In Odisha, a gender cell was established with well-defined roles and with the objective to provide technical inputs in gender planning, gender budgeting, and gender analysis and audit. As seen in Figure 16, GRB monitoring is one of the weakest links in the process. Only Gujarat has constituted a GRB monitoring cell in the state.

LEVEL OF MATURITY OF GRB IN SAMPLE STATES

The level of maturity of GRB varies from state to state. Madhya Pradesh and Rajasthan publish the GBS every year and yet the GRBI is perceived to be at an experimental or pilot stage. The key concerns relate to the involvement of limited number of actors, a GBS-centered approach, limited individual and institutional capacities as well as methodological ambiguity regarding gender budgets. Andhra Pradesh is at an inception stage with only a few capacity building workshops to its credit. Lately, the Andhra Pradesh government has issued a circular articulating the need to operationalise GRB and to publish a GBS. The Planning Department also organised a consultation workshop in December 2013 to discuss and propose the state GRB strategy. Gujarat too is at an initial stage of sensitisation about concepts, despite the fact that GRB and gender audits have been the focus of several research studies in the state. Jharkhand stands out as one of the poorest performers where no process to operationalise GRB has even begun. The basic orientation on the relevance of GRB among key stakeholders is missing. Odisha is an interesting example of how efforts to operationalise GRB took off at an accelerated pace and gradually lost momentum. The state has witnessed a downtrend in the past few years.

The main observations can be summarised as follows:

1. There is a conceptual ambiguity around GRB. Most stakeholders perceive the production of a gender budget statement as the equivalent of ‘doing GRB’.
2. Efforts to integrate GRB into the planning, budgeting and audit continuum or to engage with other GRB tools are non-existent. A number of GRB tools¹⁰⁶ have been developed by a group of feminist economists, which draw on their experiences of raising awareness on gender and budgets in Australia and South Africa. These tools have served as the basis for many GRB initiatives across the globe. These include the three-way expenditure categories¹⁰⁷ outlined by Rhoda Sharp in 1998, Debbie Budlenders’ five-step approach¹⁰⁸ and Diane Elson’s¹⁰⁹ tools.

104 Shreni I: Women Specific Schemes- Schemes explicitly meant to benefit of women/girls- targeting 100% budget allocation
Shreni II : Pro Women Scheme- Scheme partly benefits women- budget allocation in the range, more than 30% but less than 100%

105 The format is divided into four parts:

Part A: Where the percentage of women beneficiaries / Share of allocation towards women and girls is > 70%

Part B: Where the percentage of women beneficiaries / Share of allocation towards women and girls is 70-30%

Part C: Where the percentage of women 30%

Part C: Where the percentage of women beneficiaries / Share of allocation towards women and girls is 30-10%

Part D: Where the percentage of women beneficiaries / Share of allocation towards women and girls is < 10%

106 There are a variety of tools that can be used in GRB.

107 Rhonda Sharp’s three-way categorization of expenditure breaks down budget expenditures into the three main categories:

i. Gender-specific expenditure targeting women and girls

ii. Expenditures promoting equal opportunities in the public sector

iii. Mainstream expenditures (budget expenditures not included under the two previous categories;

108 The five steps include:

i. A situational Analysis: An analysis of the situation for women and men and girls and boys (and the different sub-groups) in a given sector.

ii. A Policy Analysis: An assessment of the extent to which the sector’s policy addresses the gender issues and gaps described in the first step

iii. Assess adequacy of Budgets: An assessment of the adequacy of budget allocations to implement the gender sensitive policies and programmes identified in step 2 above.

iv. Monitoring: Monitoring whether the money was spent as planned, what was delivered and to whom. This involves checking both financially and the physical deliverables (disaggregated by sex)

v. Impact Assessment: Has the situation changed?

109 The most popular GRB tools are the ones proposed by Diane Elson and include a set of seven tools: Gender Aware Policy Appraisal, Sex Disaggregated beneficiary assessment of public service delivery and budget priorities, sex disaggregated public expenditure incidence analysis, sex disaggregated public revenue incidence analysis, sex disaggregated analysis of the budget on time use, gender aware medium term economic policy framework and gender aware budget statement.

3. A GBS centered approach and issues related to the GBS framework:
 - 3.1 States that officially endorse GRB as a strategy focus primarily on producing the GBS. The exercise is limited to the task of presenting allocations as per prescribed formats and guidelines. The entire focus therefore is ‘GBS centric’, which is a problem. Although GBS has its own value, it is important to recognize that GBS is only one of the GRB tools and can only be used for a specific purpose.
 - 3.2 There is no clear methodology with respect to the most appropriate format of the GBS. In Type I states, it is seen that both Madhya Pradesh and Rajasthan have different formats as well as criteria for reflecting allocations. The problem related to presenting data in these formats is an issue for both the states.
 - 3.3 An increase in the number of schemes as well as allocations reported in the GBS over the years cannot be construed as an increase in gender responsive investments or measures. This in most cases may just imply improved capturing and presentation of budget data.
 - 3.4 There is no clear understanding with regard to apportioning allocations that are not 100 per cent women specific. This is arbitrarily entered and reduces the exercise to a mere mechanical data entry effort.
4. No inference can be drawn to suggest that states that engage with GRB, meaning produce GBS, have accomplished significant or perceptible gains. If the gender development index and gender empowerment measure are taken as the impact indicator, it is observed that they are comparable across all dimensions for both Type I and Type II states. In fact the performance of Type I states is much lower (see: Table 1).
5. There are huge capacity gaps. All states except for Jharkhand have organised some form of GRB trainings and workshops. However, these efforts have not yielded any significant results primarily due to the absence of systematic capacity development strategy; lack of customised capacity development modules—trainings, handholding support, mentoring—with respect to the application of GRB tools¹¹⁰.
6. It is observed that states that received some handholding from external agencies such as UNDP have developed state-specific GRB strategies and taken steps towards operationalising GRB with technical assistance from these organisations. For instance, United Nations Development Programme (UNDP) supported the governments of MP and Odisha; UNFPA supported Rajasthan; and UNFPA and Gender Resource Centre supported Gujarat. However, barring MP and Rajasthan, steps taken by the other state governments such as Gujarat and Odisha have not resulted in the official endorsement of GRB.

Recommendations

This section outlines a set of generic recommendations drawn from the experience of GRB in the six sample states.

1. **Planning, Budgeting and Auditing Cycle:** As commonly perceived, the scope of GRB is not limited to just promoting gender responsive investments. It is a process that entails sensitivity in policy formulation, programme design, resource allocation, implementation and monitoring, and even impact assessments and audits. It is important to integrate GRB within this continuum. Entry points for GRB can be identified within the existing systems of planning, budgeting and audits and the same can be leveraged to promote GRBI within states.
2. **Institutional Mechanisms and Procedures:** Institutional mechanisms such as gender budget cells or committees, budget circulars and gender budget statement have been in vogue both at the Centre and states. Setting up institutional mechanisms and procedures is a valuable process indicator towards a certain commitment at the policy level. However, even a preliminary assessment of these institutional mechanisms reveals that they have not been very effective and are riddled with several weaknesses. For instance, in the case of gender budget cells (GBCs), they have been more or less defunct; in the case of the GBS, there are methodological ambiguities and irregularities. It is critical to review the

¹¹⁰ specific to government stakeholders

performance of the GBCs including their constitution, mandate and functions. It is also important to ensure their periodic monitoring. See box 10 for recommendations with respect to the GBS.

