It is ironic and sad that a State like Tamilnadu, relatively better off on many an economic and social development indicator, does not have a holistic State Policy on women’s development, leave alone a Gender Policy or Gender Budgeting.

While schemes for women are aplenty, the ground reality of women in Tamilnadu, especially among sections like the dalits, tribals and the working class, continues to be an area of grave concern. There have been many grassroots reports to show that the thrust towards globalisation and privatization has only added to poverty and even starvation among specific sections of women in the State. And a Rights-Based Approach and Gender Equity Perspectives are clearly missing in the State Government's approach to women's development in Tamilnadu.

Gender Budgeting is a powerful tool to measure a Government's commitment to the empowerment of women. “Social Watch - Tamilnadu” is releasing this monograph, with a wish that both civil society organizations and government agencies in the State initiate a wide debate on the State Government's policy framework on women in Tamilnadu. Hopefully Gender Budgeting will become a reality in the State, leading to greater empowerment of women in the State, especially dalits and tribals and the working class among them.

We thank all those who have helped us in developing this monograph - especially Dr. Packiaraj - our Mentor-cum-Research Guide, Fr. John Kumar - our consultant, Mr. Babu Jesudoss and Mr. Krishnamoorthy - our researchers, and Ms. Stella Rozario and Mr. Xavier - our administrative staff.

Kamatchi Sundaramurthy Researcher
Manu Alphonse Director
Lobbying towards Gender Budgeting in Tamilnadu

Based on the first (draft) version of the monograph, “Towards Gender Budgeting in Tamilnadu”, “Social Watch - Tamilnadu” invited, in November 2007, the “Tamilnadu Women's Collective” and the “Initiatives: Women in Development” (IWID) to lead the lobbying efforts towards Gender Budgeting in Tamilnadu.

The two organizations responded very positively and organized, in collaboration with “Social Watch - Tamilnadu”, a State-Level Consultation.

The Consultation, held on 1st February 2008 at Chennai, brought together key leaders of Women's Organizations, women researchers and activists in the State. The participants, following intense discussion on the contents of the monograph, “Towards Gender Budgeting in Tamilnadu”, were unanimous that Gender Budgeting is a task forward. Significant suggestions towards relating Gender Budgeting to needs of marginalized women in Tamilnadu were also offered.

Soon after, at the Press Meet on “State's Accountability on Rights to Health and Women's Health Care - Gaps and Challenges” organized by NAWO-Tamilnadu, “Social Watch - Tamilnadu” provided inputs based on its Gender Budgeting research.

During February - April 2008, in preparation for the on-going 2008-09 Budget Session of the TN Assembly, Ms. Sheelu Francis of “Tamilnadu Women's Collective” and Ms. Kamatchi Sundaramurthy of “Social Watch - Tamilnadu” have been meeting leaders of the various main political parties in the State as well as committed bureaucrats and lobbying for the need to initiate Gender Budgeting in the State. The first (draft) version of the monograph, “Towards Gender Budgeting in Tamilnadu” has been widely distributed and has been the basis for discussions with key stake-holders.

“Social Watch - Tamilnadu” sincerely thanks Ms. Sheelu Francis of Tamilnadu Women's Collective, for her great commitment towards effectively taking Gender Budgeting forward in the State. Thanks are also due to Ms. Beulah and Ms. Neelavalli of IWID for their contribution at the February Consultation.
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PART I
GENDER BUDGETING: THE BACKGROUND

1. The Global Scene

2. The Concept
GENDER BUDGETS - THE GLOBAL SCENE

“Gender Budgeting” is still in the making in many parts of the world.

In the 1970's and 1980's, advocates of women's development spoke of integrating women into the developmental process. In the 1990's, the emphasis changed to the institutionalization of gender issues in development policy and planning, i.e., mainstreaming gender in overall policy planning and budgetary processes.

- **The Fourth World Conference of Women held in Beijing in September 1995** emphasised, in its Platform for Action, the need for a gender perspective in all macroeconomic policies of Governments.

- **The 23rd Special session of U.N. General Assembly in June 2000** also explicitly called for attention to the goal of gender equality in budgetary processes at national, regional and international levels. And the **2000 United Nations Millennium Development Goals** had Gender equality as one of its 8 goals.

- **In 2001, UNIFEM launched a 20-country programme (2001-2004),** creating a momentum among Governments, Civil Society and Parliamentarians to engage in budget-making from a gender perspective. In 2005, the second phase of the program was launched. It aimed at the application of Gender Analysis to Government Budgets, focusing on the use of Gender-Responsive Budgeting (GRB) as a tool to increase accountability, participation and gender responsiveness in national budgeting.
“The realization and the achievement of the goals of gender equality, development and peace need to be supported by the allocation of necessary human, financial and material resources for specific and targeted activities to ensure gender equality at the local, national, regional and international levels as well as by enhanced and increased international cooperation. Explicit attention to these goals in the budgetary processes at the national, regional, and international levels is essential.”

- UN General Assembly, Platform for Action, 2000
Globally, Gender Budgeting exercises have steadily grown in terms of the number of countries, each of them following different methods and processes and involving varied type of partners. By 2004 over 60 countries had introduced Gender-Responsive Budget initiatives to ascertain the Gender impacts of their government budgets and to ensure adequate flow of funds to women in their country.

“To achieve the (Millennium Development) Goals, nationally owned development strategies and BUDGETS must be aligned with them. This must be backed up by adequate financing within the global partnership for development and its framework for mutual accountability.”

- Ban Ki Moon, UN Secretary General
Gender Budgeting involves, among other things,

- Analysis of public expenditures and revenues from a gender perspective;
- Analysis of gender-targeted allocations (e.g. special programmes targeting women);
- Study of the differential impact of expenditures across all sectors and services, disaggregated by gender;
- Review of equal opportunities, policies and allocations within government services etc.
GENDER BUDGETS - THE CONCEPT

Historically, we have moved a long way in terms of perspectives and methodologies since the mid-1980's, when initial attempts were made to integrate gender perspectives into national budgets. There has been a steady progress from ‘Women's Budgets’ to ‘Gender Budgets’ (reflecting the ongoing shift from a focus on women to the focus on gender and the relations between women and men) to ‘Gender-Sensitive Budgets’ to ‘Mainstreaming Gender Perspectives into Budgets’, (implying that the aim is not to produce a separate gender budget but to incorporate relevant gender perspectives into overall budget processes).

Studies on “Gender and Development”, all over the world, have highlighted one common point: Irrespective of other factors, there is always a significant difference in the outcomes for men and women, in the process of development. Government Budgets are, by themselves, never gender-neutral; in the sense, government expenditures and revenues never impact on men and women in an equal manner.

