

GENDER RESPONSIVE BUDGETING

INDIA

Integrating
Gender Responsive
Budgeting into
the Aid Effectiveness
Agenda



**Integrating Gender Responsive Budgeting into the Aid
Effectiveness Agenda**

India Country Report

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The European Commission is the executive body of the European Union. Led by 27 Commissioners, it initiates proposals of legislation and acts as guardian of the Treaties. The Commission is also a manager and executor of common policies and of international trade relationships and is responsible for the management of European Union external assistance. The Commission chairs the Programme Steering Committee for the EC/UNIFEM programme 'Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda'.

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This research report has been generated as part of a UNIFEM programme, "Integrating gender responsive budgeting into the aid effectiveness agenda". The programme is funded by the European Commission (EC) and consists of research and programmatic technical assistance. The three-year programme seeks to demonstrate how gender responsive budgeting (GRB) tools and strategies contribute to enhancing a positive impact on gender equality of aid provided in the form of General Budget Support (GBS).

In the first stage of the programme, research was carried out in ten developing countries (Mozambique, Morocco, India, Uganda, Tanzania, Rwanda, Nepal, Cameroon, Peru and Ethiopia) in July 2008. The research aimed to investigate how GRB tools and strategies have been used in the context of currently used aid modalities-specifically general budget support (GBS) and sector budget support (SBS). The ten countries were selected by UNIFEM and EC on the basis of criteria such as the existence of GRB work, the use of GBS or SBS, and the presence of budget reform processes. The investigation was intended to deepen the understanding of national partners and European Union (EU) decision makers of the opportunities for using GRB to enhance accountability to gender equality in aid effectiveness. The second stage of the programme will involve the selection of five countries in which targeted and tailored technical support will be provided to improve country capacity to further institutionalise GRB.

The European Commission (EC) and UNIFEM have a broader collaboration in the area of promoting gender equality including the EC-UN Partnership on Gender Equality for Development and Peace, which was launched in 2007 with UNIFEM, the EC and the ILO International Training Centre. This partnership supports stronger action on gender equality and women's human rights in national development processes and in cooperation programmes supported by the EC.

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Acronyms

ADB -Asian Development Bank
CAP-Country Action Plans
CCM -Country Coordinating Mechanisms
CSS- Centrally Sponsored Schemes
CSOs- Civil Society Organizations
CSO- Census Statistics Organization
DBS- Direct Budget Support
EC- European Commission
DFID- Department for International Development
GAP- Gender Action Plan
GB- Gender Budgeting
GBC- Gender Budget Cells
GOI- Government of India
GBS-Gross budgetary support
HOD- Heads of Departments
IDA- International Development Association
IFES International Fund for Election Systems
ILO- International Labour Organisation
MDG- Millennium Development Goals,
MOF- Ministry of Finance
MOU-Memorandum of Understanding
MWCD -Ministry of Woman and Child
MIS -Management Information System
NCW -National Commission for Women
NACO- National Aids Control Programme
NGOs- Non Governmental Organisations
NIPFP -National Institute of Public Finance and Policy
NIPCCD- National Institute of Public Cooperation and Child Development)
NRHM - National Rural Health Mission
NSO -National Statistics Organisation
RCH II Reproductive and Child Health Programme
SAP State Assistance Plan
SBE- Statement of Budget Estimates
ST- Scheduled Tribes
ST - Scheduled Tribes
SSA -Sarva Shiksha Abhiyan
TB- Tuberculosis
TC- Technical Cooperation
PACs - Poorest Areas Civil Society
PC- Planning Commission
WPC -Women's Component Plan
OECD -Organization for Economic Cooperation and Development
UNDP-United Nations Development Fund
UNFPA United Nations Population Fund
UNIFEM United Nations Development Fund for Women
USAID United States Agency for International Development

Executive Summary

Introduction The India report discusses the use of and opportunities for Gender Responsive Budgeting (GRB) tools and strategies in national level processes and instruments, including utilization of external assistance in the light of India's experience with GRB. The period of study is the last five years – 2004/05 to 2008/09. The discussion is presented in four sections. The first section introduces the subject and describes the methodology. The next section sets out the background by describing the form and role of external aid within the development management scenario in India with focus on UK's Department for International Development (DFID) and European Commission (EC), two of India's leading donors. This is followed by a description of the budgeting process in India. A description of GRB experience in India is then followed by the scope of GRB in aid modalities. The last section presents a gender budget analysis of the health sector, a key sector for women and a sector that has received considerable official development assistance in the last five years. The paper concludes with recommendations for effective use of GRB tools and strategies in India.

Methodology The methodology followed is a combination of review of relevant documents supplemented by interviews and consultation with various stakeholders. The Tenth and Eleventh Plans that cover the period of study, Country Strategy Papers/Country Assistance Plans (CSP/CAP) of the two donors – DFID and EC are among the important documents studied. The discussion of the government perspective on aid processes and outcomes has been informed by interviews of the officials of the ministry of finance (MoF), ministry of woman and child development (MWCD), ministry of health and family welfare (MoHFW), and the governments of Haryana and the government of Chhattisgarh. Academic and research institutes, NGOs working on gender issues and leaders of women's movement have been interviewed to get a more comprehensive understanding of using GRB as a strategy for aid effectiveness and women's empowerment. Donor inputs have been obtained from representatives, especially those in charge of gender, of the United Nations Development Fund (UNDP), DFID and EC.

Background India is a country of continental proportions with a population of more than a billion. It is also among the fastest growing economies of the world today. Economic growth has helped drive down poverty but with the Human Poverty Index (HPI) at 31.3 and a rank of 62 (out of 108), poverty is clearly a challenge. Unequal attainment in human development across states, within states, between rural and urban areas and between social groups such as Scheduled Tribes and Caste is a major problem. Gender gaps remain significant in almost all facets of life, reinforcing other inequalities. A GDI of 0.600 compared to a HDI (0.619) gives a measure of the extent of gender inequality. Besides poverty, lack of access to resources and power, and lack of skills to avail of new opportunities, Indian women face low survival rates due to widespread use of sex selection before birth, and unacceptably high rates of maternal mortality and of domestic violence. One of the important steps taken by the national government in 2006 to deal with gender inequality has been the introduction of Gender Responsive Budgeting (GRB).

Development Aid Despite being classified as a low income country India is not aid dependent. The country receives aid from multilateral and bilateral sources in the form of loans, grants and technical support to the government – both central and state - as well as to civil society organisations. This report focuses exclusively on development assistance

received by the Government of India (GoI). External assistance forms a mere 2% of the Union budget. The bulk (83%) of this is in the form of loans from International Development Association (IDA), International Bank for Reconstruction and Development (IBRD), Asian Development Bank (ADB) Japan and the Russian Federation. The United Kingdom's DFID is by far the largest bilateral provider of grants followed by the European Commission. Since 2003, GoI accepts bilateral assistance only from G-8 countries and the EC. Other countries have been advised to contribute to non-governmental agencies and universities or route their assistance through multilateral development agencies. India is also emerging as a donor providing development and humanitarian assistance to several low-income country governments. The main contribution of aid is thus more in terms of improvement in the quality of assisted programmes/projects and the opportunities for replication of best practices.

A little less than half of **DFID's** grants to India go through the GoI budget to Centrally Sponsored Schemes (CSS), chiefly in the education and health sectors. The rest is given as direct budget support to four focus states – Andhra Pradesh, Madhya Pradesh, Orissa and West Bengal - for poverty alleviation. The basis of assistance during the study period are the CAP's 2002-07 and 2008-13, synchronized with and informed by India's Tenth and Eleventh Five Years Plans. DFID has a conditionality policy that focuses on poverty reduction and human rights and ensures that the aid is being used for the purposes for which it is being given. Reduction of poverty and meeting of MDGs are important objectives of aid. Projects are tracked as a whole, including a social audit where gender, caste and poverty are included. The procurement procedures used are those of DFID with efforts to make procurement systems more transparent and open. India-DFID negotiations take place at various levels. Being non-dependent on aid, it is possible for India to lead the negotiations. DFID identifies areas where policy could be changed to make it more effective, by commissioning analytical studies, piloting work and using different approaches through NGOs which, when successful, are shared with GOI.

Gender equality (GE) or empowerment do not find mention in the CAP's as a distinctive goal but as a cross-cutting issue along with other kinds of social inequalities. Gender concerns are mentioned in relation to the MDGs relating to primary education, gender inequality and maternal mortality. DFID follows a 'twin track approach' to gender – combining focused action aimed at women's empowerment with gender-aware actions in the mainstream of development work. However, a DFID Evaluation Report concludes that DFID India has retained its focus on GE in evaluated programmes; has GE advisors as lead in a multi-disciplinary team; and has in place systems for tracking GE indicators with emphasis on collection of gender-disaggregated data, although these are confined to education and maternal mortality. Plans for gender mainstreaming, in the form of Gender Empowerment Action Plan (GEAP) and a Gender Agenda are being considered for discussion with GoI.

