

An Analytical View of Gender-Responsive Budgeting in Pre- and Post-COVID-19 India

Mitali Nikore

Founder, Nikore Associates
mitalinikore@gmail.com

Geetika Malhotra

Research Manager, Nikore Associates
geetika.malhotra96@gmail.com

Unmuktman Singh

Research Associate, Nikore Associates
unmukt8299@gmail.com

Ashmita Chowdhury

Research Associate, Nikore Associates
ashmita1102@gmail.com

ABSTRACT

The Government of India (GOI) defines Gender Budgeting as, “a process of identifying gender specific barriers across all sectors of development.” India has been producing an annual Gender Budget Statement (GBS) as part of the Union Budget since 2005-06 and has amongst the most transparent gender-responsive budgeting (GRB) processes globally, especially amongst developing countries. Having said that, time series analysis of the GBS shows that there has been a concentration of the Gender Budget in just 5-6 ministries and 10-12 schemes over the last 17 years. Moreover, the uneven adoption of GRB at the State level has led to a need for enhancing gender-responsive initiatives post COVID-19. Moving forward, India needs to reprioritize GRB at both the Central and State levels through a phased approach focusing on five key priority areas, i.e., strengthening the process of formulating the GBS, gender disaggregated data collection of scheme beneficiaries, gender mainstreaming in program design, skill training and capacity building, and strengthening institutions responsible for GRB.

KEYWORDS: Gender-Responsive Budgeting; Gender Mainstreaming; Public Financial Management; Governance; India; COVID-19; Budget

1 INTRODUCTION

The GOI defines Gender Budgeting as, “*a process of identifying gender specific barriers across all sectors of development.*” India began producing an annual GBS as part of the Union Budget in 2005-06. The GOI’s Gender Budgeting Handbook (2015) makes mention of a sound understanding of gender equality, the involvement of each Department/Ministry, the effective utilization of GRB tools, and sex-disaggregated data as pre-requisites for efficient gender budgeting. In this context, our paper provides an analytical framework to assess India’s progress on GRB, with particular emphasis on the GBS for 2020-21, 2021-22 and 2022-23, i.e., during the COVID-19 pandemic.

2 EVOLUTION OF GRB IN INDIA

GRB can be an effective instrument to promote gender equality and women empowerment (GEWE) through fiscal policy, typically by earmarking government expenditure against targets to incentivize gender-sensitive actions in the Budget.

Gender budgeting is a public policy innovation that transforms commitments to gender equality into budgetary commitments (Chakraborty et al, 2019). The rationale behind GRB arises from recognising that the national budget impacts men and women differently through the pattern of resource allocation. It involves analysing a budget’s differing impacts on men and women and allocating funds accordingly, as well as setting targets—such as equal school enrolment for girls—and directing funds to meet them. It is essential to establish a clear picture of the gendered impact of public expenditure and allows policymakers to look through a gendered lens regarding fiscal expenditure, earmarking funds for gender-specific outcomes in the Union Budget rather than producing a separate budget. It promotes gender equality and leads to greater efficacy in economic decision making.

The concept of GRB was introduced at the Fourth World Conference on Women in 1995 in Beijing, where the necessity of looking at national budgets through a gendered lens was acknowledged. Since the Beijing Declaration of Action was adopted, governments, NGOs, civil society organisations, and academics have advocated for GRB as a mainstream economic tool for promotion of gender equality principles in public finance (Ratho, 2020).

Australia was one of the first countries to introduce GRB, doing so in 1984, even before the Fourth World Conference on Women. Canada followed suit in 1993, and South Africa in 1995. Since then, over 80 countries have attempted to introduce variants of GRB. Publicly available data shows that countries either include GRB statements as sections within the primary budget documents (as in Uganda) or as an annexe to the main budget documents, published as a stand-alone report (as done in India, Bangladesh and Rwanda) (Ratho, 2020).

In 1995, the Commonwealth Heads of Government gave GRB a vote of support in the 1995 Commonwealth Plan of Action on Gender and Development, noting that a country’s national budget was the most appropriate entry point for integrating a gendered perspective into macroeconomic policies. The Commonwealth Secretariat first launched a Gender Budget Initiative in 1995 and piloted the work in several countries, including Barbados, Fiji, South Africa and Sri Lanka (Budlender and Hewitt, 2003).

The need to ensure a definite flow of funds from the general developmental sectors to women was first highlighted by the Union Government of India in the Eighth Five Year Plan (1992-97). As part of India’s Ninth Five Year Plan (1997-2002), the Planning Commission introduced the Women’s Component Plan (WCP), which required both Central and State governments to ensure that “*not less than 30 percent of the funds/benefits [were] earmarked for women under the various schemes of the ‘women-related’ ministries/departments* (UN

Women, 2012).” The Tenth Plan (2002–2007) reinforced commitments to gender budgeting by establishing gender-differential impacts and translating this into budgetary commitments: *“The Tenth Plan will initiate immediate action in tying up these two effective concepts of Women Component Plan and Gender Budgeting to play a complementary role to each other and thus ensure both preventive and post facto action in enabling women to receive their rightful share from all the women-related general development sectors (Guha & Goswami, 2006).”*

In 2000, the GOI and UN Women commissioned a research study on GRB through the National Institute of Public Finance and Policy (NIPFP). Their research received national and international acclaim for its comprehensive public policy analysis (Chakraborty, 2013). The NIPFP interim report resulted in the inclusion of a chapter on gender inequality in the Economic Survey 2001-02 (Chakraborty, 2014). NIPFP also produced a series of ex-post analyses on the budget through a gendered lens. These analyses quantified the gendered allocations into specifically targeted programmes for women, including public expenditure with pro-women allocations. It also examined the gendered impacts of mainstream expenditure with an illustrative sex disaggregated benefit incidence analysis. The ex-post analysis series continued until 2005-06, when India first institutionalised the GBS within expenditure budget documents. Since 2005-06, the Ministry of Finance (MoF) has co-ordinated gender budgeting ex-post statements (Chakraborty, 2013).

India, today, is amongst over 90 countries across the world practicing GRB. Typically, GRB follows one of three broad approaches for implementation:

- a) **Needs-based gender budgeting:** Specific sectors are prioritised to bridge prevailing gender gaps. For instance, Rwanda targets spending towards provision of basic sanitation facilities for improving school enrolment and retention. The United Kingdom introduced tax-free universal childcare to make it easy for new mothers to re-join work. South Korea increased funding for programs aimed at reducing the burden of domestic work on women.
- b) **Gender-assessed budgets:** Gender disaggregated impact assessment of allocations is conducted. For instance, Iceland legally mandates that the MoF ensures the Budget Bill lays out its impact on gender equality. Canada provides a gender-based impact analysis of the Budget. Uganda trains Finance Ministry officials to produce gender disaggregated data to undertake the budget’s gender-based impact assessment.
- c) **Gender-informed resource allocation:** Increasing gender equality is the metric to determine budgetary allocations across all ministries. For instance, Sweden created a framework for gender-sensitive allocations at each stage of their budget process.

Of these, the practice in India is closest to the first approach of needs-based gender budgeting, where few sectors are prioritized.

India has been releasing a GBS consistently along with the Union Budget since 2005-06, and it has been recognized one of the most streamlined and detailed GRB documents in Asia (Chakraborty, 2016). The GBS, released as Statement 13 of the Expenditure Profile, presents the portion of budgetary expenditure earmarked by Central Ministries to alleviate gender-specific barriers across schemes.

A charter issued in 2007 mandated the formation of Gender Budget Cells (GBCs) across Central Government Ministries for GRB. In 2012, the Secretary of the Planning Commission issued a statement instructing the institutionalization of a GBC in the States to decentralize and strengthen the process of GRB in the country. In 2013, the Secretary of the Ministry of Women and Child Development (MWCD) laid down guidelines for the States to facilitate the creation and incorporation of gender budgets.

At present, GBCs exist across 57 Central Ministries and 16 State governments to strengthen gender mainstreaming across schemes.