The Gender Budget Initiative is a methodology (with a set of tools and processes), designed to facilitate the application of “Gender Analysis” in the formulation of Government budgets and the allocation of budgetary resources. The objective is to provide a mechanism for ascertaining the differential impacts of fiscal policies on women vis-à-vis men and on girls vis-à-vis boys and to link gender-wise differences to the processes of public policies.
Gender Budget exercises, undertaken in various countries, have attempted to answer the following kind of questions:

- What are the Plan priorities of the Government, as revealed by the relative allocations made by it to different sectors or functions in its annual budget?
- What are the specific measures adopted by the State for removing gender-based handicaps and how much was budgeted for such measures?
- Has the allotted amount for each of those measures been spent in that year?
- How equitable was the actual distribution of expenditure under schemes that were supposed to equally benefit persons of both genders. For example, in state expenditure for primary education, what were the actual shares received by boys and girls?
- In some countries, exercises are being made to examine as to what resources had been actually allocated and spent on functions that women considered important. Efforts are also on to assess budgetary performance in terms of physical, rather than monetary, achievements out of the allocations.
Gender Budgeting consists of empirical exercises that focus on public policies and aim to bring out their gender-specific implications. Data for the exercises is drawn from the budgets and official records of the country. Their general objective is to assess the relative weights given to different policy aims by the state and among those, the relative benefits or costs accruing to men and women.

Gender-Responsive Budgeting, in simple terms, refers to the analysis of actual Government expenditure on women in comparison to their needs.

**Gendering the Budget is not meant (merely) to bargain for a larger share of the resources for women or to create a separate budget for them. The aim is to analyze the budgetary expenditures from a gender perspective.**
PART II

Gender Budgeting in India

3. National Scene
4. Indian States
5. Women Component Plan - A Paradigm Shift?
GENDER BUDGETING - NATIONAL SCENE

In India, it was the 1974 Report of the Committee on the Status of Women in India, “Towards Equality” that gave the initial impetus towards the search for gender perspectives on public expenditure.

And, the Eighth Five Year Plan (1992-97) highlighted, for the first time, the need to ensure a definite flow of funds from the general developmental sectors to women:

“The benefits of development from different sectors should not bypass women, and special programmes on women should complement the general development programmes. The latter, in turn, should reflect greater gender sensitivity”.

Yet, not much progress was made in terms of ensuring adequate flow of funds and benefits to women.

It was the Ninth Five Year Plan (1997-2002), which adopted “Women Component Plan” as one of the major strategies of planning and budgeting and directed both the Central and State Governments to ensure that “not less than 30 per cent of the funds/benefits are earmarked in all the women related sectors”. It also directed that a special vigil be kept on the flow of the earmarked funds/benefits through an effective mechanism to ensure that the proposed strategy brings forth a holistic approach towards empowering women.

In 1998, the Department of Women and Child Development, Government of India, took up the initiative of generating “gender-aggregated data” across the country. Based on a series of consultations, held with States and Union Territories to develop Gender Development Index (GDI) and Gender Empowerment Measures (GEM), 18 indicators were identified for collection of gender-disaggregated data at state/district levels. (Refer page 16).
## 18 Indicators for Gender Development Index (GDI) and Gender Empowerment Measures (GEM)

1. **Sex Ratio**
2. **Sex Ratio (0-6 Years)**
3. **Mortality Rate (15-35 years)**
4. **Under-5 Mortality Rate**
5. **Proxy Indicator for control over Resources**
6. **Percentage of male & female non-farm workers among main workers**
7. **Percentage of agricultural labourers among marginal/subsidiary workers**
8. **Agricultural wage per day for males & females**
9. **Employment in Central / State Governments and local bodies**
10. **Education upto middle level**
11. **Attendance in school (6-14 years)**
12. **Main and marginal WPR**
13. **Male & Female Literacy Rates**
14. **Unnatural deaths per lakh of population**
15. **Percentage of non-death crimes against women**
16. **Percentage of sterilizations among males & females**
17. **Voted, Contested & Elected women in Central & State Elections**
18. **Percentage of boys & girls, appearing for 10th Board Examinations.**
The **UNIFEM Workshop on “Engendering National Budgets in the South Asia Region”** held in July 2000 in New Delhi, in which government representatives including from the Planning Commission as well as from UN agencies, media, research institutions and members of civil society, was another concrete step towards Gender Budgeting in India.


1. Those specifically targeted to women and girls
2. Pro-women allocations which are the composite expenditure of schemes with women component, and
3. Mainstream public expenditure that has gender differential impacts.

In 2004-05 the Ministry of Women and Child Development (MWCD) adopted a Mission Statement for “Budgeting for Gender Equity”. A Strategic Framework of Activities to implement this mission was also framed and disseminated across all Ministries of Government of India. (*Refer pages 18 and 19*).
Mission Statement

“BUDGETING FOR GENDER EQUITY”

Broad Framework Of Activities

• Quantifying of Allocation of Resources for Women in the Union, States and Local Administration budgets and expenditure thereof
  - Refining and standardizing methodology and development of tools
  - Trend Analysis
  - Analysis of change in pattern, shift in priorities in allocation across clusters of services etc.,
  - Variations in allocation of resources and actual expenditure
  - Adherence to physical targets

• Gender Audit of Policies of the Government - Monetary, fiscal, trade etc., at the Centre and State levels
  - Research and micro studies to guide macro policies like credit policy, taxes etc.,
  - Identification of gender impact of policies/ interventions viewed as gender neutral
  - Micro studies to identify need for affirmative action in favour of women towards correcting gender imbalances

• Impact assessment of various schemes in the Union and State budgets
  - Micro Studies of incidence of studies of benefits
  - Analysis of cost of delivery of services
• Analyzing programmes from the perspective of their impact on status of women as reflected in important Macro Indicators like literacy, MMR, Participation in work force

• Institutionalizing the generation and collection of gender disaggregated data
  - Developing MIS for feedback from implementing agencies
  - Inclusion of new parameters in data collection in Census and surveys by NSO, CSO etc.,

• Consultations and capacity building
  - Collation of research and exchange of best practices
  - Developing methodologies and tools for dissemination
  - Forums and Partnerships amongst experts and stakeholders

• Review of decision making processes to establish gender equity in participation - review of extant participation of women in decision making processes and to establish processed and models aimed at gender equity in decision making and greater participation of women.

• Formulation and reflection of satellite accounts to capture the contribution of women to the economy by way of their activities in areas that go unreported like care economy, unpaid work in rearing domestic animals etc.

“I confess that policy makers often tend to forget that one-half of the population is constituted by women and they are entitled to an equal share - and an equal say - in all programmes and schemes”.

- Budget Speech of P. Chidambaram, Minister of Finance
  Union Budget 2008-09, Government of India.

**Where are the Women in the Union Budget 2008-09?**

- Total allocations for women show a very marginal increase from 3.3 to 3.6 percent of the total government expenditure (as per the Gender Budgeting Statement), a mere 0.3 percent increase. The number of ministries and departments reporting in the Gender Budgeting Statement remains constant (with 33 Demand for Grants), which is a disappointment.

- Women-Specific allocations in agriculture as a percentage of total allocations in agriculture has increased from 2.52 percent (2007-08 RE) to 3.66 percent (2008-09 BE).

- In higher Education, however, priority for women has gone down from 19.72 percent (2007-08 RE) to 17.13 percent (2008-09 BE).