The **European Commission's** engagement with India includes co-operation in trade and investment, development, cultural, human rights and asylum. The EC is India's largest trading partner. The EC-India relationship is underpinned by Senior Official Meetings every six months and regular, de facto yearly, summits. Since 2004, an Action Plan is also prepared each year, with development and pro-poor sector reform as central elements. EC grants go to education, health (CSS), environment and drinking water supply (Chhattisgarh and Rajasthan respectively). The EC also supports NGO projects focusing on governance, human rights, environment, asylum and culture. The EC has a Delegation in India, also accredited to Bhutan and Nepal, which participates in all EU diplomatic initiatives with India. With the devolution of the management of external aid to Delegations since 2002, it works closely with Union, State and local authorities, apex bodies and NGOs.

The EC's two pronged strategy set out in its CSPs includes financial and technical support to government-led sector programmes in health and education to attain MDG goals plus support to India's pro-poor sector reform policies through dialogue in areas of mutual interest. Gender mainstreaming and the achievement of gender equality are stated as top priorities on the EC development agenda. EC has a gender correspondent (since 2007-08) who is generally the Advisor, Development. Caste and gender disparities with respect to equitable access to social services, including public health and education are addressed as cross-cutting issues under the sector programmes. According to one interviewee, the EC ensures that gender is a part of all assistance by including the need for gender analysis in the briefs of all mission members and that gender mainstreaming and GRB is an integral part of all training, which is part of technical assistance. However, according to another interviewee, gender has not been an important issue so far. Lack of transparency and lack of information is an important problem that plagues the EC's technical assistance outside the budget.

The **Budget Making Process** is a multi-stage process. The Five Year Plans provides the overall direction and basic framework for policies, programmes and schemes for the Ministries and Departments as well as for the Annual Plans. The Five Year Plan formulation takes place in the following steps: Ministerial or departmental Sub-Groups made of in-house representatives, non-governmental organisations (NGOs) and experts undertake in-depth analysis of existing policies, the plan of action, programmes, schemes, and their implementation and report to the Working Group (WG) chaired by the Secretary, which submits its report in turn to the Planning Commission (PC). A high level Steering Committee analyses WG reports and makes recommendations. The PC then finalises outlays after Ministry of Finance (MoF) feedback, and takes into account gender gaps and problems of vulnerable social groups such as Scheduled Castes/ Tribes and the requirements of North East States. The result is a consolidated report recommending outlays for various ministries and departments to the MoF. Next, the PC trims and redistributes outlay taking into account national priorities and the resource constraints indicated by the MoF. The allocations to sub-heads within departments and ministries are decided as per the PC's revised directions. These are the Budget Estimates (BE). The PC coordinates a similar exercise on a smaller scale, in order to prepare an Annual Plan. The BEs from the annual plans of ministries and departments are then incorporated into the Budget document, which is presented to the Parliament by the Minister of Finance on 28 February every year. The approval of the Parliamentary Standing Committee for each Ministry and Department is required for the passing of the budget. The revised estimates and the final figures of actual expenditure are prepared respectively in November-December and end of the year and reported to the PC. The budget is also subject to audit of Comptroller and Auditor General (CAG) of India.

As part of the monitoring process, each Ministry and Department is required to prepare a Performance and Outcome Budget by the middle of the financial year. This document presents all information such as physical performance of each scheme and the linkage between financial outlays and final and intermediate outcome, reviews of overall trends in expenditure over recent years, performance of statutory and autonomous bodies under the administrative control of the agency required for a review of relevant policies and goals. The document is required also to indicate the coverage of women and SC/ST beneficiaries under various developmental schemes. The Outcome Budget is also presented to the Parliament.

Gender Budgeting in India: The introduction of Gender Budgeting (GB) in the centre's budget in 2005-06, was the culmination of long efforts by a variety of actors, among them the Ministry of Woman and Child, UNIFEM, UNDP, IFES, women's groups and gender experts.

Since then two more milestones have been achieved: the institutionalization of GB through the setting up of GB cells in each ministry/department at the centre and the engendering of the Eleventh Plan. The vision or philosophy of empowerment for the XI Plan is Inclusive and integrated economic, social and political empowerment with gender justice.

The institutionalizing of GB through setting up GB Cells in 2005 resulted from close collaboration between MoF (which has the leading role) and the MWCD as the nodal agency to provide support to all other agencies in understanding and complying with the approach. The adoption of the Budgeting for Gender Equity mission statement, identification of activities for the successful implementation through the Strategic Framework of Activities, capacity building workshops, a Charter for GB Cells, development of a GB Handbook, involvement of academics in GB initiatives and the extension of gendered analysis to the tax side of the budget are all important achievements in GB in India. At the time of writing, 56 Ministries/Departments out of total of 78 Ministries/Departments have set up Cells and capacity building exercises are ongoing. The 2008-09 budget has refined the GB statement by showing expenditures for children separately from those on women. Although some anomalies remain, GB has come to stay as an integral part of the budget process and policy. It is noteworthy that although there has been outside funding for a lot of GB work in India, it has not really been dependent on donor funding. Some of the weaknesses of GB in India originate from its confinement to the Central Budget while delivery of services actually takes place at the State and local government levels. Another problem that the GB process has encountered is the inability of many of the trained GB experts to obtain permission from their organisations to support ministries. The scope of GRB in addressing aid modalities is also discussed in the Indian context.

GRB of Health Sector

This section seeks to provide (1) a gender analysis of the policies and budget of the central government ministry of health and family welfare against identified gender issues in health and (2) an illustration of the contributions of external assistance to gender mainstreaming in this sector.

Despite much advancement, health outcomes in India have not achieved the goals set by GoI. Pervasive gender differences in mortality and morbidity reinforce disadvantages of caste, class and location - evident in adverse overall and child sex ratios. Other gender-related problems include low survival rates, high levels of morbidity due to malnutrition, excessive work load and spousal violence poor accessibility of services in terms of distance to the health facility, difficulties in getting transport, uncertainty regarding availability of drugs, concern about non-availability of female providers, the cost of what is theoretically *free* treatment and lack of clean drinking water and sanitation.

Health Policy (Tenth and Eleventh Plan) continue to focus on reproductive health of women while neglecting other facets of their well being – a fall out of the pressing need to control population growth. Family planning is also primarily dependent on women and on terminal methods though the GOI Policy affirms its commitment towards voluntary and informed choice and a target-free approach to family planning services. The strategy aims simultaneously to address issues of child survival, maternal health and contraception while increasing outreach and coverage of a comprehensive package of reproductive and child health (RCH) services and greater involvement of men. The National Rural Health Mission is a seven year implementation plan in mission mode. It focuses on delivery of nutrition, reproductive and primary health package, better sanitation and water supply in rural areas of 18 poorly performing states. Limiting

maternal mortality (to 1/100000 live births) and infant mortality (to 30/1000 live births) by 2010 are the identified goals of health policy.

The health care system in India is one of the most privatized in the world with a very small public (centre *plus* state) health care sector, contributing only a quarter of all health expenditure. The Central government role is limited to provision of family welfare services and disease control programmes implemented as vertical programmes known as Centrally Sponsored Schemes. Health is a State subject and therefore delivery is at the state level.

Statement 20 of the 2008-09 GoI budget shows allocations to women classified into Women Specific Schemes (100% of outlay on women) and Pro Women Schemes (more than 30% of outlay on women). In total, 51% of allocations are classified as either Women-specific or Pro-women in 2008-09. Development assistance, in the form of loans and grants, contributed until recently only between 1% and 3% of aggregate government expenditure on health in India, usually channeled into disease control programmes such as leprosy, polio, and vector borne diseases like malaria. The increase in the health budget in 2006-07 is due to increased contribution to the National AIDS Control and Reproductive and Child Health (RCH) Programmes. The latter provides an illustration of the contribution of aid to gender mainstreaming through the technical components of design, by setting up of detailed implementation plans, in the definition of proximate, intermediate and final time bound targets, approach to gender sensitivity training to providers, use of IEC and in the monitoring framework, all of which are made gender responsive.

Recommendations

1. The first step towards proper assessment of GB is to set in place a systematic and comprehensive monitoring and auditing mechanism in the form of a three pronged strategy. It should include the mandatory gender audit of all Centrally Sponsored Schemes; the creation of a permanent District Women's Agency dedicated to monitoring all schemes for women at the district level and at the grassroots level, the creation of Women's Ward Sabha's to ensure women role in monitoring the schemes meant for them.
2. Integration of gender concerns in the overall budgetary process at the local level with mechanisms inbuilt of transparency and accountability through participation of women.
3. Mechanisms must be put in place for mandatory collection of sex disaggregated data.
4. The design of specifically targeted programmes for women in local budgets or gender component in fiscal transfers needs to be done.
5. India should adapt the practice in the UK of inviting the Women's Budget Group to participate in discussions with the Treasury.
6. Gender experts must be part of the team that negotiates with donors on external aid.

