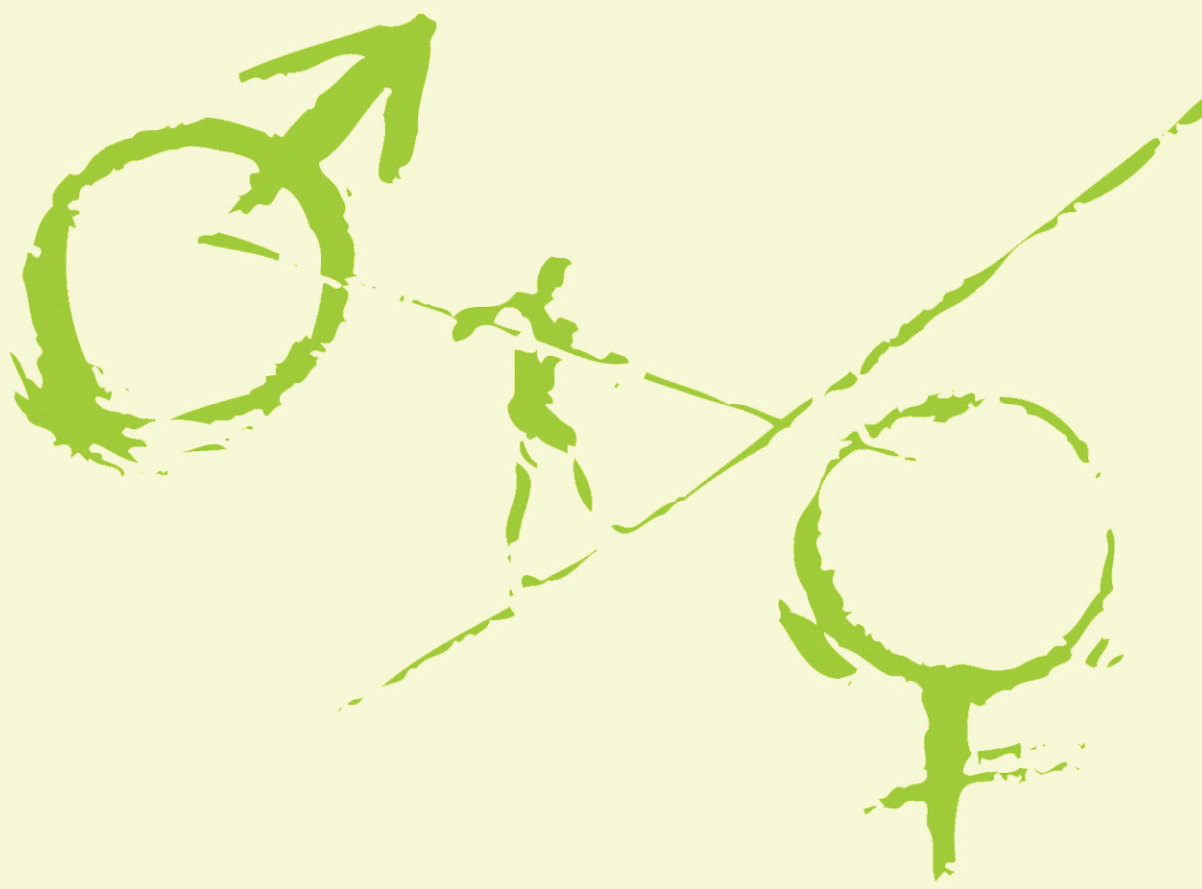




Gender Responsive Budgeting in Odisha: A Roadmap & Implementation Strategy



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Since 2005-06, Government of India has been introducing a separate statement "Gender Budget" (statement 20, Expenditure Budget Volume I) every year as a part of Union budget that tries to capture all those budgetary resources, which, according to the ministry/ Department (s) are earmarked for women and girls. Following, many states in India are also coming out with gender budget statement in their respective states. Despite clear directives, gender responsive budgeting has not taken off as anticipated in Odisha. The state is yet to produce Gender Budget Statement.

Executive Summary

Gender Responsive Budgeting (GRB) or gender-sensitive budgeting is the process that shows what percentage of a govt. budget benefits men and women respectively. It shows whether allocations contribute to gender equality. GRB does not involve creating separate budgets for women and girls, or simply increasing specific budget allocations, it is a tool for empowering women and ensuring gender equity in the development process. It aims to address the gap between policy commitment and allocation for women through resource allocations and gender sensitive programme formulation and implementation for gender mainstreaming in public policy and expenditure and finally, gender audit of public expenditure.

