



**ORIGINAL RESEARCH PAPER**

**Economics**

**THE PERFORMANCE OF GENDER BUDGETING IN KARNATAKA**

**KEY WORDS:** Gender budgeting, Gender mainstreaming, Women oriented programmes

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**ABSTRACT**

*Gender Budgeting refers to a process of looking at the budget formulation methods, budgetary policies, and budget outlay from gender perception. It is a tool for achieving gender mainstreaming. It helps in assessing the gendered impacts of budget. Gender Budgeting looks at the government budgets from a gender perspective to assess how it addresses the needs of women in all sectors. It does not seek to create a separate budget. But it provides affirmative action to address the specific needs of women. Karnataka is a leading state in the introduction of gender budgeting at the state level and since 2006-07 Karnataka government has been preparing gender budget which is presented in the budget session every year. The present study makes an attempt to analyze the performance of gender budget in Karnataka. The analysis throws light on Classification of Schemes in Gender Budget Document, Contribution of Various Departments to Gender Budget, Trends in Number of Schemes reported in Gender Budget, Trends in Allocation under Gender Budget and Department Wise Allocation under Gender Budget in Karnataka. The analysis of gender budgets shows that the share of allocations for 100 percent women oriented programmes has shown a decline in recent years.*

**INTRODUCTION**

In continuation to the efforts to ensure adequate funds to meet the gender specific objectives gender budgeting was introduced in India from 2005-06. Gender Budgets ensure allocation of adequate funds to meet the efforts to reduce gender gap.

Gender Budget has been recognised as a tool with potential to directly promote women's development and empowerment through allocation of resources for women oriented programmes and schemes. It aims to analyse the gender differentiated impact of revenue-raising policies and the allocation of resources. It is useful for monitoring the gender-related policy goals and targets including United Nations Sustainable Development Goals (SDGs).

Gender Budgeting is an essential instruments for promoting gender equality. On the global level, Australia was the first country to introduce the gender budgeting in 1984 and The Australian example was raising awareness and its approach served as an important point of reference for later gender budgeting initiatives. India is one of the early adopters of Gender Budgeting.

At the national level various steps are undertaken to address the gender gap with the cooperation of state and local self governments. As a first step to ensure adequate funds women component plan was introduced at the national level. The WCP made provision to spend not less than 30% of funds to the women beneficiaries under different schemes implemented by the various ministries and departments. However the WCP method did not work well and it was reported by studies that the funds allocated under WCP was not utilised properly and many a time the funds remained unspent. Therefore the government thought of implementing GB and Union Ministry of Finance. Union Ministry of Finance set up an expert group on 'Classification of Government Transactions' to examine the feasibility and find a suitable approach to gender budgeting and economic classification in 2004. This committee was headed by Ashok Lahiri. The committee suggested the classification of gender budgeting into two parts. Part A refers to women-specific schemes (those which have 100 % allocation for women) and part B includes the pro-women schemes (those where at least 30 percent of the allocation is for women). For the first time during 2005-06, planning commission, Ministry of Women and Child Development have taken initiatives towards institutionalizing gender budgeting in central and state government.

Karnataka is one of the very few states which have adopted Gender Budgeting in the state. The first gender budget statement was prepared in 2006-07 and presented to the state

assembly along with the 2007-08 state budgets. The gender budgeting objective is to check the gender inequalities and provide resource allocation. It helps to prioritize and orient public expenditure to reflect the concerns of the women. The Gender Budget Statement was introduced as a part of the State Budget in 2007-08.

The Fiscal Policy Institute of Finance Department is recognized as Nodal agency and is responsible for preparation & documentation of Gender Budget. The concerned line departments are responsible for the implementation of the programmes and schemes & monitoring their monthly progress using the Monthly Programme Implementation Calendar (MPIC). In Gender Budget, the Government Programmes & Schemes under the 29 demands for grants are classified into two categories. I.e. Category A and Category B. Category A comprises schemes which are 100% women oriented on the other hand category B comprises all schemes in which 30% of allocation is for women beneficiaries. The impact of GB on social and economic status of women is monitored by both DWCD and planning department jointly.

