

Gender Responsive Budgeting:

Good Practices from Select States



About IWWAGE

Initiative for What Works to Advance Women and Girls in the Economy (IWWAGE) aims to build on existing research and generate new evidence to inform and facilitate women's economic empowerment agenda. IWWAGE is an initiative of LEAD, an action-oriented research centre of IFMR Society (a not-for-profit society registered under the Societies Act). LEAD has strategic oversight and brand support from Krea University (sponsored by IFMR Society) to enable synergies between academia and the research centre.

About this note

This note is prepared as part of IWWAGE's partnership with the World Bank on the implementation of Gender Responsive Budgeting in the state of Punjab. We would like to express our gratitude to Harjot Kaur and Geetika Hora from the World Bank for their support. We would like to thank Soumya Kapoor Mehta, former Head, IWWAGE for her contributions during the conceptualisation of the project. We are also grateful to our former team members, Nidhi Gyan Pandey and Kumar Das, for their valuable contributions.

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Abbreviations

BPFA	:	Beijing Platform for Action
CEDAW	:	Convention on the Elimination of All Forms of Discrimination against Women
DWCD	:	Department of Women and Child Development
FPI	:	Fiscal Policy Institute
GBS	:	Gender Budget Statement
GRB	:	Gender Responsive Budgeting
GSDP	:	Gross State Domestic Product
ITI	:	Industrial Training Institute
MWCD	:	Ministry of Women and Child Development
NFHS	:	National Family Health Survey
PLFS	:	Periodic Labour Force Survey
PRI	:	Panchayati Raj Institution
SDG		Sustainable Development Goal
SRS		Sample Registration System
WCP		Women Component Plan
WSHG		Women's Self-Help Group

Executive Summary

Mainstreaming gender considerations into development financing was recognized as a post-2015 action agenda at the Third International Conference on Financing for Development held in Addis Ababa. The global framework reinforced the need for a gender-sensitive approach including targeted strategies and investments in the formulation and implementation of all financial, economic, and social policies. Government budgets thus play a key role in deciding people's access to public resources and are crucial in ensuring equitable development.

The Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the Beijing Platform for Action (BPFA) as well as the Sustainable Development Goals (SDGs) - Agenda 2030 have recognised the urgent need to achieve gender equality. Distribution and impact of public expenditure as well as the incidence of taxation is central to fulfilling these commitments.

Since the Sixth Five Year plan (1980-85), the Government of India has attempted to integrate gender concerns into the Union Budget. The Women Component Plan adopted in the Ninth Five Year plan (1997-2002) required state and central governments to ensure that "not less than 30 per cent of the funds/benefits are earmarked for women under the various schemes of the 'women-related' ministries/departments." Finally, in 2004-05, Gender Responsive Budgeting (GRB) was introduced at the central government followed by adoption in some states. The purpose of GRB is to mainstream gender at all levels of development planning, programme formulation and budgeting.

The GRB process in India functions through two key components: Gender Budget Cells and Gender Budget Statement (GBS) (Statement 13, Volume 2, Expenditure Profile of the Union Budget). As of 2022, 57 ministries have set up Gender Budget Cells; 35 demands for grants under 37 central ministries/departments are reported in the GBS as compared to 10 demands for grants under nine ministries/departments in 2005-06. Over 20 states/union territories have adopted GRB in some form or the other; however, not all of these states regularly publish GBSs in the public domain. The Ministry of Women and Child Development (MWCD) is the nodal agency for GRB processes. MWCD published the Gender Budget Handbook in 2015 to guide stakeholders. It is also responsible for continuous capacity building of relevant officers.

At present, GRB is largely limited to the ex-post analysis of expenditure statements, which is published along with the Union Budget. Assessment of the nation's public expenditure through a gendered, rights-based approach reveals many gaps in the current GRB process. Consequently, policies, programmes, and budgets have not meaningfully responded to the structurally prevalent gender disparities. Therefore, there is a need to regularly monitor GRB processes and critically modify the approach to leverage its potential as a fiscal instrument to advance gender equality.

Despite shortcomings, the existing GRB mechanism provides an avenue for monitoring fund flows and its impact on gender equality. In this context, it is important to highlight that there is a significant difference in the way GRB is implemented by the state governments. Their approach goes beyond the simplistic analysis of government budgets and some states have performed exceedingly well in mainstreaming gender concerns into policy making. A quick overview of spending patterns as seen in state and national budgets illustrates this point well. For instance, the Government of Odisha, on an average, earmarks close to 40 per cent or more of its total annual budgetary allocations to meet the requirements of the gender budget. The Government of Kerala reports that 20 per cent of its

budget is slated for the gender budget. However, the gender budget for India is markedly low – at less than 5 per cent.

Given the understanding that certain state governments have succeeded in deepening GRB, this document provides an overview of experiences, lessons learnt and good practices from select Indian states, namely, Odisha, Karnataka, Kerala, and Andhra Pradesh.

Introduction

India formally adopted Gender Responsive Budgeting (GRB) in 2004-05 and the Union Budget for 2005-06 issued a separate Gender Budget Statement (GBS), covering budget allocations for 10 demands for grants. The GBS categorised allocations as:

- Part A recorded those schemes/programmes exclusively benefitting women with expenditure allocations of 100 per cent for women; and
- Part B included those schemes/programmes that indirectly benefited women and included all government interventions with allocations over 30-99 per cent earmarked for women.

The Ministry for Women and Child Development (MWCD) was the nodal ministry for all GRB activities and it pushed other ministries/departments to set up Gender Budget Cells. Following the centre's efforts to institutionalise GRB, several state governments adopted it and currently 27 states have implemented gender budgeting (Table 1)¹.

