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article

Gender budgeting and public policy: the challenges to operationalising gender justice in India

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In 2005, a gender budget statement was first presented as a part of India's financial budget to reflect the exact budgetary expenditures on various gender related programmes. Despite being viewed as a progressive development by the transnational feminist movement it is currently seen as a promise half-fulfilled, primarily due to the failure of the governmental and non-governmental sector to take into account all the gender budget procedures that need to be implemented to achieve tangible gender equality outcomes. The article highlights that gender budgets should be further solidified within the administrative mechanisms to result in more gender sensitive approaches of governance.

keywords: gender budgeting • mainstreaming • evaluation • effectiveness

Introduction

India introduced gender budgets, as a part of its annual financial budgets, in 2005 against the backdrop of a wide range of transnational economic and social developments such as: the ratification of the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) in 1979, the introduction of the Structural Adjustment Programmes, the acceptance of human development as one of benchmarks for progress and well-being, and the signing of the Beijing Declaration (Ministry of Finance, Government of India, 2011). This marked a victory for the Indian women's movement, as alongside the transnational feminist movement they had fought for greater financial and human resources to address the deeply entrenched institutionalised sexism that exists within the Indian society. On the surface, gender budgets received widespread acceptance from the Indian polity, bureaucracy and society, likewise in various other parts of the world ranging from endorsement from the European Union to specific countries such as Afghanistan, Australia, Philippines, Rwanda, Uganda and South Africa. Almost two decades later, gender budgets have successfully highlighted the fault lines in the government programmes, but there has been little transformation in the actual planning and implementation of these programmes or in women's empowerment in the grassroots (Bunch, 2012; Meier and Celis, 2011). The recent feminist debates on gender budgets have questioned the efficacy of gender budgets (Patel, 2009; Bunch, 2012; Mannell, 2012; Meier and Celis, 2011).

The main thrust of this article is to highlight that feminists should continue to engage with bureaucrats, politicians and development organisations and solidify gender budgets within public policies. This includes clearly detailing the various objectives and goals of gender budgets at various levels of governance and associated organisational processes and procedures in various government departments. The Millennium Development Goals (2015) provide a much needed goalpost for the transnational feminist network to evaluate and reconsider strategies for gender budgets to be mainstreamed within the government mechanisms and to support women's agency at the grassroots rather than dismiss this hard-earned success. This article concludes with evaluative indicators based on the original tools developed by Elson (1998; 2000) (see Box 1) and other critiques by the feminists in order to strengthen existing gender budget initiatives.

To facilitate this discussion the article is divided into four parts: (1) the first section provides a detailed account of the various conceptual underpinnings of gender budgets; (2) the second section provides a theoretical overview of gender budgets to achieve tangible outcomes; (3) the third section evaluates gender budgets in India; and (4) the fourth section concludes with an evaluative framework to strengthen gender budgets.

Conceptual underpinning of gender budgets

In 1984, Australia was the first country in the world to implement gender budgets (Sawer, 2003). The Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) which the United Nations (UN) General Assembly adopted in 1979 and which has been ratified by 179 states across the world, provided an early impetus for gender equality as a matter of international policy. CEDAW does not explicitly impose budgetary obligations on the state; however, it recognises the importance of allocating resources for implementing the equality agenda (Elson, 2006). Subsequently, the 1995 UN Conference on Women in Beijing endorsed gender budgeting, and it was included in the Platform for Action signed by 189 states. It recognised that, hitherto, financial and human resources had been inadequate to achieve the advancement of women and advocated the integration of a gender perspective for budgetary decisions to policies and programmes so as to secure equality between women and men (Beijing Declaration, Chapter IV, paragraph 345, Division for the Advancement of Women, 1995). The Amsterdam Treaty (1997) of the European Member states endorsed gender mainstreaming as the official policy approach to gender equality and this has figured in the regulations of structural and development funds provided to various countries (Rees, 2005).

It is important to clarify that gender budgets are not separate budgets for women (Budlender et al, 1998; Budlender et al, 2002).[1] Gender budgets are a distinct approach to public policy making and analysis with a specific objective of analysing and addressing gender inequalities created, sustained and perpetuated by certain policies; they also incorporate issues related to gender inequalities that have been so far unaddressed by public policy at the international, national and sub-national levels. Gender budgeting is often viewed as a component of gender mainstreaming, which conceptually shifts the focus from individuals and rights (equal treatment) or deficiencies and disadvantages (positive action) towards those systems, processes and norms that generate those inequalities (Daly, 2005, 438). Furthermore, it also challenges the notion that financial governance is a gender free zone as it requires that progressive disaggregation of financial budgets on the basis of gender to unravel the actual allocation of budgetary resources for policies and programmes that can potentially have an impact on women (Walby, 2005a).