**Objectives**

1. To analyse the trends in contribution of major departments to Gender Budget in Karnataka
2. To analyse the financial allocation under gender budget to the different departments in Karnataka.

**Methodology**

The paper is mainly based on the secondary data. The secondary data were collected from various published sources like books, journal, Gender Budget Reports (various years), reports of the Central Statistical Organization, Planning Commission, Ministry of Women and Child Development etc.

**Review of Literature**

Review of some of the studies related to gender budgeting is presented below.

Maruzani, et al. (2012) examined the gender responsive budgeting tracks how budgets respond to gender equality and women rights requirements has it stated in the international convention declaration and treats. This paper used for Diane Elsons (2013) tool for a gender sensitive analysis of budget will be discussed in an effort to show how gender budgeting work helps in narrowing social and economic gap that exist between men and women. It also analyzed policy programs funded through the budget, which seeks to ask "in what ways are the policies and their associated resource allocation likely to reduce or increased

gender equality". This study is based on theoretical in nature. It also suggests that gender budgeting there is the creation of awareness regarding gender specific issues in the policies of all government agencies. And it also brings to light the effort of women in running the economy and attaining economic efficiency by including equity in budget performance indicators.

Reddy & Gangle (2014) analyzed the policies, programmes, strategies and tools of gender budgeting and women empowerment. The Gender Budget has the potential to restore the socioeconomic structure of a Society. It basically aims to increase women's participation in decision making processes.

This study was based on both primary and secondary data. The primary data have been obtained from the beneficiaries and the Government officials through field surveys and interviews. Based on this data they explained the role of government in the implementation of schemes for developing women and child and their effective utilization.

According to the author once the challenges are undertaken, our country will not only achieve the assumed goals, but also enables the gender related issues more familiar with the rural women and put them forward to participate in decision-making processes which makes them strong enough to lead their life.

Gender responsiveness of budgets and policies was assessed by Austen, et al. (2013). There have been a limited number of gender- disaggregated EIA studies sponsored by GRB initiatives: in India, Pakistan, Bangladesh and Switzerland.

This paper revealed that gender analysis cannot stand alone, but must be supported by a strategy to be integrated into the budget decision- making processes so that it influences policies and their funding.

**Classification of Schemes in Gender Budget Document**

All government programmes and schemes under all the Demands for Grants are classified into following three broad categories including sub-categories in the Gender Budget.

Category	Sub- Category of Scheme	Description
A	AY	Under AY sub-category, programmes/schemes are identified which are designed exclusively and specifically for women in general and benefiting them directly. Hence, in this category coverage of women beneficiaries is 100 per cent.
	AN	Under AN sub-category, programmes/schemes are identified which are designed exclusively and specifically for women in general and benefiting them indirectly. Hence, in this category coverage of women beneficiaries is 100 percent.
B	BY	Under BY sub-category, programmes/schemes are identified that benefit women directly in addition to other groups of beneficiaries. Hence, in this category coverage of women beneficiaries varies from 30 to 99 per cent.

	BN	Under BN sub-category, programmes/schemes are identified which benefit women indirectly in addition to other groups of beneficiaries. Hence, in this category coverage of women beneficiaries varies from 30 to 99 percent.
C	C	Under this sub-category, programmes/schemes that do not fall under A (AY/AN) or B (BY / BN) are identified and classified as C category.

Source: Gender Budget GoK-2020-21  
 AY (Beneficiary Oriented) and AN (Non - Beneficiary Oriented), Under A category  
 BY (Beneficiary Oriented) and BN (Non - Beneficiary Oriented), Under B category

**Contribution of Various Departments to Gender Budget**

With the introduction of Gender Budgeting in 2007-08 in Karnataka, reporting of contribution of various departments to GB is made mandatory. Trends in contribution of major departments in Karnataka is presented in the below table.