Table 1: Adoption of GRB by the states

Early Adopters	Subsequent adopters	Recent adopters
Odisha (2004-05)	Madhya Pradesh (2007-08)	Rajasthan (2011)
	Jammu & Kashmir (2007-08)	
Tripura (2005-06)	Arunachal Pradesh (2007-08)	Dadra & Nagar Haveli (2011-12)
Uttar Pradesh (2005)	Chhattisgarh (2007-08)	Andaman & Nicobar Islands (2012)
Karnataka (2006-07)	Uttarakhand (2007-08)	Punjab (2012)
Gujarat (2006)	Himachal Pradesh (2008)	Maharashtra (2013)
Lakshadweep (2006-07)	Assam (2008-09)	National Capital Territory of Delhi (2013-14)
West Bengal (2005-06)	Bihar (2008-09)	Jharkhand (2015-16)
	Kerala (2010-11)	Andhra Pradesh (2017)
	Nagaland (2009)	Tamil Nadu (2018-19)
		Manipur (2020)

Source: Lok Sabha Parliamentary reply dated 19 March 2021.

Table 1 has a few anomalies. While most states began the process, some could not sustain it; hence GRB has not been institutionalised in many. Some are yet to formally adopt it. Andhra Pradesh has adopted GRB as recently as in 2021.

Implementation of GRB in India

The objective of GRB has always been to integrate gender into policy planning and budgeting. It is not meant to be a procedural exercise of analysing expenditure statements and merely reporting women-centric allocations. In 2015, MWCD, Government of India, issued the *Gender Budgeting Handbook*² which serves as a practical tool in providing guidance to relevant stakeholders for

¹Lok Sabha unstarred question no. 4116.

²Gender Budgeting Handbook for Government of India Ministries/Departments/State Governments/District Officials/Researchers/Practitioners.

implementing gender mainstreaming strategies. The Handbook provides ideas and tools to effectively roll out gender budgeting. It refers to a five-step framework proposed by Debbie Budlender, which was developed for the South African Women's Budget Initiative. This is a noteworthy tool that can guide practitioners with the overarching steps required to implement GRB.

Debbie Budlender's five-step framework for gender budgeting

- **Step 1:** Situation analysis: sectoral analysis to identify the differential needs and issues of women and men/girls and boys.
- **Step 2:** Assessment of sectoral policies from a gender lens: do these address the gender concern identified in the Step 1?
- **Step 3:** Adequacy of budgets: is the budgetary allocation adequate to implement the gender sensitive policies and programmes identified in Step 2?
- **Step 4:** Monitoring the implementation: a) was money spent as planned? b) did it reach the intended beneficiaries? c) tracking both financial performance and physical deliverables.
- **Step 5:** Impact assessment: has the situation changed from what it was earlier?

The MWCD Handbook encourages ministries and departments to ask the following questions to help break down the process of planning and budgeting for gender equality:

1. What are the goals and objectives that our ministry/department seeks to achieve? How do they contribute to the larger national goal of achieving gender equality?
2. What are the needs and priorities of women, especially those who are poor and fall under our ministry/department's domain of work?
3. Are these presently included and addressed in the ministry/department's policies, plans, programmes, and schemes?
4. What activities should the ministry/department undertake this year to reduce gender gaps?
5. What are the difficulties the ministry/department faces in enabling its services to reach women and girls?
6. How are the above challenges addressed?

Such a holistic approach is paramount in ensuring that GRB achieves the goal of mainstreaming gender into policy planning, designing, and budgeting. However, due to the way GRB is practised today, it has been reduced to a post-facto analysis of expenditure statements in the form of GBS. Moreover, the GBS issued by the central government has several lacunae. For instance, there is no clarity on the rationale for inclusion of some schemes in the gender budget; there is a lack of credible information and inaccuracies exist in the figures reported as beneficial to women; no sustainable auditing measures have been taken; and the GRB process is not linked to outcome budgets.

Implementation of GRB in the States

Interestingly, state governments have made their own interpretations on how GRB should be implemented and seem to be more purposive in their approach. For example, the GBS of some states goes beyond simple categorisation and provides details on schemes and their actual benefit to women. While the GBS is only one part of the GRB process, the statement itself can offer a snapshot of the status of gender equality in the state. States such as Kerala, Karnataka, Odisha, amongst others, have managed to highlight areas of improvement with regards to gender equality. This is a good way to set targets and align programmes/schemes accordingly. It also provides a

clearer picture to non-state actors, including civil society organisations and academics as to how the state fares on important indicators of women's welfare and development. Similarly, states have also developed innovative institutional mechanisms to undertake gender mainstreaming, both at the planning and budgeting phases. This will be discussed in detail in subsequent sections.

Rationale for Selection of States

Prima facie, the allocations for schemes that have an impact on women are much higher in some state budgets as compared to the centre (Figure 1).

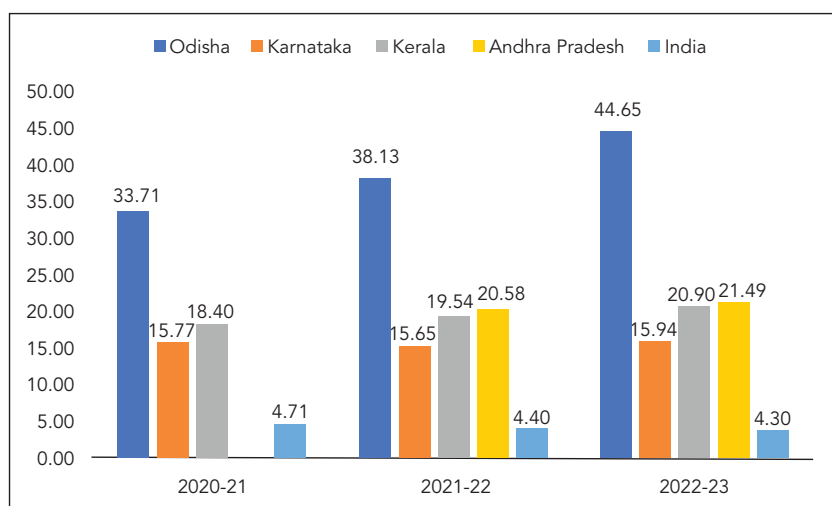


Figure 1: Gender budget as a percentage of total expenditure of respective states and Union Budget (India figure)

Note: Andhra Pradesh started publishing GBSs only 2021-22 onwards.