In Odisha, the Gender Budgeting concept emerged during 2004-05 by introducing women Component Plan (WCP). Since then, Gender Responsive Budgeting has not taken off as anticipated, despite clear directives. The pace remains largely uneven and sluggish with narrow engagement with Gender Responsive Budgeting tools such as Gender Budget Statement centric approach; weak institutional structures and capacities. This includes weak – functional of Gender Cell, methodological limitations of the Gender Budget Statement format itself, and methodological irregularities in reporting gender budgets under identified categories and departments.

With this backdrop, OBAC in 2013 conducted a study to explore possibilities for Gender Budgeting in budget process of the state. The study explored the magnitude of public expenditure for women in different departments of Odisha and sketched out the extent of GRB in state budget. Since then, the centre have been undertaking series of dialogues with the key departments like Finance, W&CD and Planning & Coordination Departments (P&C), academics, experts, media and CSOs to take forward the GB initiatives and explore the possible ways of its implement in the state.

To come out with a concrete implementation strategy of GRB in Odisha, the centre organized an expert consultation accommodating the views of senior Govt. Officials from key departments, Senior Media Persons, CSOs and noted academicians. This document gives an insight to the status of GRB in Odisha and suggests a road map for its implementation. The document has two sections.

- i) **Practicing Gender Budgeting: Where does Odisha Stand:** this section explains the evolution of GRB concept, present status of GRB in terms of institutional arrangement and methodological demonstration in Odisha and the methodologies adopted by Union Government and GBS producing States in India.
- ii) **Suggestive Roadmap and Implementation Strategy:** this section highlights an eight point possible road map for institutionalising GRB in Odisha.



Acknowledgements

“Gender Responsive Budgeting in Odisha: a roadmap is a product of an expert consultation and dialogues with the govt. officials from key departments; senior media experts, CSOs practitioners and noted academicians of the state. Hope this report will further be a path finder for the policy makers to initiate practice Gender Responsive Budgeting in the state.

Our gratitude to the officials from the department of Finance, Planning and Coordination and Women and Child Development, fellow CSO leader and gender expert for their support and engagement throughout the process.

We are grateful to UN Women and National Foundation for India (NFI) for their continuous support to this much needed in Odisha.

Jagadananda

Mentor & Co-Founder-CYSD



SECTION 1

Practicing Gender Budgeting: Where does Odisha Stand

1. Evolution of Gender Budgeting in India

It was in 1974 after the 'Towards Equality' report on the status of women in India, that the Government of India realized the actual situation of women and thereafter introduced measures to advance their status. The report clearly spelled out that large masses of women in the country have remained unaffected by the rights guaranteed to them by the constitution and law enacted since independent. The report broke the myth of women's equality which prevailed during the post-Independence years.

The planning process in India has evolved over the years from a purely welfare oriented approach to an empowerment oriented approach. A paradigm shift occurred with the Seventh Five Year Plan (1985-90), which initiated the monitoring of 27 beneficiary oriented schemes to establish the impact of these schemes on women.

During Eighth Five Year Plan (1992-97), GOI felt that benefit from different sector should focus women. Accordingly, the need for committed resources to advance gender equality and women empowerment measures were acknowledged. Hence, the concept of gender equality investment came about and GRB evolved over time. But there was no reference how this could be achieved.

Gender budgeting is a continuous process of incorporating a gender perspective over the entire budget cycle. Budgeting for women or Gender Budgeting (GB) is not a separate budget for women but, general budgets analyzed or constructed from a gender perspective. Gender Responsive Budgeting (GRB) refers to the analysis of actual government expenditure and revenue on women and girls in comparison to that on men and boys and in comparison to the need.

Difference between GBS and WCP

Gender Budget Statement (GBS) provides not only the plan expenditure but also the non plan expenditure figure whereas WCP focus only on plan schemes.

GBS provide Budget estimation, revised estimation and the actual figure of the expenditure

GBS presents range of allocations (from 100 percent to less than 30 percent) where as the WCP delineates a 30 percent criteria which is a limitation.

The Ninth Five Year Plan (1997-2002) introduced Women's Component Plan (WCP), which required both the central and state governments to ensure that not less than 30 percent of the funds or benefits are earmarked in all the women related sectors. This recognized not only the importance of committed investments but also indicated the minimum criterion for the same. On the other hand, such strategy of asking union ministry/ state government departments to earmark 30 percent for plan allocation have some inherent weakness of being applicable only to some sectors where govt. can count its beneficiaries, leaving out a number of sectors where the beneficiaries cannot be counted.