3. **Need to engage with other GRB tools:** GRB entails engagement with a range of frameworks and tools, the selection of which is subject to variables such as scope, actors and objective of the exercise. Therefore, engaging with other GRB frameworks and tools is important. The five-step framework is a good starting point when new initiatives are planned. See box 11 from the five-step framework perspective. It is an excellent example of how new initiatives can be planned.
4. **Individual and Institutional Capacities:** Trainings and capacity building is another variable that impacts the effectiveness of GRBIs. A well-tailored and systematic capacity building strategy needs to be in place. The focus of trainings should be on mentoring of officials. There is need to develop specific training modules to facilitate this.
5. **Monitoring:** This is the weakest link in the process. There are no specified mechanisms in place that can monitor state specific GRBI and grade their performance accordingly. There is also no clarity on which agency or institution should be responsible for overseeing the overall implementation of GRBI in the states. Monitoring is critical to ensure that GRBI are on track to realize gender equality and women's empowerment goals and objectives.
6. **Research and advocacy:** This is yet another area that needs focused attention. GRB tools and frameworks rely on evidence based data and information. There is a need for gender focused budget reviews across sectors at the national and sub-national levels. Budget groups should also include this important criterion of enquiry in all other mainstream review.

Box 10: GBS: Issues and recommendations

The Gender Budget Statement (GBS) or Gender Aware Budget Statement is one of the critical priority tools intrinsic to any government-led Gender Responsive Budget Initiative (GRBI). It is an accountability tool that showcases the quantum of allocations flowing to advance and promote gender equality commitments across sectors. The GBS is collated and published by the finance department, but the line ministry or department concerned furnishes the information. The exercise should preferably entail well-defined processes, tools and methodology, to ensure responsible and accurate reporting. This calls for high degree of commitment and coordination from respective government stakeholders. The experience with the GBS both at the Centre and state level has shown that:

- a. The prescribed formats adopted by different states are unsuitable and therefore unable to capture the range of allocations across all sector programmes. It is also observed that the formats and instructions may at times be misleading as in the case of Rajasthan GBS. In Rajasthan, one of the guidelines for furnishing information in the GBS suggests that 'those departments whose work area is "gender neutral sector" or those whose work is in the basic infrastructure sector like canal, road, water, electricity etc. should report gender component based on the share of women in total population'.
- b. The GBS, both at the national and state level, is marred with several methodological irregularities due to problems related to (i) incorrect identification of programmes and schemes as GB, under different categories as prescribed by the format, (ii) absence of a clear-cut, well defined methodological approach to arrive at the projected figures under a specific scheme, especially those that are either composite or are not beneficiary oriented.
- c. The issues related to quantum of allocations earmarked as gender budget and how the money is spent.

Broadly, the GBS is critiqued along these lines. It is necessary to probe the underlying problems that accentuate such irregularities. It is important to keep in mind the following questions that may lead to substantive improvements in the way GBS is presented:

1. It is important to define the scope as well as the limitations of the GBS as a tool. Is it imperative that all allocations must necessarily find location in a GBS? If not, what is the criterion that defines the types of expenditure that should essentially be reflected in the format? There is urgent need to have this clarity.
2. As and when this clarity is achieved, there will be better understanding of what constitutes the most suited format for a GBS. There are several formats in vogue and each is known to have its merits and demerits. There is no consensus on what constitutes an exhaustive and comprehensive format. There are three formats proposed in the course of the research (see Annexures 11,12,13).

3. With respect to the types of allocations presented under different categories it is important to ask the following:
 - 3.1. For women specific category (100 per cent women-centric allocations)
 - What is the nature of investment that is reflected as 100 per cent women-specific?
 - What are the norms and modalities by which such schemes are implemented: is it need based or demand based? It has been observed that several 100 per cent women-specific schemes, such as Ujjawala, Short Stay Homes etc. are implemented subject to approval of proposals received from implementing partners. This shows a skewed outreach of such schemes. The implementation model endorsed may bypass several women who are in need of such services. This defeats the very purpose of such allocations although they may qualify as a GB
 - 3.2. For beneficiary oriented composite expenditure
 - Are gender disaggregated physical targets fixed at the onset? Example, MGNREGA
 - Is information regarding per capita costs of such investments available with the departments for them to be able to cull out the GB?
 - Are the costing norms same for women, men, girls and boys? The costing norms may differ for girls, for example the pre-matric scholarship scheme for day scholars¹¹¹ and pre-matric scholarship for residential students¹¹².
 - 3.3. For expenditure that cannot be broken down
 - How to calculate the incidence of benefit of such expenditure? Is the information available? If not, then:
 - i. Have these projects—water, sanitation, transport, highways etc—been appraised from a gender perspective? What is the scope of planning gender responsive measures, and corresponding investments, within these projects?
 - ii. Are such projects alleviating women’s care burden or do they remain unchanged or even increase?
 - iii. What is women’s opportunity cost if certain investments are not prioritised?
4. There is need to include the GBS within the expenditure audit mandate of the Supreme Audit Institution. This measure will ensure some level of seriousness in the way in which the GBS is prepared and also the manner in which such allocations are spent.
5. Clear cut guidelines across schemes should be formulated to ensure accurate reflection of the gender budget across all categories. The capacities of government officials should be developed accordingly.

Box 11: Rajasthan State Girl Child Policy 2013 A case study

The Rajasthan government officially launched and endorsed the state girl child policy in January 2013. The state girl child policy is a typical example of how a GRBI can be planned and designed using the five-step framework . The policy will be explained using this framework of analysis.

STEP 1: SITUATIONAL ANALYSIS

The policy begins with a situational analysis of the girl child across several indicators that reflect adverse trends. The policy analyses the situation of declining sex ratio, differences in health indicators for girls and boys, average age of marriage for girls, differences in educational indicators for girls and boys, discrimination in intra household distribution of food, the incidences of violence against women and girls, sexual assault faced by adolescent girls, etc. The situational analysis forms the basis or premise for a comprehensive girl child policy in the state.

¹¹¹ PMS for Day Scholars: The state provides scholarship for SC & ST students enrolled in class VI to VIII. The cost norms for VI & VII class students is Rs. 150/- per boy and Rs. 200/- per girl per annum and the cost norm for VIII class, is Rs. 200/- per boy and Rs.250/- per girl per annum .

¹¹² PMS for residential Schools: The PMS norm for residential schools (class I to X) for boy students is Rs. 6200 per boy student and for girls Rs. 6500/- per girl student (per annum).

STEP 2: POLICY ASSESSMENT

Despite several measures in terms of policies, programmes and schemes across different state departments, a concerted and holistic effort was missing. The indicators reflect that such efforts have been ineffective in addressing the situation. Based on this, the girl child policy was planned and designed. This policy endeavours to streamline all such efforts across departments and identified priority issues for girl children of various age groups, starting from pre-birth up to the age of 18. The priority issues were:

- a. Declining child sex ratio
- b. Health and education services and family support
- c. Protection from violence, abuse and neglect
- d. Agency and empowerment

The policy outlines a multi-pronged short- and long-term strategy with social action, legislative action and gender sensitive essential services as the cornerstone of implementation. The policy also identifies the arrangements for coordination and action as well as a state specific action plan.

STEP 3: ASSESSMENT OF BUDGETARY ALLOCATIONS

The policy clearly indicates the need for ‘pooling of resources’ to implement the action plan. ‘All duty bearers and stakeholders are expected to generate and pool together the financial, human and technical resources required for the implementation of this policy framework and strategic action plan. The government shall draw upon the resources made available by the Twelfth Five Year Plan to various government departments on dealing with the issues concerning the girl child. In due course, a gender budget for the policy can be developed to have a clear estimation of the quantum of resources committed across each policy priority area.