In this context, it is important to note that higher allocations alone cannot be a metric to decide whether GRB is meeting its objectives. Merely showcasing high gender budget estimates without making conscious efforts to identify policy gaps will not lead to any real impact. This further strengthens the need for a robust institutional framework to operationalise GRB through ex-ante as well as ex-post strategies.

Budgeting should be preceded by policy planning and designing that considers the differential experience and realities of men and women. In other words, GRB should entail gender aware policy appraisal complemented by sufficient fund allocation and effective utilisation. While assessing good practices, this note therefore approaches GRB with a comprehensive outlook. Going beyond expenditure statements, we look at how states have attempted to address the yawning gender gaps by integrating gender components into different levels of planning and policy making.

Criteria for selection of states

To capture diverse learnings and practices, the following states have been chosen while preparing this document:

- Karnataka and Odisha for their consistent and sustainable efforts to institutionalise GRB
- Kerala for using a unique approach to implement GRB without the formation of Gender Budget Cells
- Andhra Pradesh to document a state that has recently adopted GRB in 2021

Experience from Select States

In the following sections, procedures followed by select states are examined and practices worth emulating are highlighted. Each state has been analysed by looking at:

1. Institutional mechanisms adopted by the state to implement GRB: Examining status of Gender Budget Cells; methodology and rationale followed during the preparation of GBS; capacity building measures.
2. Analysis of gender budget over the last three years with regards to the total expenditure and Gross State Domestic Product (GSDP).
3. Notable policies, practices and initiatives.

Table 2: Overview of good practices

	Name of the State	Year of GRB Adoption	Notable practice
1.	ODISHA	2004-05	<ul style="list-style-type: none"> • GBS details administrative and programme expenditure of various schemes and programmes • GBS also provides analytical graphs on distribution of expenditure to different departments and schemes; number of schemes under each source of funding; reports the size of the gender budget as a proportion of the GSDP • GBS includes allocations to transgender persons • Gender budget comprises over 40% of the state's total budget, a figure higher than most Indian states • Introduced nutrition budget and Sustainable Development Goals (SDGs) budget which can play a critical role in monitoring various gender related targets
2.	KARNATAKA	2006-07	<ul style="list-style-type: none"> • GBS provides details on beneficiary- and non-beneficiary-oriented schemes • GBS has explanatory notes on scheme objectives and targets reached • Robust institutional architecture in the form of Fiscal Policy Institute • Developed a gender audit manual for monitoring and deepening of GRB in the state • The state has been prioritising the gender budget with a steady rise in its allocation
3.	KERALA	2008-09	<ul style="list-style-type: none"> • Expanded reporting in Part B by including all composite schemes where allocation for women is anything below 90% • GBS provides explanatory notes detailing the scheme objectives and activities carried out • GBS includes allocations for transgender persons • Strong institutional foundation in the form of the Kerala State Planning Board • Introduction of institutional mechanisms like gender advisor and gender council to advise the state on relevant matters • Gender budgeting in the form of Women's Component Plan (WPC) practiced at local levels • Set up the Gender Park in 2013 as an effort to go above and beyond conventional government schemes to achieve gender equality

	Name of the State	Year of GRB Adoption	Notable practice
4.	ANDHRA PRADESH	2021-22	<ul style="list-style-type: none"> GBS includes brief explanatory notes on the different schemes, their objectives and number of beneficiaries. Gender budget provides detailed information on representation of women across various leadership roles in state agencies including zilla parishads, Panchayati Raj Institutions (PRIs), agriculture market committees. etc. This is a unique practice.

Odisha

Odisha is an eastern Indian state with a population of about 42 million as per the 2011 Census, of which 49.46 per cent is women. Odisha's GSDP for 2022-23 (at current prices) is projected to be INR 7.2 lakh crore, a growth of 12.6 per cent over the revised estimate of GSDP for 2021-22 (INR 6.4 lakh crore). However, Odisha continues to report very high gender gaps indicated by a low score of 46 for SDG 5 in NITI Aayog's 2020 rankings, rising from 35 in 2019.

Table 3: Human development indicators for Odisha in comparison with India averages

Indicator	Female Labour Force Participation Rate (all ages-PLFS 2020-21)	Literacy Rate of Women (Census 2011)	Total Fertility Rate (NFHS 5)	Maternal Mortality Ratio (SRS-Registrar General Office)	SDG 5 Score (NITI Aayog -2020)
Odisha	26.4%	64.01%	1.8	150	46
India	25.1%	64.63%	2.2	113	48

Note: PLFS: Periodic Labour Force Survey; NFHS: National Family Health Survey; SRS: Sample Registration System

The Government of Odisha adopted GRB as early as 2004-05 in the form of Women Component Plan which ensured that at least 30 per cent of the plan funds would go to women. Over the years, the state has implemented many measures to reduce gender disparities through conscious planning.

1. Institutional mechanisms adopted by the state

Gender Budget Statement

Odisha's GBSs are more comprehensive in the way the fund allocation is reported.

- The state published its first GBS in 2012-13 which only included women specific schemes (100 per cent allocation for women and girls). From 2016-17 onwards, allocations for women and girls in the composite schemes were also included in the GBS. Presently, it follows the Part A (gender specific) and Part B (gender sensitive) categorisation as suggested by the MWCD's *Gender Budget Handbook*;
- GBS provides details of administrative and programme expenditure of various schemes and programmes;

- The document also has classifications based on source of funding under the following heads:
 - a. State sector schemes
 - b. Central sector schemes
 - c. Centrally sponsored schemes
 - d. Establishment operation and management expenditure
 - e. Disaster relief funds;
- GBS also provides analytical graphs on distribution of expenditure to different departments and schemes; number of schemes under each source of funding; reports the size of the gender budget as a proportion of the GSDP; and
- GBS includes allocations made for the welfare and development of transgender persons.

