



POLICY BRIEF

GENDER RESPONSIVE BUDGETING

OPPORTUNITIES &
CHALLENGES
IN ODISHA



Gender Responsive Budgeting (GRB) is an initiative that advocates for a deeper analysis of budget funding for the real needs of society, be it for men and women, boys and girls, or any other demographic segment. It is a vital tool for mainstreaming gender. It uses the framework of the budget, as an entry point, to apply a gender lens to the entire policy process. GRB is a process that incorporates a gender perspective in the whole spectrum encompassing legislation, policy making, planning, programme development, scheme formulation, resource allocation, actual field implementation, review, and impact assessment.

A gender responsive budget, in the context of government at any level, does not refer to a separate budget for women and girls. Rather, it is an analytical tool, which scrutinizes the government budget to reveal its gender-differentiated impact and advocates for greater prioritization of programmes and schemes that address gender-based disadvantages.

Why Gender Responsiveness in Budget?

Budget decisions reflect policy priorities. If gender equality is a policy priority, the budget would reveal this prioritisation in terms of the spending meant to achieve it.



Key Opportunities

Gender Budget Statement:

This provides an excellent opportunity to recognise shortcomings, and to take remedial action, towards ensuring gender responsiveness of different departments of the government. (Details provided on pages 2-4 of this Policy Brief.)

Gram Panchayat Planning:

Gram Panchayat Development Plan provides a chance to identify problems of inadequate or inappropriate allocation of resources to address gender concerns at the grassroots i.e. the village level.

Sustainable Development Goals (SDGs):

SDGs represent a top-down international consensus to identify gender related issues and to integrate them in the budgeting process. SDG 5 specifically seeks to achieve gender equality and to empower all women and girls. Most of the targets related to other 16 SDGs too address vulnerability of women and girls.

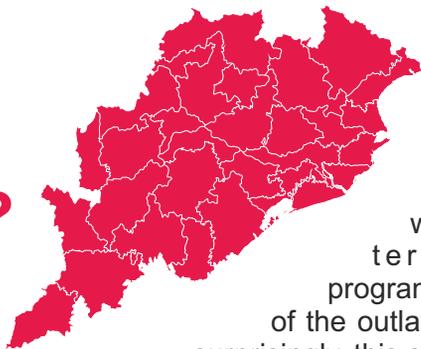
Expenditure Finance Committee:

A system already exists for appraisal and approval of schemes/ programmes in Government of Odisha. If this system incorporated gender based responsiveness and impact of schemes at appraisal stage, it could ensure factoring in of gender considerations in design of programmes at the planning stage.

Outcome Budgeting:

It is tool that suggests and lists estimated outcomes, for the outlay made in annual budget, for different programmes and schemes. Various departments now produce outcome budget documents. These create a chance to address gender gaps.

Where Odisha Stands?



Odisha recently adopted GRB, with inclusion of a special Gender Budget Statement, as part of the annual budget for the financial year 2016-17. The first initiative in the direction of gender budgeting was undertaken in the financial year 2013-14. For this financial year, a Gender Budget Statement was published, which merely listed the size (in rupee terms) of budgetary allocations for various programmes/schemes exclusively benefiting women (i.e. 100% of the outlay for these programmes/schemes was for women). Not surprisingly, this exercise was limited to two departments only and covered just 13 schemes. The Department of Finance played a central role in institutionalising GRB in Odisha.

Some Initiatives to Reduce Gender Inequality in Odisha: A Snap Shot

- Introduction of a Women Component Plan in state budget from financial year 2004-05; At least 30% funds earmarked in all women's related sectors.
- Women given 30% reservation in 3-tier Panchayati Raj Institutions (PRIs) of Odisha in 1992, even before implementation of 73rd constitutional amendment Act in 1993. In 2011, this reservation was raised to 50%.
- As per Odisha Civil Services (Reservation of Vacancies for Women in Public Services) Rules 1993, 1/3rd vacancies in Group-B, Group-C, and Group-D posts of Government of Odisha reserved for women.
- Government of Odisha creates posts for only women, such as Anganwadi workers, Anganwadi Supervisors and Child Development Project Officers.
- Odisha Cooperative Societies Act, 1992, amended to enhance participation of women in co-operative sector.
- A chapter on 'Gender Sub-Plan', listing allocations for women under various heads, incorporated in Comprehensive District Plans.
- A Gender Cell set up in Women and Child Development Department in 2009-10.
- A specific Women and Girls Policy introduced in 2014.
- Introduction of Gender Budget Statement from financial year 2016-17.