1. India – Background

India is a country of continental proportions with a population of more than one billion. Some of the 28 states and 7 union territories that make up this country are larger than many a European nation. India is also one of the fastest growing economies of the world today. Among the fruits of development are improvements in longevity (66 years); increase in adult literacy to (61%); and a decrease in absolute poverty to 27.8% (GoI 2006). Yet, 300 million poor and the Human Poverty Index (HPI) of 31.3 and a rank of 62 (out of 108), suggest a clear challenge. Unequal attainment in human development across states, within states, between rural and urban areas and between social groups such as Scheduled Tribes and Caste remain a major problem. Gender gaps remain significant in almost all facets of life, reinforcing other inequalities. A GDI of 0.600 compared to a HDI (0.619) gives a measure of the extent of gender inequality. Besides poverty, lack of access to resources and power, and lack of skills to avail of new opportunities, Indian women also face low survival rates due to widespread use of sex selection before birth, and unacceptably high rates of maternal mortality and of domestic violence. The 73rd and 74th Amendments to the Constitution created an enabling environment for women in governance by reserving 33 % of the seats for women in the third tier of government, namely, the rural and urban local bodies; and more recently, in 2005, the central government made it mandatory for all ministries/departments to set up gender budget cells and apply gender budgeting in all GOI schemes/programmes.

India – Figures at a Glance

Human development index value, 2005	0.619
GDP per capita (US\$), 2005	736
GDP per capita PPP (2005 International \$), 2005 (World Bank estimate based on regression.)	3,452
Gender-related development index (GDI) rank, 2005	112
Gender-related development index (GDI) value, 2005	0.600
Human Poverty Index (HPI-1) value (%)	31.3
Human poverty index (HPI-1) rank	62
Inequality measures, ratio of richest 10% to poorest 10%	8.6
Inequality measures, ratio of richest 20% to poorest 20%	5.6

Source: UNDP HDR report 2007/08]

1.1. Methodology The methodology followed for this report is a combination of the review of relevant documents supplemented by interviews and consultations with various stake holders.

To understand the planning and budget making process of the GOI, we reviewed India's National Development Plans which are developed by the Planning Commission of India. This included the review of The Tenth and Eleventh Plans that cover the period of study. For the budget making process we reviewed the "Gender Budget Handbook for GOI Ministries and Departments", The Outcome Budget 2008-09, and the Annual Plans of MWCD, and the interviewed the Director, Budget Division, MoF, .

To understand the development management context we reviewed the Country Strategy Papers/Country Assistance Plans (CSP/CAP) of the two donors – Department for

International Development (DFID) and European Commission (EC). Difficulties in meeting both the Health Advisor EC and Ministry of Health, GOI, were overcome by conducting interviews with officials who were earlier in these departments as well as through discussions with officials in states which are being funded by EC. Since a number of organizations pool their resources for the health sector, interviews were held with representatives from UNDP looking after gender, health, human development and GRB. We also reviewed the Receipts Budget, Vol 1. MoF, GOI for allocations under externally aided funds.

The discussion on government perspective on aid processes and outcomes has been refined through interviews of the officials of the ministry of finance (MoF), ministry of woman and child development (MWCD), the government of Haryana and the government of Chhattisgarh; representatives from UNDP stationed at the states. Donor inputs have been obtained from representatives of UNDP, DFID and EC.

To get further views, interviews were conducted with academic institutions such as the National Institute of Public Finance and Policy (NIPFP), leaders of the women's movement, government officials, multilateral and bilateral agencies and NGOs working on GRB.

2. Development Management Context

External Assistance to India: A general picture of development aid.

The Government of India (GoI) receives external development assistance in the form of loans, grants and technical assistance from multilateral and bilateral sources. In 2007/08, total disbursement was around Rs. 120612¹ million, the bulk (83%) of which was in the form of loans. The major lenders are International Development Association (IDA), International Bank for Reconstruction and Development (IBRD) (more commonly known as World Bank), Asian Development Bank (ADB) Japan and the Russian Federation. Of the total assistance to the government, around 12% came from European nations, mostly as grants. The United Kingdom (Department for International Development - DFID) is by far the largest bilateral provider of grants (Rs. 10900 million) followed by the European Commission (Rs. 1569 million), constituting 9.5% and 1.3% respectively of total assistance (GoI Budget 2008-09). Since 2003, GoI accepts bilateral assistance only from G-8 countries and the EC. Other countries have been advised to contribute to non-governmental agencies and universities or they may also consider routing their development assistance through multilateral development agencies (Receipts Budget 2008-09). India has meanwhile expanded its own overseas assistance programme, providing development and humanitarian assistance to several low-income countries, chiefly in the form of loans to foreign governments. The amount outstanding under such loans on 31 March 2007 stood at Rs35020 million (US\$ 802 million). Grants are given under the Colombo Plan, mostly in the form of technical assistance for training and amounted to Rs. 55 million during 2007/08.

External assistance is not a major source of financing for the country's plans and operations today. Disbursement in the period 2002-2007 constituted less than 2% of the Union budget.² Nevertheless, development assistance can make a significant contribution to the quality of assisted programmes. Out of the total assistance received during the Tenth Plan period, infrastructure got the largest share (17.9%) followed by social (*sic*) (17.6%), energy (15.4%), urban development (13.2%), water resource management (5.8%), agriculture (5.2%) and health (4.3%) together accounting for 80% of the assistance (Table below). Around 5% of the total assistance went towards structural and fiscal adjustment. In terms of levels of government, GoI (44%), Andhra Pradesh (10.2%), Gujarat (5.8%), West Bengal (5.3%) and Karnataka (5%), Orissa (4%), Rajasthan (3.7%) and Madhya Pradesh (3.5%) accounted for 80% of the disbursement.

Table: SECTOR-WISE PERCENTAGE DISBURSEMENT OF GOVERNMENT LOANS AND GRANTS 2002-07

	Sector/Year	2002-03	2003-04	2004-05	2005-06	2006-07	10th Plan: 2002/03-2006/07
1	Infrastructure	11.6	11.6	16.4	21.2	26.3	17.9
2	Social	22.9	17.6	21.2	19.0	9.3	17.6
3	Energy	14.9	19.6	13.2	15.0	14.7	15.4
4	Urban Development	12.1	16.0	14.3	14.8	8.8	13.2

¹ The loan figures and therefore the assistance figures are net of repayment

² Apart from the assistance received by GoI to its budget, States also get external assistance. The latter is difficult to quantify since consolidated information is not available. Hence assistance to GoI as a % of GDP would not be a meaningful measure.

5	Others	6.6	5.2	11.6	14.4	7.4	9.2
6	Water Resources Management	10.2	7.3	5.8	4.0	2.9	5.8
7	Agriculture	7.5	7.4	6.1	4.6	1.6	5.2
8	Structural Adj.Sector/F.Disb.	8.7	9.4	4.0	1.2	2.4	4.9
9	Health Sector	1.2	2.7	5.0	3.2	8.3	4.3
10	Environment and Forestry	3.5	3.1	2.2	2.2	2.3	2.6
11	Rural Development	0.0	0.0	0.0	0.0	8.3	1.9
12	Fertilizer	0.3	0.0	0.0	0.0	7.4	1.7
13	Industry and Finance	0.2	0.2	0.3	0.2	0.1	0.2
	<i>Total</i>	<i>99.8</i>	<i>100.0</i>	<i>100.0</i>	<i>99.8</i>	<i>99.8</i>	<i>99.9</i>

Source: Statement 24, CAAA Brochure 2006-07, www.finmin.nic.in

Note: Sectors have been ordered in descending order of average assistance received between 2002 and 2007.

"social" and "Others" are categories used in original source. The source gives no explanation as to what these sectors constitute. Since education is not mentioned separately it must form part of this.