The MWCD is the nodal agency for coordination of gender budgeting activities, preparing strategic frameworks of activities that are then disseminated across various ministries and departments. Though MWCD is the nodal agency for GRB implementation in India, it is the MoF in coordination with the NIPFP that carries out pioneering research of GRB to design the matrices of gender budgeting (Rudra, 2018). The MWCD developed a comprehensive Gender Budgeting Handbook in 2015 to provide guidance for operationalize GRB in India (MWCD, GOI, 2015).

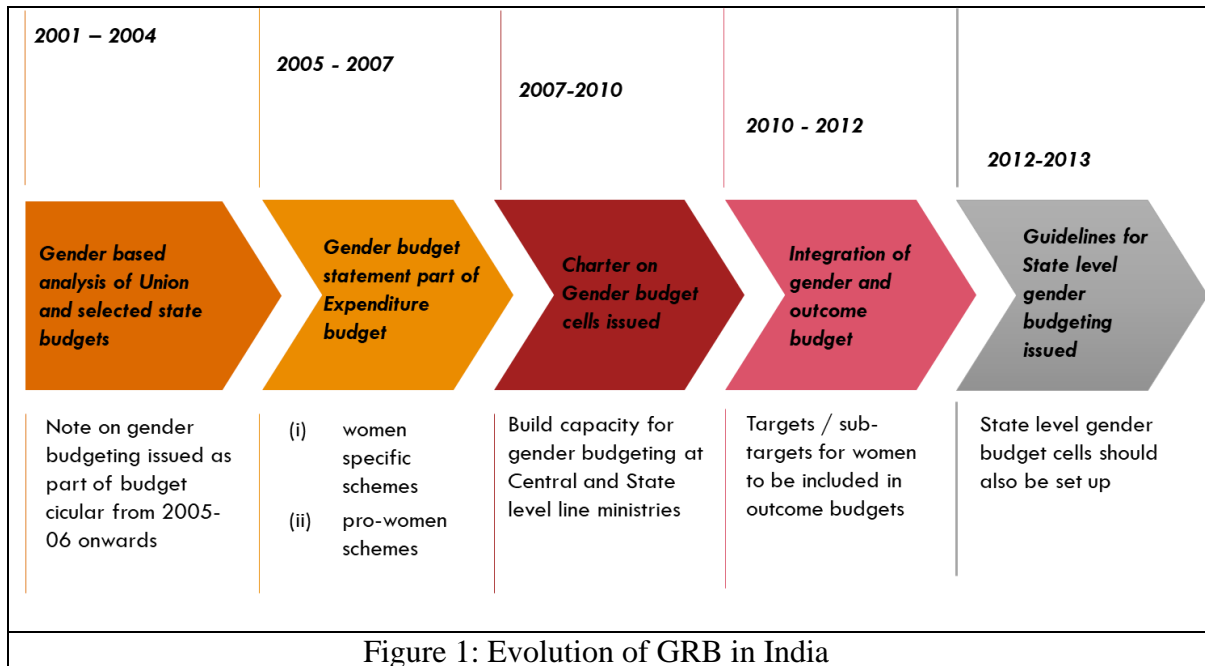


Figure 1: Evolution of GRB in India

Source: Nikore Associates

3 TIME SERIES ANALYSIS OF INDIA'S GBS

Numerous frameworks have been developed for effective GRB in developed and developing countries. The Council of Europe applies gender budgeting principles on all European Union (EU) administered funds by conducting gender-based assessments of budgets and restructuring revenues and expenditures to promote gender equality at all levels of the government, across EU member states (European Institute for Gender Equality, 2017).

The Overseas Development Institute advocates for a stronger focus on gender mainstreaming on the expenditure side of the Budget as opposed to the revenue side, for developing countries in the early stages of GRB (Welham et al., 2018).

The Governance and Social Development Resource Centre, an international think tank, highlights five key principles for GRB: (i) sex-disaggregated data collection and gender responsive analysis; (ii) allocations as per strategic priorities/indicators; (iii) performance monitoring; (iv) civil society participation; and (v) the public disclosure of information (Bosnic, 2015).

Drawing on these key principles, we analyze India's GBS between 2005-06 to 2022-23 along four parameters, evaluating the extent to which the GBS is transparent, responsive, evidence-based, and results-oriented.

Table 1: Parameters For Analysing India’s GBS

Transparent	Evidence-Based
<ul style="list-style-type: none"> • Clear • Detailed • Accessible 	<ul style="list-style-type: none"> • Uses Sex-Disaggregated data • Uses data collected across levels – National, State, District, Block, Village levels
Responsive	Results-Oriented
<ul style="list-style-type: none"> • Responsive to short and medium-term gender needs of the country • Dynamic and flexible 	<ul style="list-style-type: none"> • Follows a defined output-outcome-impact framework • Robust monitoring and evaluation methodology to measure impact

3.1 Parameter 1: Transparency

Over the last 16 years, the India’s GBS has evolved into a comprehensive document, providing item-wise allocation and expenditure details in a clear, predictable format. India’s GBS has been recognized one of the most streamlined and detailed GRB documents in Asia (Chakraborty, 2016). The number of Ministries/ Departments included in the GBS has more than doubled, from 14 to 40.

However, some challenges with the GBS remain. The GBS clearly delineates allocations into two parts: Part A comprises women-specific schemes (100% allocation for women), and Part B for pro-women schemes (30%-99% allocation for women). While this system allows policymakers to capture varying levels of the gender responsiveness in their schemes, the basis of demarcation of schemes between Parts A and B has been questioned on numerous occasions by public finance experts, such as Lahiri (2019) and Mehta (2020).