Gender budgeting is a toolbox of instruments that when applied to different policies and programmes related to development sectors such as agriculture or health, stress the needs of women and how these requirements should be adequately addressed through appropriate budget allocations and the effective implementation of policies. These tools can be used by a wide range of actors such as officials of the government or non-governmental organisations, academics, media professionals and citizens. To draw an analogy, good tools are based on sound technology. Similarly, the effective application of the gender budget analysis tools depends upon a robust theoretical understanding of gender relations and recognition of the involvement of a wide range of organisational, bureaucratic processes involved in policy making and implementation.

Box 1: Analytical tools for gender sensitive budgets (GSB)

Pre-budgeting tools

Gender aware sectoral policy evaluations

This involves asking, 'In what ways are the policies and their associated resource allocation likely to reduce or increase gender inequality?' It involves a gendered analysis of the impact of policies by using the methods of desk reviews, survey and cost–benefit analysis. If the Ministry of Education initiates a new education programme for girls, does it have a positive impact on their education? Or, could more mainstreamed expenditure like the construction of roads reduce maternal mortality rates?

Gender disaggregated beneficiary assessments

These are done to examine the priorities of potential/actual beneficiaries regarding public services and spending, through opinion polls, group discussions, qualitative interviews and so on. 'It is particularly important to assess whether measures which are supposed to improve effectiveness actually do improve the quality of service from a beneficiary's perspective' (Elson, 1998, 932).

Gender responsive medium-term macroeconomic policy framework

This disaggregates existing variables by gender, introduces new variables and constructs new models incorporating both national and household income accounts reflecting unpaid work.

Gender disaggregated revenue incidence analysis

This calculates the relative amount of direct and indirect taxes and user fees. In many countries, the effect of income tax falls more directly on men than on women, whereas indirect taxation (such as Value Added Taxes) on basic household goods would fall more directly on women (Elson, 1998).

Gender disaggregated analysis of impact of budget on time use

This makes visible the relationship between national budgets and the care economy. The methods used include household time-use surveys; calculation of time spent on paid and unpaid work and gross household product; mapping of changes in private and public services and expenditures; for example: cutting costs in government-owned hospitals to provide care to terminally ill patients may lead to an increased burden on women and children to provide terminal care in their own homes.

Gender aware budget schemes
These would systematically compare the implications for men and women, and analyse the extent to which the budget is gender-balanced. On the expenditure side, this could be done by including in the budget statement a series of gender-aware indicators, such as: women's priority public services to enhance their access to education and health; gender focal points in ministries; women's priority income transfers like child benefits or women's pension; gender balance in business contracts.

Post-budgeting tools
Gender disaggregated benefit incidence analysis of public expenditure
This examines the extent to which women/men and girls/boys benefit from the expenditure on public services. The method here is to use household surveys in order to calculate the unit cost of services, followed by a calculation of the number of units utilised by various categories of beneficiaries. Cross-checking of official data sources concerning beneficiary lists is also carried out. Elson (1998) highlights that data are required on the amount spent at national, regional and local levels on the provision of a particular service collected from the relevant public service providers. The decentralisation of expenditure to lower tiers of government tends to make it more difficult.

Gender-responsive budget statement
This is a comprehensive document clearly outlining the expenditure on various women and gender equality programmes and the implications of this expenditure on various sectors based indicators.

Source: Elson, 1998; 2000; Budlender et al, 2002

The original tools described in Box 1 were developed by Elson (1998; 2003) and they can be broadly divided into tools that can be applied at the pre-budgeting stage to focus on the probable impacts of public expenditure through participatory methods such as surveys or focus group discussions. The post-budgeting tools concentrate on the impact of *on-going* government programmes and budgets (Sarraf, 2003). Three types of government expenditure that are analysed from a gender budgets lens are: (a) gender specific expenditure targeting women and girls; (b) expenditures promoting equal opportunities in the public sector; and (c) mainstream expenditures (that is, almost 95 percent of the budget) (Budlender et al, 2002).