2.1. The India portfolio of DFID

As noted above, UK's DFID is currently India's largest bilateral donor in terms of grants and India is DFID's largest recipient. Assistance is available in the form of grants (routed through the government budget) and technical cooperation (TC) which includes consultancy services, deployment of experts, training etc, where direct payment is made to the consultants from DFID's own administrative budget to social sector projects such as education, slum improvement, health & family welfare and rural and livelihoods. Around 45% of DFID assistance is allocated through the GoI budget to Centrally Sponsored Schemes (CSS), chiefly in education and health sectors. These focus on aspects of a given sector, for example the RCH II is confined to contraception, delivery, immunization etc., but does not touch upon clean water or sanitation, which rightly forms a part of the health sector³. In some cases, DFID pools funding with multilateral institutions such as IBRD, USAID, ADB, UNICEF, UNDP, ILO and the EC. The balance is in the form of Direct Budget Support (DBS) to four 'focus states' for poverty alleviation (GoI Budget 2008-09) under implementation at the central level involving Pounds 1400.45 million⁴. The assistance programme for India is managed by DFID India (DFIDI), New Delhi as well as the state teams located in each of the focus states. DFID also contributes to civil society projects through Poorest Areas Civil Society (PACS) by direct funding to CSOs. According to the central budget documents for 2008/09 (GoI 2008), there are 27 ongoing DFID-assisted projects mostly disbursed through UK-based organizations such as OXFAM and ActionAid. [Officially, ActionAid's head office is now in Johannesburg South Africa, although there are still some head office staff in UK.]

³ These intervention are sometimes called SWAps in literature due to the fact that first, the resources are in the form of a flexipool for the given sector although they are earmarked clearly for a well defined purpose; and second they are transferred to the States across the country,

⁴ This figure pertains to cumulative disbursement over the terms of the 27 projects currently in existence.

DFID assistance to India during the period under study is based on its Country Plans (CAP) - 2004-08 (first CAP) and 2008-15 (current CAP). The first CAP was synchronized with India's Tenth Five Year Plan (2002-07) and the current one goes two years beyond India's Eleventh Plan (2008-13) to coincide with the MDG deadline. As for the link between India's Plans and DFID policy/programme, the DFID succinctly states, "as regards DFID work, the 10th Plan is both a statement of vision and a basis for policy dialogue with Indian partners – but it is not intended to be a comprehensive blueprint for policy and action" (p5).

CAP 2004-08 is a generalized statement of intentions. Its one overall goal is to "to support the achievement of the (poverty reduction) targets in the 10th Plan and thereby contribute to achieving the Millennium Development Goals globally" (p 8). Three objectives are to follow more integrated approaches (in terms of planning, monitoring and budgeting) to poverty reduction in focus states; improving the enabling environment for sustainable and equitable growth; and improving access of poor people to better quality services. The four cross-cutting principles mentioned are equity including caste and gender equity, accountability, sustainability and partnership (with recipient country and with multilateral donors). The principal strategy was to continue provision of direct budget support initiated in 2000 for poverty reduction to the four "focus states," selected for their perceived agenda of reforms, complemented by funding of central programmes on health and education. According to the CAP, each of the focus states was to merit a detailed State Assistance Plan (SAP) and poverty reduction was to be achieved mainly via economic and fiscal reform, promotion of livelihoods and enterprise, urban development and water management. The SAPs show that aid to the States are based on the DFID's SAP, informed by the respective State Five Year Plan, which for all practical purposes is treated as its PRSP, though DFID has also persuaded some State governments (West Bengal, for instance) to formulate their own Poverty Monitoring Framework. The delivery of the central programme benefits to the poor in non-focus states was to be achieved through persuading GoI to steer the resources of the national programmes towards the poorest states such as Uttar Pradesh and Bihar. In addition, civil society work in the poorest states was to be used to improve the poor's capacity to participate in decisions that affect their lives. Planned allocations for India exceeding 200 million pounds per annum were indicated for three years, 2003/04 to 2005/06. The broad orientation of the CAP was to be translated into concrete plans through a review of DFIDI programmes in 2003-04, in consultation with GoI. Thus no concrete proposals are evidenced in this CAP.

Gender equality or empowerment is not mentioned in the document either as a distinctive goal or objective. Women are subsumed under the poor and the disadvantaged together with scheduled castes and tribes (p3, 9). Gender concerns are mentioned in relation to the MDGs relating to primary education, gender inequality and maternal mortality (p3). In the context of its own activities, the CAP declares the intention to "ensure that programmes reach the poorest and most excluded groups including women" (p9); support "local governments and the effective participation of women" (p9); develop "civil society capacity to analyse how policy and public spending decisions affect women" (p9); promote "sustainable rural livelihoods and private sector growth, particularly in the small scale unorganized sector" (p10). This is called the 'social inclusion approach' to gender as distinct from Women in Development approach that governed previous CAPs (DFID, Aug 2006). The CAP shows no allocations especially for women. Neither is there any mention in it of tracing, marking, tracking or monitoring the delivery of programme benefits to women.

CAP 2008-15 is a far shorter but more informative document. The goal remains poverty reduction and attainment of MDGs. The twin track approach of the CAP 2004 is expanded:

track one, assistance to ‘focus states’ – five in all, with the addition of Bihar⁵; and track two, contribution to GoI programmes (CSS) on education, health, rural livelihoods and urban development. What is new is the distinction made between three segments of society that require different degrees of intervention and the formulation of an assistance plan based on this distinction: ‘global India’ consisting of 20% of Indians who are prospering; ‘developing India’ consists of those who have begun to prosper but continue to have poor public health services, to be under nourished and have low quality education; and ‘poorest India’ that is, those who remain in extreme poverty. The last group is defined as those who suffer disadvantages due to geographical location (Uttar Pradesh, Bihar, Orissa and Madhya Pradesh), social status (dalits) or both. Discrimination on the basis of gender, caste, race and religion is identified as afflicting all three segments, with gender discrimination being identified as the most acute. Assistance to poorest India will also focus on gender discrimination and social exclusion.

With regard to the CSS, DFID plans to support nation-wide schemes to be targeted at the “poorest states, poorest people and the most socially excluded groups” (p9) and gender discrimination. In contrast to the previous CAP, the current CAP identifies specific GoI programmes to be supported. In education, the DFID plans to support two programmes - Sarva Shiksha Abhiyan (universal elementary education) or SSA, already on DFID’s portfolio, with focus on improving quality of education; and Mahila Samakhya (women’s empowerment through education). Seven years’ support has been pledged. In health the Reproductive and Child Health Programme (RCH), National Aids Control Programme (NACP); TB and Polio Eradication Programmes (with WHO) are to be supported. Under-nutrition is to be dealt with through livelihood programmes. DFID also plans to integrate nutrition and nutrition education into all its health programmes and is said to be working with GoI on the existing national nutrition programme, the Integrated Child Development Scheme (ICDS). Also on the cards is analytical and technical support to government as it steps up investment in secondary education.

With regard to the focus states, DFID intends to concentrate on promoting public sector reform, inclusive growth, health and nutrition, and the improvement of the entire health system including infrastructure, medicine and staff in the five states. The CAP envisages expansion of the microfinance industry, the provision of help to small and medium enterprises to continue in business, and the improvement of investment climate in the poorest states. This and continued support to the rural livelihood programmes in Madhya Pradesh and Orissa are to constitute DFID’s direct attack on poverty. DFID is to use its experience to raise the standard of living in urban slums and use the lessons from this to inform government on urban management policies. In a bid to use limited resources to help the poorest, the CAP envisages gradual withdrawal by 2010/11 from the two focus states that have shown steady progress - Andhra Pradesh and West Bengal – and intensification of focus on Bihar. The total budget is pitched at £ 825 million for the period 2008/09 to 2010/11.

Under the head ‘fighting exclusion’, DFID lists the steps it plans to take -

- Ensure that new programmes collect and publish data on “progress against gender and other social inclusion targets” (p12);
- Work with GoI to improve girls’ participation in upper primary and secondary following the near achievement of gender parity at the elementary level.
- Keep women’s reproductive health at the centre of its health initiatives; and

⁵ DFID’s assistance to Bihar is in partnership with IBRD and ADB

- Provide targeted support for women’s empowerment through Mahila Samakhya, which supports women in addressing a broad set of gender issues including domestic violence.

DFID describes its ‘twin track approach’ to gender – combining focused action aimed at women’s empowerment with gender-aware actions in the mainstream of development work (DFID, 2006). In general, they do not support women-specific programs, preferring to mainstream gender (Billy Stewart, DFIDI, interviewed on 30.07.08) The International Development Committee (IDC) review of DFID’s bilateral programme of assistance to India, in May 2005, raised concerns about DFIDI’s strategy of mainstreaming gender and social equity, fearing that it does not give ‘sufficient weight to these issues’, particularly since DFIDI was moving away from project approaches to macro instruments. It recommended that while retaining the objective of social exclusion, DFID should conduct “regular gender and social exclusion reviews as a means to maintain focus”. According to a DFID Evaluation Report (DFID 2006) for the period 1995-2005, by an independent agency, COWI Consult, DFIDI is one of the few country offices having a country office gender strategy with the stated goal of enabling poor women to overcome gender inequalities through an effective usage of DFID’s resources. Evaluating six interventions, the Evaluation Report concludes that the DFIDI has -

- retained focus on Gender Equality (GE) in all the programmes evaluated albeit not always as a central objective;
- a Social Development advisor as the lead Gender Equality advisor in a multi disciplinary team set up although the advisors, according to the Evaluation Team, are in short supply ;
- systems which track GE indicators, although this is confined to education and maternal mortality;

The Report concludes that “GE contributions, achievements and impacts have generally been significant” (op cit). Billy Stewart, Advisor, health, DFIDI (interview, 30.07.08) contributing more recent information, reveals that gender is a part of the social appraisal which is conducted and that the approach to projects and monitoring and evaluation are gender sensitized, with need to report gender disaggregated information.