What is Gender Budget Statement?

A Gender Budget Statement (GBS) is a reporting mechanism that can be used by departments to review their programme from a gender lens. It is an important tool to present information on the allocations made for women. The Statement serves as an entry point for the department to reflect on the gender responsiveness of their programmes. The seriousness of government's commitment to concerns about gender equality can easily be gleaned from the Gender Budget Statement by assessing quantum of allocation for schemes related to women. This provides an excellent opportunity to recognise shortcomings and to take remedial action. The introduction of GBS in Odisha is a welcome step.

A Note on Government of Odisha's Gender Budget Statement Practice

In 2015, all important officials of the Government of Odisha were asked to furnish information on allocation of funds for programmes and schemes meant for benefit of women and girls. Under the official format (Please refer to graphic after this section) for GBS, Part A allocations are very clear as they list schemes meant exclusively for women only. Hence, they are easy to discern and account for. However, when it comes to Part B, there is confusion among concerned officials as well as among interested public. Part B is meant to include all programmes and schemes with at least 30% (but not exclusive 100%) allocation of funds for women and girls.

While the Government of India might have some methodology to report spending on women and girls in programmes and schemes sponsored by it, when it comes to the state's own plans, the departments don't follow any one particular method to account for Gender Budgetary allocations. Wherever there are perceptible women beneficiaries, arbitrary budget estimates are made. Further, in the case of intangible benefits, given absence of a well thought out and clearly laid down methodology to capture these, it is difficult to even decide on relevant schemes and related allocations that contributed to these intangible benefits.

Even in case of many schemes with directly evident benefits, a

lack of sex disaggregated database makes it cumbersome, for concerned departments, to report allocations in this format. There is confusion among officials on what to cite as allocations under part B. The fact that tasked personnel are often unaware of basic concepts of Gender Budgeting does not help.

It is thus difficult to quantitatively map the women beneficiaries and/or to ascertain if minimal stipulated target for allocation of funds is actually being met. Yet, though a tedious exercise at present, if planned and practiced well in years to come, GBS could be a game changer in the move towards ensuring gender equality.

The Gender Budget Statement format adopted by Government of Odisha

Part A

Sl. No.	Financial Year	Name of the Scheme	Non-Plan/State Plan/Central Plan/Central Sponsored Plan	Scheme outlay/Budget Provision	% of Women/Girl Beneficiary
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Part B

Sl. No.	Financial Year	Name of the Scheme (Specifically meant for Women/Girl)	Non-Plan/State Plan/Central Plan/Central Sponsored Plan	Outlay/Budget Provision
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Summary of Gender Budget Statement in Odisha

Comparative Summary of the Gender Budget Statement (2015-16 BE – 2017-18 BE)

Summary of allocations for women as presented in the Gender Budget Statements (Rs in Cr)					
	Year	Number of Demands in State Budget Covered	Total Allocations Under Part A of the Statement	Total Allocations Under Part B of the Statement	Total Magnitude of Gender Budget
Budget for Women 2016-17	2015-16 BE	26	1337.36	29359.65	30697.023
	2015-16RE		1423.41	34311.54	(36.33) 35734.95
	2016-17 BE		1365.69	31944.74	(42.19) 33310.43
					(35.42)
Budget for Women 2017-18	2016-17 BE	20	1448.72	22381.82	23830.54
	2016-17RE		1301.13	20835.64	(25.33) 22136.77
	2017-18 BE		1573.50	21963.60	(23.67) 23537.1
					(22.01)

Source: - Odisha Budget (2016-17 and 2017-18) at a glance

Part A presents women specific provisions where 100% provisions are for women and girls

Part B presents provisions under the schemes with at least 30% provisions for women and girls (but not a 100%).

BE- Budgetary Estimate

RE-Revised Estimate

A Gender Budget Statement was presented for the first time, as part of Odisha's state budget, for financial year 2016-17. In a nutshell, it tries to capture all budgetary resources earmarked for women and girls by various departments of Government of Odisha.

An analysis of Gender Budget Statements for the financial years, 2016-17 and 2017-18, (please refer to above graphic with comparative summary) reveal strange inconsistencies and even an inexplicable decrease in total funds allocated for spending on programmes and

schemes that benefit women and girls.