The Tenth Five Year Plan (2002-07) linked WCP and GRB, which were seen as complementing each other in ensuring that women receive their rightful share of public expenditure. This was a major shift to go beyond the 30 percent allocation.



Gender Responsive Budgeting in Odisha

In 2005-06, the Government of India officially adopted and institutionalized GRB, with the introduction of the Gender Budget Statement (GBS) in the Union Budget.

The Eleventh Five Year Plan (2007-12) highlighted the need for Gender Budgeting and gender outcome and gender outcome assessment and underlined the importance of gender audits in public expenditure. The plan embarked on new initiatives like the Mission Statement on Budgeting for gender equity and Statement 20. The Plan reiterated the commitment to gender budgeting and clearly stated that, "gender equity requires adequate provisions to be made in policies and schemes across Ministries and Departments. It also entails strict adherence to Gender Budgeting across the board and sectors". GRB replaced WCP, and the state governments were directed to include GRB in their annual plans. The Plan also envisaged the incorporation of Gender Budgeting beyond traditional areas like health, education etc to other sectors like Transport, Power, Telecommunications, Defence, etc.

The Twelfth Five Year Plan (2012-17) underlined a critical measure - the need to institutionalize the GRB, which give more visibility and necessary impetus at the national and sub national levels for dedicated gender equality investment.

2. Gender Responsive Budgeting (GRB) in Union Budget

Since 2005-06, Government of India has been introducing a separate statement "Gender Budget" (statement 20, Expenditure Budget Volume I) every year as a part of Union budget that tries to capture all those budgetary resources, which, according to the ministry/ Department (s) are earmarked for women and girls. The schemes with 100 percent funds meant for women and girls are reported in part A of the gender Budget Statement, while those with at least 30 percent funds but not the entire amount, earmarked for women and girls are stated under part B of the statement.

The GB Statement now covers 35 Demands for Grants under 30 Ministry / department (s) of Government of India.

Year	Ministry/ Department(s) (No. Of Demands)	Magnitude of gender budget(BE) in total Budget (Rs Cr)
2005-06	9(10)	14,378.68(2.79%)
2006-07	18(24)	28,736.53(5.09%)
2007-08	27(33)	31,177.96(4.5%)
2008-09	27(33)	27,661.67(3.68%)
2009-10	28(33)	56,857.61(5.57%)
2010-11	28(33)	67,749.80(6.11%)
2011-12	29(34)	78,251.02(6.22%)
2012-13	29(34)	88,142.80(5.91%)
2013-14	30(35)	97,133.70(5.83%)

Source: Compiled from GBS, GoI

Expenditure Budget Vol. I, 2015-2016

STATEMENT 20

GENDER BUDGET

Gender Budget Statement was first introduced in Budget 2005-06. In order to make further refinement to the Statement, every year the Budget Committee has been directed through the Finance Bill to include in the Statement of gender equity and gender outcome assessment in the Budget. The Statement is divided into two parts. Part A contains the budget provisions for schemes that are substantially meant for the benefit of women. The Statement includes in Part B those schemes for which the provision for women constitutes at least 30% of the provision.

The release of Gender Budgeting arises from the recognition of the fact that the national budget impacts various sections of the society differently. Through the system of budgetary allocation and priority assigned to competing activities, Gender Budgeting in its proper connotation is "an in-depth analysis of the budget aimed at examining the budgetary allocation through a gender lens. The purpose of gender budgeting is to make the budget more gender-responsive and to provide a gender perspective as a tool of prioritization and budgetary allocation at all levels across the government. Gender Budgeting is an evolving area of work, with better understanding and appreciation of the budgetary process and the gender perspective. Gender Budgeting is an evolving process and scheme to address the spectrum of resources that have the potential to impact and address the development needs of women.

As per 2014-15, 34 Ministries/Departments and 1 Union Territory Government have made allocations for gender budget statement. Major part included contribution by the Union Government in BE 2015-16 was Rs 97,133.70 crore. In 2014-15 an amount of Rs 97,133.70 crore was allocated in the Union Budget. However, the budget for 2015-16 is an amount of Rs 97,133.70 crore. The amount of Rs 97,133.70 crore is estimated and may change in the Budget for 2015-16. The amount of Rs 97,133.70 crore is estimated and may change in the Budget for 2015-16. The amount of Rs 97,133.70 crore is estimated and may change in the Budget for 2015-16.