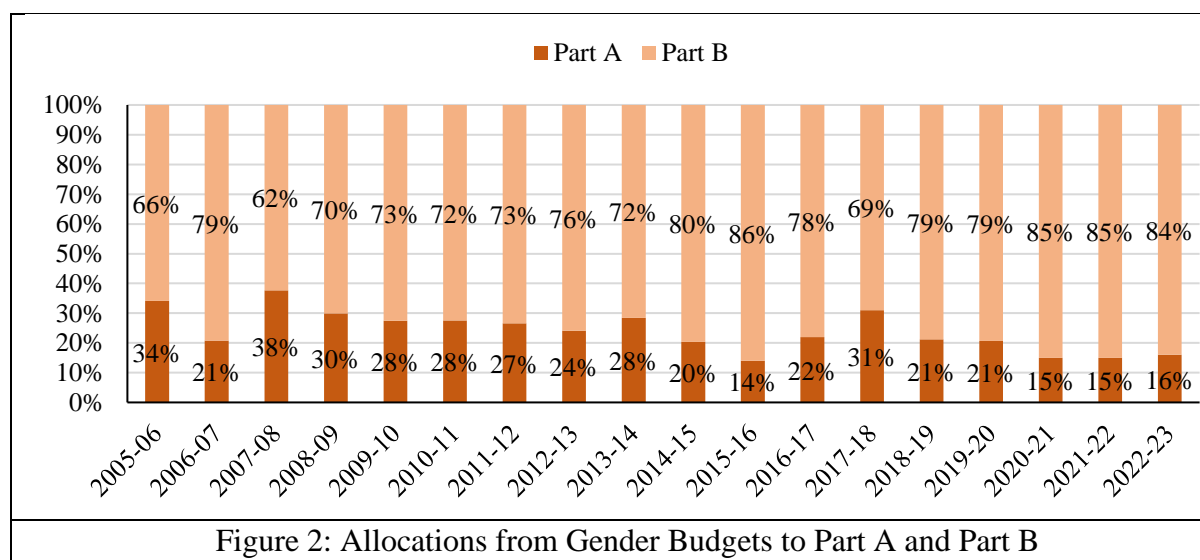


Figure 2: Allocations from Gender Budgets to Part A and Part B

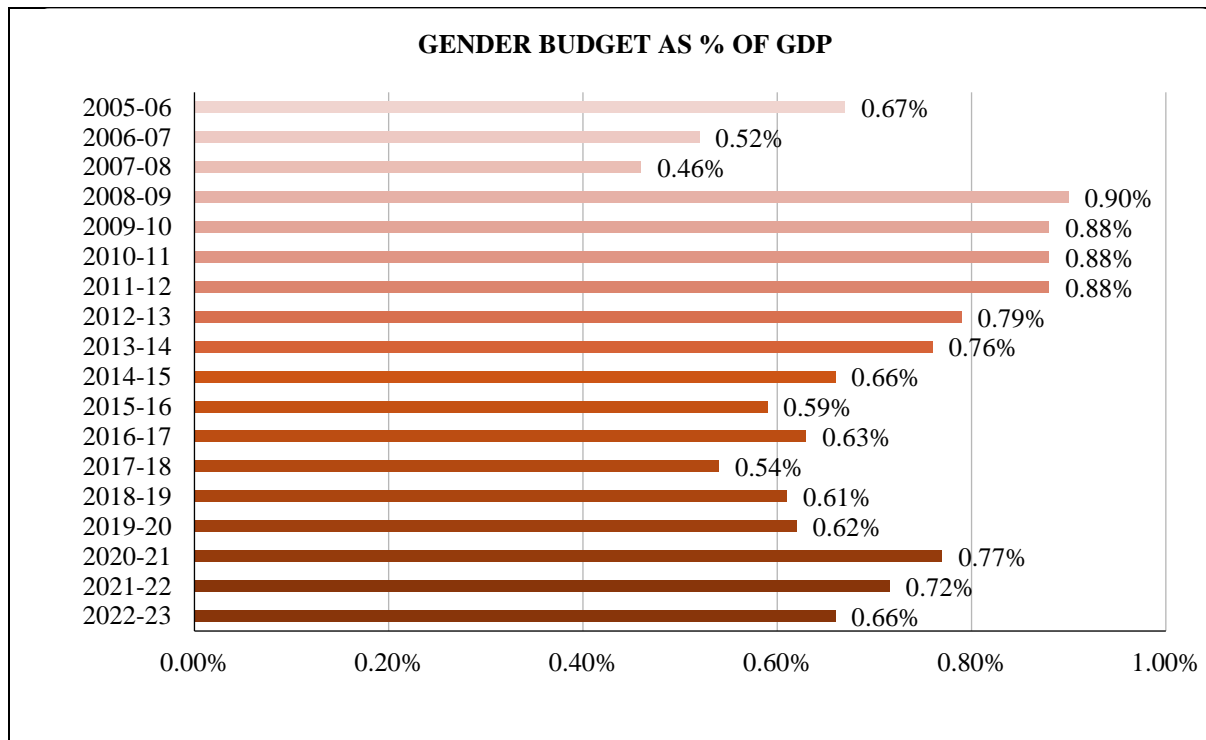
Source: Union Budget Statements, 2005-06 to 2022-23

3.2 Parameter 2: Responsiveness

Ideally, GRB should be dynamic, and evolve on an annual basis, with allocations reflecting both the short-term needs for women during the year, and a well-defined medium-term strategy for gender equality. The extent of the Indian GBS’ responsiveness can be

gauged by observing: (i) total magnitude of the gender budget; and (ii) distribution of allocations across schemes and ministries. We analyse each of these below.

First, the quantum of India's Gender Budget between 2005-06 and 2022-23 has remained in the range of 4%-6% of the total expenditure, and less than 1% of its GDP. The budgeted expenditure for 2020-21 was the only exception, when emergency spending on COVID-19 social protection schemes, like the Jan Dhan Yojana and Ujjwala Yojana drove the Gender Budget to 1.06% of GDP. However, the actual expenditure was only 0.77% of the GDP. In 2021-22 and 2022-23, despite the disproportionate impact of COVID-19 on women (Khan & Nikore, 2021), the Gender Budget has remained 4.41% and 4.33% of the total budgetary expenditure and 0.72% and 0.66% of GDP respectively. The paucity of the gender budget can be gauged from the example of gaps in allocations to support prevention of violence against women and girls (VAWG). Oxfam (2021) estimates an annual budgetary requirement of INR 100,000 to 110,000 million for VAWG programming in India in 2018. However, budgetary allocations to support VAWG prevention stood at INR 7,970 million, in the same year.



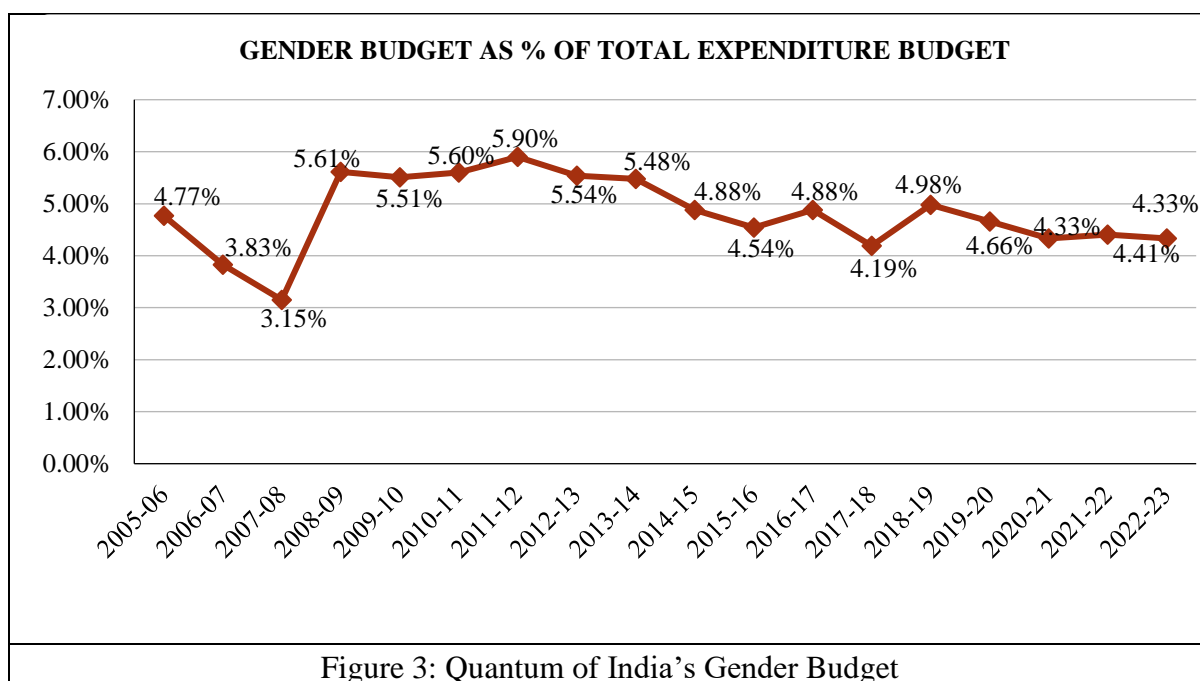


Figure 3: Quantum of India's Gender Budget

Source: Union Budget Statements, 2005-06 to 2022-23

Second, between 2005-06 and 2019-20, India's Gender Budget has been concentrated in five key Ministries and Departments: Rural Development, Women and Child Development, Agriculture, Health and Family Welfare, and Education¹. Since 2020-21, the increase in allocations for the Prime Minister Awas Yojana (Urban) resulted in the Ministry of Housing and Urban Affairs superseding the Ministry of Agriculture in the top five ministries. This trend continued in 2022-23 with the 5 ministries forming 91.3% of the GBS. Furthermore, the top 10 schemes which constituted about 75-85% of the Gender Budget between 2018-19 and 2021-22, were allocated 79.1% of the 2022-23 GBS.

¹ The erstwhile Ministry of Human Resource Development was renamed Ministry of Education from 2021-22 under the New Education Policy 2020.