STEP 4: ASSESSMENT OF SHORT-TERM OUTPUT OF EXPENDITURE

The policy also outlines monitoring and evaluation process for the implementation of the policy. The task of monitoring the progress has been entrusted to the state task force for care and protection of girls, which will be led by the chief secretary and has various additional secretaries and principal secretaries as its members. This committee will conduct quarterly progress review of the policy, and the State Commission for Protection of Child Rights will carry out a monthly review. It also talks about community-based implementation planning and monitoring as well as creating the framework to collect relevant data for research and interpretation. It will be interesting to monitor expenditure related inputs across each policy action in the forthcoming years.

STEP 5: ASSESSMENT OF LONG-TERM IMPACTS

The policy captures the baseline data across relevant indicators and identifies the impact indicators across each policy issue. The policy also assigns time bound results. It will be interesting to track the same once the policy is rolled out for implementation. This policy is a typical example of how GRB initiatives should be planned. This policy is also unique as it accommodates:

- Inter-convergence initiative: It is a comprehensive strategy and is holistic because of its inter-convergence approach.
- The action points are time bound with specified indicators of progress and measured impacts.
- It foresees pooling of resources across sectors to fund the planned initiatives. This is a unique provision.

ANNEXURE 1

ENTRUSTED RESPONSIBILITIES IN CONTEXT TO GENDER BUDGET WORK PLAN (GOVERNMENT OF MADHYA PRADESH)

Department/Institution (time frame)	Activities
Department of Economics and Statistics (special action plan in 2008)	Collection and compilation of gender disaggregated data on different women related issues
All the departments (since 2008)	
Finance Department (2008)	Developing tools for gender budgeting based on women related issues, needs and priorities at government level
Finance Department, Panchayat and Rural Development Department and Women and Child Development Department (2008)	Preparing strategy for ensuring women's access and participation in budget making at every possible level of public expenditure
Finance Department and Women Resource Centre at Academy of Administration, Madhya Pradesh (2008-12)	Training and capacity building of government officials for taking up gender based budgeting system
Finance Department and all other Government Departments (2008-12)	Budget provisions for implementing State Women Policy
Women Resource Centre at Academy of Administration, Madhya Pradesh (2008-12)	Undertaking annual analysis, evaluation and research on gender based budgeting system
Finance Department (2008-12)	Continuous monitoring of gender based budgets
Finance Department (2008-12)	Documenting auditing of gender based budgeting system

Source: State Women Policy, GoMP, 2008

ANNEXURE 2

GBS PERFORMA (RAJASTHAN)

Performa for Online submission of Gender Budget Statement as reflected in the IFMS of Finance
Department Government of Rajasthan.

प्रपत्र - 11

जेण्डर बजट विवरण (Gender Budget Statement) – A से D श्रेणी

विभाग का नाम.....

आयोजना भिन्न / आयोजना / केन्द्र प्रवर्तित योजना

(रूपये सहस्र में)

क्र.सं.	योजना का नाम	बजट शीर्ष (पूर्ण बजट शीर्ष अंकित करें)	बजट अनुमान 2012-13	बजट अनुमान 2012-13 में आवंटन के आधार पर श्रेणियाँ							
				A		B		C		D	
				70 प्रतिशत से अधिक		70-30 प्रतिशत के मध्य		30-10 प्रतिशत के मध्य		10 प्रतिशत से कम	
				राशि	प्रतिशत	राशि	प्रतिशत	राशि	प्रतिशत	राशि	प्रतिशत
1	2	3	4	5	6	7	8	9	10	11	12

नोट: 1. आयोजना भिन्न / आयोजना / केन्द्र प्रवर्तित योजना में से चयन करना होगा।

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ANNEXURE 3

BFCs UNITS COVERED UNDER GBS (RAJASTHAN)

Sr. No	BFC units covered 2012-13 GBS	Sr. No	BFC units covered 2013-14 GBS
		1.	Rajasthan Ayurved University, Jodhpur (1)
1.	Literacy and Continuing Education (3)	2.	Literacy and Continuing Education(3)
2.	Sardar Patel Ayurvedic University (4)	3.	Sardar Patel Ayurvedic University (4)
3.	Ayuvygan University KOTA (5)	4.	Ayuvygan University Kota (5)
4.	Ravinder Nath Tagore Ayuvygan University Udaipur (6)	5.	Ravinder Nath Tagore Ayuvygan Univeristy, Udaipur (6)
5.	College Education, Jaipur (7)	6.	College Education, Jaipur (7)
6.	National Cadet Corps (8)	7.	National Cadet Corps (8)
7.	Food Department (9)	8.	Food Department (9)
8.	Sanskrit Education (11)	9.	Sanskrit Education (11)
9.	Ramanandachrya Sanskrit University, Jaipur (12)	10.	Ramanandachrya Sanskrit Univerity, Jaipur (12)
10.	Secondary Education, Bikaner (13)	11.	Secondary Education, Bikaner(13)
11.	SMS, Jaipur (14)	12.	SMS, Jaipur (14)
12.	Technical Education, Jodhpur (15)	13.	Technical Education, Jodhpur (15)
13.	Bharmansheel Shilya Health Unit, Jaipur (16)	14.	Bharmansheel Shilya Health Unit, Jaipur (16)
14.	Language Department, Jaipur (17)	15.	Language Department, Jaipur(17)
15.	Agriculture Department, Jaipur (18)	16.	Agriculture Department, Jaipur (18)
16.	Swami Keshwanand Raj Kirishi college, Bikaner (20)	17.	Swami Keshwanand Raj Kirishi college, Bikaner (20)
17.	Animal husbandry (21)	18.	Animal Husbandry (21)
18.	Madan Mohan Malviya State Ayurved College, Udaipur (22)	19.	Madan Mohan Malviya State Ayurved College,Udaipur (22)
19.	Uddyan, Jaipur (23)	20.	Uddyan, Jaipur (23)
20.	Bharat Scout and Guide, Jaipur (24)	21.	Bharat Scout and Guide, Jaipur (24)
21.	Dr Sumpuranand Ayuvygan College, Jodhpur (25)	22.	Dr Sumpuranand Ayuvygan College, Jodhpur (25)
22.	Health and Medical Services, Jaipur (28)	23.	Health and Medical Services, Jaipur (28)
23.	Primary Education, Bikaner (29)	24.	Primary Education, Bikaner (29)
24.	Family Welfare, Jaipur (30)	25.	Family Welfare, Jaipur (30)
25.	Fishery, Jaipur (31)	26.	Fishery, Jaipur (31)
26.	Ayurved Department (32)	27.	Ayurved Department (32)
27.	Ayurved College, Ajmer (33)	28.	Ayurved college, Ajmer (33)
28.	Raj Medical Science University, Jaipur (35)	29.	Raj Medical Science University, Jaipur (35)
		30.	Planning (Jan shakti), Jaipur (38)
29.	ICDS, Jaipur (42)	31.	ICDS, Jaipur (42)
30.	Social Justice and Empowerment, Jaipur (43)	32.	Social Justice and Empowerment, Jaipur (43)
31.	Transport, Jaipur (44)	33.	Transport, Jaipur (44)
		34.	Agriculture Count Department, Jaipur (45)
32.	Devsthan Department (48)	35.	Devsthan Department (48)
		36.	Planning (Sansthatgat Vit), Jaipur (49)