Gender budgets can be undertaken at different or all stages of the budget cycle and can be presented in various forms: as a sub-section in the main budget (as in the case of India); as evaluation reports by governmental and non-governmental agencies; and as research publications (Elson, 2003). Politically, gender budgets may be directed by international development organisations, national, regional or local governments; or be based within government departments or within elected assemblies and in civil society organisations (Elson 2003). Their coverage could include the whole budget or budgets of certain sectors (education or health), budgets of certain projects or programmes or financing the implementation of new legislation (Elson, 2003). One of the reasons why gender budgets have gained widespread acceptance is that they go beyond the rhetoric of gender equality in policies and address the question of resources to finance development programmes appropriately and actually result in tangible outcomes for women.

Theoretical approaches to gender mainstreaming and budgeting

Gender budgets promote greater rationalisation of the administrative procedures and processes of the government to address the institutionalised biases against women deeply embedded in the public institutions. It targets a pivotal area of resource allocations for women which historically in developing economies have been the greatest stumbling blocks towards realising goals of gender equality. Rationalisation is an integral part of the western capitalism and democracy is broadly characterised by improved predictability of results, efficiency, use of non-human technologies and control over uncertainties (Keel, 2010) and will eventually take over all institutions of the society. This process can, however, also reduce individuals into being mere 'cogs in a machine' or being 'trapped in an iron cage' (Weber, 2012). On one hand, gender budgets carry a promise of accountability on gender related issues from the governments and a shift away from traditional approaches and on the other hand, as True (2003) notes, gender budgets are a product of neo-liberal structural reforms that inevitably lead to the evaporation of the agency of the feminist movements by institutionalising these goals within the government's bureaucratic machinery (see also Mannell, 2012).

Gender budgets gained momentum in mid-1980s as a key means to challenge macro-economic theorising and policy-making: this was the decade that witnessed a transition from 'Keynesian consensus' to the 'Washington consensus'. The 1970s and 1980s were marked by increasing oil prices and debt crisis, which meant that the budget deficits became unsustainable and inflationary. Structural Adjustment Policies (SAPs) were therefore initiated to achieve macro-economic stability and minimise the role of state, which was largely construed as 'inefficient', and greater emphasis was placed on efficiency of expenditure through programmes such as gender budgeting (Cagatay, 2003).

These economic reforms were juxtaposed against the publication of the first Human Development Report in 1990 under the auspices of Mahbub-ul-Haq and Amartya Sen which focused on promoting human development as the benchmark for societal progress. Subsequently, in 1995, the Gender Related Development Index (GDI) and Gender Empowerment Measure (GEM) were included to address issues of gender specific deprivation in overall life-expectancy, education and income. The Gender Empowerment Measure (GEM) was included to address issues of women's representation in the parliaments, in senior managerial and professional positions, their participation in the active labour force and their share of national income. This human development approach largely marked the culmination of Sen's work on capabilities, which shifted focus of nations away from income to a more holistic understanding of human development that comprises entitlements such as education, health and political representation (Kabeer, 2003).

Gender mainstreaming originated in the context of the 1985 Third World Conference on Women in Nairobi (Hafner-Burton and Pollack, 2002) and the United

Nations Decade for Women (1976–85) which marked the conceptual shift from the women in development approach to gender and development approach in making visible women's poor social status and undervalued role in the economy (Moser, 1993). The women in development approach of the 1970s placed undue emphasis on investing in women in order to improve development outcomes (Razavi and Miller, 1995), whereas the gender and development approach focused on gender as a social and cultural category and encapsulated the prevailing power relations in the society as a serious impediment to realising women's capabilities (Kabeer, 1994). Development Alternatives with Women for a New Era (DAWN) was established in 1984 and was led by feminists, economists and activists from developing economies. It emphasised that neoliberal economic development aggravated the privation of poor women in developing economies (Madsen-Hojlund, 2012). These approaches highlighted that women's marginalisation should be viewed from the lens of intersectionality, that is, ethnic, racial, class and caste status of women has an impact on them along with gender (Rees, 2005). There should be clear delineation, however, between structural intersectionality (that is, how inequalities are directly relevant to the experiences of people) and political intersectionality (that is, how inequalities are relevant to political strategies) (Crenshaw cited from Rees, 2005). These intellectual undercurrents have an important bearing on gender planning. Maxine Molyneux first used the concept of 'strategic interests' versus 'practical interests' to draw a distinction between practical needs – dealing with the immediate needs within existing marital and maternal gender roles and strategic needs – which deals with a woman's subordinate position that is manifested in a lack of legal entitlements, domestic violence, wage disparities and lack of physical autonomy (see Chant and Gutmann, 2000, 14; Mannell, 2012). In gender planning, strategic needs rather than practical needs should have greater importance to address structural inequalities that women face.