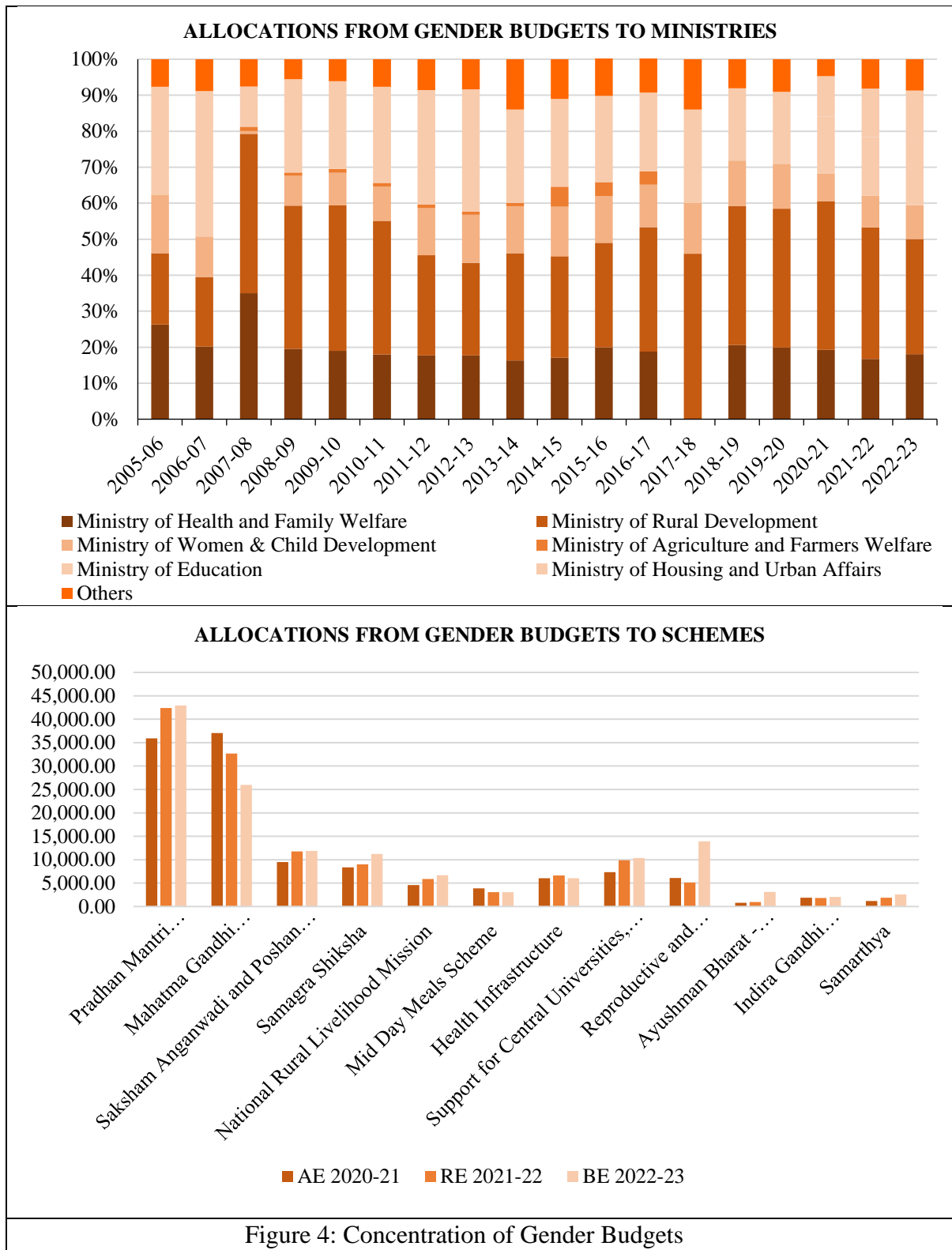


Figure 4: Concentration of Gender Budgets

Source: Union Budget Statements, 2005-06 to 2022-23

3.3 Parameter 3: Evidence-Based

GRB can be approached either through an ex-ante or ex-post lens. Under the ex-ante method, gender-gaps across sectors, geographies and social groups are identified, their demand is estimated, costs of intervention are estimated, and targets are set by undertaking a

cost-benefit analysis. Based on the set targets, budget allocations are made. On the other hand, the ex-post approach involves analysing existing schemes through a gender lens and identifying the extent to which they address gender gaps (Chakraborty, 2014). The ex-ante approach is bottom-up, requiring extensive use of sex-disaggregated data for gender gap analysis, as well as data from various levels of government – village, block, district, State and National levels to formulate targets and under cost-benefit analysis.

India's experience of GRB has primarily been to follow the ex-post approach (Mehta, 2020). While the MWCD's Gender Budgeting Handbook (2015) urges the use of ex-ante GRB approaches such as participatory planning, spatial mapping and gender-sensitive checklists, Budget Circulars issued by the MoF direct officials to identify allocations in existing schemes to be included in the GBS (Mehta, 2020). Moreover, the gaps between budgeted and actual expenditures (which began being published in GBS 2019-20), indicates under estimation owing to lack of data driven, evidence-based gender needs analyses.

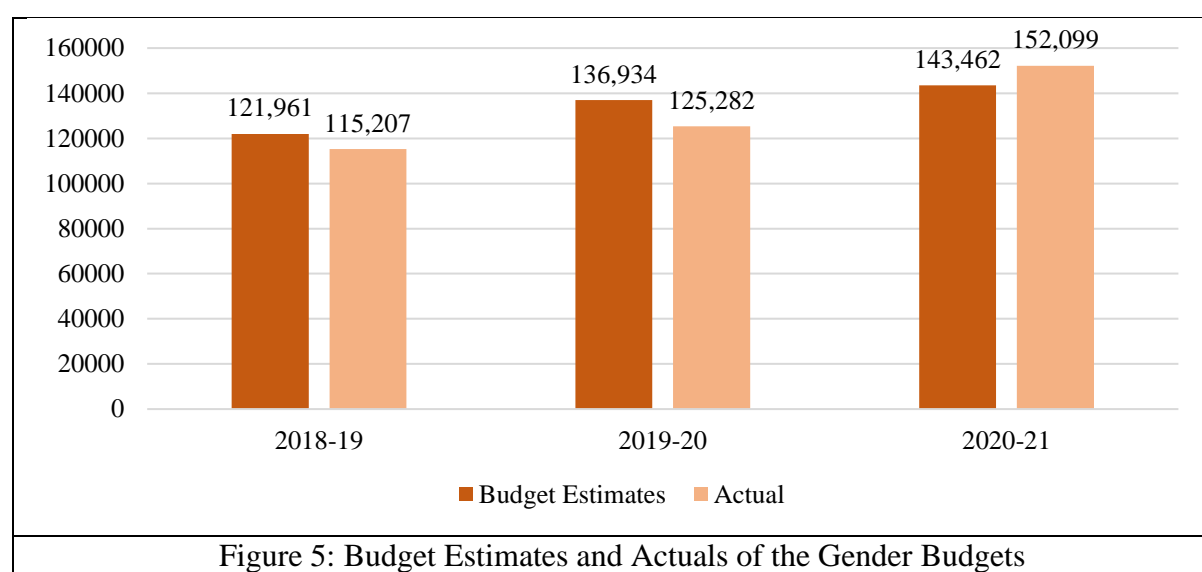


Figure 5: Budget Estimates and Actuals of the Gender Budgets

Source: Union Budget Statements, 2018-19 to 2022-23

3.4 Parameter 4: Results-Oriented

Since 2017-18, the GOI has been producing an annual Outcome Budget, outlining measurable/quantifiable outputs and outcomes, against each scheme/project allocation across Ministries. The Outcome Budget 2022-23 (MoF, GOI, 2021) provides targets for 157 Central sector schemes and Centrally-sponsored schemes. However, the GOI's Outcome Budget does not report on the achievement of the targets in this Budget Statement, which makes it difficult to monitor results of government spending.

This Outcome Budgeting approach has not yet been applied to the GBS. Moreover, the MWCD's Gender Budgeting Handbook (2015) advocates for monitoring the utilization of the funds allocated to different Ministries and schemes, however, post-budget monitoring and impact evaluation of the Gender Budget has not yet been undertaken in India.

4 EFFORTS FOR GRB IN THE INDIAN STATES

Indian states have introduced gender budgeting with varying degrees of intensity over the past 17 years, complementing central government initiatives (Stosky and Zaman, 2016).

State governments have used a range of mechanisms to implement gender budgeting. These include the identification of a nodal department for gender budgeting; creation of

GBCs; formulation of a state policy for gender; setting up committees for oversight; creating a gender data bank; making checklists; including a GBS in the State Budget; capacity building; preparation of a brochure and handbook; and conducting performance audit and linkages with the Result Framework Document (RFD). The MWCD has also conducted trainings and orientation programs on GRB for officials of departments at the State/Union Territory level as well as across the three tiers of the Panchayati Raj Institutions. The training helped build the capacities of officials, enabling them to implement GRB within their respective departments at the State/Union Territory level (MWCD, GOI, 2015).