Sr. No	BFC units covered 2012-13 GBS	Sr. No	BFC units covered 2013-14 GBS
33.	Women Empowerment, Jaipur (56)	37.	Women Empowerment, Jaipur(56)
34.	Minority Department, Jaipur (58)	38.	Minority Department, Jaipur (58)
35.	Tribal Development Department, Udaipur (59)	39.	Tribal development Department, Udaipur (59)
36.	Soldier Welfare, Jaipur (61)	40.	Soldier Welfare, Jaipur (61)
		41.	Forest Department, Jaipur (65)
		42.	Environment (67)
		43.	Information Technology, Jaipur (68)
37.	Water Resources, Jaipur (70)	44.	Water Resources, Jaipur (70)
38.	Canal Area Development (71)	45.	Canal Area Development (71)
39.	CAD, Bikaner (72)	46.	CAD, Bikaner (72)
40.	CAD, Kota (73)	47.	CAD, Kota (73)
41.	CAD, Noher	48.	CAD, Noher(75)
42.	Engineering Staff Training Institute, Jaipur (77)	49.	Engineering Staff Training Institute, Jaipur(77)
43.	Science and Technology Department (82)	50.	Science and Technology Department (82)
44.	Urban Development and Housing, Jaipur (85)	51.	Urban Development and Housing, Jaipur (85)
45.	Public Works Department, Jaipur (87)	52.	Public Works Department, Jaipur (87)
46.	PHED, Jaipur (88)	53.	PHED, Jaipur (88)
47.	Local Self Government, Jaipur (91)	54.	Local Self Government, Jaipur (91)
48.	Police Department, Jaipur (94)	55.	Police Department, Jaipur (94)
49.	Cooperative, Jaipur (99)	56.	Cooperative, Jaipur (99)
		57.	Jail Department, Jaipur (101)
		58.	Home Guard, Jaipur (102)
50.	Jawahar Kala Kendra (113)	59.	Jawahar Kala Kendra (113)
		60.	Rajyapal Secretariat (123)
51.	Energy Department (125)	61.	Energy Department (125)
52.	Disaster Management and Relief (126)	62.	Disaster Management and Relief (126)
53.	Harishchandra Mathur RPSC Institute, Jaipur (127)	63.	Harishchandra Mathur RPSC Institute, Jaipur (127)
54.	Sports Department (130)	64.	Sports Department (130)
55.	Labour (134)	65.	Labour (134)
56.	Employment (135)	66.	Employment (135)
57.	Rural Development Department, Jaipur (137)	67.	Rural Development Department, Jaipur (137)
58.	Employment State Insurance Department (138)	68.	Employment State Insurance Department (138)
59.	Panchayati Raj (139)	69.	Panchayati Raj (139)
60.	Watershed and land security (140)	70.	Watershed and Land Security (140)
61.	Technical (trainings) Education (150)	71.	Technical (trainings) Education (150)
		72.	CAD, Tonk (155)
62.	M K Verma textile Department, Bilwara (156)	73.	M K Verma Textile Department, Bilwara (156)
63.	M. Pratap Agriculture and Techical University, Udaipur (159)	74.	M. Pratap Agriculture and Techical University, Udaipur (159)
64.	M D S University, Ajmer	75.	M D S University, Ajmer (162)
65.	Engineering University, Ajmer	76.	Enginerring University, Ajmer (163)
66.	Raj Animal health and Science University, Bikaner (168)	77.	Raj Animal Health and Science University, Bikaner (168)
67.	Rajasthan University (169)	78.	Rajasthan University (169)
68.	J N Vyas University, Jodhpur (170)	79.	J N Vyas University, Jodhpur (170)

Sr. No	BFC units covered 2012-13 GBS	Sr. No	BFC units covered 2013-14 GBS
69.	M Sukharya University, Udaipur (171)	80.	M Sukharya University, Udaipur (171)
70.	M.G S University, Bikaner (174)	81.	M G S University, Bikaner (174)
71.	National Law University, Jodhpur (175)	82.	National Law University, Jodhpur(175)
72.	Raj Khadi and Gramudyog Board (179)	83.	Raj Khadi and Gramudyog Board (179)
		84.	B I P, Jaipur (180)
73.	RUDA, Jaipur (181)	85.	RUDA, Jaipur (181)
74.	Industry (183)	86.	Industry (183)
		87.	Achieve Department, Bikaner (186)
		88.	Raj Sangeet Natak Academy (189)
		89.	Jaipur Kathak Kendra (190)
		90.	Ravinder Manch(191)
75.	Raj Sahitya Academy (192)	91.	Raj Sahitya Academy(192)
76.	Raj Hindi Granth Academy (193)	92.	Raj Hindi Granth Academy(193)
77.	Raj Urdu Academy (194)	93.	Raj Urdu Academy, (194)
	Raj Sindhi Academy (195)	94.	Raj Sindhi Academy (195)
78.	Raj Brij Bhasha Academy (196)	95.	Raj Brij Bhasha Academy (196)
79.	Raj Sanskrit Academy (197)	96.	Raj Sanskrit Academy (197)
80.	Rajasthani Language Academy, Bikaner (198)	97.	Rajasthani Language Academy, Bikaner (198)
81.	Bhartiya Lok Kala Mandal (200)	98.	Bhartiya Lok Kala Mandal (200)
82.	Indira Gandhi Canal Yojan, Bikaner (207)	99.	Indira GandhiCanal Yojan, Bikaner (207)
83.	Indira Gandhi Canal Yojan, Jaiselmer (208)	100.	Indira GandhiCanal Yojan, Jaiselmer (208)
		101.	Water Resources, Hanumangarh (210)
84.	Local Self Government (DS) (215)	102.	Local Self Government (DS) (215)
85.	EGS (216)	103.	EGS (216)
86.	SGSY (217)	104.	SGSY (217)
		105.	SAP (218)
87.	Land Resources—Department of Rural Development and Panchayati Raj (220)		
88.	Raj Gramin Ajiveka Priyोजना (222)	106.	Raj Gramin Ajiveka Priyोजना (222)
89.	Mitigating Poverty (224)	107.	Mitigating Poverty (224)
		108.	Homopathy Department (225)
90.	NRHM (227)	109.	NRHM (227)
		110.	Other Voluntary Organisations (228)
91.	Rajasthan Waqf Board (229)		
92.	Quality Control Water Resources Department, Jaipur (230)		
93.	Raj Urban Infrastructural Preyोजना (240)	111.	Raj Urban Infrastructural Preyोजना (240)
94.	Medical education (242)	112.	Medical Education (242)
95.	Directorate Specially Disabled (244)	113.	Directorate Specially Disabled (244)

ANNEXURE 4

DEPARTMENT COVERAGE IN GENDER BUDGET, MADHYA PRADESH

Sr No	Departments	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
1	Home							Y
2	Sports and Youth Welfare	Y	Y	Y	Y	Y	Y	Y
3	Commerce and Industry	Y	Y	Y	Y	Y	Y	Y
4	Farmer Welfare and Agriculture Development	N	Y	Y	Y	Y	Y	Y
5	Cooperative							Y
6	Public Health and Family Welfare	Y	Y	Y	Y	Y	Y	Y
7	Urban Administration and Development	Y	Y	Y	Y	Y	Y	Y
8	School Education	Y	Y	Y	Y	Y	Y	Y
9	Panchayat	Y	Y	Y	Y	Y	Y	Y
10	Tribal Welfare	Y	Y	Y	Y	Y	Y	Y
11	Social Welfare	Y	Y	Y	Y	Y	Y	Y
12	Food and Civil Supply	N	Y	Y	Y	Y	Y	Y
13	Animal Husbandry	N	Y	Y	Y	Y	Y	Y
14	Fisheries	N	Y	Y	Y	Y	N	N
15	Higher Education	Y	Y	Y	Y	Y	Y	Y
16	Man Power Planning	N	Y	Y	Y	Y	Y	Y
17	Aviation	N	N	Y	Y	Y	Y	Y
18	Women and Child Development	Y	Y	Y	Y	Y	Y	Y
19	Rural Industries	N	Y	Y	Y	Y	Y	Y
20	Backward Classes and Minority Development	Y	Y	Y	Y	Y	Y	Y
21	Scheduled Caste Welfare	Y	Y	Y	Y	Y	Y	Y
22	Rural Development	Y	Y	Y	Y	Y	Y	Y
23	Horticulture and Food Processing	N	Y	Y	Y	Y	Y	Y
24	Ayush	N	N	N	Y		Y	Y
25	Revenue	N	Y	Y	Y	N	N	N
26	Medical Education	N	N	Y	Y	N	N	N
27	Vimukta, Ghumakkad Evam Ardha Ghumakkad Jati Kalyan Vibhag	N	N	N	N	N	Y	Y
28	Water Resource	N	N	N	N	N	Y	Y