- Considering the fact that one-third of women are engaged in the unorganized sector, it is disappointing to note that in the Union Budget 2008-09, the multifarious issues which social security entails have been largely neglected.

- Response to Union Budget 2008-09,
  Centre for Budget and Governance Accountability.
The 2006 Approach Paper to the 11th Five Year Plan by the Government of India declared:

“Special measures for gender empowerment and equity will be essential component of the 11th Five Year Plan. 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. Ensuring that at least 33 percent of the direct and indirect beneficiaries of all Government schemes are women and girl children is one of the monitorable Socio-Economic Targets of the 11th Plan.”

The Steering Committee on Empowerment of Women and Development of Children for the Eleventh Plan stressed that the 11th plan period will expand Gender Budgeting Cells to all Ministries/Departments and that each Ministry/Department of both Centre and States puts in place a systematic and comprehensive monitoring and auditing mechanism for outcome assessment. It spoke of a Gender Budgeting Cell within the MWCD to be developed and strengthened in the 11th plan period. The Committee also stressed the need for gender budgeting to be adopted in all States and UTs as “ultimately they are the implementing agencies of all developmental programmes at the field level”.
Taking Gender Budgeting To The States

“Ministry of Women and Child Development has stressed upon the importance of STATE GOVERNMENTS taking up Gender Budgeting initiatives in view of their dominant contribution in allocation of resources for women and critical role in implementation of all major public expenditure programmes. The success of Gender Budgeting rests on gender-sensitive implementation of important centrally-sponsored schemes entrusted to the states and on engendering the STATE BUDGETS.

The Planning Commission has also instructed all STATE GOVERNMENTS that it should be ensured that Gender Budgeting is a part of the Planning Process of all States as part of the directions issued to States for the Eleventh Plan and Annual Plan 2007-08.”

- “Gender Budgeting - Budgeting for Gender Equity”
GENDER BUDGETS – INDIAN STATES

The various Reports of NIPFP led to certain realization of the need to analyze State Budgets with a gender perspective, since the States / Union Territories account for bulk of the expenditure in social sector, which impinges on the welfare, development, and empowerment of women.

In December 2001, the Department of Women and Child Development entrusted the National Institute of Public Cooperation and Child Development (NIPCCD), with the task of coordinating Gender Budget Analysis in 22 States.

The methodology chosen was a simple one of desk review, basically collecting, from state budget documents, requisite information on the following categories of schemes and programmes:

- **Women-Targeted Schemes** (defined as schemes where 100% of allocation is meant for women)
- **Pro-Women Schemes** (defined as those which incorporate at least 30% of allocation for women or significantly benefit women)
- **Gender-Neutral Schemes** (meant for the community as a whole)

These schemes were further classified in four clusters on the basis of their potential impact on women’s social position:

- Protective and Welfare services
- Social services
- Economic services
- Regulatory and Awareness Generation services

And the following 6 departments of the States were selected for analysis

- Department of Women and Child Development
- Department of Health and Family Welfare
- Department of Social Welfare
- Department of Rural Development
- Department of Education
- Department of Agriculture.
Following the NIPCCD initiative and the proactive role of the Ministry of Child and Women Development, some of the Indian States have made initial steps towards gender budgeting.

- **The Kerala Chief Minister** in 2001 claimed, “We are already doing to a significant extent in our local government plans, where 10% of resources are earmarked for women development projects.”

- **Rajasthan**, in its Budget 2005-06, emphasized the need for gender budget auditing in the state and promised to carry out gender budget auditing for 6 selected departments.

- **The Karnataka Deputy Chief Minister** in 2006 said that “The State Government will set up a Gender Budget Cell in the Finance Department to study the allocation for women in budgets and suggest measures to increase them.”

- **Madhya Pradesh** has incorporated gender budgeting in 13 departments in its Budget 2007-08.

- **Chief Minister of Assam**, who also holds the Finance portfolio, while laying the state budget for 2008-09 announced the introduction of Gender Budgeting from the coming fiscal.

- **The Bihar government** presented a Gender Sensitive Budget in the assembly for 2008-09, with special focus on the socio-economic development of women.

- **Haryana** Finance Minister said that for the first time in Haryana, there would be Gender Budgeting from the year 2008-09.
The Interim Report included results of the analysis of data from only 10 States (Assam, Bihar, Meghalaya, Gujarat, Jammu and Kashmir, Maharashtra, Rajasthan, Madhya Pradesh, Orissa and Manipur) and related to the 2 financial years, 2000-2001 and 2001-2002. (Even though Tamilnadu was included in the 22 States, no report was submitted from the State and hence was not included in the Interim Report.)

In spite of the various gaps and limitations of the Report, accepted by the authors themselves, the conclusions, even if limited, are revealing:

“In ten states selected, the range of allocations to women programmes (targeted and pro combined) varied between 3% to 13% of the State budget. Targeted schemes, as compared to pro-women schemes, received lower percent allocations, and in four States, less than 1%. Allocation to pro-women schemes showed wide variations across States and ranged between less than 1% to 11%. It is obvious that fiscal flow to women’s programme in all States is far below the desired level, and is lower than the norms of Planning Commission (30%).”


The NIPCCD initiative has also been instrumental in raising basic methodological issues and new lessons learned, that have serious implications for furthering the endeavor related to state gender budget analysis. The exercise has been useful in making the budgetary gaps visible and revealing the need for alternative patterns of resource allocation.
SPECIAL COMPONENT PLAN – MAIN ELEMENTS

1. PROPORTIONALITY:

According to SCP, funds allocated for the welfare of the particular section out of the total annual plan outlay, should be at least proportional to their populational percentage at the national and states level. Hence if women constitute about 50% of the population, at least 50% of the Plan outlay of Central and State Budgets should be allocated as WCP funds.

2. CONVERGENCE:

Given the fact that numberless schemes by different departments and ministries rarely lead to any significant impact, SCP envisages an approach whereby holistic programmes, in accordance with specific historic needs and priorities of the section concerned, would be evolved and sufficient funds allocated for the programmes. The targets fixed under SCP are to be disaggregated into district-wise and sector/departments-wise targets.

3. UNIVERSAL APPLICATION:

No Central or State Government department or ministry can claim exemption regarding the implementation of SCP. SCP also makes it clear that no mere notional allocations of funds, based on the unacceptable logic of indivisibility of projects, are allowed. Every department/ministry must initiate concrete steps to evolve proper programmes under SCP, as per specific Government Orders (G.O.s). Separate budget heads have to be shown in the Budget Link Book, clearly mentioning the receipts-expenditures details of SCP, ensuring prevention of any diversion, under-utilization or mis-utilization of funds earmarked for the specific section.

4. AUTO-DECISION MAKING:

SCP visualises also that women themselves (in the case of WCP) should have the final say in the implementation of SCP. Therefore SCP demands that at both Central and State levels, the department concerned with women’s welfare, such as the Department of Women and Child Welfare, should act as the nodal agency for the formulation, implementation and monitoring of SCP.
Women Component Plan (WCP) – A Paradigm Shift?