While the total funds allocated for this purpose in the financial year 2015-16 (BE), as per the GBS document of 2016-17, stood at Rs 30,697 crores, the same figure for the financial year 2017-18 (BE), as per the GBS document of 2017-18, is Rs 23,537 crores, indicating a surprising decline in total allocation of Rs 7,159 crores.

Further, the GBS document of 2016-17 shows the total magnitude of allocations comprising the Gender Budget

for financial year 2016-17 to be Rs 33,310 crores. However, the GBS document of 2017-18 has the same figure, showing total magnitude of allocations comprising the Gender Budget for financial year 2016-17, just that here it is cited as only Rs 23,830 crores. Clearly, both figures can't be correct.

Such huge variations raise questions about the seriousness of effort put into preparation of GBS. There is an urgent need to sensitize concerned policy makers and officials about the importance of ensuring departmental allocations under

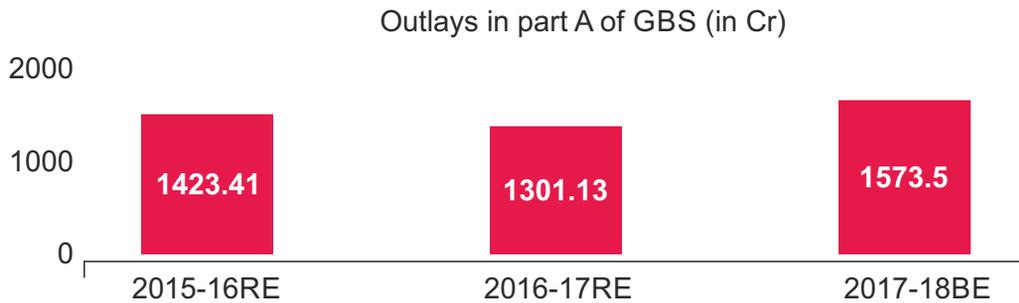
the head of gender, about ensuring its utilization, and finally about the need to properly record and maintain accounts of the same.

Also surprising is the fact that while in the 2016-17 GBS, 26 departments reported making

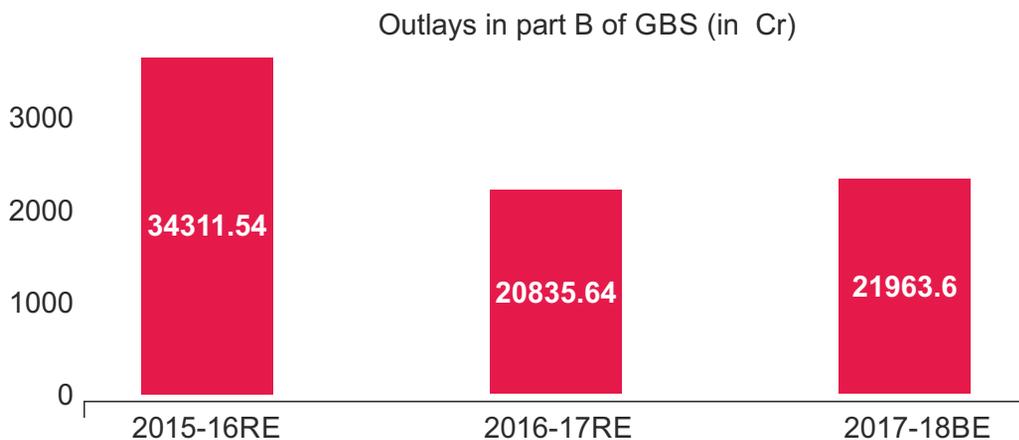
interventions of some kind to address gender disparities, the corresponding figure for 2017-18 GBS had come down to 20 departments only.

Even among the 20 departments reporting contributions for 2017-18, the nodal department for

addressing gender imbalances, the Department of Women and Child Development, accounted 21% of the total fund allocations mentioned in GBS for 2017-18.



The key takeaway from a look at Part A of the GBS (reflected in figure above) is that there has been an increase, compared to previous years, in total allocations for Women Specific Programmes and schemes, exclusively meant for women and girls, in the financial year, 2017-18.