Gender Budget Cells

- Under the Department of Women and Child Development (DWCD), a gender cell was set up in 2009-10. Its mandate includes effective planning and coordination of gender budgeting in the state and it is headed by a nodal officer not lower than the rank of under-secretary³ assisted by two consultants and one junior programmer; and
- Gender Budget Cells have also been established in several departments by the state.

2. Snapshot of the gender budget over the last three years: total expenditure and GSDP

In comparison to the Centre and other states (Figure 2), the size of Odisha's Gender Budget is amongst the highest with a spending of 44 per cent of the state's total budget (as per Budget Estimate 2022-23). Even as a percentage of the GSDP, the state's spending has steadily increased over the years.

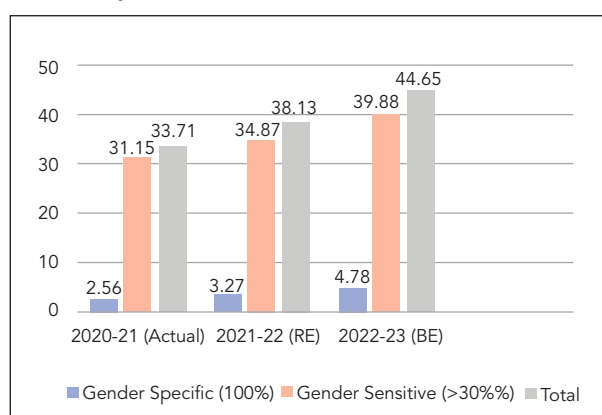


Figure 2: Gender budget as a percentage of total expenditure (Odisha)

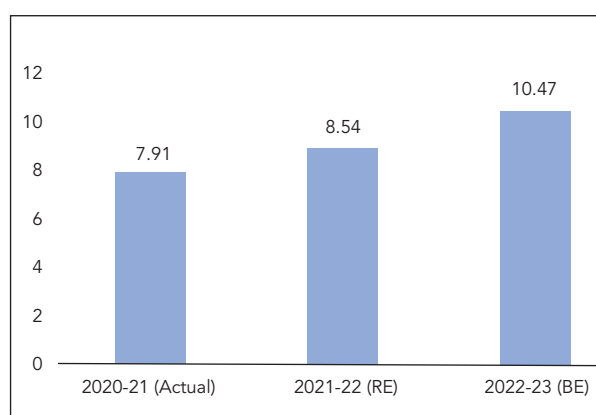


Figure 3: Gender budget as a percentage of GSDP (Odisha)

3. Notable policies, practices and initiatives

- To address gender-based inequalities, Odisha developed the State Policy for Women and Girls in 2014³, which uses a life cycle approach, covering concerns of girls and women at birth, infancy, childhood, adolescence, adulthood and old age. The focus areas are survival, health and nutrition; education; livelihood; asset ownership; decision making, participation and political representation; safety, security and protection; and girls and women with special needs;

³Odisha State Policy for Women and Girls.

- The Department of Mission Shakti (earlier under DWCD) was established as a dedicated unit that focuses specifically on women empowerment through Women's Self Help Groups (WSHGs) that not only actively build economic and livelihood capacities of women but are a step towards formally integrating the WSHG networks into service delivery of welfare mechanisms by other departments under a convergence model. This can be a crucial step towards institutionalising women-led implementation of schemes;
- The state government introduced the Odisha Sudakshya Yojana in 2017 to improve the enrolment of girl students in the Industrial Training Institutes (ITIs) by providing cash transfers, tuition fee waivers, hostel facilities and a maintenance allowance, alongside apprenticeship training support to girls who want to pursue ITI education in any trade. Through this scheme, ITI visits are arranged by government authorities for high school girls, teachers and parents to interact with 'Girl Role Models'. They receive career talks to understand the benefits of technical education. The scheme led to an increase in the percentage of girls enrolled in ITIs, from 7 per cent in 2016-17 to 20.42 per cent in 2020-21;
- Odisha is one of the few states to have rolled out an Urban Wage Employment Initiative as a response to the economic crisis faced by the urban poor due to the COVID-19 pandemic. It was further expanded with long-term objectives and is known as the Mukhyamantri Karma Tatapara Abhiyan under the Department for Housing and Urban Development with the Mission Shakti Department as an implementing partner. There is 40 per cent reservation for women candidates promoting women's economic empowerment;
- The outcome budget of some of the departments makes a mention of the gender budget; however, no clear analysis or information on fund flows or targets met (women beneficiaries) are provided. Providing these details will link gender components to the outcome budgets which in turn can act as a useful monitoring mechanism;
- Odisha has introduced a first-of-its-kind "nutrition budget" improve nutrition level in children and women as well as to improve the overall health of the state; and
- It has also introduced an SDG budget to monitor goal-wise spending.

Karnataka

Karnataka is the largest south Indian state and has a population of 6.1 crores, of which 49.4 per cent is women (Census 2011). Its GSDP for 2022-23 (at current prices) is projected to be INR 18.85 lakh crore, a growth of 9.6 per cent over the revised estimate of GSDP for 2021-22 (INR 17.21 lakh crore). The state has been implementing several steps to bridge the gaps in gender equality.

Table 4: Human development indicators for Karnataka in comparison with India averages

Indicator	Female Labour Force Participation Rate (all ages-PLFS 2020-21)	Literacy Rate of Women (Census 2011)	Total Fertility Rate (NFHS 5)	Maternal Mortality Ratio (SRS-Registrar General Office)	SDG 5 Score (NITI Aayog -2020)
Karnataka	28.9%	68.08%	1.7	92	57
India	25.1%	64.63%	2.2	113	48

Karnataka introduced GRB in 2006-07 and the state is considered one of the pioneers of the way the strategy was implemented. The Ashok Lahiri Committee (July 2004) recommended the pilot introduction of gender budgeting in one state and Karnataka was chosen for this purpose.