Critique of gender mainstreaming and budgeting

The term 'gender mainstreaming' has received wider theoretical acceptance from western feminist theorists as it marked a radical shift away from 'women's issues' to 'gender issues' and politicises traditional male and female roles not only in specific departments or ministries related to women but to a wider range of departments cutting across the government and encompasses all stages of policy formulation, conceptualisation, implementation and evaluation (Rees, 2005; Rubery, 2005; Stratigaki, 2005; Hafner-Burton and Pollack, 2002; True and Mintrom, 2001). Gender mainstreaming and budgeting is viewed as an example of policy development (Walby, 2005b). Specifically, previous strategies for achieving gender equality (both by international donors or governments) focused on specific economic or social programmes to improve women's status whereas mainstreaming goes beyond specific anti-discrimination legislation or programme based activities and focuses on the entire government machinery and its relationship to social change. It examines the factors that underlie gender inequality or women's inabilities to benefit from economic and social programmes and the various approaches to address these bottlenecks that allow for the continual existence of inequality (Lombardo et al, 2010; De Waal, 2006; Moser and Moser, 2005).

One of the common criticisms of gender mainstreaming is that there is no national or international body that has any authority to judge whether efforts towards gender mainstreaming are being carried out in earnest based on achieving strategic needs by governments (Beveridge and Nott, 2002). It is also viewed as an integral part of a capitalist restructuring agenda led by elite cadre of feminists without opening up the necessary political spaces or changing the material conditions of women at the grassroots (True, 2003). Also, Daly (2005) found that a technocratic approach to gender mainstreaming has dominated in eight European Union (EU) countries and with no or little conceptualisation of the relationship between gender mainstreaming and societal change. The implementation of gender mainstreaming is inconsistent across organisations and also its impact on gender equality remains an unexplored terrain (Moser and Moser, 2005). Indicators often used to assess the gender impact of programmes and projects tend to measure progress in implementation rather than outcome themselves (De Waal, 2006). De Waal (2006) also highlights the importance of evaluation of gender issues across various levels: at the macro-level, it should analyse economic, political and social contexts, policy, budgeting, strategy, structures, systems and linkages with lower levels; at the meso/intermediate level it should consider institutional capacity, human and financial resources, management systems and linkages with other levels; at the micro/field level the data should reflect a gender analysis of project implementation, personal and interpersonal experiences and linkages with other levels (De Waal, 2006).

Donaghy (2004a) provides an example of the countries in which two models of gender budgets are being applied: the expert-bureaucratic model is popular in Australia (both at the federal and the state level), New Zealand and Canada. The participative-democratic model is popular in the UK and was exemplified in Northern Ireland. According to Donaghy (2004b, 398) gender budgeting which was driven by the Office for the Status of Women in Australia has very little legal support, and there is very limited evidence of specific application beyond the departmental website. It is 'more self-presentation of the government rather than real state of affairs'. In Northern Ireland's participative-democratic model, mainstreaming has been extended to age, sex, race, disability, political opinion, marital status, dependent status, and sexual orientation through Section 75 of the Northern Ireland Act 1998. However, one limitation in the approach lies in its lack of financial support for participating groups, which has implications for long-term sustainability. The European Union refrained from gender budgeting while Belgium, France and the Nordic countries Italy, Spain and United Kingdom endorsed gender budgets. Austria is the only country which endorsed gender budgets in its constitution and Article 13 (3) of the Austrian Constitution since 1 January 2009 made it legally binding for all administrative bodies and they instituted a wide range of criterion to measure the effectiveness and quality of these measures to address areas of gender inequality (Klatzer et al, 2010; Randzio-Plath, 2010).

Klatzer et al (2010) in the Austrian context have identified a few indicators for the successful achievement of the normative goals of gender budgets: (1) identification of quality standards and institutions that have the necessary expertise to evaluate the existing gender budgets initiatives; (2) gender budgets are usually a part of detailed budget documents and the analysis is not usually accessible to the public in a comprehensible form and it largely remains a tool for administrators without any public participation in true essence; (3) the legal basis for gender budgeting in Austria has not necessarily delineated political and administrative responsibility and, with no qualitative and quantitative instruments for monitoring, the benchmarks for success cannot really be evaluated; (4) gender budgets are largely viewed as internal tools for public administration and with little recognition of its relationship to social change; (5) establishment of a state funded gender institute led by people with gender competence based in academia and civil society is necessary to streamline existing gender budgets and initiate new approaches; (6) the economic crisis pushed gender budgets onto the backburner, when it should have rather served as one of the key tools for ex-ante planning of shrinking resources (Klatzer et al, 2010).