The Concept of the “Women Component Plan” derives its inspiration from the earlier “Special Component Plan” (SCP), originally evolved, with regard to dalits during the 6th Five Year Plan and the later Tribal Sub-Plan for Tribals. The SCP for dalits was based on an acknowledgement of failures of all previous strategies for dalit welfare and hence SCP was presented as a paradigm shift in planning and budgeting for dalits. It had very clear principles and methodologies. (Refer Page 26).

The long experiences of “Social Watch – Tamilnadu” as well as other budget advocacy organizations in the country, involved in dalit budgeting, have given us many insights into both the potentiality of SCP as well as the way in which bureaucratic apathy and lack of political will have worked together to constantly sabotage this progressive scheme, to the great detriment of dalits in the country.

It is very important that serious independent efforts are taken to ensure that WCP does not suffer the same disabilities found in the implementation of SCP for dalits.

The Women Component Plan was first articulated during the 9th Five Year Plan (1997-2002). It was visualised as a major strategy of gender budgeting and women’s empowerment. WCP was intended towards a ‘convergence of existing services’, available in both women-specific and women-related sectors.

The Plan directed both the Central and the State Governments to ensure “not less than 30 per cent of the funds/benefits are earmarked in all the women-related sectors”. It also directed that a special vigil be kept on the flow of the earmarked funds/benefits through an effective mechanism to ensure that the proposed strategy brings forth a holistic approach towards empowering women.
Towards Gender Budgeting in Tamilnadu

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<tr>
<th>Special Component Plan for Dalits</th>
<th>Women Component Plan</th>
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<tr>
<td><strong>1. PROPORTIONALITY</strong></td>
<td>&quot;Central and State Governments should ensure that not less than 30 per cent of the funds/benefits are earmarked in all the women-related sectors&quot;.</td>
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<tr>
<td>&quot;Out of the total plan outlay, funds allocated for the welfare of dalits should be at least as much as the percentage of their populational representation.&quot; That means at least 19% of the total plan outlay in Tamilnadu should be allocated to dalits.</td>
<td>Justice demands that, in most cases, 50% should be allocated to women.</td>
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<tr>
<td><strong>2. CONVERGENCE</strong></td>
<td>While certain coordination is visualised, there seems to be no specific perspective of convergence with regard to WCP.</td>
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<tr>
<td>&quot;Only those programmes specifically meant for dalits and the percentage amount of funds allocated, as per specific G.O.s, can be included in the SCP. Separate Budget heads have to be shown in the ‘Plan-Budget Link’ Book, clearly mentioning the receipts and expenditures details of SCP (in order to prevent diversion, underutilization and mis-utilisation of funds earmarked for dalits)&quot;. This demands that a holistic programme of empowerment has to be prepared and dis-aggregated district-wise and sectors/departments-wise.</td>
<td></td>
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<tr>
<td><strong>3. UNIVERSALITY</strong></td>
<td>WCP seems restricted to only those ministries/departments which have traditionally been perceived as &quot;women-related&quot;.</td>
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<tr>
<td>&quot;Every department and ministry should evolve separate programmes in accordance with specific needs and priorities of dalits. And any notional allocations under SCP need to be avoided. In all sectors of plan programmes, outlays for development of SCs should be incorporated and no distinction can be drawn between the so-called ‘indivisible’ and ‘divisible’ sectors&quot;.</td>
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<td><strong>4. AUTO DECISION MAKING</strong></td>
<td>While MWCD has taken a proactive role in taking gender budgeting at the Central level, it is not clear whether it has the powers of a &quot;Nodal Agency&quot;.</td>
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<tr>
<td>&quot;The Department concerned with Dalit Welfare at the Centre and at the States should act as the Nodal Agency for formulation, implementation and monitoring of SCP&quot;.</td>
<td>In TN, there is no separate department of women's welfare.</td>
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<tr>
<td>In TN, Adi Dravidar and Tribal Welfare Department is the Nodal Agency.</td>
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But a closer scrutiny into the WCP reveals a dilution of scope already at its origin and major flaws in its very visualisation. A comparison between the SCP for dalits and WCP, vis-à-vis their basic premises brings out the dilution of the very idea of a Special Component Plan in WCP. *(Refer page 28).*

**Principles of Proportionality, Convergence, Universality and Auto-Decision making,** which were at the heart of the paradigmatic change of perspectives required by the SCP for dalits, seem to be mostly absent or at least highly diluted in the visualization of WCP, thus restricting the space for true empowerment of women through Gender Budgeting.

During the 11th Plan, this mistake seems to have been partially taken note of, as seen by the statement from the Approach paper *(Refer page 21).*

Yet Gender Budgeting in India has a long way to go as seen by the following two statements:

“The feedback from researchers, as also the gaps in data received, indicated that almost all departments included in the study, with an exception of a few, were unable to provide the exact amount earmarked as a share of Women Component Plan out of the total budget of that Department. The accounting/auditing and record keeping procedures did not have these disaggregated allocations. It was informed that whenever required, these figures are worked out on an ad-hoc basis in line with the requirements.”


“With regard to most sectors, Budget 2007-08 maintains the status quo of women in India. Considering that a 30% allocation of all ministries was promised to be used in the Women Component Plan that was adopted way back in the Ninth Five Year Plan, the Union Budget figures once again reflect how much more needs to be done in prioritizing women in all developmental programmes and schemes.”

– Centre for Budget and Governance Accountability,

“*Budget 2007-08: Dream or Despair? Response to Union Budget 2007-08.*”
PART III
Towards Gender Budgeting in Tamilnadu

6. Research Findings

7. Recommendations
TOWARDS GENDER BUDGETING IN TAMILNADU -
RESEARCH FINDINGS

In spite of the constant communications/ guidelines coming from the Central Planning Commission and Central Government for more than a decade (1997-2008), none of the Tamilnadu Government budget documents, till today, talks about “GENDER BUDGETING” or “WOMEN COMPONENT PLAN”.

After the 18 point programme policy frame work for women and children by the previous AIADMK government became a victim of party politics and was hardly implemented, no efforts towards a holistic gender policy have been undertaken in the State.

Though organizations such as the Tamilnadu Peoples' Forum for Social Development, All India Democratic Women's Association (AIDWA), the Tamilnadu Women Panchayat Presidents Association and Social Watch - Tamilnadu have off and on raised their voices for gender budgeting in the State, the State budgets have continued to remain gender-blind and have not yet seen the beginning of a process towards Gender Budgeting.

Given the deteriorating situation of specific sections of women in Tamilnadu, the need for a holistic policy on women's empowerment and concrete steps towards gender budgeting become crucial needs!
The Ministry of Women and Child Development organized three Regional Workshops, in collaboration with UNDP, to share and discuss the strategy of the Government on Gender Budgeting and Gender mainstreaming with State Governments. The participants in the three workshops (at New Delhi, Pune and Kolkata) were State Secretaries/ representatives of Department of Finance, Planning and Women and Child Development.

In the Regional workshop for the Southern and Central States, organized by the Ministry of Women and Child Development at Yashda, Pune on 15th December 2005, the Tamilnadu Government representatives presented their State Level Action Plan on Gender Budgeting.