1. Institutional mechanisms adopted by the state

Gender Budget Statement

- The state follows the Part A (100 per cent women specific) and B (30 per cent-99 per cent provision for women) categorisation of schemes as followed by the centre. However, it goes beyond to further bifurcate schemes as beneficiary- and non-beneficiary-oriented schemes. The former are those that impact women and girls directly and individually, while the latter impact women and girls indirectly and collectively. Annexure 1 details the differences and examples of each of these categories;
- GBS also delineates the state's and centre's share for the centrally-sponsored schemes;
- GBS provides an overview of the gender budget allocation within social services and economic services; and
- GBS also contains comprehensive explanatory notes on programmes under category A and B with details on the scheme objectives, number of beneficiaries and achievements. For example, under the *Interest Subsidy for Women through Karnataka State Financial Corporation* scheme, 1,389 women beneficiaries were reached.

Gender Budget Cells

- A Gender Budget Cell was established in the Fiscal Policy Analysis Cell of the Finance Department in 2007. This cell was tasked with the preparation of GBS and providing guidance to the other departments. In 2013, the Fiscal Policy Analysis Cell was merged with the Fiscal Policy Institute (FPI, also under the Department of Finance) and the Gender Budget Cell is now located at FPI; and
- The DWCD is the nodal agency for monitoring and evaluation in collaboration with the Planning Department.

Procedure for preparation of GBS

- The Finance Department issues a gender budget circular comprising the formats for collecting information on financial and physical targets and achievement for each scheme/programme under Category 'A', 'B' and 'C' for the past two years, and human resources, in both Kannada and English;
- In coordination with the DWCD, officials across line departments are trained on GRB at FPI to look at programmes and schemes through a gender lens based on gender-specific classifications mentioned above;
- Following the training, the Gender Budget Cell at FPI also conducts pre-budget workshops with line departments to validate the identification and classification of schemes;
- The validated document is sent to the DWCD for review and approval; and
- The final draft is then sent to the Finance Department for review and approval, after which it is presented to the Legislature.

Capacity building measures

The presence of a robust institution such as FPI which provides technical support to line departments and contributes in building capacities of relevant stakeholders makes the institutional architecture of GRB in Karnataka quite unique. In a Government Order (FD 08 GIE 202, Dated: 29.01.2021)⁴, the state government has issued steps to be undertaken for activities such as capacity building &

⁴As cited in Karnataka Gender Budget 2022-23.

training; orientation & validation programmes for identification & classification of gender-specific programmes and schemes; gender budget preparation, monitoring & evaluation; data capturing & integration of various departments such as Finance Department, Fiscal Policy Institute, DWCD, Planning, Programme Monitoring & Statistics Department.

In 2019, FPI, in partnership with UN Women, has also brought out a document called “Facilitating Gender Audit: A Guide for Auditors, Trainers and Researchers” that provides in-depth analysis and instructions on how to fine-tune the process of gender responsive policy planning and budgeting.

2. Snapshot of the gender budget over the last three years: total expenditure and GSDP

Karnataka has been showing its commitment to gender equality with increased priority for women in its budgets. The proportion of gender budgets as a share of total expenditure as well as the GSDP shows an upward trend.

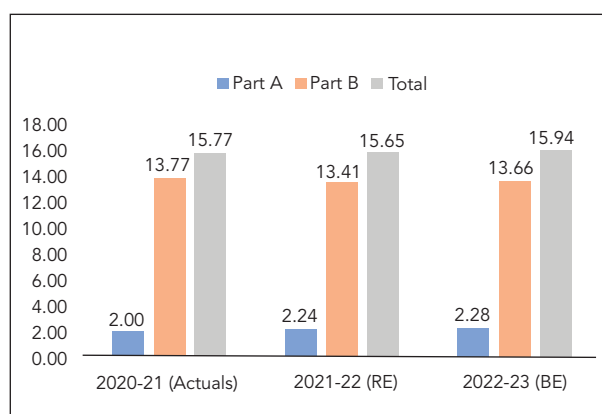


Figure 4: Gender budget as a percentage of total expenditure (Karnataka)

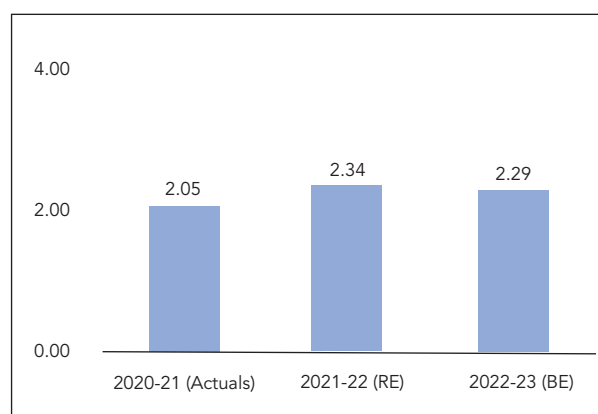


Figure 5: Gender budget as a percentage of GSDP (Karnataka)

3. Notable policies, practices and initiatives

- Beyond gender budgeting, Karnataka has the advantage of being ahead in fiscal reforms and public expenditure management with the presence of programme performance budgeting, monthly programme implementation calendar, and result framework document. These tools make monitoring of schemes more transparent. Check Annexure 2 for more details.; and
- The Karnataka Mahila Abhivruddhi Yojane is a monitoring mechanism under the DWCD under which the Additional Chief Secretary and Development Commissioner periodically monitor the performance of development schemes with a gender focus.