Source: Gender Budget Statements, GoMP, various years

ANNEXURE 5

DEPARTMENT-WISE WOMEN SPECIFIC PROGRAMMES (WSP) EXPENDITURE AND ESTIMATIONS IN SELECTED DEPARTMENTS, ANDHRA PRADESH

(Rs. in Crore)

NAME OF THE DEPARTMENT	2009-10 Acts			2010-11 Acts			2011-12 Acts			2012-13 RE			2013-14 BE		
	Total Plan	WSP plan	% of WSP	Total Plan	WSP plan	% of WSP	Total Plan	WSP plan	% of WSP	Total Plan	WSP plan	% of WSP	Total Plan	WSP plan	% of WSP
PLANNING, SECRETARIAT DEPARTMENT	682.12	1.75	0.26	268.33	-	-	827.54	1.25	0.15	1,133.60	2.50	0.22	1,133.60	1.00	0.09
SCHOOL EDUCATION DEPARTMENT	563.31	-	-	1,528.18	98.47	6.44	2,495.62	155.43	6.23	2,923.34	157.93	5.40	3,883.92	465.32	11.98
HIGHER EDUCATION, SECRETARIAT DEPARTMENT	308.43	5.45	1.77	536.03	8.00	1.49	491.37	14.87	3.03	12.98	-	-	62.98	-	-
HEALTH, MEDICAL and FAMILY WELFARE DEPARTMENT	1,445.94	29.54	2.04	1,760.98	22.32	1.27	1,848.69	37.73	2.04	2,143.25	53.33	2.49	2,364.80	65.62	2.77
MUNICIPAL ADMINISTRATION DEPARTMENT	38.11	1.25	3.28	299.53	141.41	47.21	414.18	95.95	23.17	599.87	-	-	799.87	-	-
WOMEN DEVELOPMENT and CHILD WELFARE DEPARTMENT	918.90	175.24	19.07	891.86	54.35	6.09	1,406.88	32.05	2.28	2,225.50	267.47	12.02	2,645.87	175.08	6.62
CIVIL SUPPLIES DEPARTMENT	132.06	62.25	47.14	80.31	5.00	6.23	81.34	5.00	6.15	87.68	10.00	11.41	97.68	10.00	10.24
SOCIAL WELFARE DEPARTMENT	696.33	0.03	0.00	1,221.74	0.03	0.00	1,304.00	0.05	0.00	1,719.14	0.10	0.01	3,077.86	0.10	0.00
MINORITIES WELFARE DEPARTMENT	194.09	-	-	319.51	-	-	363.58	-	-	482.18	3.22	0.67	1,020.00	4.61	0.45
RURAL DEVELOPMENT DEPARTMENT	2,342.72	193.97	8.28	3,500.19	788.73	22.53	4,469.52	1,233.68	27.60	4,698.65	987.64	21.02	4,949.65	1,085.57	21.93
Total	7,322.01	469.48	6.41	10,406.65	1,118.30	10.75	13,702.73	1,576.01	11.50	16,026.16	1,482.18	9.25	0,036.20	1,807.30	9.02

Source : AP Government Budget Books

FIRST Highest
SECOND Highest
THIRD Highest

ANNEXURE 6

EXPENDITURE TRENDS: PRACTICAL AND STRATEGIC NEEDS ACROSS SCHEMES, ANDHRA PRADESH

Rs. in crore

S. NO.	Strategic Needs Vs Practical Needs	S/P	2009-10 ACTS	2010-11 ACTS	2011-12 ACTS	2012-13 RE	2013-14 BE
(A) EDUCATION RELATED SCHEMES							
1	Construction of Girls Hostels for Students	P	0.00	0.00	0.00	0.00	200.00
2	Construction of Restrooms for Girls in High Schools	P	0.00	0.00	0.00	2.50	2.50
3	National Programme for Education of Girls at Elementary Level (NPEGEL)	P	0.00	20.60	15.81	15.81	0.00
4	Assistance to KGBV	P	0.00	77.87	139.62	139.62	262.82
5	Sri Padmavathi Mahila Viswa Vidyalayam	P	5.45	8.00	14.87	0.00	0.00
6	Nursing Colleges	P	13.46	4.18	4.11	18.78	18.89
7	Minority Girls Residential Schools	P	0.00	0.00	0.00	3.22	4.61
8	National Programme for Adolescent Girls	P	8.92	0.00	20.25	124.91	110.75
9	Girl Child Protection Scheme	P	59.77	48.12	0.00	63.21	10.23
10	Balika Samuddi Yojana	P	0.00	0.00	0.00	0.00	0.00
11	Kishore Shakti Yojana	P	1.65	1.96	1.91	4.14	4.14
12	Interest Subsidy to the children of Indira Kranthi Patham (IKP) women for seeking Higher Studies in Foreign Countries	S	0.00	0.00	0.00	0.00	0.00
(B) HEALTH RELATED SCHEMES							
1	Taining of Auxillary Nurses, Midwives, Dayas and Lady Health Visitors	P	4.05	4.95	5.77	9.68	9.74
2	ANM Training Schools run by Local Bodies and Voluntary Organisations	P	0.70	3.05	3.76	4.13	4.13
3	Employment of ANMs	P	8.73	7.43	17.65	12.00	24.12
4	Sukhibhava	P	2.41	2.50	6.29	8.38	8.38
5	Medical Termination of Pregnancy	P	0.20	0.22	0.15	0.36	0.37
6	Construction of Buildings for AWCs	P	0.00	0.00	0.00	0.00	0.76
7	Indira Gandhi Matritva Sahyog Yojana (IGMSY)	P	0.00	0.00	1.26	10.32	35.00
(C) ECONOMIC DEVELOPMENT SCHEMES							
1	Assistance to AP Mahila Abhivruddhi Society for Establishing of Self Help Group Learning Centre	S	0.00	0.00	0.38	2.50	1.00
2	Loans to Other Scientific Bodies (ACA) [Loans to A P Mahila Abhiruddhi Society for Establishing of SHG Learning Centre]	S	1.75	0.00	0.88	0.00	0.00
3	Assistance to Municipalities / Corporations for Pavala Vaddi Scheme	S	1.25	141.41	95.95	0.00	0.00
4	Scheme to set up the SRCW under National Mission for Empowerment of Women (NMEW)	S	0.00	0.00	0.08	0.28	0.28
5	Assistance to AP Women's Co-operative Finance Corporation	S	3.17	2.63	5.67	7.00	7.00
6	Interest subsidy on loans taken by DWACRA group (Interest on loans at 3% p a)	S	100.00	564.83	710.34	0.00	0.00