Gender budgeting, per se, as an approach appears more notably in many developing economies; to name a few: India, South Africa, Philippines, Botswana and Tanzania (Sawer, 2003; Moser, 2005; see also Botlhale, 2011). Unlike their western counterparts (see Daly, 2005; Walby, 2005a), in India gender budgets are seen as the necessary precursor to gender mainstreaming especially in relation to setting priorities, allocation and mobilisation of resources, budget analysis, allocation and expenditure of resources across various development programmes (Parikh et al, 2004; Sodani and Sharma, 2008). Traditionally, financial constraints were also serious impediments to gender planning in India. In developing economies, the United Nations Fund for Empowerment of Women (UNIFEM now United Nations Women) has played a pivotal role in advocating gender budgets. To cite a few examples: in Uganda, gender budgeting, led by the Forum for Women has resulted in national budgets being more participatory (Botlhale, 2011). Similarly, in South Africa there is a strong civil society organisation interface with the budgeting process, specifically organisations such as Women's Budget Initiative (WBI) and the People's Budget Process (PBC); however, one of the difficulties is 'the lack of gender barometer' to evaluate the impact of public expenditure (Nyman, 2010, 9). In developing economies, incorporating a gender perspective in policies is a challenging and at times chaotic job. As Jahan (1996) explains, the inclusion of the civil society organisations, especially involving women belonging to diverse categories, such as leaders, in the decision making structures and processes is critical in shifting gender mainstreaming from an approach which focuses on integrating gender into existing policy processes to one where feminists can set the agenda for gender equality.

Evaluation of gender budgets in India

For the last nine years the Government of India has been publishing the Gender Budget statement as a part of the annual financial budget of the country (Ministry of Finance, Government of India 2013). The Gender Budget statement in the financial budget is divided into two parts – the first part contains budgetary information on policies and programmes that are 100 percent for women and the second part contains information on policies and programmes that are 30 percent for women and girls (Mishra and Jhamb, 2007). In spite of the advances there are expenditures that are gender neutral which are not included in the budget statement; and also several issues have remained unresolved, such as gender budgeting of HIV/AIDS policies or allocations for financing the provisions of the Domestic Violence Act 2005 which remain critical omissions (Jhamb, 2011a; Nakray, 2010; 2009; Patel, 2009).

Historically, the question of women's inclusion in development in India was addressed by the Planning Commission, the nodal agency for planning and development in post-independent India and through its faith in the 'trickle-down theory', it came up with welfare policies for women's upliftment. In this framework, the movement of concepts, policies and strategies was top-down, and women's agency was missing (Patel, 2003). The Planning Commission, through the various Five-Year Plans, promoted welfare work through voluntary organisations, charitable trusts and philanthropic agencies. Furthermore, programmes like Maternal Child Health, Integrated Child Development Schemes (ICDS), and Reproductive Child Health Programmes (RCH) were initiated to promote the welfare of women. The Sixth Plan (1980–5) explicitly accepted women's development as a separate agenda. The Eighth Plan (1992–7) saw a paradigm shift from development to empowerment. The Ninth Plan (1997–2002) accepted the concept of the Women's Component Plan to assure that at least 30 per cent of the funds or benefits from all development sectors should flow to women. The Economic Survey 2000–1, which preceded the presentation of the Union Budget, contained an entire section on 'gender inequality', which began with a reminder of the commitment of the National Development Council to adopt the empowerment of women and socially disadvantaged groups as agents of socio-economic change and development as a specific objective of the Ninth Plan (1997–2002). In October 1996, the Planning Commission specifically directed Central Ministries and Departments and the States to identify a 'women component' in the various schemes and programmes with which they were concerned to facilitate achieving the objective of empowering women during the Ninth Plan (Lahiri et al, 2002). Also the Eleventh Five Year Plan (2007–12) of India has mainstreamed gender in some major sectors such as agriculture; commerce and industry; finance; health and family welfare; *panchayat raj*; road transport; social justice and empowerment and tribal affairs. The impact will be seen slowly (National Alliance of Women, 2008). The Twelfth Five Year Plan (2012–17) Working group on Women's Agency and Empowerment has further addressed the need for institutionalising gender budgets along with other interventions for improving women's status in society (Ministry of Women and Child Development, Government of India, 2011).