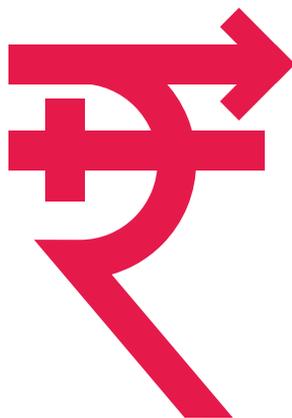


Allocations under Part B of the GBS (reflected in figure above), reflecting total allocations for 'pro-women' programmes and schemes, i.e. those where at least 30 percent (but not all) allocation is for benefit of women and girls, on the other hand, shows a decrease, from Rs 34,311 crores in 2015-16 (RE) to Rs 21,963 crores in 2017-18 (BE).

Raising some doubt about the credibility of figures cited under Part B of GBS, was the fact that most departments had retrospectively reported, a flat 30 or 40 percent of their total budgetary allocations, as accruing under GBS.

Current Gaps in, and Challenges for, Gender Budgeting in Odisha

- **Gender-disaggregated data:** The limited availability of disaggregated gender-specific data, for various programmes and schemes of the Government of Odisha, makes any exercise to quantify and map the women beneficiaries difficult.
- **GBS format:** The format of GBS is quantitative and focuses on mere numerical depiction of a share of funds being allocated for women and girls, rather than on qualitative recognition of specific gender-based challenges. For example, in Part B, arbitrary 30% or 40 % figures have been cited by most departments. Since actual number of beneficiaries is not given, there is no way to crosscheck accuracy of these claims. Even with Part A, which includes 'women specific' programmes and schemes, these may not have goals of promoting gender empowerment. Further, GBS misses a significant chunk of the gender budget simply because programmes and schemes with less than 30% allocation for benefit of women are not included. Finally, GBS has no linkages with the planning process as it is largely an ex post facto exercise.
- **Inadequate technical capacity:** A big challenge for effective implementation of GRB is limited understanding of concepts of gender and GRB by officials involved in preparation of GBS. There is also inadequate capacity to monitor and evaluate gender interventions. This is despite Gopabandhu and Madhusudan Academies (Training Institutions of Government of Odisha) conducting capacity building and training programmes on GRB for different departments. There is absence of a robust training module and government officials tasked with GRB work have not been clearly identified.
- **Women and Girls Policy:** Government of Madhya Pradesh's gender policy addresses all key concerns for mainstreaming gender. This policy is backed with an action plan. Odisha has a Women and Girls Policy, with components of gender budgeting, gender auditing, and sex disaggregated data. Yet, the state has not translated the policy directive into robust action with clear indicators.
- **Methodology:** A major technical challenge for GRB is designing methodology that makes it possible to disaggregate budget allocation to determine to what extent they contribute to women empowerment. While other countries and states in India have created potential tools to meet this challenge, they are yet to be fully explored and tapped into by Government of Odisha.
- **Ineffective enforcement mechanism:** GRB is associated with state government's most important policy making process, i.e. budgeting. Yet, a mechanism to internalise GRB in state planning and evaluation frameworks, for its sustainability, is missing. Also, a focal point to coordinate and guide departments in implementing GRB is not in place. While a Gender Cell exists in Department for Women and Child Development, with mandate to institutionalise GRB in Odisha, it has not lived up to promise. The Cell lacks capacity in terms of resources and manpower.



Further Action

- **Sex disaggregated database:** There is need to set up mechanisms to generate and collect sex disaggregated data. Odisha Directorate of Economics and Statistics can take initiative to keep sex disaggregated data for programmes and schemes of various departments.
- **GBS:** GBS preparation should start prior to preparation of state budget with all departments improving provisions of gender budget allocations. Even programmes and schemes that have less than 30% allocation of funds for women and girls should be included in GBS.
- **Build Capacity:** GRB as a concept needs to be demystified to promote clarity and awareness on gender issues in relevant officials. A robust training module is essential.
- **Establish Gender Budget Cell:** A Gender budget Cell as focal point to coordinate with, and guide, departments in implementing GRB is needed. The cell must have institutional capacity in terms of resources, manpower, and technical expertise.
- **Women and Girls Policy:** The state gender policy captures all key concerns for mainstreaming gender into government's policy priorities. It needs a robust action plan with clear indicators.
- **Methodology:** There are many tools available, which are yet to be seriously explored. A thorough gender analysis is needed for GRB in different sectors.
- **Gender Responsive Departments:** Departments must take note of specific gender based challenges in their domains and then accordingly amend their schemes and interventions to make them more gender responsive.