<table>
<thead>
<tr>
<th>State: TAMILNADU</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Status on Gender Budgeting</strong></td>
</tr>
<tr>
<td>• Commitment to gender Equality at policy level.</td>
</tr>
<tr>
<td>• Action being taken for Sectoral Allocation for women. Strong SHG movement.</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

The outcomes of the workshop were communicated to the planning commission and chief secretaries of all STATE Governments.
“Social Watch - Tamilnadu” has undertaken some initial research on Tamilnadu budget documents, based on both the NIPCCD methodology and the Women Component Plan. While the instruments and methodologies need to be sharpened, the tentative results surely reveal the extent of injustice meted out to the women of Tamilnadu in the budgetary processes of the State.

Methodologies Used

NIPCCD Methodology:

The NIPCCD methodology is a simple desk review, basically collecting, from state budget documents, requisite information on the following categories of schemes and programmes:

- **Women-Targeted Schemes** (defined as schemes where 100% of allocation is meant for women)
- **Pro-Women Schemes** (defined as those which incorporate at least 30% of allocation for women or significantly benefit women)
- **Gender-Neutral Schemes** (meant for the community as a whole).

Women Component Plan:

The Women Component Plan directed both the central and the state governments to ensure “not less than 30 per cent of the funds/benefits are earmarked in all the women-related sectors”.
Plan Outlay on “Women-Programmes” in Tamilnadu

From 1997-98 to 2004-05 (Accounts)

<table>
<thead>
<tr>
<th>Year (Accounts)</th>
<th>State Plan Budget - Total Outlay</th>
<th>Share due to women (Min. 30% as per WCP)</th>
<th>Expenditure for Women - as per Budget Link Book</th>
<th>Percentage (%) of share for women with regard to Total Plan Outlay of the State [Col 4 / Col 2]*100</th>
<th>Due Budget Amount Denied to Women [Col 3 - Col 4]</th>
</tr>
</thead>
<tbody>
<tr>
<td>1997-1998</td>
<td>4052.60</td>
<td>1215.78</td>
<td>127.37</td>
<td>3.14</td>
<td>1088.41</td>
</tr>
<tr>
<td>1998-1999</td>
<td>4500.09</td>
<td>1350.03</td>
<td>141.09</td>
<td>3.13</td>
<td>1208.94</td>
</tr>
<tr>
<td>1999-2000</td>
<td>5413.75</td>
<td>1624.12</td>
<td>145.18</td>
<td>2.68</td>
<td>1478.94</td>
</tr>
<tr>
<td>2000-2001</td>
<td>5807.26</td>
<td>1742.18</td>
<td>144.02</td>
<td>2.43</td>
<td>1598.16</td>
</tr>
<tr>
<td>2001-2002</td>
<td>5318.90</td>
<td>1595.68</td>
<td>155.84</td>
<td>2.93</td>
<td>1439.84</td>
</tr>
<tr>
<td>2002-2003</td>
<td>5841.05</td>
<td>1752.32</td>
<td>240.16</td>
<td>4.11</td>
<td>1512.16</td>
</tr>
<tr>
<td>2003-2004</td>
<td>7088.30</td>
<td>2126.49</td>
<td>242.34</td>
<td>3.42</td>
<td>1884.15</td>
</tr>
<tr>
<td>2004-2005</td>
<td>8285.84</td>
<td>2485.75</td>
<td>287.47</td>
<td>3.47</td>
<td>2198.28</td>
</tr>
<tr>
<td>Total Amount Denied To Women (in the last eight years) in the particular period between 1997-98 to 2004-05</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>12408.88</td>
</tr>
</tbody>
</table>

Source: Plan-Budget Link Books, for respective years, Government of Tamilnadu.

Note:
1. “Women-Programmes” = (Women-Targeted Schemes) + (Pro-Women Schemes)
2. State Plan Schemes alone are taken into consideration.
From 1997-98 Accounts to 2004-05 Accounts:

Our study of the Tamilnadu Government budgets, using the NIPCCD methodology and Women Component Plan obligation over the last few years (1997-98 to 2004-05) reveals the extent of injustice done to women in general. Literally Crores of rupees that were due to women and should have been allocated to them have been denied. (Refer the table on page 34).

- As against the minimum 30% allocation, stipulated as per the Women Component Plan, the actual allocation for women is not even 5% of the State Total Budget Plan Outlay over the period 1997-98 to 2004-05.

- And over the period (1997-98 to 2004-05), at least Rs. 12,408.88 crores that were women's due have been denied to them.
## Plan Allocations Vs Women Component Plan (WCP) obligations in Tamilnadu
### [Departmentwise]
#### (2005-2006 Accounts)

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>Plan Allocation (Rs. in Lakhs)</th>
<th>Due to Women as per WCP (30%)</th>
<th>Expenditure for women - As per Budget Link Book (Rs. in Lakhs)</th>
<th>% of share for women in the total State Plan Allocation (Col 4/Col 2)*100</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Agriculture and Allied Services</td>
<td>49261.47</td>
<td>14778.44</td>
<td>4.93</td>
<td>0.1 %</td>
</tr>
<tr>
<td>2. Rural Development</td>
<td>153223.88</td>
<td>45967.16</td>
<td>0.00</td>
<td>0</td>
</tr>
<tr>
<td>3. Irrigation and Flood Control</td>
<td>27955.49</td>
<td>8386.65</td>
<td>0.00</td>
<td>0</td>
</tr>
<tr>
<td>4. Power</td>
<td>100972.88</td>
<td>30291.86</td>
<td>0.00</td>
<td>0</td>
</tr>
<tr>
<td>5. Industries and Minerals</td>
<td>47969.93</td>
<td>14390.98</td>
<td>0.00</td>
<td>0</td>
</tr>
<tr>
<td>6. Transport and Communication</td>
<td>187163.68</td>
<td>56149.10</td>
<td>0.00</td>
<td>0</td>
</tr>
<tr>
<td>7. Science, Technology and Environment</td>
<td>317.59</td>
<td>95.28</td>
<td>0.00</td>
<td>0</td>
</tr>
<tr>
<td>8. General Economic Services</td>
<td>12277.81</td>
<td>3683.34</td>
<td>0.00</td>
<td>0</td>
</tr>
<tr>
<td>9. Education, Sports and Arts</td>
<td>53653.53</td>
<td>16096.06</td>
<td>16086.96</td>
<td>29.98 %</td>
</tr>
<tr>
<td>10. Health</td>
<td>41802.91</td>
<td>12540.87</td>
<td>7730.38</td>
<td>18.49 %</td>
</tr>
<tr>
<td>11. Water Supply, Housing and Urban Development</td>
<td>97548.30</td>
<td>29264.49</td>
<td>0.00</td>
<td>0</td>
</tr>
<tr>
<td>12. Information and Publicity</td>
<td>104.14</td>
<td>31.24</td>
<td>0.00</td>
<td>0</td>
</tr>
<tr>
<td>13. Welfare of SC, ST and other Backward Classes</td>
<td>49238.12</td>
<td>14771.44</td>
<td>1580.40</td>
<td>3.21 %</td>
</tr>
<tr>
<td>14. Labour and Labour Welfare</td>
<td>6592.60</td>
<td>1977.78</td>
<td>49.73</td>
<td>0.75 %</td>
</tr>
<tr>
<td>15. Social Welfare and Nutrition</td>
<td>128088.03</td>
<td>38426.41</td>
<td>33331.74</td>
<td>26.02 %</td>
</tr>
<tr>
<td>16. Other Social and Community Services</td>
<td>3766.05</td>
<td>1129.82</td>
<td>0.00</td>
<td>0</td>
</tr>
<tr>
<td>17. General Services</td>
<td>7648.13</td>
<td>2294.44</td>
<td>0.00</td>
<td>0</td>
</tr>
<tr>
<td><strong>GRAND TOTAL</strong></td>
<td><strong>967584.54</strong></td>
<td><strong>290275.36</strong></td>
<td><strong>58784.14</strong></td>
<td><strong>6.08 %</strong></td>
</tr>
</tbody>
</table>