MINISTRY/DEPARTMENT	2014-2015 Budget			2014-2015 Revised			2015-2016 Budget		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Demand No. 1									
Department of Agriculture & Cooperation									
1. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
2. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
3. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
4. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
5. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
6. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
7. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
8. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
9. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
10. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
Total	1,00	375	475	1,00	375	475	1,00	375	475

Expenditure Budget Vol. I, 2015-2016

STATEMENT 20

GENDER BUDGET

(In crore of Rupees)

MINISTRY/DEPARTMENT	2014-2015 Budget			2014-2015 Revised			2015-2016 Budget		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Demand No. 1									
Department of Agriculture & Cooperation									
1. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
2. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
3. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
4. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
5. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
6. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
7. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
8. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
9. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
10. Sub-Mission on Agriculture Extension	1,00	375	475	1,00	375	475	1,00	375	475
Total	1,00	375	475	1,00	375	475	1,00	375	475

3. Gender Responsive Budgeting at the Sub – National level

Following to the Centre, eighteen states including Odisha have taken steps towards adopting gender Responsive Budgeting. Among them, several states like Bihar, Madhya Pradesh, Kerala, Karnataka, Chhattisgarh, Rajasthan, Tripura, Uttarakhand, Gujarat have been producing Gender Budget Statement with a strategy similar to that of Centre's.



Inquiry in to the state level initiative at Odisha reveals Gender Responsive Budgeting has not taken off as anticipated, despite clear directives. The pace remains largely uneven and sluggish with narrow engagement with Gender Responsive Budgeting tools, such as gender Budget Statement centric approach; weak institutional structures and capacities. This includes non – functional of gender Cell, methodological limitations of the Gender Budget Statement format itself, and methodological irregularities in reporting gender budgets under identified categories and departments.

4. **Status of Gender Budgeting in Odisha: Institutional Mechanisms adopted in the State for Gender Budgeting**

Gender Budgeting was adopted in the state during financial year 2004-05 as per instruction received from Gol. Since then the Women Component Plan (WCP) has been undertaken in the state with the mandate that at least 30 percent of the funds should flow to women in the plan budget being compiled by Finance Department as part of Annual Budget. The Annual plan document includes WCP in all seven sectors: Agriculture & Allied activities, Rural Development, Industry & Minerals, Social Services, Special Area Programme, General Services, Science, Technology & Environment, shows discrepancies in the physical and financial linkages at scheme or intervention level. In aggregate 30 percent budget provision for women is seen in plan documents which lack further detailing of the programmes. And further there is no clear and scientific methodology found while disaggregating the budgetary information.

“Gender Cell” to promote Gender Budgeting in the State

Under “Strengthening State Plan for Human Development” (SSPHD) project of planning and coordination department supported by UNDP, a gender cell was established in 2009-10 in W&CD Dept. From 2010-11 the cell has been a part of state plan with a mandate to take forward the gender budgeting work in the state. This has been published in Odisha Gazette No. 17106-ii-WP-(MVSN)-14/2010(pt.)-WCD, which has been concurred in by F.D on 23rd July, 2010 vide their UOR No.3959-PSF and P&C. Department vide their UOR No. 72P1, dated 18th march 2010. According to this, the Gender Cell will be headed by a Nodal Officer (O.A.S) not less than the rank of under-secretary assisted by two consultants and one junior programmer. One of the mandates of this cell is to provide technical inputs on Gender Planning, Gender Budgeting, Gender Analysis & Audit of Policies, Programmes and outcomes, Gender Convergence, and Gender Advocacy to various organizations within and outside the State.

The role of Gender Cell has confined only to a few training programmes to the Financial Advisors and other officials and Gender sensitization training to the members of SHGs and PRIs. Towards the functioning of the gender cell Govt. had allocated Rs 40 lakhs in the year 2010- 11 which continued in the next year 2011-12. In the subsequent years, the allocated amount got reduced to Rs20 lakhs and Rs 10 lakhs in 2012-13 and 2013- 14 respectively. Since then, there is no budget allocation made for it.

Gender Budgeting in Outcome Budget

From 2010-11, Outcome Budget document is being published by departments which include a section on gender budgeting. There are 9 departments coming up with outcome budget out of which 8 departments include a section on gender budgeting in 2013-14. But the documents have no such distinct fund allocation for women component under specific schemes/ programmes in terms of their quantifiable/deliverable outputs (i.e. Women beneficiaries) are mentioned.



A study was conducted by OBAC, CYSD in 2013 which aims to explore possibilities for introducing GBS as well as integrating Gender Budgeting in the budget process in the state. The analysis has identified 10 departments having WSE components which directly benefit women, The Women Specific Expenditure as percentage of total state budget of Odisha, is less than 2 percent throughout the study years. As compared to other departments, W & CD department allocates the highest share to WSE components. Similarly, in women specific plan detailed linkage between actual expenditure at ground level and WSP has to be established. The study report concluded that gender budget initiatives could only be used as an effective tool for the promotion of gender equality in the state.