Gita Sabharwal, Social Development Advisor describes the multiple levels at which DFIDI operationalizes gender mainstreaming: DFIDI has now a Gender Action Plan (GAP) which is one of the five ministerial priorities of OECD. The GAP looks through the gender lens at Resources, both human and financial; Results; Relationships both within DFID and with partners; and Plans: policies, and programs. DFID asks the question, what investments and actions are required to promote gender equality, both internally within DFID and with the DFID partners. This information is collated at the Director level and developed into a DFID Action Plan for the entire region. For example, DFID has one action plan for South Asia. From each region, one of the Country Directors is named Gender Champion. For South Asia the Nepal Country Director is the Gender Champion. DFID also has a Gender Empowerment Action Plan (GEAP), which highlights gender response actions by examining the spending of large programmes with big budgets. DFIDI is in the process of signing an MOU with GOI (expected to take place in August 2008 hence expected to be operationalized next month). Other actions to promote gender include incorporating gender sensitivity into staff objectives where considered important. DFID is also considering incorporating “Gender” in the GOI-DFID Agenda of the forthcoming annual talks on aid.

DFID has now in place, a process of tracking gender on a quarterly basis at the level of the Director. The tracking process describes how each recipient country delivers on gender, and its accountability mechanisms which includes gender indicators which are developed by all the donors for the particular fund and which is agreed to by GOI. A quarterly report on progress on gender is also prepared by DFID to ensure that their objectives on gender are being met.

DFID's Budget on RCH

DFID has given GoI £252 million to be spent over 5 years for RCH. Out of this £245 million is financial aid which is put in a flexi pool of funds to which World Bank, EC and UNFPA also contribute. £5 million is reserved for technical support for RCH and 2 million pounds for procurement technology. The last two come from DFID's administrative budget hence £7 million is not routed through GOI Budget. Technical support includes building capacity for fiscal reform and management. Institutions are identified from both India and other countries, which can provide this service. Though DFID claimed that it was a partnership between GOI and DFID, local organizations working on budgets indicate that though the aid amount given by donors including DFID is very small compared to India's own budget, DFID and other donors are able to leverage their own agenda with GOI. An example of this is the privatization of water in Orissa – one of India's poorest states; the rationale and the MOU were lifted straight out of a DFID document. Similarly, in the case of privatization of water in Nagaland, which was from an ADB document.

The procurement procedures used are those of DFID. According to one of the interviewees, who has been involved in bidding for tenders, DFID identifies institutions and companies who are then asked to make a bid. DFID shortlists the most suitable ones, many of which are either from the UK or a European country. Finally at the last stage of interviews, when the decision is to be made regarding which organization should be contracted, one representative from the GOI is also part of the interviewing panel. Even the format that needs to be filled up for the tender is based on criteria set by DFID. However DFID said that they were looking to make the procurement systems more transparent and open. They also indicated that choices of priority and assistance plan are linked; the GOI gives a broad area of priority and DFID tries to fit its own area of priority into the broad area

Negotiations with GOI are part of the process of trying to fit DFID's own priorities within the larger country framework and develop specific plans and align them with GOI's plans. GOI is not aid dependent and hence can lead the negotiations to a larger extent than in more aid-dependent countries. DFID identifies areas where policy could be changed to make it more effective, including by piloting work and using different approaches through NGOs which when successful are shared with GOI so that they can make informed choices. For example; DFID has been working on HIV for the last 10 years. They had pilots with sex workers and truckers that fed into the HIV policy of NACO.

Besides this, DFID commissions analytical studies on RCH at state level using existing GOI data and uses these to negotiate with GOI. Engendering of these pilot programs is done through NGOs after GOI agrees to it. Since the policy is made by GOI, it is only at the stage of designing of programmes under the specific policy that the DFID Program Officer along with experts and consultants meet with the Director, or Joint Secretary. Once the discussions are held at this level, and an agreement reached, the Head of DFID and the Secretary, DEA sign the MOU. Hence the processes of negotiations take place at different levels.

However DFID agreed that some decisions and support on specific areas are decided at the global level, as a DFID area of priority and some of these interventions may end up in India with GOI's assent. DFID has a conditionality policy which focuses on poverty reduction and human rights, and that the aid is being used for the purposes for which it is being given. DFID does not feel it has to track the flow of each pound. Instead what they do is to ensure that the funds are being spent for the purpose for which they have been earmarked hence they track the project as a whole, including a social audit where gender, caste and poverty are included.

2.2 European Commission (EC)

EU's engagement with India covers a wide area including co-operation in trade and investment, development, cultural, human rights and asylum. EC is India's largest trading partner. The EC-India relationship is underpinned by Senior Official Meetings every six months and regular, de facto yearly, Summits. A new dimension was added in 2004 when the 5th EU-India Summit decided to implement the EU-India 'Strategic Partnership' through an Action Plan. The Action Plan, prepared each year, defines concrete areas where the EU and India should become active and influential collaborators in global political, economic and social developments. Development and pro-poor sector reform are central elements of the Action Plan.

India is the EC's largest single recipient under EC's co-operation in Asia and Latin America. Development assistance is in the form of grants, currently focused on education, health, environment and drinking water supply. EC conceptualizes multi-annual economic and development cooperation programme for partner countries through their Country Strategy Papers (CSP). The EC committed Euro 225 million for five years under its CSP 2002/06, and Euro 260 million for the period 2007-10 under CSP 2007-13. In 2008/09 EC support to the central government budget is through two sectoral programmes- Sarva Shiksha Abhiyan in education, and National Rural Health Mission (NRHM) in health. In addition, EC's 'State Partnership Programmes (SPP) are operational in Chhattisgarh (education, health, environment and governance) and Rajasthan (drinking water supply) with a budget in 2006 of Euro 80 million per state (GoI Budget 2007-08).

EC envisages a two-pronged strategy:

- (1) Help India meet the MDGs by supporting government-led sector programmes in the social sector (health/education), governance and drinking water with sector budget support as the preferred financing modality. It will encompass best practice models in good governance, decentralized decision-making and development, including innovative methods for improved service delivery to address poverty, gender issues, institutional reforms and public sector management.
- (2) Implement the EU-India Partnership through an ambitious Action Plan with a view to supporting India's pro-poor sector reform policies and dialogue in economic, civil society and culture, and academic areas of mutual interest (p.10).

There is an EC Delegation in India, also accredited to Bhutan and Nepal. Like other diplomatic missions, the EC Delegation participates in all EU diplomatic initiatives and contacts with India. It also informs and assists the European Parliament and other European institutions (e.g. Economic and Social Committee, Committee of Regions) in their relations with India. In particular, it manages the whole range of economic and development co-operation programmes supported by the EU in India (education, health, environment, trade and investment facilitation, civil society and NGO-related projects, etc.). Since 2002, the

Delegation's role has been substantially enhanced due to 'deconcentration' whereby the management of external aid has been devolved from the headquarters to the Delegations. The Delegation therefore works closely with Union, State and local authorities, apex bodies, NGOs, and all relevant Indian partners. The EC is also an important contributor of up to nearly 50% of the Global funds (India CSP 2007-13) to fight AIDS, Malaria and TB, operationalized through Country Coordinating Mechanisms (CCM) of which India is the largest recipient.

The EC has identified the key weaknesses in Indian public expenditure programmes as relating to policy dialogue, programme efficiency and disbursement. In connection with the future Health Programme, the EC will particularly look at how these issues could be mainstreamed into the sector support for health. Since 2002, the EU's health policy sustains the following three Millennium Development Goals:

- Reduce by two thirds the under five child mortality rate between 1990 and 2015;
- Reduce by 75% the maternal mortality rate between 1990 and 2015;
- Combat HIV/AIDS, malaria and other diseases. Have halted by 2015 and begun to reverse the spread of HIV/AIDS, and the incidence of malaria and other diseases.