S. NO.	Strategic Needs Vs Practical Needs	S/P	2009-10 ACTS	2010-11 ACTS	2011-12 ACTS	2012-13 RE	2013-14 BE
7	Distribution of LPG connection to women in rural areas/ municipal areas	P	62.25	5.00	5.00	10.00	10.00
8	Interest Free Loans to DWACRA Women (Vaddileni Runalu)	S	0.00	0.00	0.00	550.00	650.00
9	Streenidhi	P	0.00	0.00	0.00	100.00	104.57
10	Pension to Poor Widows	P	33.98	0.00	0.00	0.00	0.00
11	Insurance/Pension Scheme to DWACRA Women	P	153.55	220.00	504.19	330.00	330.00
12	Mahila Kisan Shashaktikaran Pariyojana	S	0.00	0.00	12.14	0.00	0.00
13	Assistance to DRDAs for Self Employment of Self Help Groups of Women in Rural Areas	S	6.44	3.90	7.01	7.64	1.00
(D)	PROTECTION and REHABILITATION RELATED SCHEMES						
1	Schemes for implementation of protection for women from domestic violence	P	0.69	0.76	1.01	1.14	2.34
2	Women Welfare Centres	P	0.14	0.19	0.15	0.22	0.22
3	State Commission for Women	S	0.25	0.31	1.14	0.43	0.49
4	Rehabilitation Economic Development Liberation and home for Jogin Women	S	0.03	0.03	0.05	0.10	0.10
5	Schemes for setting up of Women's Training Centres/ Institution for Rehabilitation of Women-in-Distress	S	0.19	0.04	0.15	0.25	0.26
6	Financial Assistance and support services to victims of rape, a scheme for restorative justice	P	0.45	0.35	0.43	55.57	3.62
	Total P and S	38	469.48	1118.30	1576.01	1482.18	1807.30
	Total - P	25	356.40	405.17	742.23	913.98	1147.17
	Total -S	13	113.08	713.13	833.78	568.20	660.13

Source: AP Budget Books

P: Practical Needs
S: Strategic Needs

Note: A gender needs assessment sheds light on both practical and strategic gender needs. Practical gender needs are needs that, once met, enable women and men to maintain their existing positions in society. Strategic gender needs, on the other hand, once met, transform these positions and subsequently alter power relations between women and men.

ANNEXURE 7

OUTLAY UNDER WOMEN COMPONENT (GUJARAT)

Major Head / Sub-head / Schemes	Schemes	Annual Plan 2011-12		Annual Plan 2011-12		Annual Plan 2012-13		
		Approved Outlay	Approved Outlay	Anticipated expenditure	Anticipated expenditure	Proposed Outlay	Proposed Outlay	
		Total Outlay	Women's component	Total Outlay	Women's component	Total Outlay	Women's component	
		Rs.in Lakhs	Rs.in Lakhs	Rs.in Lakhs	Rs.in Lakhs	Rs.in Lakhs	Rs.in Lakhs	
1	Agriculture and Allied Activities							
	Crop Husbandry	0	0	0	0	128700	537.2	
	Horticulture	11200	60	11200	22.41	15500	60	
	Animal Husbandry	60	40	60	40	340	300	
	Fisheries	1165	65	1165	65	2375	119	
	Agricultural Research and Education	6162.68	577.96	6162.68	577.96	26143.14	154.65	
	Plantation							
2	Community Development and Panchayats	3450	1035	3450	1035	4200	1260	
	Major and Medium Irrigation	Notional Flow	92810.44	34904	99605.83	39584.7	122840.7	49031.49
	Minor Irrigation	Notional	86532.44	37535	78676.91	34255.23	97283.06	42653.58
	Command Area Development	Notional	1362.74	258.63	796.53	43.07	1642.15	304.11
	Flood Control	Notional Flow	9331.18	4465.9	9195.45	4400.94	8234.09	3940.84
4	Irrigation and Flood Control	190036.8	77163	188274.7	78283.95	230000	95930.02	
	Non Conventional Energy sources, Gobar Gas, Biogas (Agri. and Co-op)	0	0	0	0	4100	2050	
	Forest	33955.22	10187	33955.22	10186.57	46074.5	13822.35	
4	Social Services							
	Total General Education	3426.75	3426.8	3886.75	3886.75	1177	1177	
	Technical Education Development of Govt. Polytechnic and Girls Polytechnics	38125.55	230	38131.11	250.92	40800	100	
	Total of Medical and Public Health	46674.74	51114	46674.74	5114	41794.25	5250	
	Housing	12889	6444.5	12889	6444.5	40473.5	19315.49	
	Welfare of Scheduled Caste	1053	1053	1053	1053	1600	1600	
	Welfare of Backward Classes	2038	2038	2038	2038	2488	2488	
	Tribal Development	3960.01	3960	3960.01	3960.01	5205.14	5205.14	
	Labour and Employment	25996	376.44	25996	376.44	47000	574.46	
5	Social Security and Welfare							
	Direction and administration	341.63	0	341.63	0	248.65	138	
	Education and Welfare of Disabled	5605.36	1681.6	5605.36	1566.55	6095.9	1252	
	Other Programme (Social security Pension schemes)	15434.24	4630.3	15434.24	4507.27	19733.3	6270	
	Women Welfare	117437	52936	117437	52975.5	151694.3	94423.58	
	Grant Total under WCP	519011	217019	517714.5	172383.8	815742.7	252026.89	
	Grand Total	5190.11	2170.2	5177.145	1723.838	8157.427	2520.269	
	% of WCP out of approved outlay		41.81		33.30		30.90	

ANNEXURE 8

TOTAL ALLOCATIONS ACROSS SCHEMES CLASSIFIED UNDER SELECT CATEGORIES, JHARKHAND

Rs. In Lakh	Total Allocation (BE) to Nutrition for Women					
Nutrition	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
ICDS	0.0	0.0	0.0	0.0	12718.5	11238.9
Kishori Shakti Yojna	224.4	150.0	0.0	200.0	220.0	220.0
Nutrition Programme for Adolescent Girls			1000.0			
Rajiv Gandhi Scheme for Empowerment of Adolescent Girl (SABALA)	0.0	0.0	300.0	360.0	13818.0	14979.0
Special Nutritious Food Programme for Minor Girls	100.0	100.0	0.0	0.0	0.0	0.0
Total Nutrition	324.4	250.0	1300.0	560.0	26756.5	26437.9

Rs. In Lakh	Total Allocation (BE) to Protection for Women					
Protection	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Dowry Eradication Programme	2.6	5.0	15.0	7.0	0.0	0.0
Eradication of Witch System	50.0	5.0	5.0	0.0	20.0	20.0
Help Line Schemes	14.0	14.0	30.0	0.0	30.0	48.0
Establishment of Rehabilitation Centre for Rescued Adolescent Girls/ Anti Trafficking Efforts-Tribal Area Sub Plan	0.0	0.0	0.0	0.0	30.0	50.0
Protection Home/ Nari Niketan/ Short Stay Home-cum-Training Centre for Deserted women	40.0	81.6	200.0	0.0	21.0	26.0
Rehabilitation Centre for Mothers	40.0	25.0	25.0	0.0	0.0	0.0
Widow Welfare	0.0	0.0	0.0	0.0	0.0	50.0
Indira Gandhi Widow Pension		778.4	4311.0	9033.9	6170.5	16809.6
Financial Assistance to Women and Adolescent girl who are Victims of Rape and Domestic Violence	0.0	0.0	0.0	0.0	0.0	2.0
Total Protection	146.6	909.0	4586.0	9040.9	6271.5	17005.6