Detailed study of 2005-06 Accounts:

Further, we have made detailed calculations on 2005-06 Accounts of Tamilnadu State Budget, using the NIPCCD methodology and comparing it with the Women Component Plan obligation. We have found that specific allocations to women's welfare by most departments during this year are abysmally low. Most of the departments have been gender-blind and gender-insensitive. (Refer the table on page 36). The Key findings are as follows:

- Out of 17 departments, only 6 Departments have programmes for women. Even amongst these 6 departments, none of the Departments have fulfilled 30% obligation to women as per WCP.

- Of the Plan Allocation to Department of Agriculture and Allied Services, only 0.1% has been spent for women.

- In the Department of Education, Sports and Arts, about 29.98% of its Plan Allocation has been spent for women.

- Of the Plan Allocation to Department of Health, only 18.49% is spent for women.

- In the Department of Welfare of SC, ST and other Backward Classes, only 3.21% of its Plan Allocation has been spent for women.

- Of the Plan Allocation to Department of Labour and Labour Welfare, only 0.75% has been spent for women.
Out of the 17 Departments, 11 departments are gender-blind and do not have any programmes for women. They are as follows:

1. Rural Development
2. Irrigation and Flood Control
3. Power
4. Industries and Minerals
5. Transport and Communication
6. Science, Technology and Environment
7. General Economic Services
8. Water Supply, Housing and Urban Development
9. Information and Publicity
10. Other Social and Community Services

The State Budget's Total Plan Outlay for the Year 2005-06 (Accounts) is Rs.967584.54 lakhs. As per the WCP Obligation (30%), the due amount to women is Rs.290275.36 lakhs. But the Actual Expenditure for women as per the Link Book is Rs.58784.14 lakhs.

The total plan outlay earmarked for women in Tamilnadu accounted for only 6.08% of the total State Budget Plan Outlay in 2005-06 (Accounts).

Percentage of State Budget's Total Plan Outlay to Women-Targeted Schemes is 3.60% in 2005-06 (Accounts).

Percentage of State Budget's Total Plan Outlay to Pro-Women Schemes is 2.48% in 2005-06 (Accounts).

A more detailed study (Heads of Development and Departmentwise) of 2005-06 (Accounts) reveals that, of the 48 Heads of Development, only 6 Heads of Development have programmes for women. (Refer pages 39 to 41).
Plan Allocations Vs Women Component Plan (WCP) obligations in Tamilnadu

[Heads of Development and Departmentwise]

(2005-06 Accounts)

(Rs.in Lakhs)

<table>
<thead>
<tr>
<th>S. No.</th>
<th>DEPARTMENT / HEADS OF DEVELOPMENT</th>
<th>Plan Allocation</th>
<th>Due as per WCP (30%)</th>
<th>As per Budget Link Book</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Agriculture and Allied Services</td>
<td>49261.47</td>
<td>14778.44</td>
<td>4.93</td>
</tr>
<tr>
<td>1</td>
<td>Crop Husbandry</td>
<td>8099.12</td>
<td>2429.74</td>
<td>4.93</td>
</tr>
<tr>
<td>2</td>
<td>Research and Education</td>
<td>6177.93</td>
<td>1853.38</td>
<td>0.00</td>
</tr>
<tr>
<td>3</td>
<td>Food, Storage, and Warehousing</td>
<td>19.42</td>
<td>5.83</td>
<td>0.00</td>
</tr>
<tr>
<td>4</td>
<td>Soil and Water Conservation</td>
<td>6471.15</td>
<td>1941.35</td>
<td>0.00</td>
</tr>
<tr>
<td>5</td>
<td>Animal Husbandry</td>
<td>1742.73</td>
<td>522.82</td>
<td>0.00</td>
</tr>
<tr>
<td>6</td>
<td>Dairy Development</td>
<td>59.49</td>
<td>17.85</td>
<td>0.00</td>
</tr>
<tr>
<td>7</td>
<td>Fisheries</td>
<td>2423.66</td>
<td>727.10</td>
<td>0.00</td>
</tr>
<tr>
<td>8</td>
<td>Forests</td>
<td>13908.64</td>
<td>4172.59</td>
<td>0.00</td>
</tr>
<tr>
<td>9</td>
<td>Investment in Agriculture Financial Institutions</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>10</td>
<td>Co-operation</td>
<td>13908.64</td>
<td>4172.59</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>Rural Development</td>
<td>153223.88</td>
<td>45967.16</td>
<td>0.00</td>
</tr>
<tr>
<td>11</td>
<td>Special Programme for Rural Development</td>
<td>50998.38</td>
<td>15299.51</td>
<td>0.00</td>
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<tr>
<td>12</td>
<td>Land Reforms</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>13</td>
<td>Community Development</td>
<td>102225.50</td>
<td>30667.65</td>
<td>0.00</td>
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<tr>
<td></td>
<td>Irrigation and Flood Control</td>
<td>27955.49</td>
<td>8386.65</td>
<td>0.00</td>
</tr>
<tr>
<td>14</td>
<td>Minor Irrigation</td>
<td>6277.23</td>
<td>1883.17</td>
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</tr>
<tr>
<td>15</td>
<td>Command Area Development</td>
<td>2021.25</td>
<td>606.38</td>
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<tr>
<td>16</td>
<td>Major and Medium Irrigation and Flood Control</td>
<td>19657.01</td>
<td>5897.10</td>
<td>0.00</td>
</tr>
<tr>
<td>S. No.</td>
<td>DEPARTMENT / HEADS OF DEVELOPMENT</td>
<td>Plan Allocation</td>
<td>Due as per WCP (30%)</td>
<td>As per Budget Link Book</td>
</tr>
<tr>
<td>-------</td>
<td>---------------------------------------------------------------</td>
<td>-----------------</td>
<td>----------------------</td>
<td>------------------------</td>
</tr>
<tr>
<td></td>
<td><strong>Power</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Power Development</td>
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<td>30199.11</td>
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<tr>
<td>18</td>
<td>Non-Conventional Sources of Energy</td>
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<td>92.75</td>
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<tr>
<td></td>
<td><strong>Industries and Minerals</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Industries-Medium and Large</td>
<td>6738.40</td>
<td>2021.52</td>
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<td>20</td>
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<td>Weights and Measures</td>
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<td>Mining and Metallurgical Industries</td>
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<tr>
<td></td>
<td><strong>Transport and Communication</strong></td>
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<td></td>
</tr>
<tr>
<td>23</td>
<td>Ports, Lighthouses and Shipping</td>
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<td>30.00</td>
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<td>24</td>
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<tr>
<td></td>
<td><strong>Science, Technology and Environment</strong></td>
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</tr>
<tr>
<td>26</td>
<td>Scientific Services and Research</td>
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<td>Secretariat - Economic Services</td>
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<td>Economic Advice and Statistics</td>
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<td>Civil Supplies</td>
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<td>35</td>
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<tr>
<td>S. No.</td>
<td>DEPARTMENT / HEADS OF DEVELOPMENT</td>
<td>Plan Allocation</td>
<td>Due as per WCP (30%)</td>
<td>As per Budget Link Book</td>
</tr>
<tr>
<td>-------</td>
<td>----------------------------------</td>
<td>-----------------</td>
<td>-----------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>Health</td>
<td>41802.91</td>
<td>12540.87</td>
<td>7730.38</td>
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<tr>
<td>36</td>
<td>Medical</td>
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<td>8505.23</td>
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<tr>
<td>37</td>
<td>Public Health</td>
<td>13452.13</td>
<td>4035.64</td>
<td>7730.38</td>
</tr>
<tr>
<td>Water Supply, Housing &amp; Urban Development</td>
<td>97548.30</td>
<td>29264.49</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Water Supply and Sanitation</td>
<td>59320.58</td>
<td>17796.17</td>
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<td>Housing</td>
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<tr>
<td>41</td>
<td>Information and Publicity</td>
<td>104.14</td>
<td>31.24</td>
<td>0.00</td>
</tr>
<tr>
<td>Welfare of SC, ST &amp; other Backward Classes</td>
<td>49238.12</td>
<td>14771.44</td>
<td>1580.40</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Welfare of SC, ST and other BCs</td>
<td>49238.12</td>
<td>14771.44</td>
<td>1580.40</td>
</tr>
<tr>
<td>Labour and Labour Welfare</td>
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<td>1977.78</td>
<td>49.73</td>
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</tr>
<tr>
<td>43</td>
<td>Labour and Labour Welfare</td>
<td>6592.60</td>
<td>1977.78</td>
<td>49.73</td>
</tr>
<tr>
<td>Social Welfare and Nutrition</td>
<td>128088.03</td>
<td>38426.41</td>
<td>33331.74</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Social Welfare</td>
<td>62664.92</td>
<td>18799.48</td>
<td>33331.74</td>
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<tr>
<td>45</td>
<td>Nutrition</td>
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<td>19626.93</td>
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</tr>
<tr>
<td>Other social and Community Services</td>
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<td>0.00</td>
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<td>Other Social and Community Services</td>
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<td>Public Works</td>
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<td>967584.54</td>
<td>290275.36</td>
<td>58784.14</td>
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</tbody>
</table>