Gender mainstreaming and the achievement of gender equality are stated as top priorities on the EC development agenda. According to Ellen Pederson, head of development cooperation, EC gender equality is regarded as a cross-cutting development issue. EC has a gender correspondent (since 2007-08) who is generally the Advisor, Development. Caste and gender disparities with respect to equitable access to social services, including public health and education, are addressed as cross-cutting issues under the sector programmes. Sarva Shiksha Abhiyan (SSA) is a GoI programme for reducing the number of out-of-school children and narrowing the existing gender and social gaps in primary education and for enhancing the quality of education. NRHM is a seven year mission addressing the reproductive, child health as well as primary care of the rural population. The RCH is an important component of this mission. Thus the two interventions funded by EC have important gender components.

How does EC incorporate gender mainstreaming in practice into its aid programme in India? The EC includes the need for gender analysis in the briefs of all mission members. An EC informant reported that gender mainstreaming and GRB is an integral part of all training, which is part of technical assistance provided by EC. However, detailed information on the arrangements put in place, or the role of the Delegation, or the responsibility within the Delegation for ensuring gender mainstreaming is scarce. An EC document (EC Gender Budgeting: its usefulness in programme based approaches to aid. 2006) states "Gender equality is an important principle in European development cooperation and guidelines on support to sector programmes, as well as the EC approach to conditionality, endorse the importance of integrating a gender perspective into new aid modalities." However interviewees were unable to give instances of gender sensitive indicators or how gender has been mainstreamed in sector programmes.

The EC has earmarked 110 million euro for health in India for one state. Out of this, 10 million euros is for technical support and is not reflected in the GOI budget. Through this budget, besides capacity building of government officials and commissioning research on health issues, technical support is provided to build capacity of 3 institutions which work on health issues particularly on RCH and NRHM. These are:

1. State Health Resource Centre(SHRC)
2. North East Resource Centre (NERC)
3. National Institute of Health and Family Welfare (NIHFW).

As information on EC-GOI partnership was scarce, we looked at EC and States (SSPs) partnership. According to an interviewee, funds for technical assistance come from EC's own administrative funds. GOI gives low priority to capacity building and for maintaining infrastructure hence there have been occasions when a PHC has a labour room but no toilets for women or PHCs may have good doctors but no paramedics to help them. These gaps are filled by EC at the request of the state government. Another advantage is EC funds are provided through the project mode; the consultants who provide technical assistance are hired only for the duration of the project hence, according to the interviewee, it saves the government from setting up a huge machinery which can become a liability once the project is over since there are no additional running costs at the end of the project cycle.

The Government ownership of the State Plan is undisputed as per the interviewee. Indicators are developed jointly by the State and EC representative, but so far gender has not been an important issue. The tracking of funds is done through government systems though the State and EC conduct joint reviews. However since EC has to follow its own procurement policy, the project is often plagued by delays since as per EC procurement rules; they need to call for three tenders for every intervention. Though the polices are government led, the EC has complete independence in identifying and contracting consultants to provide technical assistance which has at times created problems as the technical team often do not understand the local context. The TOR is signed directly by EC with the institution or consultant and neither the States nor GOI have knowledge of the terms and conditions or the scope of work.

EC technical assistance focuses on community health at state level; this is done through a trained nodal point at the level of the habitation and village, the most important of these being the Mitanins, the village health worker. Mitanins do not get any pay or benefits except for incentives like Rs 200 per case for referring for institutional delivery and Rs 50 per day during immunization. Since EC technical assistance is to build capacity in health diagnosis at the village level, and for implementing schemes, they could consider giving mitanins a salary as the community health work seems to be based on women's unpaid care work.

One useful example of partnership between the state governments and EC can be seen in the EC's compliance to the State's request to change its funding policy; earlier the utilization of funds was low because the States were required to spend the funds that had been committed to them but had not been released; EC would release the funds upon submission of vouchers. Since the amount was quite large by state standards, funds were often unutilized. Hence the State government suggested to EC to change their procurement policy by releasing the first tranche at the commencement of the project and the second tranche could be dependent on the utilization of the first tranche. This was accepted by EC which changed its procurement policy to suit the states.

Some challenges are lack of transparency in assigning funds, and sharing the scope of work to organizations and institutions regarding technical assistance. For instance it is believed by the interviewee, that 25 % of the technical assistance for states is given to GTZ who then farms out the work to other consultants/institutions without providing any technical or other inputs.

EC and NGOs

India is the largest recipient of the EC's NGO cooperation funds in Asia which at present consists of more than 150 projects worth more than euro 125 million. The issues addressed through NGOs are promoting human rights initiatives aimed at fighting torture and combating racism, preventing human trafficking and promoting the abolition of the death penalty. ("A Strategic Partnership for the 21st century 2007-13). The EC CSP says that "NGO projects perform better than government implemented interventions apparently due to flexibility of management structures" p.8. It is also stated, a few pages later (p 16), that NGO partners for work in areas like democracy and human rights; migration and asylum; human and social development, including health, HIV/AIDS and education; environment and sustainable management of natural resource including energy, are to be selected through call for proposals and that financing NGO activity in these areas will be "additional to financial resources provided under Multi-annual Indicative Programmes. However there is no specific mention of gender issues being addressed.

The document "EU-India development cooperation working together to improve life for the poorest and most disadvantaged" (2007-13) indicates a somewhat different EU new approach. Though continuing to support key social sectors like health, education, the action plan ("Looking Ahead : the period 2007-13,") states the focus will be on CSS in these crucial sectors and CSS "will be the main vehicles for deployment of these funds, in cooperation with GOI" which will receive 60-70 % of its allocations. The remaining funds will be used to support work in India's pro-poor reform policies with governance playing a cross cutting role in the action plans. Strengthening governance has been included in the new action plan for the states.

Other areas which received funding includes EU's Humanitarian Aid office (ECHO), which was funded in excess of euro 620 million in 2005, to address natural disasters like tsunami and earthquakes in the state of Gujarat.

Finally, both the actors and the process of negotiation between GOI and EC are discussed in more detail under "Analysis of the health Sector in India."

2.3. The Budget Making Process in Government of India (GOI)

Stages of Budget Making of GOI

Budget making of any Ministry or Department is a multi-stage process in which every stage provides an opportunity to introduce gender responsiveness. GOI has attempted to ensure gender sensitivity both in its planning and in its allocations. The following paragraphs describe each stage of the process, the actors and the related documents.

The Five Year Plan provides the overall direction and basic framework for policies, programmes and schemes for the Ministries and Departments as well as for the Annual Plans. The formulation of the Five Year Plan is a lengthy and intensive process. The XI Five Year Plan (2008-2012) has under Section 16 a chapter on Social Justice and Women's Empowerment and under Section 24 a chapter on Women and Child Development. Besides this, each subject area has been looked at from a gender angle. For example under agriculture, one chapter clearly deals with Gender and Agriculture to identify women's specific needs as well as strategies to address them. Besides this the Planning Commission (PC) constituted a Working Group on the "Empowerment of Women" which made recommendations to the PC when it was drawing up the Plan.

The first step of the budget process occurs when the PC requests all Ministries and Departments to set up a Working Group under the chairpersonship of their Secretary. This Working Group consists of representatives from related Ministries and Departments, NGOs and experts on various issues. Each Ministry and Department also creates a sub-committee on gender and one on gender budgeting to undertake in-depth analysis of existing policies, the plan of action, programmes, schemes, and their implementation. Based on their analysis and discussions, the Sub-Groups come up with a set of recommendations which are forwarded to the Working Group of the respective ministry who consolidates all the recommendations, including proposed financial outlays, and submits these to the PC in the form of a Working Group Report.

Meanwhile, the PC sets up high-level Steering Committees, usually one for each department, which analyse and holds a series of in-depth discussions on the Working Group Reports, based on which the Steering Committee in turn comes up with a set of recommendations. Based on these recommendations, the Ministries/departments formulate their 5 Year Plans and Annual Plans.

A series of discussions with the Planning Commission follow, first at the level of Advisor, then at the level of Member Secretary, and finally at the Member level. The chair of the PC is the Prime Minister, assisted by a Deputy Chair and seven members including the Member Secretary. The final outlays are determined by the Planning Commission, based on the gross budgetary support (GBS) for that 5 Year Plan/annual plan which is communicated by the MOF to PC. During this stage of the process the PC is also meant to ensure that social disparities and vulnerable groups such as Scheduled Castes (SC), Scheduled Tribes (ST) and women have been taken into account while formulating the Plan.

The PC submits a consolidated report containing recommended outlays for all Ministries and Departments to the Ministry of Finance (MOF) which estimates the available resources and provides them with this information. The PC then undertakes an exercise to trim and re-distribute the outlays for the various Ministries and Departments keeping in mind both the available resources and the inter-sectoral priorities. Based on the PC's instructions, each Ministry and Department distributes the revised outlays among the various sub-heads of expenditure keeping in mind the national and their own priorities. In distributing the total, the Ministry or Department tries to ensure that gender concerns are not compromised.