Gender Budgeting in “Odisha State Policy for Girls and Women 2014”

Odisha State Policy for Girls and Women developed by W& CD dept. has been adopted in 2014. The policy provides a comprehensive and actionable framework for overall development of girls and women. It has seven focus areas such as survival, health and nutrition, education, livelihood, asset ownership, decision making, participatory and political representation and safety, security and protection. However, it is important to translate the policy directive into action which requires an action plan and strong monitoring framework for the implementation of the policy.

Gender Budget Statement in Odisha

Odisha started preparing Gender Budget Statement (GBS) in the year 2015-16, disclosing information only about schemes wholly devoted to the benefit of women. A special statement (Appendix –XII “Statement on 100% Women Centric Programmes) in Explanatory Memorandum, 2015-16 by Finance Department, GoO depict the magnitude of budget allocations for various schemes /programmes (13 numbers) that are substantially benefiting women. The amount of budget allocation made under these schemes / programmes share 0.73 percent of the state budget in the year 2015-16.

5. Conclusion

The key for planning, monitoring and accountability purposes for gender equality is gender budget analyses are produced in a synthesized practical format – leading to clear, well argued and realistic proposals. Over the last few years, the state has taken a number of steps towards institutionalising gender budgeting. However, the approach taken towards gender budgeting needs to be reoriented significantly. Another useful mechanism “Gender Cell” that was instituted in W & CD Department as a nodal agency to take gender budgeting initiative and bring a Gender Budget Statement in the state needs strengthening in terms of proper manpower and budgeting. The state is required to pilot action on gender – sensitive review of public expenditure and policies and guide and undertake collection of sex – disaggregated data for target group of beneficiaries covered under various departments. Moreover, it is important to translate the policy directive into action which requires an action plan and strong monitoring framework for the implementation of the policy.

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Appendix-XII
Statement on 100% Women Centric Programmes

Sl. No	Scheme	2013-14 (Actuals)	2014-15 (RE)	2014-15 (RE)	2015-16 (RE)
1	Rehabilitation of Distressed Women	252	310	310	310
2	Training of Nurses, Midwives and Lady Health Visitors	42273	82059	82059	0
3	Construction of Working Womens hostel	20000	112000	10000	45000
4	Supply of Bicycles to Girls students	0	1	1	1
6	State Commission for Women	16933	20000	20000	21500
7	Indira Gandhi National Widow Pension Scheme	1887107	1659938	1944590	1830480
8	Rajiv Gandhi scheme for Empowerment of Adolescent Girls	730763	856288	1062580	817600
9	Distribution of Free Bicycles to all Girls Students of Class-X of Govt. and Govt. Aided High Schools	1229992	1250000	1400000	1250000
10	Introduction of Hospitality Sector courses at Woman Polytechnic, Berhampur	0	3000	3000	3000
11	Conditional cash transfer for Pregnant women (MAMATA)	2226300	2226300	2226300	2226300
12	Construction of Womens Hostel	13394	0	0	0
13	State Resource Center for Women (SRCW) under National Mission for Empowerment of Women (NMSEP)	1638	0	0	0
	Total	6168652	6209888	6748820	6194191