By 2014-15, 16 States and two Union Territory Administrations had adopted gender budgeting in India (MWCD, GOI, 2015). In March 2021, the MWCD stated that only nine States/Union Territories, namely, Goa, Haryana, Meghalaya, Mizoram, Sikkim, Telangana, Chandigarh, Ladakh and Puducherry were yet to adopt gender budgeting (MWCD, GOI, 2021). Upon reviewing State government budget documents over the period 2018-19 to 2021-22, GBS were found for only 13 states. Chhattisgarh, Gujarat, Karnataka, Kerala, Madhya Pradesh, Tripura and Uttarakhand are the states that have consistently produced GBS over the period 2018-19 to 2021-22.

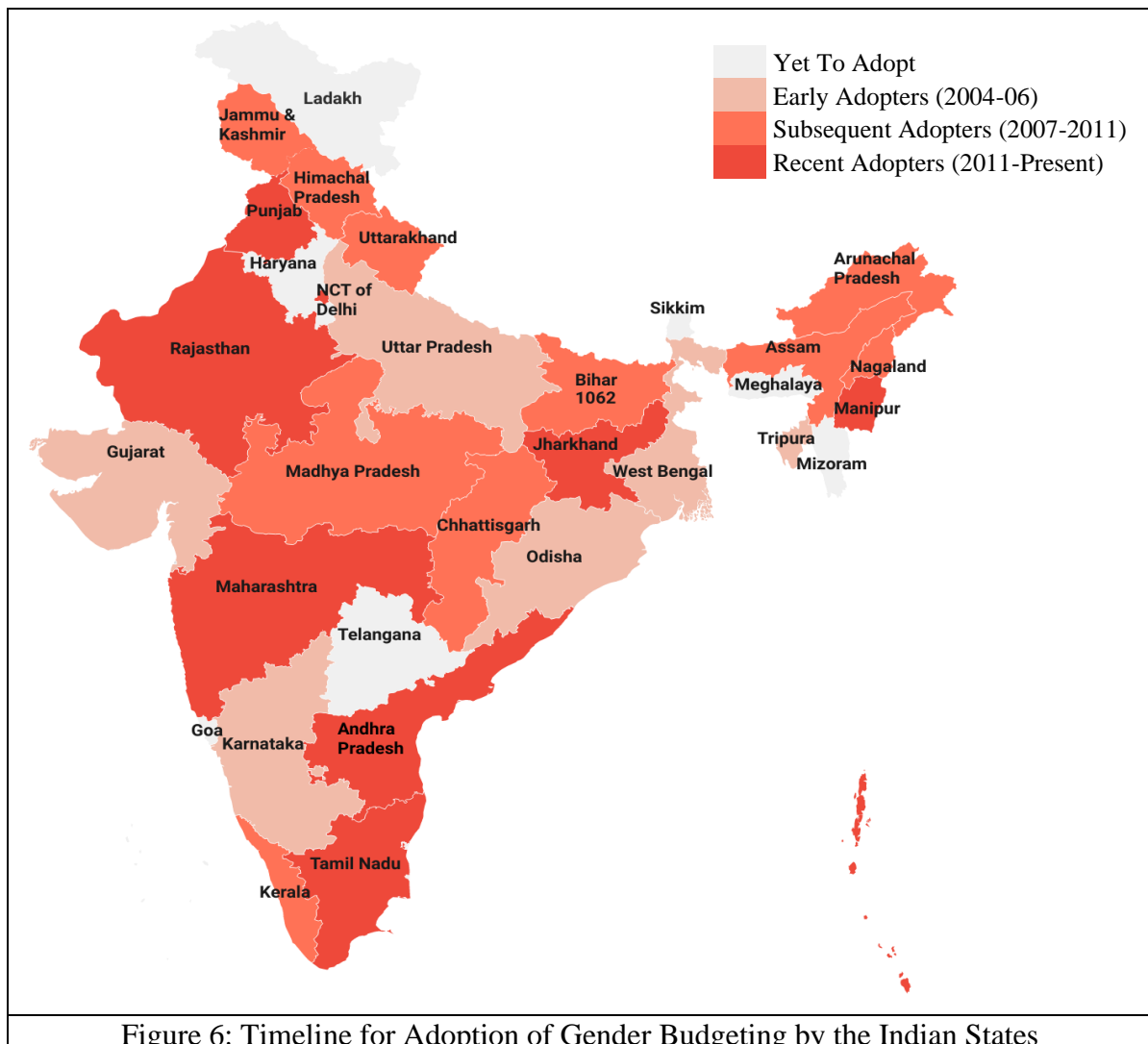


Figure 6: Timeline for Adoption of Gender Budgeting by the Indian States

Source: Ministry of Women and Child Development, Government of India, 2021

Among these states, Kerala was the earliest to adopt a gendered budget process, beginning at the local level as early as 1988. Kerala also has comprehensive gender budgeting processes at the state level, making it a suitable candidate to understand the best practices that can be replicated by other States.

4.1 Case Study of Kerala

Kerala has the twelfth highest population amongst Indian states at 33.4 million with 47.97% male population and 52.03% female population (Kerala State Planning Board, Government of Kerala, 2021). Kerala is also the state with the highest female literacy rate at 91% in 2019-20. The female labour force participation rate is higher than the national average. The total fertility rate and maternal mortality rate are both lower than the national averages (Ministry of Health and Family Welfare, 2020). As of 2019-20, the Gross State Domestic product (at current prices) of Kerala amounted to INR 8308.44 billion (MoSPI, 2021).

Table 2: Key Indicators for the Status of Women in Kerala and India

Indicators	Female Labour Force Participation Rate	Literacy Rate for Women	Total Fertility Rate	Maternal Mortality Rate
Kerala	30.6%	91.98%	1.8	1.9
India	24.5%	65.46%	2.0	8.1

Source: *Periodic Labour Force Survey Annual Report (2018-19)*, *Census of India- 2011*, *National Family Health Survey – 5 and Special Bulletin on Maternal Mortality Rate 2015-17*

The first instance of a gender-responsive allocation of funds occurred when 35-40% of funds were allocated by Kerala’s State government to Local Self Government Institutions (LSGIS) in 1997. Following this, each panchayat was mandated to prepare a separate chapter on the status of the women within their Developmental Plan Document. Under the Ninth Five Year Plan in 1997, 10% of the plan outlay was dedicated for the needs of women-specific projects (Kerala State Planning Board, Government of Kerala, 1997).

In the first phase (1996), the allocation was made only to the Kudumbashree units (the state poverty eradication mission) which eventually became a grass-roots movement for the upliftment of the women through livelihood missions. However, a lack of data and cooperation from the panchayats led to lacklustre results from the gender-responsive fund allocation. Subsequently, the State authorities initiated discussions with panchayat heads and members to understand the existing issues affecting rural women. An analysis from these panchayats was used to create the WCP. The WCP was part of the State government’s annual plan, and women benefitted directly under the schemes mentioned in it. The WCP was introduced under the Ninth Five Year Plan in 1997 with the aim of presenting the allocations of funds for women-specific projects, and was made mandatory for local bodies (Rashid, 2016). The Government of Kerala continued to release the WCP, but over the years, fund allocations have declined. As per the Kerala Economic Review 2015, in the Eleventh Five Year Plan of the State (2007-12), the WCP had 13.2% of the total fund allocation, and 12.35% of the total expenditure. Consequently, the Twelfth Five Year Plan’s (2012-17) WCP allocation reduced to 10.63% of total allocation, and 10.7% of total expenditure (Kerala State Planning Board, Government of Kerala, 2015).