Rs. In Lakh	Total Allocation (BE) to Empowerment for Women					
Empowerment	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Construction of Working Women Hostel	79.0	70.0	30.0	0.0	212.0	192.0
Exhibition Seminar, Conference	0.0	0.0	0.0	0.0	26.0	29.0
Skill Development Programme for Women and Adolescent Girls-Women Welfare	0.0	0.0	0.0	0.0	0.0	155.0
Training for Development of Efficiency and Entrepreneurship of Women in Grants	100.0	25.0	25.0	0.0	0.0	0.0
For Conducting Office the Jharkhand Women Development community-women welfare	30.0	30.0	30.0	30.0	26.0	22.1
Self-Employment Schemes for De-Cared Women-Women Welfare	13.2	21.1	18.8	27.3	29.4	31.0
Training programme –Women Welfare (Centre Share-90%, State-10%)	0.0	0.0	0.0	0.0	190.0	190.0
SwadharGrih Scheme- Women Welfare	0.0	0.0	0.0	0.0	0.0	30.0
Hostel Construction for Girls	0.0	475.0	300.0	1492.0	1509.0	1509.0
ICDS_BimaYojana for AWW/AWH- Women Welfare	0.0	0.0	0.0	0.0	0.0	77.0
Total Empowerment	222.2	621.1	403.8	1549.3	1992.5	2235.1

Rs. In Lakh	Total Allocation (BE) to Education for Women					
Education	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Construction of Hostel Buildings (KBG School)	100	1550	1350	110	2130.4	4245
KBG Excluding Hostels	1867	2709	3400	4140	5000	5500
Free Cycle Distribution	1740.00	2525.00	4895.00	5784.00	9230.00	500.00
Free Textbooks, Dress and Lamp	1500.00	1500.00	1337.30	1400.00	2000.00	2000.00
Free Education to Girls (including Higher Education)	350	910	910	465	675	685
Establishment of Women Colleges in Tribal Areas		0	0	0	400	400
Total Education	5557	9194	11892.3	11899	19435.4	13330

Rs. In Lakh	Total Allocation (BE) to Health for Women					
Health (RCH)	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
RCH Communication for Women	55.43	60.33	73.70	75.88	131.70	152.83
Total RCH	163.45	120.77	174.59	174.12	273.28	277.15

Rs. In Lakh	Total Allocation (BE) to Other Program for Women					
Others	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Bitiya Warsh-Administrative Expenses- Women Welfare	0.0	0.0	0.0		200.0	0.0
Mukhyamantri Kanyadan Yajana	1475.0	1000.0	1000.0	400.0	1500.0	1500.0
State Women Commission	50.0	50.0	50.0	0.0	80.0	90.0
Intercaste Marriage-Grant in aid-Social Welfare	6.0	6.0	11.0	10.0	20.0	20.0
Indira Gandhi Matriywa Sahyog Yojana	0.0	0.0	0.0	200.0	900.0	900.0
State Resource Centre for Women	0.0	0.0	0.0	0.0	17.0	17.0
Ladli Laxmi Yojna					28787.0	15134.1
Total Others	1531.0	1056.0	1061.0	610.0	31504.0	17661.1

ANNEXURE 9

WOMEN SPECIFIC EXPENDITURE (2007-08 TO 2013-14), ODISHA

Year	BE						RE						AE					
	SP	CP	CSP	Plan	NP	Total	SP	CP	CSP	Plan	NP	Total	SP	CP	CSP	Plan	NP	Total
2007-08	5925	1345	183	7453	18389	25842	4970	1978	1915	8863	18427	27290	5099	511	1737	7347	18074	25422
2008-09	11639	6899	1423	19961	338	20300	19678	15828	1929	37435	440	37875	16425	14522	955	31903	387	32289
2009-10	18966	2852	2956	24773	508	25281	20233	2956	3103	26292	796	27089	14544	1703	805	17052	449	17501
2010-11	27161	2058	1907	31126	542	31668	27491	4021	2996	34477	550	34957	51236	1000	125	52361	494	52855
2011-12	41370	3773	4649	49822	518	50340	53017	8787	7027	68832	516	69347	52838	3056	2976	58870	467	59336
2012-13RE	75155	4226	3078	82441	141	82583	74097	5959	6236	86171	147	86318	NA	NA	NA	NA	NA	NA
2013-14BE	84907	7221	4351	96479	202	96681	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Source: Demand for Grants, Budget Document GoO

ANNEXURE 10

DEPARTMENT-WISE WOMEN SPECIFIC EXPENDITURE, ODISHA

(Rs In lakh)

Year and Department	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13 RE	2013-14 BE
Health and Family welfare	356.24 (1.40%)	585.38 (1.81%)	333.82 (1.91%)	611.25 (1.16%)	551.67 (0.93%)	1253.35 (1.45%)	1140.0 (1.18%)
Higher Education	11.55 (0.05%)	11.00 (0.03%)	7.04 (0.04%)	5.07 (0.01%)	6.75 (0.01%)	14 (0.02%)	14 (0.01%)
Industries	223.07 (0.88%)	295.15 (0.91%)	355.48 (2.03%)	392.58 (0.74%)	648.98 (1.09%)	0 (0.00%)	0 (0.00%)
Law Department	0 (0%)	25.82 (0.08%)	24.55 (0.14%)	29.56 (0.06%)	29.36 (0.05%)	44.35 (0.05%)	44.35 (0.05%)
Rural Development	0 (0%)	1426.06 (4.42%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
ST and SC Development, Minority and Backward Classes	5484.04 (21.57%)	4265.72 (13.21%)	8866.31 (50.66%)	33740.55 (63.84%)	25937.63 (43.71%)	24251.31 (28.10%)	28420.26 (29.40%)
School and Mass Education	0 (0%)	2579.61 (7.99%)	590.64 (3.37%)	1006.49 (1.90%)	4484.58 (7.56%)	6421.55 (7.44%)	12889.8 (13.33%)
Sports and Youth development	1.35 (0.01%)	0.15 (0%)	1.5 (0.01%)	1.5 (0%)	1.38 (0%)	1.84 (0%)	48.42 (0.05%)
Textile and handloom	455.22 (1.79%)	738.72 (2.29%)	245.82 (1.40%)	180.7 (0.34%)	596.53 (1.01%)	1601.79 (1.86%)	331.52 (0.34%)
Women and Child Development	18890.23 (74.31%)	22361.73 (69.25%)	7075.68 (40.43%)	16886.95 (31.95%)	27079.31 (45.64%)	52729.91 (61.09%)	53792.59 (55.64%)
Total	25422 (100%)	32289 (100%)	17501 (100%)	52855 (100%)	59336 (100%)	86318 (100%)	96681 (100%)

Source: Demand for Grants, Budget Document GoO

ANNEXURE 11

THE PROPOSED GBS FORMAT AND STRUCTURE ANDHRA PRADESH ¹¹⁷

Gender Budget Statement (2013-14): Allocations for Women																				
Plan/Non-plan		Financial (In Crore)								Physical (units)				Basis of Calculation/Rationale of Allocations for Women/girls		Justification for increase/decrease				
Sr. No.	Name of the Scheme	Head of account	Type of Scheme (A/B/C/D/E)	Accounts 2011-12		BE 20		RE 2012-13		BE 2013-14		Target for 2012-13		Achievement for 2012-13		Target 2013-14		Total	Units	
				Total	Women	Total	Women	Total	Women	Total	Women	Total	Women	Total	Women	Total	Women			Total
1				5	6	7	8	9	10	11	12	14	15	16	17	18	19	20	29	

117 This format was proposed in a workshop organised by the planning department, GoAP in partnership with Centre for Rural Studies and Development (CRSD) and UN Women in December, 2013. The workshop was organised with the objective to prepare the GRB strategy and road map. This also included discussion and suggestions on the GBS format and effective institutional mechanisms.

SECTION ONE (NARRATIVE)

This section should be restricted to 4 to 5 pages and must include the following:

- i) Describe the gender issues dealt with in the Ministry/Department and its policy on gender equality.
- ii) Identify actions taken to promote gender equality in the last year. Describe both achievements and constraints.
- ii) Identify three priority gender-concerns or gender-gaps for the ministry/department (either scheme wise or for the entire sector)
- iii) Identify the concrete steps your min/dept will undertake this year to address these concerns.
 - What budgetary resources are needed this year, if any, to implement these activities?
 - Identify proposed outputs/outcomes/impacts of these activities
- iv) What are the inter-sectoral issues required to be addressed by other Ministries/Departments to ensure the success of the initiatives?