**Table 1: Trends in contribution of various departments to Gender Budget**

Year	Social Welfare	Women and Child Development	Educate	Health and Family Welfare	Other s	Total GB allocation
2007-08	0.83	0.75	4.03	0.97	4.72	11.3
2008-09	0.8	1.02	4.53	0.99	4.64	11.99
2009-10	0.87	1.14	3.76	0.95	4.7	11.42
2010-11	1.1	1.53	4.4	1.05	3.92	12
2011-12	1.09	0.69	4.19	1.04	6.9	13.91
2012-13	3.27	1.56	4.46	1.15	5.04	15.48
2013-14	1.25	1.09	4.43	1.14	7.32	15.22
2014-15	1.1	1.11	3.42	1.07	7.91	14.61
2015-16	1.22	1.21	3.34	1.02	9.05	15.84
2016-17	1.6	1.01	3.59	1.17	8.4	15.78
2017-18	1.89	1	3.51	1.32	8.59	16.31
2018-19	1.44	1.19	3.82	1.29	10.59	18.33
2019-20	1.36	0.83	3.76	1.24	9.6	16.79

(In percentage)  
 Source: Gender Budget, GOK - 2021-22

The data shows that the share of GB has increased from 11.3% in 2007-08 to 18.33 in 2018-19. There is a reduction in share of GB to 16.79 in 2019-20 which is pandemic year. As observed earlier there is reduction in allocation across all the departments for individual programmes. In the case of individual departments it is observed that the share of education department is relatively more compared to the other departments. But over a period of time the share of education department also shown a decline. There is a marginal increase in the share of social welfare department. During 2018-19 which is a pre-pandemic year, the share of social welfare department was 1.44% during this year education department contributed 3.76 % of the total gender budget and other departments have contributed 10.59% of the total gender budget. There is an increase in the contribution of health and family welfare department to the total budget. This may be due to the introduction different schemes for pregnant women and infants, health schemes for adolescent girls etc. DW & CD is another department with 1.19% contribution and there is no significant increase in the share of this department and it declined to 0.83% in 2019-20 due to decline in allocations to projects implemented by the DW & CD.

**Trends in Number of Schemes reported in Gender Budget**

Since the introduction of GB in Karnataka several departments have started reporting number of schemes and allocations according to the GB classifications of Category A

and category B. Data relating to the number of schemes under category A and B is presented in table below.

**Table 2: Trends in number of schemes under Gender Budget (2009-10 to 2019-20)**

(Rs. in Lakh)

Year	No. of Departments	Category A		Category B		Total Schemes
		No. of schemes	% of A	No. of schemes	% of B	
2009-10	39	47	5.96	742	94.04	789
2010-11	39	49	6.23	737	93.77	786
2011-12	39	45	5.59	759	94.40	804
2012-13	39	39	5.91	621	94.09	660
2013-14	39	40	5	760	95	800
2014-15	39	59	6.88	798	93.12	857
2015-16	36	54	6.98	720	93.02	774
2016-17	36	57	7.91	664	92.09	721
2017-18	32	58	8.19	650	91.81	708
2018-19	29	56	7.43	698	92.57	754
2019-20	29	59	6.74	816	93.26	875

Source: Economic Survey of Karnataka (various years)

The data shows that 39 departments have reported allocations under both categories. During 2015-16 only 36 departments have reported and this declined to 29 during 2018-19 and 2019-20. However, there is an increase in number of schemes under category A which are 100% women oriented schemes. The number of women oriented schemes under category A has increased from 47 to 59 between 2009-10 and 2019-20. Similarly the number of schemes under category B which shows 30% allocation for women also increased from 742 to 816 during the same period. The share of category A in the total number of schemes also showed an increase over a period of time, which is a welcome trend. The share of category A in the total number of schemes was 5.96% in 2009-10 and it increased to 8.19% in 2017-18, but declined in next two years.

**Trends in Allocation under Gender Budget**

Data relating to the total allocation to Category A and Category B schemes is presented in table 3.

**Table 3: Trends in budget allocation under Gender Budget**

(Rs. in Lakh)

Year	Category A	% Cat. A	Category B	% Cat. B	Total
2009-10	64522	2.87	2181897	97.13	2246419
2010-11	92430	3.47	2570005	96.53	2662435
2011-12	145415	3.99	3492316	96.00	3637731
2012-13	264751	6.06	4102657	93.94	4367408
2013-14	191530	3.36	5506721	96.64	5698251
2014-15	364991	5.22	6629159	94.78	6994150
2015-16	562265	9.07	5637356	90.93	6199621
2016-17	509107	7.63	6160340	92.37	6669447
2017-18	590183	7.79	6979108	92.20	7569291
2018-19	510840	35.18	941461	64.83	1452301
2019-20	522246	4.70	10579039	95.29	11101285
Average	347116.36		4980005.36		5327121.73
CV	58.03		54.29		52.84