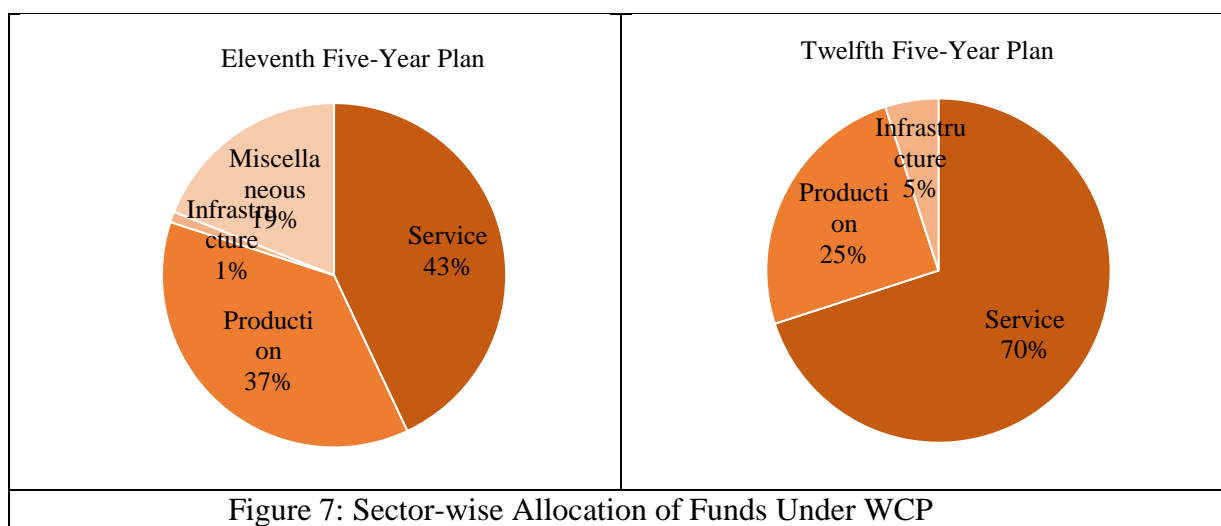


Figure 7: Sector-wise Allocation of Funds Under WCP

Source: Kerala Economic Review 2020 Volume 2, Kerala State Planning Board, Government of Kerala, 2021

Since its adoption by the State in 2008-09, GRB in Kerala has taken a more expansive view on women’s lives, not only in terms of their potential as paid workers but more importantly through their ‘invisibilized’, unpaid work in social reproduction. It has also considered the reduced independence of women’s choices as they take into account the relational and situational contexts which shape their rights and entitlements.

GRB continues to be a core feature of Kerala’s Budget. As per the Kerala Economic Review 2020, the Gender Budget for 2020-21 stood at INR 38,098.7 million (of which INR 50 million has been dedicated to transgender individuals) which is 18.4% of the total State Plan outlay. INR 15,093.3 million (7.3%) has been provided for women specific schemes (Part A) and INR 23,005.4 million (11.1%) has been provided for composite schemes (Part B).

The Kerala government’s efforts towards GRB have been successful due to the following:

- a) Kerala contributed significant fund allocations to the Gender Budget. Even post COVID-19, while the Central government’s allocation to the Gender Budget was 4.4% of the total expenditure, Kerala allocated 19.54% of its total budget outlay in 2021-22 to the State Gender Budget (Department of Finance, Government of Kerala, 2021).
- b) Kerala has decentralised gender mainstreaming across different levels of the government through the introduction of the WCP, earmarking 10% of the State's plan outlay towards women-specific schemes. These schemes and allocations involve taking the views of women officials at the local level through participation in Gram Sabhas (Chakraborty, 2013).
- c) Kerala has also implemented general schemes through a gendered lens. Over the years, it has increased the number of programmes and schemes available for women’s empowerment (Nishanthi, 2020).

5 GRB IN INDIA DURING COVID-19

An analysis of the GBS between 2020-21 to 2022-23 reveals a lack of dynamism in responding to emerging post-COVID-19 needs of women. While expenditures on five post-COVID-19 priority areas: social protection, (including income support, food and fuel

transfers), prevention of domestic violence, skill training, public transport, and digital literacy rose to 28.4% of the Gender Budget 2020-21, they have since declined to 1.5% in 2021-22 and 1.7% in 2022-23.

In 2020-21, this COVID-19 responsive expenditure principally focused on social protection with direct benefit transfers of INR 500 for 200 million PM Jan Dhan Yojana women account holders and LPG connections through Ujjwala Yojana. However, with these schemes having been discontinued, the allocation for social protection fell to about 1% of the GBS in 2021-22.

Further, the spending on schemes for digital literacy, public transport, prevention of domestic violence and skill training remains low. A small allocation of INR 1,200 million was made for rural digital literacy under the PM Gramin Digital Saksharta Abhiyan in 2021-22, which declined by 17% to INR 1,000 million in 2022-23. The expenditure on public transport was driven by the sole scheme for Safety of Women on Public Road Transport, whose allocation has reduced by 86%, from INR 1,393 million in 2020-21 to INR 400 million in 2022-23. On a more hopeful note, allocations for the Sambal scheme (for violence prevention) more than doubled, from INR 2,580 million in 2021-22 to INR 5,620 million in 2022-23.

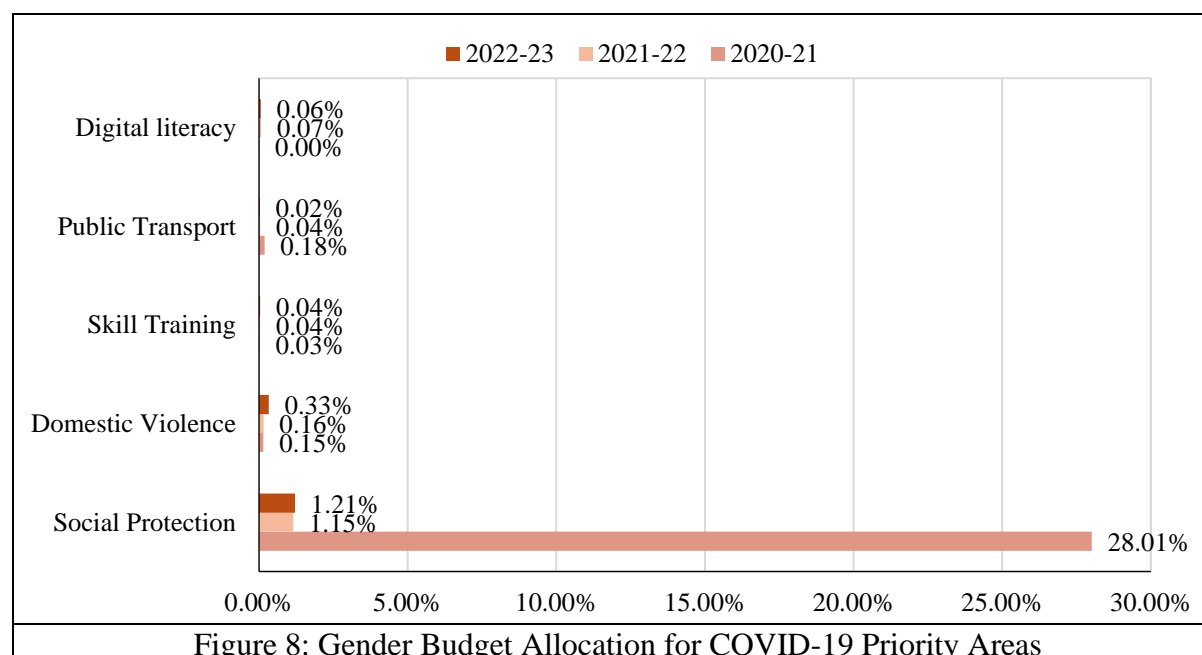


Figure 8: Gender Budget Allocation for COVID-19 Priority Areas

Source: Union Budget Statements, 2020-21 to 2022-23

Of all the COVID relief measures taken in India, 54% were reported to be gender-sensitive, compared to 21% in Asia and 32.3% globally. However, the gender-sensitive measures adopted by India only include social protection measures and measures against VAWG. There is an absence of gender-sensitive interventions in the fields of labor market support and economic and fiscal measures. This is in congruence with the pattern observed for Asia where labor market and economic and fiscal support measures collectively constitute only 4% of gender-sensitive measures. Europe and the Americas have recorded 43% and 33% of such measures respectively (UN Development Program and UN Women, 2022).