One area where 'gender mainstreaming' is commonly visible is political governance. While 33 per cent of positions are reserved for women under the seventy-third and seventy-fourth amendment of the constitution (1993) which allowed one-third of the seats in the rural *panchayat raj* institutions (this includes local governments at the village level and urban bodies like municipalities, corporation and notified area councils) to be held by women through a quota system. Quotas for women in local self-government created space for one million women in political governance (Rai, 2005, 179). Mary John (2007) has suggested that the actual shift in power can happen slowly and across generations and the next generation of women will have better entitlements and will be able to carve out a political niche on the basis of their 'merit'.

India's annual financial budget

The broader developments in the field of gender and public policy show that gender budgeting is not merely a donor-driven activity; it reflects the commitment on the part of the current government to address inequality. It was part of the *National Common Minimum Programme* of the United Progressive Alliance Government. In 2000, the Ministry of Women and Child Development, in collaboration with the UNIFEM, took the initiative to carry out a gendered analysis of budget allocations in India. A study was entrusted to the National Institute of Public Finance and Policy (NIPFP), India, in October 2000. NIPFP recommended that annual and federal budgets should be analysed for gender-sensitivity in terms of public expenditure. Budgets should be analysed in terms of protective and welfare; regulatory; economic and social services (PRES framework) (Lahiri et al, 2002).[2]

In 2005, the Government of India introduced gender budgeting, as a part of the annual financial budget, which contained information only about select gender-specific expenditure amounting to Rs 10,844.61 (crore)[3] (budget estimates (BEs)), and revised estimates (REs) of Rs 10,574.16 crore. In 2007, the gender budgeting statement in India was presented in two distinct parts: the first part highlighted schemes where 100 per cent of the expenditure was for women (women-specific schemes) (referred to as Part A), for example: hostels for working women or nutritional programmes for adolescent girls. The second part drew attention to the schemes where 30 per cent of the allocations were for women (pro-women schemes) (referred to as Part B), for example: the national budgets for AIDS control or the national programme for tuberculosis (TB). It is important to note that the Government of India is currently only presenting information on the allocations for women specific and pro-women schemes. It does not account for gender neutral expenditure. Allocations earmarked for women as a proportion of the total Union Budget outlay has gone up from 3 per cent in 2007–8 (RE) to 6.1 per cent in 2010–11 (BE) and the bulk of this allocation is for basic services such as education and health (Jhamb, 2011b). There has been an increase in the gender budgets in absolute terms, that is, from Rs 88,143 crore (2012–13) to Rs 97,134 crore (2013–14); the magnitude of the gender budget has declined as a percentage of the total expenditure of the Union Budget from 5.9 per cent (2012–13 BE) to 5.8 per cent (2013–14 BE) (Jhamb et al, 2013).

The Gender Budgeting statement has some significant problems, for instance: the Integrated Child Development Scheme (ICDS) was placed under the category of 100 per cent allocation for women while it benefited children of both sexes. In the following year the error was corrected, and ICDS was placed under pro-women allocation schemes. By 2007–8, 27 ministries had a combined gender budget of Rs 31.177.96 crore (4.8 per cent of the total government expenditure) (Mishra and Jhamb, 2007).

There are several disappointments in India's gender budgets which include the omission of budgetary allocations for water supply and sanitation and also an allocation of no funds from the central government for the implementation of the Domestic Violence Act 2005 (Patel, 2009; see also Jhamb, 2011a). Several federal governments (referred to as state governments in India) with high rates of violence against women in Bihar, Uttar Pradesh and Rajasthan have not committed resources for the implementation of the Domestic Violence Act (Jhamb, 2011a). Very few federal governments in the country have undertaken gender budgeting initiatives. The Government of Rajasthan (2006) is one of the few Indian states to have carried out a gender budgeting exercise in relation to social welfare, health, education and agriculture. In Kerala, the number of departments with women-specific schemes went up from 10 in 2009–10 to 17 in 2010–11 (Jhamb, 2011b). The Madhya Pradesh government has introduced gender budgeting in its official budget statement (Department of Finance, Madhya Pradesh, 2012). Table 1 illustrates the total allocations made by the Government of India for women-specific and pro-women expenditure in various programmes.