Source: Plan-Budget Link, 2007-08, Government of Tamilnadu.
Study on 2006-07 (RE) and 2007-08 (BE):

Our further exploratory calculations on 2006-07 (Revised Estimate) and 2007-08 (Budget Estimate) confirm the above trends.

- The Total Plan Outlay earmarked for women in Tamilnadu accounted for 6.40% in 2006-07 (RE) and 6.70% in 2007-08 (BE).

- Percentages of Total State Budget Plan Outlay to Women-Targeted Schemes are, 4.17% in 2006-07 (RE) and 4.97% in 2007-08 (BE).

- Percentages of Total State Budget Plan Outlay to Pro-Women Schemes are, 2.23% in 2006-07 (RE) and 1.74% in 2007-08 (BE).

In spite of rapid progress, at the Central and States level, in the field of Gender Budgeting, Tamilnadu Budgets continue to remain Gender-Blind. Even States, much below Tamilnadu in terms of Social Development indicators, have taken at least initial steps towards Gender Budgeting.

The recent 2008-09 Tamilnadu State Budget too has not a word on Gender Budgeting, much less about Women Component Plan or a holistic policy towards women’s empowerment.
RECOMMENDATIONS

We recommend the following to the Government of Tamilnadu for bringing Gender Equity in Budgeting.

1. The Government of Tamilnadu should develop a Mission Statement on Gender Budgeting in the State and the process of Gender Budgeting should be initiated immediately.

2. As at the national level and in some States already, Gender Cells must be started at the State level, both at the planning and budget departments as well as in every department/ ministry of the State. These Gender Cells (to consist of committed women bureaucrats and experts from civil society) should be empowered to effectively monitor the formulation and implementation of Gender Budgeting at various levels.

3. The Gender Cells, along with the Departments of Statistics and data collection should generate and compile Gender-Segregated data in all budgetary and economic spheres in the State.
4. Gender Budgeting should be initiated not only at the State level, but also at the level of all local bodies like village and town panchayats.

5. Gender Budgeting should take in the special needs and rights of the more marginalised sections of women in the State, such as dalit and tribal women, unorganized women labourers and the physically challenged women.

6. The State Government should immediately initiate, in collaboration with Women's Organizations in the State, a serious process of methodological debates for carrying out gender budgeting in Tamilnadu. There is also the urgent need to sharpen the methodological tools for monitoring the progress of Women Component Plan in the State.

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PART IV
APPENDICES

A. CBGA Recommendations on Gender Budgeting
B. Glossary on Gender
C. References
Appendix A:

CBGA Recommendations on Gender Budgeting - Excerpts

On July 24th 2006, Centre for Budget and Governance Accountability, New Delhi (Of which Social Watch - Tamilnadu is a founding member) submitted the “Recommendations for Gender Budgeting in the Eleventh Five Year Plan” to the Economic Adviser (Ministry of Human Resources Development, Department of Women and Child Development, Government of India). The key recommendations were as follows:

1. **WCP should be extended to all ministries and departments** and should not just be confined to the realm of some ministries and departments which have historically been perceived as “women-related”.

2. We note with concern the watered-down language in the Draft Approach Paper to the 11th Five Year Plan, which talks about “appropriate provisions” for gender balancing (Gender Balancing, Section 5.6, and page 64). This could be a step backward from the 30% commitment under the WCP. **We would like the government to reaffirm its commitment to 30% allocations for women as under WCP.** Bearing in mind that important social sectors like health and education are on the concurrent list, the **Planning Commission should also urge the state governments to implement WCP.**

3. In the Union Budget 2005-06, for the first time a statement on Gender Budgeting was included, which presented the magnitude of allocations under various programmes/schemes that are expected to benefit women substantially.
In 2005-06 this exercise covered 10 departments and the magnitude of Gender Budget was recorded at 2.8% of total Union budget. In 2006-07, 24 departments were included and the magnitude of Gender Budget went up to 5.1% of total union budget. However, a closer look reveals that there are serious drawbacks in this exercise which must be rectified. We would therefore urge the government to clarify the assumptions made in arriving at such figures and to take the exercise more seriously.