6 STRENGTHENING GRB IN INDIA: WAY FORWARD

Despite having the most transparent GRB processes globally, India needs to reprioritize GRB at both the Central and State levels through a phased approach. The following recommendations aim to provide comprehensive actions that can be undertaken to ensure that women's and girls' priorities are adequately reflected in the budgeting process.

- a) **Strengthening the process of formulating the GBS:** There is a need to ensure that the GBS produced by the GOI includes a wider range of ministries, so that actions being taken for gender equality and women empowerment (GEWE) across the government are captured in the GBS. For this, the MWCD can engage with GBCs across line ministries to improve reporting and accuracy of data and ensure that the reporting is done in the right category (part A or part B). Moreover, the MWCD and line ministries can also consider widening the ambit of consultations undertaken as part of formulating the GBS to include community-based organizations (CBOs), women's groups, and social workers amongst others will be more representative and provide a holistic understanding of the needs of women and girls in the country. This will enable gender mainstreaming across sectors and, in turn, ensure that a gender lens is applied in a uniform manner.
- b) **Gender disaggregated data collection of scheme beneficiaries:** There is a need to standardize the practice and methodology for collection of gender disaggregated data across GOI schemes. The MWCD can design a standardised template based on inter-ministerial consultations and undertake a pilot implementation across select Ministries / Departments. GBCs can be tasked with implementing this data collection, and analysis. Following the pilot phase, a government circular mandating collection of gender disaggregated scheme beneficiary data according to the approved, pre-defined template must be issued. Over the years, gender disaggregated data collection, and its integration in publicly available dashboards for monitoring schemes should become a uniform practice across all sectors and departments of the GOI. The collected data should be published in the Annual Reports of respective Ministries/Departments and be available in the public domain.
- c) **Gender mainstreaming at sector level:** Integration GEWE concerns in sector-level flagship schemes, and centrally sponsored schemes is critical to ensure gender justice amongst beneficiaries, and to discontinue gender-blind scheme design. For instance, women trainers must be hired and a quota for women in skilling institutes should be introduced. Similarly, based on women's mobility patterns and behaviours, ladies' special buses along with discounted fare polices for women can be implemented.
- d) **Skill training and capacity building:** Officials in the GBCs, as well as government officials across line ministries should undergo three types of trainings on a regular basis; (i) gender sensitization training that provides an elemental understanding of gender related issues, and challenges faced by women and persons of minority genders; (ii) technical training in accounting and reporting on the GBS to prevent misreporting and errors; and on GRB planning and budgeting tools; and (iii) training on gender-responsive data collection and gender mainstreaming in scheme formulation.
- e) **Strengthening institutions responsible for GRB:** Strengthening institutional mechanisms of GRB entails three steps. First, it is imperative that all Ministries/Departments within the GOI set up GBCs in line with the charter issued by the MoF in 2007 (MWCD, 2015). Second, the existing GBCs need to be strengthened to further enhance their role and effectiveness, ideally to include gender experts, sector experts, economists, monitoring and evaluation specialists, and policy specialists. Moreover, the role of GBCs should be expanded so that they support line ministries undertake three key functions: i) allocate funds to gender components of schemes and

report gender disaggregated allocations in the GBS; ii) collection of gender-disaggregated scheme beneficiary data; and iii) gender mainstreaming across all Ministries/Departments. Third, efforts should be undertaken to increase women's representation, especially in decision making and leadership roles. Institutional capacity building should also envisage an increased number of women civil service officers, providing them greater visibility and stronger voice to be heard.

7 CONCLUSION

Although India has been producing a GBS since 2004-05 with one of the most transparent practices, especially amongst developing countries, a time-series analysis reveals that budgetary allocations have been concentrated in a few Ministries and schemes in the last 17 years. Moreover, the GBS has not been responsive to emerging priorities owing to COVID-19. Allocations for key schemes for social protection, prevention of domestic violence, skill training, public transport, and digital literacy witnessed a sharp decline in 2021-22 and 2022-23 vis-a-vis 2020-21. Thus, GOI's Gender Budget lacks responsiveness and an evidence-based and result-oriented approach in the absence of gender disaggregated data. Concerted efforts from key stakeholders involving a whole-of-government approach can enable a Gender Budget that responds to women's changing aspirations and contribute towards the country's development. The GRB mandate can be solidified by taking some necessary measures including, i) widening the scope of consultations undertaken for the GBS formulation process; ii) collecting gender disaggregated data on the basis of a uniform template; iii) integrating an active gender lens in program design; iv) providing adequate skill training and capacity building programmes for officials; and v) strengthening the institutional mechanism by establishing well-functioning GBCs and fortifying existing ones.

ACKNOWLEDGEMENTS: The authors would like to acknowledge Laboni Singh, Priyal Mundhra, Tanvi Mahant, Richin Kottaram, Shrushti Singh, Seher Jain, Mehak Vohra, Rhyan George Michael, and Nandini Budhiraja for their research and writing assistance.

APPENDIX

S. No.	States	Availability of Gender Budget			
		2018-19	2019-20	2020-21	2021-22
1	Andhra Pradesh	X	X	X	✓
2	Arunachal Pradesh	X	X	X	✓
3	Assam	✓	✓	✓	X
4	Bihar	✓	X	✓	✓
5	Chhattisgarh	✓	✓	✓	✓
6	Goa	X	X	X	X
7	Gujarat	✓	✓	✓	✓
8	Haryana	X	X	X	X
9	Himachal Pradesh	X	X	X	X
10	Jharkhand	X	X	X	X
11	Karnataka	✓	✓	✓	✓
12	Kerala	✓	✓	✓	✓
13	Madhya Pradesh	✓	✓	✓	✓
14	Maharashtra	X	X	✓	✓
15	Manipur	X	X	X	✓
16	Meghalaya	X	X	X	X
17	Mizoram	X	X	X	X
18	Nagaland	X	X	X	X
19	Odisha	X	✓	✓	✓
20	Punjab	X	X	X	X
21	Rajasthan	X	X	X	X
22	Sikkim	X	X	X	X
23	Tamil Nadu	✓	✓	✓	✓
24	Telangana	X	X	X	X
25	Tripura	✓	✓	✓	✓
26	Uttar Pradesh	X	X	X	X
27	Uttarakhand	✓	✓	✓	✓
28	West Bengal	X	X	X	X

✓: Gender budget document released by the State

X: Gender budget document not released by the State/ Gender Budget document not available

REFERENCES

- [1] Bosnic, M. (2015). *Gender responsive budgeting*. GSDRC Professional Development Reading Pack no. 14. Birmingham, UK: University of Birmingham.
http://gsdrc.org/docs/open/reading-packs/grb_rp.pdf
- [2] Budlender, D., & Hewitt, G. (2003). *Engendering Budgets: A Practitioners' Guide to Understanding and Implementing Gender-Responsive Budgets*. The Commonwealth Secretariat. https://www.internationalbudget.org/wp-content/uploads/2011/01/Engendering_Budgets_final_doc.pdf
- [3] Centre for Budget and Governance Accountability. (2021). *Training Resource on Gender Responsive Budgeting in India*. <https://www.cbgaindia.org/wp-content/uploads/2021/08/Training-Resource-on-Gender-Responsive-Budgeting-in-India-1.pdf>
- [4] Chakraborty, L. (2013). *A Case Study of Gender Responsive Budgeting in India*. Commonwealth Secretariat.
https://consultations.worldbank.org/sites/default/files/consultation-template/update-world-bank-group-gender-strategy-consultations/submissions/grb_papers_india_updf_final.pdf
- [5] Chakraborty, L. (2014). *Gender Responsive Budgeting, as Fiscal Innovation: Evidence from India on "Processes."* National Institute of Public Finance and Policy, New Delhi.
https://nipfp.org.in/media/medialibrary/2014/02/WP_2014_128.pdf
- [6] Chakraborty, L. (2016). *Asia: A Survey of Gender Budgeting Efforts*. International Monetary Fund. *IMF Working Paper, Strategy, Policy, and Review and Research Departments*. <https://www.imf.org/external/pubs/ft/wp/2016/wp16150.pdf>
- [7] European Institute for Gender Equality. (2017). *Gender mainstreaming: gender budgeting*. DOI: 10.2839/07916. <https://eige.europa.eu/publications/gender-mainstreaming-gender-budgeting#:~:text=The%20purpose%20of%20gender%20budgeting,gender%20equality%20and%20women's%20rights>
- [8] Finance Department (2021) *Gender and Child Budget 2021-22*, Government of Kerala
<http://finance.kerala.gov.in/bdgtDcs.jsp>
- [9] Goswami, S. (2006) *Impact of Gender Budgeting on Women Empowerment*
<https://ssrn.com/abstract=902530>
- [10] Kerala State Planning Board. (1998). *Economic Review 1997*.
<https://spb.kerala.gov.in/sites/default/files/inline-files/1997.pdf>
- [11] Kerala State Planning Board. (2016). *Economic Review 2015*.
<https://spb.kerala.gov.in/economic-review/ER2015/Chapter4/chapter04.html>
- [12] Kerala State Planning Board. (2021). *Economic Review 2020*.
https://spb.kerala.gov.in/sites/default/files/2021-01/English-Vol-1_0.pdf
- [13] Khan, P. R., & Nikore, M. (2021). *It is time to address COVID-19's disproportionate impact on India's women*. Asian Development Bank. Retrieved 5 March 2021, from <https://blogs.adb.org/blog/it-time-address-covid-19-s-disproportionate-impact-india-s-women>.
- [14] Lahiri, A. (2019). *Fifteen years of gender budgeting in India: A Retrospective*. Ideas For India. Retrieved 5 March 2021, from <https://www.ideasforindia.in/topics/social-identity/fifteen-years-of-gender-budgeting-in-india-a-retrospective.html>.