SECTION TWO: FINANCIAL ALLOCATIONS AS PER THE ENCLOSED FORMAT

Type of the Scheme:

- (A) *Women specific programmes* (100% provision) e.g. Working Women's Hostel
- (B) *Pro-women allocations* (at least 30% provision) e.g. Mahatma Gandhi National Rural Employment Guarantee Scheme
- (C) *Programmes with implicit gender concerns* (less than 30% but more than zero) e.g. Rashtriya Krishi Vikas Yojana, Jawaharlal Nehru National Urban Renewal Mission, etc.
- (D) Programmes/schemes which impact gender but difficult to quantify/segregate (where allocations for women cannot be segregated but impacts are proven or allocations for men which are targeted to promote gender equality) e.g Total Sanitation Campaign etc.
- (E) This should be for schemes that do not fall in any of the above categories (ie. A to D) and therefore do not have any gender component.

N.B. Departments that do not have any schemes in category A to D, need not detail out all the schemes of category E, but should give a NIL report under Section 2 but must give the total outlays etc. of the department. (ie. must fill cols 5 to 7; 11 to 13; 17 to 19 and 23 to 25).

SECTION THREE (EXPLANATORY NOTES)

- Explanatory notes for Part A to E as given in detail in Vol. II of Expenditure Budget to also be shown here.
- For Part A the explanatory notes should also disclose appropriations and surrenders and the physical achievements of the schemes for the past three years.
- For Part B to E the explanatory notes should also include the basis on which the allocations for women have been made. These may be either based on physical achievements of previous year where sex-disaggregated data is available, proxy indicators or verifiable assumptions.

ANNEXURE 12

GBS FORMAT: PROPOSED BY PATHEY, GUJARAT

For 100 per cent women specific schemes:

FOR BUDGET ESTIMATES

It is very simple for filling the column, for example, widow pension, which is 100 per cent women-specific scheme, for the next year's budget outlay could be shown as unit cost of widow pension (Rs.9000 per year or Rs.750 per month) multiplied by number of widows to be provided pension, that will lead to total budget outlay for the next year for providing the widow pension.

FOR ACTUAL EXPENDITURE TO ASSESS THE GENDER RESPONSIVENESS OF THE IMPLEMENTATION:

If the actual expenditure is more than the budget outlay, than the achievement is more than 100 per cent, which means more widows have been provided the benefits.

The column of revised budget estimates has been deliberately kept to assess whether the budget outlay has been reduced or enhanced, which determines the number of beneficiaries.

Similarly, for each scheme, the format also suggests the set target of women beneficiaries and actual target achieved. This also provides impression about the seriousness of implementation for women-specific schemes, if actual achievement is less than then projected targets.

FOR 30-99 PER CENT WOMEN SPECIFIC SCHEMES

The proposed format has been designed to assess the percentage outlay for women between 30 per cent and 99 per cent outlay. The column should be filled like in first column the total budget outlay of RS. X crore under scheme (Manav Garima Yojna for Self-Employment), and the budget outlay for women beneficiaries Rs. Y crore (out of X amount) in the next column. If these two figures are filled, then it is easy to calculate the percentage outlay for the women.

We have also added the next column for cross verification in terms of beneficiaries like if Rs. Y crore is allocated for providing the benefits to women then with unit cost of benefits, it is easy to know the number of beneficiaries.

The number of beneficiaries calculated from budget outlay with unit cost should match with the target set for number of beneficiaries at the beginning of year.

Under the 30 per cent to 99 per cent beneficiaries table format, the proposed format suggest the total beneficiaries' target set at the beginning of year and target achieved at the closing of year. If data of beneficiaries are filled, one can easily have the percentage of target achieved for women-specific allocations.

PROPOSED FORMAT :

Beneficiaries Target and Achievement															
Department/Ministry		Part B (30% to 99% Women Specific Scheme)			Part B (30% to 99% Women Specific Scheme)			Part B (30% to 99% Women Specific Scheme)			Part B (30% to 99% Women Specific Scheme)				
		2012-13 Actual			2012-13 Actual			2012-13 Actual			2012-13 Actual				
Demand	Sector	Type of expenditure/Revenue/Capital	Name of scheme	Total Beneficiaries Target	Total outlay for women beneficiaries	% of outlay for women beneficiaries	Unit cost	Total women beneficiaries	Total expenditure for women	Beneficiaries Target	Achievement	% of achievement against set target	Beneficiaries Target	Unit Cost	Proposed Amount
21	Social	2235-Social Security And Welfare	Manav Garima Yojna	X	Y	$Z=(Y*100/x)$	a	Y	a*Y	X	Y	$Z=(Y*100/x)$	X	a	X*a

2012-13 Actual											
Part B (30% to 99% Women Specific Scheme)											
21	Social	Major Head/ Budget Head	Object Head/ Scheme	Total Beneficiaries	Beneficiaries Target	Achievement	% of achievement against set target	Unit Cost	Total Beneficiaries	Total Beneficiaries	Total Beneficiaries
		2235- Social Security and Welfare	Manava Garima Yojna	Total Beneficiaries	A	X	$X*100/A$	a	x	a*Z	a*Z
				Women Beneficiaries	B	Y	$Y*100/B$	a	Y	a*Y	a*Y
				%of Women	$B*100/A$	$Y*100/X$					% of

ANNEXURE 13

GBS FORMAT PROPOSED BY CYSD ODISHA

At the outset the state should bring out a gender budget statement: compilation of a statement—as statement 20 in case of central ministries—which details the budget provisions for schemes that are substantially meant for the benefit of women across all departments across all demands

- Part A: details schemes in which 100 per cent provision is for women
- Part B: schemes where the allocations for women constitute at least 30-50 per cent of the provisions.
- Part C: schemes where the allocations for women constitute below 30 per cent of the provisions.

FORMAT FOR GB STATEMENT

Name of the Department												
Type of Expenditure	Part A Women Specific 100%				Part B General Expenditure (at least 30-50 %)							
	Community base		Individual base		Community base				Individual base			
	No. of beneficiary	Amount	No. of beneficiary	Amount	No. of beneficiary		Amount		No. of beneficiary		Amount	
					M	F	M	F	M	F	M	F
1.												

This needs further research. Firstly, a gender budget cell needs to be established in the department. Each department must prepare a GB statement accordingly and submit the statement to the Women and Child Development department to compile the report and submit the same to the Planning and Coordination department.

Budgets need to be analysed scheme-wise, sector-wise, category-wise and year-wise with their budget estimates, revised estimates and the actual expenditure for an indepth understanding of the impact of budgets on women.

Beneficiary impact assessment of women-specific allocations need to be undertaken.

GBA also need to include sex disaggregated data-base, area studies and time allocation studies, studies on expenditure and consumption patterns among women of different communities, different social groups.

Gender Budget analysis should be able to expand its scope by doing a budget analysis in a life cycle approach of women for e.g. budgets for the girl child (pre-birth to adolescents), budgets for women adults and so on.

Gender audit of schemes and programmes could also be conducted which could include questions of whether the scheme itself is adequate recognizing the women specific needs and addressing those? Whether the scheme's objectives are sensitive to women's issues?

ON GENDER BUDGET INITIATIVES

Gender budget initiatives should be planned from the outset for advocacy purposes ie. the sector, methodology and objective should reflect the strengths and opportunities of participating organisations and their analysis of entry points into influencing the Government.