4. In this regard, we would urge the government to build the capacity of the Gender Budgeting Cells that have been set up in various departments and ministries.

5. The work on Gender Budgeting being done now is by and large limited to identification of schemes and computation of allocations meant for women. Clearly the Gender Budgeting exercise has to go beyond this. We would urge the Government to look at Gender Budgeting more comprehensively which must entail, at the very least, the following “Five-step approach”, (which is also being successfully used in South Africa):

i) Assessing the situation of women;
ii) Assessing the gender-responsiveness of policies;
iii) Assessing budget allocations;
iv) Monitoring spending and service delivery; and
v) Assessing outcomes.

6. We welcome the Draft Approach Paper for stating that we need to move away from monitoring outlays to monitoring outcomes (Section 1.1, Page 2). However, any such attempt of monitoring outcomes from the perspective of gender gets
severely constrained, if not impossible, for lack of sex and gender disaggregated data. It is imperative that data collection be sex and gender disaggregated.

7. We do believe that both - the WCP and the Gender Budgeting - are essential and should be used jointly. We believe that Gender Budgeting is an approach and WCP is a good benchmark for this. Further, we do believe that ensuring that these funds sanctioned actually reach the women is also the responsibility of the government. For this, a ‘non-lapsable pool’ of women's fund could be created in every state and also at the centre. If there is under-utilisation of funds allocated for women specific programmes/schemes under any ministry (central or state), the balance amount of funds should be transferred to this pool.

8. The 11th Five Year Plan also needs to allocate adequate resources for implementation of “The Protection of Women from Domestic Violence Act, 2005”.

9. Finally, Gender Budgeting cannot be seen in isolation from the overall economic-political scenario… (Therefore) if (the over-all) policies (of the Government) subscribe to the neo-liberal economic ideology, where markets and corporate profits are supreme and the trickle down effect is supposed to take care of the problems of those left out, any Gender Budgeting exercise will become meaningless. Policies need to be premised on prioritising human rights, and women rights in particular, for all.

* * *
Appendix B:

GLOSSARY ON GENDER

1. Gender

Gender refers to the socially constructed and culturally variable roles that women and men play in their daily lives. As a conceptual tool it has been used to highlight various structural relationships of inequality between men and women as manifested in labour markets in political structures, as well as in the households.

2. Gender Analysis

This refers to a systematic way of looking at the different impact of development on women and men. Gender analysis requires separating data by sex understanding how labour is divided and valued. Gender analysis must be done at all stages of the development process; one must always ask how a particular activity, decision or plan will affect men differently from women.

3. Gender-Bender

Someone who challenges and crosses traditional gender boundaries, often as a political statement of refusal to be governed by stereotypical gender specific clothing, presentation or gender role.

4. Gender-Blind

This is a person who does not recognize that gender is an essential determinant of the life choices available to us in society.

5. Gender-Blind Policy

Gender-Blind policies are those policies that do not pay any attention to the differential needs and access of men and women.

6. Gendering

This means the process by which females and males learn and act out the different qualities that society considers ‘natural’ for them.
7. **Gender Discrimination**  
Discriminatory beliefs, procedures, restraints or acts which are based on disadvantage and impede or impair the freedom of movement, belief of one sex or the other absolutely or relatively.

8. **Gender Division of Labour**  
This refers to different kinds of work done by men and women and the different value ascribed to the work. The gender division of labour varies from one society and culture to another and within them, it also changed and with external circumstances and overtime.

9. **Gender Equality**  
Gender equality means equal treatment of women and men in laws, and policies. This also means equal access to resources and services within families, communities and society at large.

10. **Gender Equity**  
It means fairness and justice in the distribution of benefits and responsibilities between women and men and often requires women specific projects and programs to end existing inequalities.

11. **Gender-Specific Policies**  
Gender specific policies are those which target and benefit a specific gender to achieve certain policy goals or meet certain gender specific needs accurately. They do not touch the division of resources or responsibilities either.

12. **Gender Transformative Policies**  
Gender transformative policies are those which recognize the existence of gender specific needs and constraints and seek to transform existing gender relations in a more egalitarian direction. In setting gender transformative policy as a goal it should still be possible to work through existing frameworks to achieve these goals.
13. **Gender Perspectives**

By this we mean recognition of the multiple forms of subordination and discrimination by women with respect to men.

14. **Gender Planning**

Gender planning is the tool to analyze the programs, organization and society's structure from a gender perspective. It takes the analysis by focusing on long term goals and how programs may bring about greater equality between men and women.

15. **Gender-Sensitive Planning**

It is a process of rational decision making by women and men to transform the present undesirable inequitable situation to a desirable, equitable future situation in the best possible way. Comprehensive information on the condition and position of women and men, thereby suggesting actions for transforming their undesirable condition and position.

16. **Women’s Empowerment**

Women’s empowerment is an ongoing and dynamic process, which enhances women’s ability to change those structure and ideologies that keep them subordinate. This process enables them to gain more access to resources and decision making, more control over their own lives and greater autonomy.

Empowerment is a process that refers change with improvement of women’s self image and social image. It enables women to challenge and change not just hierarchical gender relations but all hierarchical and inequitable relations in society.


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*Towards Gender Budgeting in Tamilnadu*
Appendix C:

REFERENCES

Government documents:


**Private documents:**


- “Gender Budgeting at the Gram Panchayat Level - Kerala Experience” by Dr.Mridul Eapen, paper presented at the Gender Just Budgeting workshop organized by Women Power Connect, October 2006.

- “UNIFEM’S initiative on Gender Responsive Budgeting”, By Sara Pilot, paper presented at the Gender Just Budgeting workshop organized by Women Power Connect on October 2006.

- “What is Gender Budgeting? Public Policies from Women’s Perspective in the Indian Context”, by Nirmala Bannerjee, Sachetana, UNIFEM.

Publications by Social Watch - Tamilnadu:

- “Women Component Plan (A Holistic Gender Budgeting Tool)” by Manu Alphonse, paper presented at the Gender Budget Workshop at Utkal University, Orissa, India, 2003.

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“Social Watch – Tamilnadu” attempts to ensure that the Social Policies of the State Government of Tamilnadu are progressively geared towards the basic Livelihood-cum-Socio-Economic rights of the marginalised sections of the State, the dalits, tribals, women, children, unorganised labour, small fisher folk and the physically challenged, as enunciated in UN International Covenants and guaranteed by the Indian Constitution.

“Social Watch – Tamilnadu” uses Budget advocacy as the primary instrument of monitoring social policies as well as evolves alternate policy formulations. It undertakes all research-cum-advocacy activities and interfaces with the policy makers, social researchers and social activists in the State in its efforts to gear public policy to suit the needs of the weaker sections.

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