Kerala

The south Indian state of Kerala has a population of 3.34 crore, of which 52 per cent is women. Its GSDP for 2022-23 (at current prices) is projected to be INR 9.99 lakh crore. This is a growth of 10.8 per cent over the revised estimate of GSDP for 2021-22 (INR 9 lakh crore). Historically, Kerala has been lauded for its superior efforts in achieving inclusive human development. It has continuously been amongst the top performing states as per NITI Aayog's SDG Index and topped the overall ranking in 2020. Even in terms of gender equality, it has been outperforming most states especially when it comes to women's access to health and education. However, the state continues to lag

behind in terms of introducing viable economic opportunities for women and in addressing gender-based violence.

Table 5: Human development indicators for Kerala in comparison with India averages

Indicator	Female Labour Force Participation Rate (all ages-PLFS 2020-21)	Literacy Rate of Women (Census 2011)	Total Fertility Rate (NFHS 5)	Maternal Mortality Ratio (SRS-Registrar General Office)	SDG 5 Score (NITI Aayog -2020)
Kerala	27.5%	92.07%	1.8	43	63
India	25.1%	64.63%	2.2	113	48

Kerala has a history of employing gender budgeting techniques at the local levels as early as 1998 through the Women's Component Plan which mandated the local bodies to allocate at least 10 per cent of the plan funds (devolved by the state) specifically for women. The state budget started to reflect the gender budget process only 2008-09 onwards and published a separate GBS 2017-18 onwards.

1. Institutional mechanisms adopted by the state

Kerala's approach to GRB is quite unique in that it has not set up Gender Budget Cells in any department. In fact, the Kerala State Planning Board is the primary agency responsible for the preparation of the gender budget. The relevant Planning Board stakeholders include members from the Social Services Division (gender and development falls under this section) and Plan Coordination Division. The state's five-year plans are backed by the Gender and Development Working Group (within the Planning Board) report⁵ that sets out priorities and key outcomes to be achieved in the plan period.

What makes Kerala unique?

- Kerala has not created Gender Budget Cells in any department. Instead, the Planning Board is the nodal agency steering the gender budgeting process. The Planning Board is also the central agency for preparation of state plans and budgets, which facilitates deeper integration and prioritisation of gender equality-related targets.
- The state's five-year plans are backed by the Gender and Development Working Group (within the Planning Board) report that sets out priorities and key outcomes to be achieved in the plan period.
- The state's commendable efforts to integrate gender targets into planning and budgeting point to the fact that the presence or absence of Gender Budget Cells is not a fair yardstick of GRB implementation.
- Kerala GRB implementation goes beyond publishing GBS and substantively integrates gender into the planning process.
- Kerala GBS also captures schemes where allocations to women are lower than 30 per cent, providing a more comprehensive picture.

⁵Thirteenth Five-Year Plan 2017-22: Working Group on Gender and Development.

Gender Budget Statement

- The Kerala Gender Budget categorises schemes using a different method from the centre and other states. Under Part A, 90-100 per cent women-specific schemes are covered and Part B covers schemes with allocations less than 90 per cent, thus expanding the scope of reporting beyond the 30 per cent floor for composite expenditure schemes. This ensures that fund flows to schemes where the percentage of allocation to women is less than 30 per cent are also captured, making Kerala's GBS more comprehensive than other methods;
- Major government schemes and initiatives are bracketed under larger umbrellas: (a) women's safety and gender mainstreaming; (b) education, skilling and employment; (c) health and social security; and (d) gender-friendly infrastructure. Highlights under each category are also presented in the document.
- Like Karnataka, Kerala too provides explanatory notes detailing the objective and activities carried out under different schemes; and
- GBS provides details on allocations to transgender persons.

Procedure for preparation of GBS

- The primary stakeholders include members of Social Services and Plan Coordination divisions of the state Planning Board as well as the Department of Finance;
- The Plan Coordination division is responsible for sending out the circular to respective departments to gather details on gender-specific allocations for different schemes;
- Prior to the preparation of GBS, the DWCD and Planning Board conduct a workshop to train department officials on GRB to help with identification and classification of schemes; and
- The final GBS is prepared by the Planning Board and submitted to the Finance Department.

2. Snapshot of the gender budget over the last three years: total expenditure and GSDP

The share of the gender budget as a proportion of the state's total expenditure has been steadily increasing over the years. Even as a share of GSDP, it has been on an increasing trend; however, it continues to remain less than 1 per cent of the state's GDP.

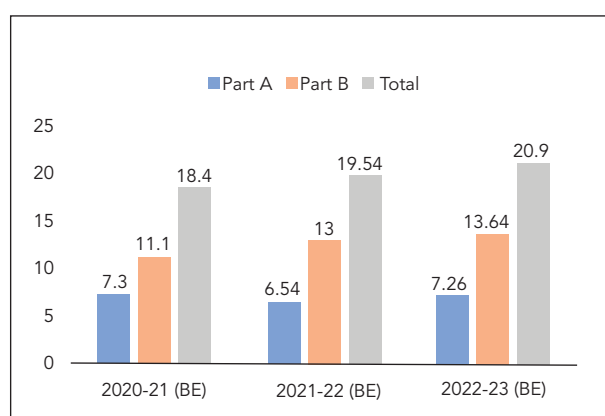


Figure 6: Gender budget as a percentage of total budget (Kerala)

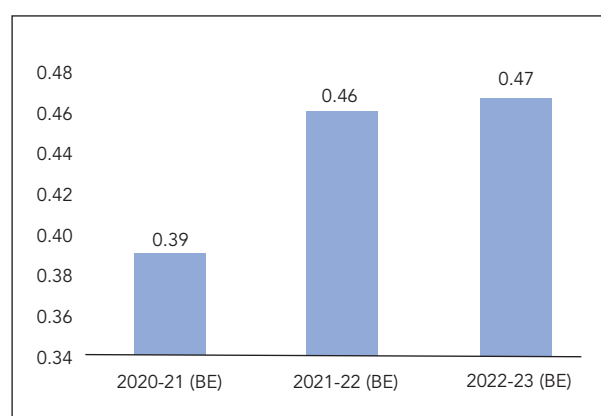


Figure 7: Gender budget as a percentage of GSDP (Kerala)