- [15] Mehta, A. K. (2020). *Union Budget 2020–21: A Critical Analysis from the Gender Perspective*. Economic and Political Weekly. Retrieved 5 March 2021, from <https://www.epw.in/engage/article/union-budget-2020-21-from-gender-perspective>.
- [16] Mehta, A. K. (2020). *Union Budget 2020–21: A Critical Analysis from the Gender Perspective*. Economic and Political Weekly. Retrieved 5 March 2021, from <https://www.epw.in/engage/article/union-budget-2020-21-from-gender-perspective>.
- [17] Ministry of Health and Family Healthcare (2017) *Health and Family Welfare Statistics 2019-20*, <https://main.mohfw.gov.in/sites/default/files/HealthandFamilyWelfarestatisticsinIndia201920.pdf>
- [18] Ministry of Finance, Department of Economic Affairs, Government of India. (2021). *Budget Circular 2022-2023*. <https://www.indiabudget.gov.in/doc/eb/stat13.pdf>
- [19] Ministry of Finance, Department of Economic Affairs, Government of India. (2022). *Budget Circular 2022-2023*. <https://dea.gov.in/sites/default/files/Budget%20Circular%202022-2023.pdf>
- [20] Ministry of Finance, Government of India. (2021). *Outcome Budget 2022-2023*. https://www.indiabudget.gov.in/doc/OutcomeBudgetE2022_2023.pdf
- [21] Ministry of Statistics and Programme Implementation. (2020). *Periodic Labour Force Survey July-September 2019*. [https://mospi.gov.in/documents/213904/301563//Quarterly_Bulletin_July_September_2019_M%20\(1\)1605253540989.pdf](https://mospi.gov.in/documents/213904/301563//Quarterly_Bulletin_July_September_2019_M%20(1)1605253540989.pdf)
- [22] Ministry of Statistics and Programme Implementation. (2021), *Kerala State GSVA/NSVA*, <https://www.mospi.gov.in/web/mospi/download-tables-data/-/reports/view/templateFour/21201?q=TBDCAT>
- [23] Ministry of Women and Child Development, Government of India. (2015). *Gender Budgeting Handbook*. <https://wcd.nic.in/sites/default/files/GB%20-%20Handbook%20October%202015.pdf>
- [24] Ministry of Women and Child Development, Government of India. (2021). *Lok Sabha Answer Unstarred Question 4116*. <http://164.100.24.220/loksabhaquestions/annex/175/AU4116.pdf>
- [25] Nikore, M. (2022). *Budget 2022: Did it deliver on #NariShakti and Women-Led development?* Retrieved 4 February 2022, from <https://www.shethepeople.tv/top-stories/opinion/budget-2022-women-led-development/>.
- [26] Nikore, M. (2021). *An Analytical View of Gender Responsive Budgeting in Post-COVID-19 India*. Retrieved on 4 February 2022, from [https://www.indiaspend.com/budget/decoding-indias-first-covid-19-gender-budget-722823#:~:text=Gender%20Budget%202021%2D22%20has,%2D22%20\(budget%20estimate\)](https://www.indiaspend.com/budget/decoding-indias-first-covid-19-gender-budget-722823#:~:text=Gender%20Budget%202021%2D22%20has,%2D22%20(budget%20estimate)).
- [27] Nikore, M. (2021). *Decoding India's First COVID-19 Gender Budget*. Retrieved 4 February 2022, <https://timesofindia.indiatimes.com/blogs/irrational-economics/gender-budgeting-addressing-the-gap-between-policy-and-action-for-indian-women/>.
- [28] Nikore, M. (2019). *Gender Budgeting: Addressing the gap between policy and action for Indian women*. Retrieved on 4 February 2022, <https://timesofindia.indiatimes.com/blogs/irrational-economics/gender-budgeting-addressing-the-gap-between-policy-and-action-for-indian-women/>
- [29] Nishanthi, P. U. (2020). *Reflections of Gender Budget Initiatives in the Budgetary Allocations of Developed State in India: Kerala*. The Research Publication, 9(1), 48–54.

- <https://www.trp.org.in/wp-content/uploads/2020/11/ARSS-Vol.9-No.1-January-June-2020-pp.-48-54.pdf>
- [30] Oxfam. (2021). *Towards Violence Free Lives For Women*. Oxfam India. <https://d1ns4ht6ytuzzo.cloudfront.net/oxfamdata/oxfamdatapublic/2021-02/Gender%20Budget%20and%20Financing%20for%20VAW%20-9.pdf?ZoJ4ukZCF1zMZrqtWwt2M7yagQyKAerv>
- [31] Rashid, A.P. (2016), *Gender Responsive Budgeting: A Case Study on Kerala*, Azim Premji University. https://www.researchgate.net/publication/303222806_Gender_Responsive_Budgeting_A_case_study_on_Kerala
- [32] Ratho, A. (2020), *Gender-Responsive Budgeting in India, Bangladesh and Rwanda: A Comparison*, ORF Occasional Paper No. 260, Observer Research Foundation. https://www.orfonline.org/wp-content/uploads/2020/07/ORF_OccasionalPaper_260_Gender-ResponsiveBudgeting.pdf
- [33] Rudra, S. (2018), *Gender-Responsive Budgeting: A Task Ahead for India's 15 Finance Commission*, ORF Occasional Paper No. 163, Observer Research Foundation. <https://www.orfonline.org/research/gender-responsive-budgeting-a-task-ahead-for-indias-15th-finance-commission/>
- [34] Stosky, J.G., Zaman, A. (2016), *The Influence of Gender Budgeting in Indian States on Gender Inequality and Fiscal Spending*, Working Paper 16/227, International Monetary Fund, <https://www.imf.org/external/pubs/ft/wp/2016/wp16227.pdf>
- [35] UN Development Programme. (2022). *COVID-19 Global Gender Response Tracker*. UNDP COVID-19 Global Gender Response Tracker. Retrieved 2022, from <https://data.undp.org/gendertracker/>
- [36] UN Women. (2012), *Evaluation of UN Women's Work on Gender Responsive Budgeting in India*, Evaluation Report 2012. <https://asiapacific.unwomen.org/en/digital-library/publications/2012/7/evaluation-of-un-women-s-work-on-gender-responsive-budgeting>
- [37] Welham, B., Barnes-Robinson, K., Mansour-Ille, D., and Okhandiar, R. (2018). *Gender-responsive public expenditure management*. Overseas Development Institute. <https://cdn.odi.org/media/documents/12188.pdf>