Source: Economic Survey of Karnataka (various years)

The data shows an increasing trend in allocation under both categories. Allocation under category A increased from Rs. 64522 lakh in 2009-10 to Rs. 522246 lakh in 2019-20. Between 2009-10 and 2019-20, average annual allocation was Rs. 347116.36 lakh for category A and Rs. 4980005.36 for category B schemes. The share of allocation under category A was only 2.87% in total allocations in 2009-10 and this has increased over a period of time and in 2018-19 it was 35.17%. However in the very next year it dropped to 4.70 %. The

allocation under category A has shown greater variation compared to category B. while variation in allocation under category A was 58.03%, it was 54.29% in the case of category B.

**Department Wise Allocation under Gender Budget (2020-21)**

Karnataka Government has adopted GB as a tool for effective implementation and monitoring of gender specific programmes and schemes at various levels. The demand wise fund allocation of different departments for the financial year 2020-21 is presented below

**Table 4: Department wise classification of fund allocation (2020-21)**

(Rs. in lakh)

Sl. No	Departments	Total Allocation (RE)	Cat. A	Percent age	Total of Cat. A + B (min 30%)	Percent age
1	Education	2728498	6460	0.24%	855133	31.34%
2	Social Welfare	748247	1950	0.26%	217685	29.09%
3	Health and Family Welfare	1145685	20412	2%	356223	31.09%
4	Women and Child Development	471092	35130	7.46%	165725	35.18%
5	Housing	411756	252349	61.29%	287902	69.92%
6	Urban Development	1177171	0	0%	24297	2.06%

Source: Gender Budget, GOK - 2021-22

The table shows the fund allocation in selected social sectors of Karnataka during the period 2020-21. In the total budget Rs. 2728498 lakh is spent by the education department and it was the highest allocation registered 2020-21. The lowest allocation is observed in Housing (Rs. 411756 Lakh).

By looking at the category wise allocation it can be observed that the share of Category A ranges between 0.24 % to 61.29%. Housing department has seen highest amount for category A in which women are the beneficiaries. This is due to the government policy of allocating house in the name of women in the house in the implementation of housing schemes. But in case of other departments, allocation to women only (category A) is very low except in women and child development. In the department of women and child development 7.46% of the total funds are under the category A and allocation under category A and category B together constitutes 35.18% of the total allocation. Education department has only 0.24% of allocation to women only programmes and 31.14% for both category A and category B schemes. Urban housing department does not have any women only schemes and category A and category B constitute as low as 2.06% which is the lowest among all the departments.

**Summary and Conclusion**

The study revealed that the share of GB has increased from 11.3% in 2007-08 to 18.33 in 2018-19. There is a reduction in share of GB to 16.79 in 2019-20 which is pandemic year. As observed earlier there is reduction in allocation across all the departments for individual programmes, though there is an increase in the contribution of health and family welfare department to the total budget. This may be due to the introduction different schemes for pregnant women and infants, health schemes for adolescent girls etc

DW & CD is another department with 1.19% contribution and there is no significant increase in the share of this department

and it declined to 0.83% in 2019-20 due to decline in allocations to projects implemented by the DW & CD. The share of category A in the total number of schemes in Karnataka showed an increase over a period of time, which is a welcome trend.

The share of category A in the total number of schemes was 5.96% in 2009-10 and it increased to 8.19% in 2017-18, but declined in next two years. However, there is an increase in number of schemes under category A which are 100% women oriented schemes. The number of women oriented schemes under category A has increased from 47 to 59 between 2009-10 and 2019-20 in Karnataka.

The present paper made an attempt to analyze the performance of gender budget in Karnataka. The study observed that there is no significant increase in the share of Department of Women and Child Development and it is due to decline in allocations to projects implemented by the DW & CD. The share of the total number of schemes under category A which are 100% women oriented schemes showed an increase over a period of time. The share of allocations for 100 percent women oriented programmes has shown a decline in recent years.

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