Table 1: Summary allocations presented under gender budgeting

Year	No. of demands in Union budget covered	Years	Total allocations under part A of the statement	Total allocations under part B of the statement	Total magnitude of gender budget
2005–6	10	2005–6 BE 2005–6 RE	Rs 14,378. 68 crore Rs 8,273.88 crore	Allocations not divided according to Part A and B	Rs14,378.68 crore Rs 24,240.51 crore
2006–7	24	2006–7 BE 2006–7 RE	Rs 9,575.82 crore Rs 4,618.95 crore	Rs 17,632.46 crore	Rs 28,736.53 crore (5.10%) Rs 22,251.41 crore
2007–8	33	2006–7 BE	Rs 8,795.45 crore	Rs 22,382.49 crore	Rs 31,177.96 crore
2008–9		2008–9 BE	Rs 11459.61 crore	Rs 16202.06 crore	Rs 27,661.67 crore
2009–10		2009–10 BE	Rs 15715.68 crore	Rs 41141.93 crore	Rs 56857.61 crore
2010–11		2010–11	Rs 19266.05 crore	Rs 48483.75 crore	Rs 67749.80 crore
2011–12		2011–12 BE	Rs 20548.35 crore	Rs 57702.67 crore	Rs 78251.02 crore
2012–13		2012–13	Rs 20548.35 crore	Rs 65173.87 crore	Rs 88,142.80 crore
2013–14		2013–14 BE	Rs 27248.19 crore		

Source: Gender budgeting statement, expenditure budget vol I, Union Budget – various years (compiled by Mishra and Jhamb, 2007 and further additions were made by the author after the year 2008–9 based on gender budget statements in the Union Budgets).

Budget Estimates (BE): The annual financial statement or the statement of detailed estimates of receipts and expenditure of the government for the 'budget year' or with respect to each financial year.

Revised Estimates (RE): The estimates of the probable receipts or expenditure for a financial year framed in the course of that year with reference to the transactions already recorded and anticipations for the remainder of the year in light of orders already issued or contemplated or any other relevant facts.

Evaluative indicators for gender budgets in India and implications for public policy in India

Scholars (Botlhale (2011) in Botswana and Nyman (2010) in South Africa) have raised the concerns about where gender budgets take us. Undoubtedly gender budgets have increased the visibility of women in mainstream public policies and, as indicated earlier, addressed the significant deficits in government programmes. De Waal (2006) rightly points out that gender mainstreaming and budgeting can be evaluated in terms of parity, equity, empowerment and transformation and this evaluation should be conducted at the macro, meso/intermediate and micro levels. Furthermore, the original tools proposed by Elson (1998; 2000) and Lahiri et al (2002) and emerging debates on gender budgets in the international and national arenas, as discussed in the previous sections, along with Weberian rationalisation and Sen's capability approach provide insights on a basic set of indicators for evaluation of gender budgets. These indicators should evolve in relation to changes in the legislation, and new public policies. Based on the discussions in the previous sections the following evaluative indicators have been developed which broadly encapsulate the core conceptual and theoretical underpinnings of gender budgets (see Table 2).

Table 2: A framework for evaluation indicators for gender budgets

1	Macro-level indicators	Institutional factors and networks	An active collaboration between governmental and non-governmental organisations and a consensus on key concepts, methods and evaluation of gender budgets at international, national and sub-national levels.
2		Gender aware sectoral policy evaluations	Systematic monitoring and evaluation of various social and economic programmes with gender components using methods such as household surveys and linking these evaluations to outcomes.
3		Gender disaggregated revenue incidence analysis	Representation and analysis of gender impacts of current strategies of revenue generation which could inform policy making towards better outcomes.
4		Gender disaggregated analysis of impact of budget on time use	Explicit recognition of the relationship between national budgets and the care economy and incorporating it in planning and development.
5		Gender aware budget schemes	Clear demarcation and integration of the gender aware budget schemes and outcomes in the mainstream ex-ante and ex-post planning.
6		Gender responsive medium term macro-economic policy framework	Disaggregation of existing variables by gender and introduction of new variables and development of new models including national and household incomes taking into consideration unpaid work.
7		Evaluation of the budgets based on the basis of protective and welfare: regulatory economic and social services	Decomposition of gender dimensions of the public expenditure on the basis of protective and welfare; regulatory, economic and social services. Specific focus should be on gender relations rather than just women specific expenditure. It will facilitate shift to address strategic needs of women rather than practical needs.
8		Gender-responsive budget statement	Budget statement at the national and state levels on gender related expenditure.
9		Monitoring and evaluation body	Establishment of gender directorate to evaluate all gender budget initiatives.
10	Meso/ intermediate factors	Institutional capacity	Government or non-governmental organisations in active collaboration at the international, national and sub-national levels based on the agreement of core definitions, methods, monitoring and evaluation of gender budgets.
11		Human resource development among officials	Training programmes at all levels of governance on 'gender relations' and addressing issues of representation through gender budgets.
12		Management systems	Creation of computer based data management system to include all details related to gender sensitive budgets to facilitate transparency of information at all levels of governance. Incorporate case studies of successful and unsuccessful gender budget initiatives.
13		Decentralised governance and budgeting	The engagement of local self-governments with adequate representation of women especially from marginalised groups such as Muslims, schedule castes and tribes.