4. Notable policies, practices and initiatives

- The state has managed to integrate gender into the process of local-level planning since the Ninth Plan (1997-2002) through an understanding of unequal gender relations, primary responsibility of women in the domestic economy, their dual work burden and different needs. The Women's Component Plan (different from the one introduced by the central government) which advised (later mandated) local self-governments to set apart 10 per cent of the plan budget for projects that directly benefit women, further intensified this effort;
- The state has developed a *Handbook on Gender Budgeting for Local Governments*⁶, which was published in 2017. It is a step in the direction of going beyond the WCP and rolling out gender budgeting at the local level;
- Kudumbashree, the Kerala State Poverty Eradication Mission, has played a major role in mobilising women, facilitating livelihood opportunities for them and giving strong support to the local level governments;
- The Department of Social Justice⁷ issued the "Gender Equality and Women's Empowerment Policy" in 2015⁸ that includes a results framework as a strategic and outcome-based method to achieve gender targets in the state. The policy suggests the appointment of a gender resource person within each department who would be responsible for mainstreaming gender into the schemes and ensuring effective monitoring of identified targets. While the state is yet to take steps to implement this idea, it is one of the only identified mechanisms for assigning accountability for gender mainstreaming;
- Kerala appoints a gender advisor who plays a key in advising the government on relevant issues. A recent government order (dated 27 September 22) has expanded this role into a gender council comprising 11 expert members and has provided a budget of INR17,62,000; and
- The state has also set up The Gender Park which is an initiative that works towards gender equality and empowerment in the state.

Andhra Pradesh

Andhra Pradesh lies in the south-eastern region of India with a population of 4.9 crore, of which 49.6 per cent is women. Its GSDP for 2022-23 (at current prices) is projected to be INR 13.38 lakh crore. This is a growth of 11 per cent over the revised estimates of GSDP for 2021-22 (INR12.01 lakh crore).

Table 6: Human development indicators for Andhra Pradesh in comparison with India averages

Indicator	Female Labour Force Participation Rate (all ages-PLFS 2020-21)	Literacy Rate of Women (Census 2011)	Total Fertility Rate (NFHS 5)	Maternal Mortality Ratio (SRS - Registrar General Office)	SDG 5 Score (NITI Aayog -2020)
Andhra Pradesh	36.1%	67.02%	1.7	65	58
India	25.1%	64.63%	2.2	113	48

⁶Gender Budget Manual for Local Self Government Institutions of Kerala.

⁷Until the formation of the DWCD in 2016, the Social Justice Department was responsible for women-centric schemes.

⁸Gender Equality and Women's Empowerment Policy.

Andhra Pradesh is amongst the recent states that have adopted GRB with the first GBS being released in 2021.

1. Institutional mechanisms adopted by the state

A five-year State Action Plan on GRB for the period 2021-25 was developed by representatives from various stakeholder departments. The state also developed an institutional architecture for adoption of GRB in planning, budgeting and operational systems.

Gender Budget Statement

- The gender budget constitutes two parts: Part A with 100 per cent allocations for women/girls and Part B with 30-99 per cent allocations for women/girls;
- The gender budget also includes brief explanatory notes on the different schemes, their objectives and number of beneficiaries;
- The gender budget provides detailed information on the representation of women across various leadership roles in state agencies including zila parishads, PRIs, agriculture market committees, etc. This is a unique practice.
- Amongst Part A schemes, the YSR Pension Kanuka Scheme has been given the highest allocation. This is an interesting feature as, for most other states, the highest allocation goes to the housing scheme where the women may or may not be the sole beneficiary depending on the type of ownership - joint vs. individual.

Gender Budget Cells

According to GBS 2022-23, Gender Budget Cells have been established in all departments and an Inter Departmental Monitoring Committee is being set up to strengthen effective monitoring of gender equality and women empowerment process. The Andhra Pradesh Human Resource Development Institute has been nominated as the nodal capacity building institute on GRB.

2. Snapshot of the gender budget over the last three years: total expenditure and GSDP

Given that it has recently adopted GRB, Andhra Pradesh has been doing really well in terms of earmarking a significant share of its expenditure for women and girls.

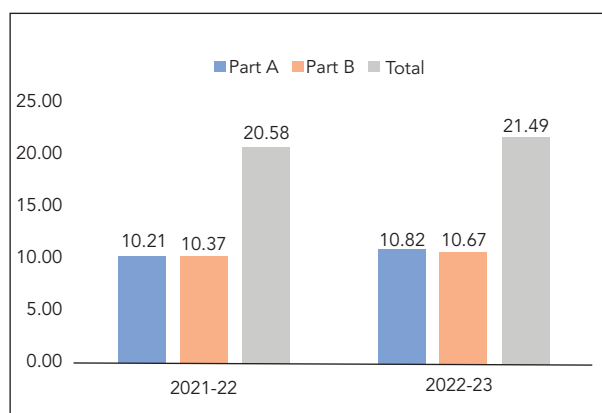


Figure 8: Gender budget as a percentage of total expenditure (Andhra Pradesh)

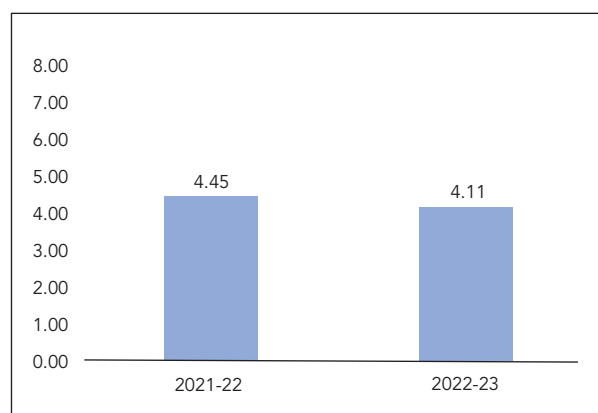


Figure 9: Gender budget as a percentage of GSDP (Andhra Pradesh)

3. Notable policies, practices and initiatives

- The Government of Andhra Pradesh has enacted two acts which are significant in empowering women economically and politically:
 - ◆ Fifty per cent Reservation to Women in Nominated Works Contracts and Service Contracts: This Act provides an opportunity to women in nominated works contracts and service contracts as a measure of horizontal reservation; and
 - ◆ Fifty per cent Reservation to Women in Nominated Posts: This Act provides 50 per cent reservation to women in all the nominated posts as a measure of horizontal reservation.