State Initiatives on Gender Budgeting in India

ANNEXURE

S/no	State	Initiatives on Gender Budgeting	Methodology Adapted
1	Chhattisgarh	<p>Officially adopted Gender Budgeting in 2007-08</p> <p>Women and Child Development is the nodal Department</p> <p>Introduced Gender Budget Statement as part of State Budget in 2007-08.</p> <p>Finance Department undertakes monitoring of Gender Budget Statement.</p> <p>The State Planning Board and Women and Child Development Department are focusing on capacity building on Gender Budgeting.</p>	
2	Karnataka	<p>Officially adopted Gender Budgeting in 2006-07</p> <p>Constituted a Gender Budget Cell in the Fiscal Policy and Analysis Cell, Finance Department in 2007.</p> <p>Introduced Gender Budget Statement as part of State Budget in 2007-08.</p> <p>As a first step to Gender Budgeting, strength of male and female employees working in State Government was captured.</p> <p>Detailed Circular seeking information on Gender Budgeting is issued every year.</p> <p>The Department of Planning monitors the progress using Monthly Programme Implementation Calendar.</p> <p>Gender Budgeting Cell in the Finance Department, Women & Child Department, Department of Economics and Statistics, ATI and SIRD Mysore are promoting capacity building on Gender Budgeting.</p> <p>Constituted an 11 member task force headed by chief secretary in June 2013 to monitor and suggest improvement in the implementation of GB. The term of reference has also been framed.</p> <p>The state has been implementing the Karnataka Mahila Abhivruddhi Yojana (K MAY) as a part of women component plan. K MAY is an institutional arrangement for focussed monitoring of schemes. The schemes implemented by twenty five departments form a part of the K MAY. The Nodal Officers for K MAY in these departments are expected to monitor the performance of schemes shown in the Gender Budget Document.</p> <p>Women and the child development dept. is the nodal agency for reporting of progress every quarter for review under K MAY.</p> <p>The state is promoting Capacity Building on monitoring of Gender budget schemes using Monthly Programme Implementation calendar (MPIC) which is both a planning and expenditure monitoring tool for programme/ Scheme implementation.</p>	<p>The format is divided into three parts:</p> <p>Part A: Women Specific Schemes- Schemes explicitly meant to benefit of women/girls-targeting 100 per cent budget allocation</p> <p>Part B: Pro Women Schemes partly benefits women-budget allocation in the range, at least 30 per cent fund earmarked for women and girls</p> <p>Part C: They don't report in GBS</p>



5	Bihar	<p>Since 2008-09, the Government of Bihar is presenting a GB Statement along with the State Budget which tries to capture all those budgetary allocations which, according to the State Departments, are earmarked for women and girls.</p> <p>It is only in Bihar GB statement that the total allocations are given alongside the allocation reported in Part B of the statement.</p> <p>Out of 40 departments 23 departments are coming up with GB Statement</p> <p>The Department of Finance holds the nodal responsibility of consolidating the data sent by the line departments and preparing the GB Statement in Bihar. A Gender Cell was constituted in the Department of Human Resource Development in Bihar in 2008. The Cell was formally co in 2010-11.</p> <p>It consists of 2 Assistants and 1 Data Entry Operator and is headed by the Principal Secretary.</p> <p>Mandatory for the department to collect sex-disaggregated data at the state level through Central Monitoring-cum-Data Centre.</p>	<p>The format is divided into two parts:</p> <p>Part I: Women Specific Schemes- Schemes explicitly meant to benefit of women/girls- targeting 100 per cent budget allocation</p> <p>Part II : Pro Women Scheme- Scheme partly benefits women- budget allocation in the range, at least 30 per cent fund earmarked for women and girls</p>
6	Rajashtan	<p>Officially adopted Gender Budgeting in 2005-06</p> <p>Set up a High level Committee under the Chairpersonship of Chief Secretary in 2009-10. Principal Secretary Finance, Planning and Women and Child Development are members and Commissioner, Women's Empowerment is Secretary.</p> <p>Constituted a Gender Cell under Directorate of Women Empowerment to function as Secretariat to High Level Committee as also to undertake capacity building exercises.</p> <p>Gender Desks have been set up in 42 Departments to act as a focal point on gender issues.</p> <p>Introduced Gender Budget Statement as part of State Budget in 2012-13.</p> <p>Conducted gender analysis of budgets of 12 Departments.</p>	<p>Information provided in the GBS is Budget Finalization Committee (BFC) unit wise. These are further divided and reflected under three categories- non plan, plan & Centrally Sponsored Schemes (CSS).</p> <p>The format is divided into four parts:</p> <p>Part A: Where the percentage of women beneficiaries / Share of allocation towards women and girls is more than 70%</p> <p>Part B: Where the percentage of women beneficiaries / Share of allocation towards women and girls is between 70 to 30%</p> <p>Part C: Where the percentage of women beneficiaries / Share of allocation towards women and girls is between 30 to 10%</p> <p>Part D: Where the percentage of women beneficiaries / Share of allocation towards women and girls is less than 10%</p>



- | | | |
|---|-------------|--|
| 7 | Tripura | <p>Officially adopted Gender Budgeting in 2005-06
Social Welfare and Social Education Department is the nodal Department.
Gender Budget Cells have been formed in the State in 17 Departments.
Introduced Gender Budget Statement as part of State Budget 2005-06.
The budget allocation in Gender Budget Statement has increased from Rs. 149.82 crores in 2005-06 to Rs. 337.45 crores in 2012-13.</p> |
| 8 | Uttarakhand | <p>Officially adopted Gender Budgeting in 2007-08
Women and Child Development is the nodal Department
Introduced Gender Budget Statement as part of State Budget in 2007-08.
Every year more Departments are reporting in the statement with an increase from 18 to 29 Departments between 2007-08 and 2012-13. Corresponding increase in fund allocation has been from Rs. 330 crores to Rs. 2228 crores respectively.
Department of Women Empowerment and Child Development is the nodal agency for capacity building on Gender Budgeting.</p> |