The allocations decided on by the Ministries and Departments become the Budget Estimates (BE) for the Five Year Plan.

Annual Plan

Every year the PC coordinates a similar exercise (on a smaller scale) for formulating the Five-Year Plan to prepare an Annual Plan.

First, the PC calls for Plan proposals from the Ministries and Departments; they assess the performance and requirements of all their schemes and programmes and propose outlays to the Commission. The document detailing these outlays is called the Statement of Budget Estimates (SBE) and lists the expenditures proposed to be incurred during a particular financial year. These outlays are supplemented by Non-Plan expenditures covering salaries, wages and other recurrent expenditure of the Ministry or Department.

The PC holds separate meetings with each Ministry and Department on their SBE and, based on the discussions, gives an indication of the resources that may be available to the Ministry or Department. Subsequently, the PC consolidates all the SBEs and submits the consolidated document to the MOF for its approval. As with the Five Year Plan, MOF informs the PC as to the available resources. PC adjusts the proposed outlays for Ministries and Departments to arrive at approved estimates for each. The Ministries and Departments, on receipt of approved estimates from the Planning Commission, allocate the resources under the various sub-heads of expenditure. These allocations are known as the Budget Estimates (BE) for the Annual Plan. These are then incorporated into the Budget document, which is presented to the Parliament by the Minister of Finance on 28 February every year.

Before passing (approving) the budget, the relevant Parliamentary Standing Committee for each Ministry and Department discusses the policies and programmes of the Ministry/Department concerned, reviews performance and makes recommendations. They also should ensure that gender issues are addressed in their respective policies and programmes.

Mid-term review:

The PC starts meeting with individual ministries in the month of September- October and reviews on-going schemes of the ministries. The Executive traditionally holds consultations with industry and business houses, Chambers of Commerce and trade unions and since the last few years with women's groups. These are generally held in December and January and most activists believe that the timing is much too late.

Another important feature of the process of budget making is reappropriation of funds where prior approval of Secretary, Expenditure is required for increasing the budget provision by

five crores or more during the course of the financial year. However, **reappropriation** cannot involve transfer of funds from an externally aided project (EAP) to a non-EAP purpose.

The Budget Division of MOF is responsible for the preparation and submission to Parliament of the Central Government's Budget, as well as the supplementary Demands for Grants and Demands for Excess Grants. The Budget Division functions under the supervision of Joint Secretary/Addl. Secretary (Budget) and comprises of 13 Sections /Units. The detailed estimates of receipts and expenditure are prepared by the Ministries/Departments in the prescribed forms and furnished to the concerned Sections in the Budget Division. These estimates are scrutinized in detail by the Budget Division and further consolidated as part of process of compilation of the Budget and related documents.

Performance and Outcome Budget

After approval of the budget from Parliament, the approved budget has to be implemented, and monitored. To assist with monitoring, each Ministry and Department is also required to prepare a Performance and Outcome Budget, which is prepared in the middle of the year and tabled in Parliament, along with the Annual report of the department concerned. These documents form one of the bases on which the Parliamentary Standing Committees (constituted department-wise) examine the department's Demand for Grants for the next financial year. The document contains a brief introductory note on the organisation and function of the Ministry or Department, lists major programmes and schemes implemented by the agency, its mandate, goal and policy framework, budget estimates, analyses physical performance of each scheme and the linkage between financial outlays and outcome, reviews overall trends in expenditure over recent years, reviews performance of statutory and autonomous bodies under the administrative control of the agency, describes reform measures, and presents targets and achievements and plans for future refinements. As far as feasible, coverage of women and SC/ST beneficiaries under various developmental schemes and schemes for the benefit of North Eastern Region are also separately indicated. The document should also describe how reform measures and policy initiatives relate to intermediate outputs and final outcomes in areas such as gender empowerment, among others.

On 12 December 2007, the revised guidelines on the outcome budget by the Secretary, Expenditure, was sent to all ministries and departments of GOI requiring each Ministry/Department to highlight sub-targets for coverage of women and SC/ST under various departmental schemes, and provide the details of the monitoring mechanism and the public information system that has been put in place. In addition, they have to highlight, in particular, if the ministry has goals or major programmes or schemes in respect of women/gender equality and disaggregate the physical output by sex. It explicitly states that indicators of performance relating to individuals should be sex disaggregated. Besides this the Ministries/Departments have to put in place, systems of data collection, with the help of specialized agencies wherever necessary, for the purpose of (i) developing measurable "indices of performance" to measure and assess quality of implementation; (ii) developing norms of standard unit cost of delivery of a service, (iii) quantification/factoring in of environment outcomes; (iv) quantification of community and empowerment outcomes through social capital formation , (v) quantification of impact of funds earmarked for publicity/awareness generation and (vi) disaggregation by sex and other relevant factors, of indicators of performance and impact.

The Outcome Budget documents have to be laid before both the Houses of Parliament, after the final approval of the Minister in charge, latest by March 20, to ensure that the process is

complete before both the Houses go into recess. In exceptional cases where laying of documents is not feasible, these may be circulated to Members of Parliament (MPs) through the Secretariat of the House and must be available to the Departmental Standing Committees of Parliament during the recess period. The responsibility for preparation of the document rests essentially with the Ministries /Departments. The Financial Advisor (FA) of the ministry/department is the nodal officer for coordinating the whole exercise and organizing need based consultations with various ministries. Heads of various divisions may be asked to provide necessary draft write ups to the FA sufficiently in advance. The circular states that the Ministries/Departments “should revise the guidelines and practices applicable to their schemes to ensure a staggered and controlled release of funds”.

Some challenges are that there is often a large gap between BE and RE due to the fact that the ceiling of expenditure is intimated very late to the ministries/departments. The release of funds often entails delays due to lengthy procedural requirements, making it virtually impossible for the ministries/departments to utilize funds in time. Tracking of expenditure revealed that most of the funds were spent in February/March just before the end of the financial year. From 2007-08 the MOF sent a circular indicating that this was unacceptable and that only a very limited amount of funds could be spent in the two months preceding the financial year end which is March 31 of the year.

During November-December of each year, every Ministry and Department reviews its Plan and Non-Plan expenditure. Where considered appropriate, the original estimates for particular programmes and schemes are revised, and the revised estimates (RE) for the remainder of the financial year indicated to the PC.

Reporting on actual expenditure

At the end of the financial year, the FA is called by the MOF and PC and asked about the expenditure of the amount allocated to his/her ministry. The Secretary of the responsible Ministry/Department along with the Heads of Departments (HOD) are present at the meeting; the Secretary dialogues with the Deputy Chair, PC and HODs are asked to clarify issues in case of queries.

After the year is over, the budget is subject to audit. The Comptroller and Auditor General (CAG) of India study the allocations and expenditure and produces reports on each Ministry and Department. Each agency is required to respond to the CAG’s comments and their answers are scrutinised by the CAG, who then prepares a final report which is tabled in Parliament. In the Parliament, the Public Accounts Committee scrutinises the report and recommends necessary actions. This brings to an end that particular cycle of the budget.

After the accounts of the government have been audited, the revised figures become the actual expenditures. The succeeding budget presents these figures for the information of the Parliament. Each year’s budget document thus includes three sets of estimates:

1. the allocations proposed for the coming year;
2. the revised estimates for spending in the past year; and
3. the audited figures for actual expenditures two years ago.

Other budget-related documents

The description of the budget process presented above refers to a range of documents that relate to the different steps. In addition, there are several other important budget-related documents.

The **Medium-term Fiscal Policy Statement** sets out a three-year rolling target of specific fiscal indicators along with the underlying assumptions produced by the MOF. It describes the policies of the Central Government for the ensuing financial year relating to taxation, expenditure, lending and investments, administered pricing, borrowings and guarantees by MOF and outlines the strategic fiscal priorities of the Government, explains how the current policies conform with sound fiscal management principles and provides the rationale for any major deviation in key fiscal measures.

The **Macro-economic Framework Statement** produced by MOF contains an assessment of the growth prospects of the economy and the underlying assumptions on which this is based. It discusses the GDP, the fiscal balance of the Central Government and the external sector balance of the economy.

A few days before the Budget is declared, the Finance Minister gives broad policy implications in the Economic Survey. In order to ensure that the citizens understand the implication of the Budget, the MOF prepares documents like “Budget at a Glance”, “Budget Highlights” and “The Key to Budget Documents” which provides a summary of planned receipts and expenditures and includes a broad breakdown of planned expenditure into Plan and non-Plan, by sectors, as well as by Ministries and Departments and inter-fiscal transfers by the Central Government to State and Union Territory Governments. In addition, it gives various deficit indicators. The FM’s budget speech is put on the website of the MOF for public viewing.