Conclusion

Assessing the success or failure of GRB is a difficult task. Since women's reliance is higher on public provisioning of goods and services than men's, it is important for some sectors to achieve gender equality. In this regard, a study found that Indian states that have adopted GRB have done better in terms of primary school enrolment ratio for girls than states that have not adopted it⁹. States can learn from each other in further honing their strategies to plan for more ambitious and gender transformative outcomes.

Fiscal instruments such as GRB compel us to think beyond simple, linear models of problem solving by recognising the complexity of the systems involved. Budget allocation viewed in isolation does not help the cause of gender equality. There is a need to move from a process-oriented approach to a goal-oriented approach in that the function of GRB is not to merely guarantee that funds are allocated to women but to ensure the policy design is gender-sensitive and that funds are actually utilised. States that have made concerted efforts to deepen GRB also report under-utilisation of funds pointing to access and service delivery issues. These issues need to be addressed so that women can benefit from the policies and corresponding budgets earmarked for them. Similarly, unavailability of gender disaggregated data is a major challenge to gender-sensitive planning.

It is apparent that GRB processes need to be dovetailed into existing administrative and financing mechanisms with sufficient inter-departmental communication and cross-stakeholder consultation. Kerala and Karnataka have time and again highlighted the need for a strong institutional architecture for effective rollout of GRB. The Kerala State Planning Board and FPI (under the Karnataka's Finance Department) have played a pivotal role in developing comprehensive ex-ante and ex-post strategies, capacity building and auditing measures to make GRB fruitful, going beyond paying lip service. Both these institutions fall under the ambit of the state's finance and planning departments. Taking a cue from the experience of these states, we can conclude that effective coordination requires finance and plan coordination departments to play a more active role in GRB. This would not only help mainstream gender beyond the purview of the DWCD but also push for equitable fiscal policy that benefits all genders. Ultimately, the goal of GRB is also to use the process of budgeting as an entry point to move towards gender transformative macroeconomic policy making.

⁹The Influence of Gender Budgeting in Indian States on Gender Inequality and Fiscal Spending by Janet G. Stotsky and Asad Zaman.

Annexures 1

Broad Category	Sub- category of Programmes and Schemes	Criteria for Identification
A	AY	The AY sub-category covers programmes and schemes designed exclusively and specifically for women in general to benefit them directly and individually . Hence, in this category, women beneficiaries are identifiable and their coverage is 100 per cent. Some examples: scholarships, honorarium, incentives, loans, financial assistance and subsidies, housing, shelter, work shed, employment, exclusive educational institutions for girls & women, medical facilities, nutrition, counselling, skill/vocational training, etc.
	AN	The AN sub-category includes programmes and schemes designed exclusively and specifically for women in general to benefit them indirectly and collectively . In this category, women beneficiaries are not individually identifiable but their coverage is 100 per cent. Some examples: women co-operative societies, WSHGs, infrastructure created specifically for women like working women's hostels, measures taken and organisations created exclusively for women's safety, security, protection, etc.
B	BY	The BY sub-category includes programmes and schemes that benefit women directly and individually . Although they benefit both men and women, women beneficiaries are individually identifiable and their coverage varies from 30 to 99 per cent. Some example: monetary (scholarships, financial assistance, social security benefits and pensions, incentives, loans & subsidies, etc.) or non-monetary (textbooks/uniforms/bicycles/laptops to students, free & concessional bus passes to specific categories of people, employment-oriented skill training, health facilities, etc.)
	BN	The BN sub-category covers programmes and schemes meant for both men and women but women are benefitted indirectly and collectively. Hence, in this category, women beneficiaries are not individually identifiable. However, coverage of women beneficiaries ranges from 30 to 99 per cent. Some example: creation of infrastructure like schools, hostels, hospitals, training centres, shelters, community halls, quarters, seed farms, fish seeds reservoirs, rehabilitation centres, community bore wells, sports facilities, etc.
C	C	Programmes and schemes that do not fall under A (AY/AN) and B (BY/BN) are identified and classified as C category.

Source: Karnataka Gender Budget Statement 2022-23.

Annexures 2

	Monitoring Agency	Headed by	Period	Nature of review
Monthly Programme Implementation Calendar (MPIC) ¹³	Line Department	Head of Department	Once in 3 months	Physical and financial progress of schemes/ programmes
Karnataka Women Abhiruddhi Yojana (KMAY*)	DWCD	Additional Chief Secretary and Ex-Officio Development Commissioner	Once in 3 months	Review on Plan Schemes
Karnataka Development Programme (KDP)	DWCD	District Minister at District Level and Monitoring by Chief Secretary to Govt. at State Level	Every Month	Beneficiary Oriented Schemes published in GBD (Both A & B Category)
Karnataka Evaluation Authority (KEA)	Line Department	Planning Department	Regularly	To conduct evaluation study through empanelled agency with focus on Beneficiary Oriented Schemes
Task Force Committee ¹⁴		DWCD	Quarterly	To conduct evaluation study through empanelled agency with focus on Beneficiary Oriented Schemes

Note: *KMAY Schemes which were the sub-set of GB have been now subsumed for purpose of review and monitoring in 2017-18.

Source: Facilitating Gender Audits, Fiscal Policy Institute, 2019.



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