SECTION 2

Possible Road Map and Implementation Strategy of GRB

1. Background:

Gender Responsive Budgeting (GRB) incorporates gender-equality framework into the budgeting process and the policies that promote equality between women and men. GRB does not involve creating separate budgets for women and girls, or simply increasing specific budget allocations directed to these groups. Instead, it involves putting GRB perspective in allocating expenditures that address persistent inequalities between women/girls and men/boys.

Gender Budgeting could be a powerful tool for the government to decide how policy, programme need to be made and reprioritised through a gender lens. The concept of Gender Responsive Budgeting has developed with a gradual shift over time in the approach towards women within the five-year plans. Since 2005-06 the centre is coming up with Gender Budget Statement (GBS) which highlights gender sensitive budgetary allocation committed by different ministry/ departments of the government. Several states namely Uttarakhand, Tripura, Rajasthan, Bihar, Kerala, MP, Karnataka and Chhattisgarh have been complying Gender Budget Statement (GBS) in the recent past.

In Odisha, the Gender Budgeting concept emerged during 2004-05 by introducing women Component Plan (WCP). A Gender Cell has been functioning under Women & Child Development Department (W&CD), whose mandate is to facilitate the process of GRB in the state. The state adopted a Girls and Women Policy 2014 which include the component of gender budgeting and gender auditing.

The state has partially been able to bring statement on women centric schemes and a statement on gender budgeting in its outcome budget documents. While few departments have initiated a gender budget section in their respective budgets, still the Gender Responsive Budgeting (GRB) has not got momentum in Odisha.

Odisha Budget and Accountability Centre (OBAC), a policy & budget research unit of CYSD conducted a study in 2013 which aims to explore possibilities for Gender Budgeting in the budget process in the state. Since then, the centre have undertaken series of dialogues with the key departments like Finance, W&CD and Planning & Coordination Departments (P&C) to take forward the GB initiatives in the state. It's also felt that a collaborative effort among the policy maker, government officials, CSOs and citizen groups is highly required. Against this backdrop, OBAC, CYSD organised an expert consultation on 15th July 2015 keeping the following objectives:

- Reflection on the progress made on GRB so far!
- To understand the various challenges in bringing the GRB!
- Identify possible suggestive measures for introducing GBS!

The consultation included senior Govt. Officials from key departments, Senior Media Persons, CSOs and noted academicians. The summary of the consultation is as follow.

2. Present Challenges:

Lack of Conceptual Clarity on GRB: Gender Budgeting has emerged as a critical area of budget work in the recent years. Being a new area there is lack of uniform understanding of its basic components, essential



tools, methods and concepts amongst policy makers, government official, CSOs, academician and the media. There are a lot of misconceptions on gender budgeting such as it is separate budgets for men and women, or about merely dividing the budget, or simply about an increase in allocations for women.

Gender-Disaggregated Data: One of the foremost constraints standing in the way of Gender Budgeting is lack of authentic gender disaggregated database in our state. The compilation of sex-disaggregated and other gender relevant data is one of the most important requirements for gender budgeting. Such a database is needed to target area/group specific programs and also to record the number of beneficiaries accessing the services delivered by the program / project as well as assess the satisfaction levels. There appears hardly any credible data base to support the facts of vulnerability and marginalization of women in the process of development. At the same time it is difficult to undertake gender budgeting exercise without a solid and disaggregated data base. Though there are some sex disaggregated data available at the district level, they are not consolidated at the state level.

Responsibilities of the Government Departments: Affirmation action is required to institutionalise GRB in the state. Departments like Women and Child Development, Finance and Planning and Coordination are designated as nodal departments by the central govt to roll out the matter in the states. But due to lack of clarity GRB has not become a reality at the state level so far.

Gender Budget Cell: As experienced at the union govt. as well as in other states Gender Budget Cell act as a focal point for coordinating gender budget initiatives both at intra and inter departments. It acts as nodal agencies for Gender Budget initiatives. In Odisha, the Gender Cell established in 2009-10 in W&CD Dept., whose mandate was to institutionalise GRB in the state has not been able to rise to that level. At present the cell is short of institutional capacity in terms of resources and manpower.

Girls and Women Policy: The state have a Girls and Women policy, which include the component gender budgeting, gender auditing and Sex disaggregated data. But yet the state has not translated the policy directive into a robust action with clear indicator.