14		Inter-sectionality: inter-linkages to other dimensions of social inclusion	Gender budgets should be strategically linked to comprehensive strategies addresses other dimensions of social exclusion such as illness, class, caste, tribe, race and religion.
15		Identification of the risk and protective factors which facilitate the gender budgeting	Identification of risks and protective factors and also development and implementation of strategies which can address these bottlenecks.
16	Micro-level impacts	Gender impact assessment	Critical engagement with positive and negative impacts of gender specific and neutral expenditure on women's empowerment through a clearly defined methodology. This includes establishment of baseline indicators at the macro and micro levels.

The evaluation of the India's gender budgets based on the indicators clearly reflects a symbolic and lackadaisical commitment to gender equality. Currently, there is no systematic attempt to bring together the varied gender budget initiatives at the national and state levels and the fragmented approach to gender budgeting is unlikely to result in any tangible outcomes for gender equality. It is necessary to evolve and agree on a common set of concepts, methods and tools of evaluation at the international, national and sub-national levels. Gender budgeting should be integral to both ex-ante and ex post planning for a wide range of protective and welfare, regulatory, economic and social services. The establishment of a gender directorate within the Ministry of Women and Child Development will facilitate the evaluation of gender budgets and also facilitate the development of training programmes. The lack of computer based data management also further impedes the dispersal of information. The true essence of gender budgets lies in encouraging the deliberative and participatory planning by the most marginalised people in Indian society. The realisation of this form of representative politics requires significant commitment towards training and establishing accountability and transparency in the processes of decision making. This also requires maintenance of meticulous documentation – a pre-requisite of accountable and transparent governance.

In conclusion, in India, much of the potential of gender budgets remains unaddressed as they have not been implemented based on Elson's (1998; 2000) original tools, nor do they take into account the rich debates within feminist academe and practitioners on gender budgets. Based on an array of theoretical debates on Weberian rationalisation, the human development approach, feminist debates evolving from women in development to DAWN, highlight the fact that gender budgets provide the much-needed bulwark for the rationalisation of the administrative processes and procedures in order to realise the goals of substantive equality. The absence of clearly defined means of evaluating gender budgets leaves much of this initiative as standalone programmes with little or no synchronisation with mainstreaming planning. Much of the feminist debate on gender and development or DAWN largely have shifted focus away from women's empowerment as instruments of development to their empowerment as being intrinsic to development. These debates have not really touched gender budgets as such as they continue to function in isolation, with little impact on women. In this context, it is necessary to highlight that it is necessary to continue engaging with the government to entrench gender budgets within mainstream administrative mechanisms as they provide the much needed normative support for women's agency and grassroots movements.

Notes

[1] Gender sensitive budgeting, gender responsive budget, gender budgets, women's budgets are often used interchangeably without a significant difference in the meaning (Budlender et al, 1998).

[2] Public expenditure specifically targeted towards women can be categorised into four clusters (referred to as the PRES framework). First, there are protective and welfare services, including rehabilitation programmes, which are important to prevent atrocities against women (such as domestic violence, rape, kidnapping and dowry deaths). Second, there are regulatory services and awareness generation programmes for women, in particular, institutional mechanisms such as the National Commission for Women. Third, there are economic services such as self-employment and training programmes, economic empowerment programmes and fuel supply management programmes, which can provide economic empowerment for women. Fourth, there are social services such as education, water supply, sanitation, housing, health and nutrition schemes, which can empower women to play their rightful role in the economy. Next, two matrices deal with these four clusters of protective, regulatory, economic and social (PRES) services. Last, two matrices collate the economic classification of gender specific expenditure programmes of specifically targeted programmes and programmes with pro-women allocations, respectively. These two matrices aim at understanding the structure of gender specific programmes; whether a major part of these allocations is committed expenditure in the form of wages and salaries or a considerable part is a discretionary component.

[3] Rs: Rupees is the Indian Currency (£1 = Rs. 92.18) Source: Guardian Unlimited (2013) Currency Convertor, available from www.xe.com/ucc/convert.cgi. Crore is a unit in the South East Asian numbering system equal to ten million.

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