Learning from Other Practices

GRB in Government of India

Ninth FYP introduced Women's Component Plan (WCP), to ensure at least 30% funds are earmarked for women in 'women-specific' sectors. However, design flaws in WCP saw adoption of 'Budgeting for Gender Equity' in 2004–05 with a Strategic framework that includes;

- Setting up dedicated Gender Budget Cells (GBCs) across ministries and departments
- Orientation for stakeholders on GRB concept and tools.
- Compilation of sex-disaggregated and gender sensitive databases for gender analysis.
- Annual reporting in the GBS format.
- Setting up nodal Centres for GRB at national and sub-national level.

The GBC exists in 57 ministries and departments, and acts as nodal agency for all gender budgeting initiatives. GBS, which has been part of union budget, from 2005-6, and makes ministries reflect on gender responsiveness of programmes, is purely quantitative and fails to adequately capture impact of programmes and schemes on women. So, Government of India introduced Outcome Budgeting in 2005–06, which has guidelines for incorporating gender analysis. However, these have not become regular practice.

The Expenditure Finance Committee (EFC) memorandum is a planning format, which enables gender to be considered at formulation stage of budget cycle. While it too doesn't allow a qualitative assessment of gender impact of schemes, reflecting on gender responsiveness of schemes at appraisal stage could help strengthen integration of gender considerations in programme design.

Learning from Other Practices

GRB in Government of Kerala

Kerala initiated gender budgeting process in 1995-6 with each Panchayat asked to prepare a chapter on status of women. The State introduced WCP and mandated that 10% of plan outlay should be earmarked for women-specific projects. However, the WCP only dealt with practical gender needs while strategic gender needs were not addressed. So, a Gender Advisory Board (GAB) was set up for greater gender sensitization at planning and institutional level. Department of Social Welfare is nodal agency for GRB in Kerala and efforts have been made to reach women at grassroots and to ensure gender equality in terms of investment in even sectors that tend to neglect gender such as infrastructure, roads, ports, etc.

Government of Kerala introduced GBS in 2008-09, which was confined to plan allocations, and consisted of 2 Volumes. Volume I presenting Summary of the Gender Budget and listed programmes and schemes, in three Parts; Part A with Programmes and schemes in which 100 % allocations are for women; Part B with schemes in which at least 30 % provisions are for women; and Part C with schemes in which at least 10 percent (but less than 30%) allocations are for women. Volume II examines causes and consequences of, and solutions to, issues that women face. In 2016-17 Kerala's GBS was modified and resources allocated to women were split into two Parts, a Part A including schemes benefitting 90-100% girls/women and a Part B including all other schemes in which the allocation for women is below 90%.

Learning from Other Practices

GRB in Government of Madhya Pradesh

MP introduced GRB in 2007-08 by producing a Gender Budget Statement (GBS). Department of Finance is nodal agency for gender budgeting with its GBC. The reporting structure includes Part I that lists women specific schemes with 100%

allocation on women and girls only and Part II that lists pro-women schemes with 30-99% allocations on women and girls. Both plan and non-plan expenditure are reported under GBS. The gender policy of MP government captures all the key concerns related to mainstreaming gender in the government's policy priorities. This seriousness of the effort is evident in the fact that the policy is backed by a plan of action.

Prepared by:
Basanta Kumar Nayak, Uppali Mohanty
Odisha Budget and Accountability Centre (OBAC)



Centre for Youth and Social Development

E-1, Institutional Area, Gangadhar Meher Marg,
PO. RRL, Bhubaneswar - 751 013, Odisha, India
Tel: +91 674 2300983, 2301725
e-mail: cysd@cysd.org / info@cysd.org
www.obac.in
www.cysd.org



About **OBAC**

Odisha Budget and Accountability Centre (OBAC), a constituent unit of CYSD, is working on policy and budget research, demystification of the budget and its process and evidence based advocacy for pro-poor budgeting and policy practices in the state. The centre promotes accountability tools like community score card, citizen report card, social audit, expenditure tracking, and community led monitoring for enhancing the effectiveness of public service delivery and encourage participation in decentralized planning and budgeting in Odisha. The key areas of the centre are:

- Macro State Budget Analysis
- Social Sector Budget Analysis (Health, Education, ICDS, Water & Sanitation)
- Budget for Disadvantaged groups (Women, ST & SC Development)
- Agriculture and Livelihoods
- Decentralized Planning & Budgeting
- Citizen Led Accountability of basic services (PDS, ICDS, Maternal Health, Water & sanitation etc)