Methodology on GRB: Globally, Nationally and Sub Nationally there are tools available, are yet to be explored in the state to its full extent.

Keeping in view the above issues, a roadmap expected

3. Road Map for GRB:

1. Finance Department to take a lead in GB initiatives in State

Finance Department has the power to improve and reform financial direction of the Government. It has a commanding advisory role for coordinating among the various departments and provides a framework for progressive budgeting. It is seen that in most of the states produce Gender Budget Statement (GBS) the lead role has been played by the Finance Department as nodal department. "Gender cell" established by the Women and Child Development Department has remained confined only to limited training programmes in the state. Looking at the present situation to institutionalise GRB in the state there need to establish a "Gender Budget Cell" under the supervision of Finance Department.



2. **Role of Finance Department, P&C Department & W&CD in GB initiation**

To institutionalise GRB, the key departments such as the Finance, the P&C and the W&CD Departments are required to work closely. A Gender Budget Cell needs to be established under Finance Department to monitor the processes and procedures that should be in place to effectively implement GRB in the state. The Planning and Coordination Department has to anchor generating and collecting gender dis-aggregated data and to guide various departments for appropriate planning along with resource allocation for women. Similarly, the Women and Child Development Department has to take the responsibility on capacity building of the officials on GRB.

3. **Identifying standardized methodology for GB**

There are tools available globally, nationally and sub nationally. The state needs to revisit and analyse those tools and adopt appropriate methodology and tools accordingly to implement GRB in the State.

4. **Task force**

A Task Force on Gender Budgeting may perhaps be set up in the finance department with appropriate representative from government, civil society, academicians and media for rolling out GRB in the state. The committee will provide technical inputs and suggest methodology and tools to the nodal departments.

5. **IEC on GB and Training to Govt. Officials**

It is important to create a pool of Resource Persons to carry out GB in the state. Presently, there is lack of literature and IEC material on the subject. For successful implementation of GRB, there appears a clear need to develop IEC materials and build capacity of various functionaries on GRB. Women and Child Development Department (W&CD) to take the responsibilities for developing IEC materials and conducting training programme for the functionaries of GRB.

6. **Identification of Key Departments**

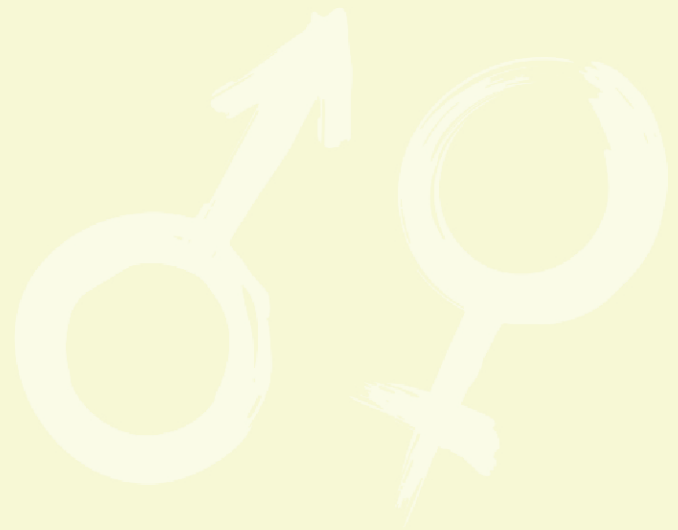
Key departments, schemes and programme are to be identified to at least start GRB. Initially it may be thought of to identify departments needs by Planning and Coordination department, where possible intervention can be made towards Gender Responsive Budgeting in the state. There are also certain sectoral schemes and programmes which are beneficiary oriented like PDS, Scholarships, MGNREGS, subsidy on seeds and fertilizer etc could be taken for starting GRB.

7. **Gender Index & Longitudinal Research**

There exist developmental gaps between men and women across the sectors. To quantify the magnitude of gender-based disparities and track their progress over time and plan schemes and programme to minimise this gap, a gender index of the state need to be in place. There is need for a longitudinal research and analysis on the status of women and men, gap analysis, target oriented community wise and area wise programme/ Schemes in the state. It should be done by an agency having expertise in the field.

8. **GB to start from ground level**

In order to make GB possible in the planning process of the state it is required to start these initiatives from Gram Sabha. Women participation and identification of women needs and consolidation of both their practical and strategic needs in the GP plan could be a starting point for GRB. Planning and Coordination Department (P&C) and Panchayat Raj Department need to work closely to make it possible



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)

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