Once the FM’s Speech is read out it is submitted for voting before the Parliament, where it might be approved and passed as it is presented or with modifications suggested by members of parliament which the GOI might or might not agree to. Once approved, the Finance Bill is sent to the President for approval; once signed, it becomes the Finance Act, meant to be in force for the full financial year.

Recent speeches of the FM have referred to Government of India’s gender budgeting work in the form of establishment of gender budget cells and production of the gender budget statement.

3. Gender Budgeting in India: Strategies, Approaches, Actors and Results

There have been a range of different GRB initiatives in India, many of them supported by UNIFEM and some having civil society as lead actors, but the discussion here will focus primarily on GB initiatives undertaken by GOI.

The focus on women in India has witnessed a gradual shift over the years from purely “welfare” oriented schemes to “development programmes” and currently to women’s “empowerment” by recognizing them as equal partners on the road to success. From the 8th Plan which stated that benefits from different sectors should focus on women, the 9th Plan included the empowerment of women as an important strategy through the Women’s Component Plan (WCP) with directions for both the Centre and State governments to ensure that not less than 30% of the funds/benefits flowed to women’s programmes from all developmental sectors. The 10th Plan called for initiating action and linking the concepts of WCP and Gender Budgeting (GB) to play a complementary role to each other to ensure women received their rightful share of public expenditure.

Extensive consultations were held to design the Eleventh Five Year Plan. The Planning Commission vide its order no. PC/SW/1-23(2)/2005 dated 17th April 2006 constituted a Working Group on “Empowerment of Women” for the 11th Five Year Plan under the Chairpersonship of Secretary, Ministry of Women & Child Development. Its basic objective was to carry out a review, analysis and evaluation of the existing provisions/ programmes for women and make recommendations. They set-up four Sub-Groups: dealing with 1) Engendering Policies and Strategies; 2. Violence against Women; 3. Schemes of Empowerment, Advocacy, Awareness Generation and Support Services for Women; and 4. Women’s Component Plan and Gender Budgeting. A Committee of Feminist Economists (CFE), was also constituted by the Planning Commission on 29th March 2007 (vide Planning Commission's Office Order No.1-3(1)/2007-WCD dated 29th March 2007) to analyze economic policies and make recommendations. Meanwhile five regional workshops and one national consultation to engender the 11th Plan were organized by MWCD with UNIFEM and UNDP support in 2007. As a result of these interventions, the vision or philosophy of empowerment for the XI Plan is Inclusive and integrated economic, social and political empowerment with gender justice.

The approach paper to the 11th Plan (2007-12) clearly states that gender equity requires adequate provisions to be made in policies and schemes across ministries /departments. The Sub-Group on Gender Budgeting provided recommendations on GB for sectoral ministries identified the need for a gender budgeting bureau in the MWCD, establishment of Regional Resource and Training Centres for Gender Budgeting (RRTCGB) as well as preparation of gender budgeting training manuals. These recommendations were submitted to the Planning Commission (PC) as part of the report of the Working Group on Women.

The National Common Minimum Program (NCMP) of the United Progressive Alliance (UPA) Government (2003-08), proclaimed empowerment of women politically, educationally and legally as one of the six basic principles. The Finance Minister’s Budget Speech for 2005-06 mentioned that gender sensitivity of budgetary allocations under 10 demands for grants had been highlighted in a separate statement, with an estimated allocation of Rs.14379 crores. These gender budget statements covered allocations that were 100% targeted at

women and girls and those where at least 30% of the funds were targeted at women and girls. The 2006-07 budget recorded an estimated allocation of Rs.28, 737 crores for the benefit of women with 24 demands for grants in 18 minimum ministries. The 2007-08 budget allocated Rs.8, 795 crores for 100% women specific programmes and Rs.22, 382 crores for schemes where at least 30% allocation is for women specific programmes. The 2008-09 budget allocates Rs.11, 460 crores for 100% women-specific schemes and Rs.16, 202 crores for schemes where at least 30% is for women-specific programmes with 33 demands for grants contributed by 27 ministries and 5 Union Territories.

Over the years there has been some refinement of how these categories are understood. In particular, in the earlier years expenditures for children were automatically assumed to be expenditures for women. This has now been separated in that Statement 20 compiles allocations for women and Statement 22, for children. Examination of the gender budget statements of the different years revealed some anomalies. For example, some schemes have been incorrectly reflected under 100 % allocations for women when not all the money benefits women. Some of these discrepancies have been corrected in subsequent statements due to pressure from gender experts.

The Ministry of Finance's leading role in gender budgeting reflects a gender mainstreaming approach, as it is the agency with overall responsibility for budgeting. MWCD meanwhile serves as the nodal agency for gender budgeting, in that it is expected to provide support to all other agencies in understanding and complying with the approach.

In 2004-05, MWCD adopted "Budgeting for Gender Equity" as a mission statement. A Strategic Framework of Activities (SFA) to implement this mission was also framed and disseminated to all departments of GOI. The main essence of the Mission Statement is that:

- 1) Gender budgeting is a process that entails maintaining a gender perspective at various stages – enactment of legislation, formulation of policies, planning programmes and schemes, assessment of needs of the target groups, allocation of resources, implementation, impact assessment, outcome assessment, and reprioritisation of policy/programme objectives and allocations, thus ensuring that gender is mainstreamed into the development process.
- 2) Gender budgeting translates stated gender commitments into budgetary commitments. Thus a gender-sensitive (or gender-responsive) budget is the culmination of the gender budgeting process.

Key activities needed to achieve the objectives of GB were identified as:

- 1) Analyzing programmes, strategies, interventions and policy initiatives from the perspective of their impact on status of women.
- 2) Institutionalizing the generation and collection of gender disaggregated data by developing management information system (MIS) in implementing agencies and inclusion of new parameters in data collection in Census and surveys by National Statistics Organisation (NSO), Census Statistics Organisation (CSO) etc
- 3) Consultations and capacity building through collation of research and exchange of best practices; by developing innovative methodologies and tools in the context of the country, for dissemination and providing forums and partnerships amongst experts and stakeholders.
- 4) Reviewing the decision-making processes to establish gender equity in participation and establishment of processes and models aimed at gender equity in decision making.

5) Formulation 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, non-farm work etc

MWCD and MOF realized that for GB to be effective and sustainable it needed to be institutionalized. Hence in 2005, the MOF sent a circular to all ministries and departments making it mandatory for all to set up gender budget cells (GBCs). However, upon receiving feedback from the departments/ministries it was clear that though the GBCs had been set up they did not really understand how to implement gender budgeting. MWCD therefore organized two capacity building workshops (in October 2006 and January 2007) for GBCs, at Indian Institute of Public Administration (IIPA) which were supported by IFES and USAID. At each stage MWCD ensured the participation of representatives from GOI, academic and training institutions, gender experts, donors and NGOs.

Based on the recommendations from the workshops, the Secretary, Expenditure, MOF on 8th March 2007, issued the Charter of GBCs which describes the composition and functions of GBCs. The Charter states that the Cell should be comprised of a group of senior/middle level officers from the Plan, Policy, Coordination, Budget and Accounts Division of the Ministries concerned and headed by an officer not below the rank of Joint Secretary. This was a great leap forward as earlier the general practice was to give GB as an additional responsibility to the budget officer, very junior in the hierarchy and who did not really understand gender.

GBCs' responsibilities included identifying a minimum of 3 and maximum of 6 largest programmes (in terms of budget allocation) implemented within its ministry and the major sub-programmes thereunder, with a view to conducting an analysis of the gender issues addressed by them; to conduct performance audits (at the field level wherever possible) for reviewing the actual physical/financial targets of the programme, the constraints, if any, in implementation, the need for strengthening delivery systems, infrastructure/capacity building etc. Though the process of implementing is ongoing, information regarding the number of ministries and departments who have engaged in these activities is not available at the time of writing this report. The Charter also focuses on the so called "gender neutral" sectors like Defence, Power, Telecom, Communications, Transport and Industry, etc. For example Defence Ministry officials argued that they had nothing to do with gender since they focused on war preparedness; however after a one-on-one meeting with MWCD they agreed that there were gender issues, such as army widows; families living in separated quarters due to officers being sent to non family stations; a large canteen which could provide linkages for marketing to women's self help groups (SHGs) etc. GBCs were also asked to document and share best practices.

As at the time of writing, 56 Ministries/Departments out of total 78 Ministries/Departments have set up GBCs and capacity building exercises are ongoing.

The one-on-one interactions by MWCD and gender experts with several ministries and departments have resulted in successes in engendering ministries/departments. Some of the results are: the MOF has highlighted the need to have a gender perspective when rationalizing the interest subsidy on accounts of small savings, especially postal savings schemes like National Savings Schemes. MOF have also agreed to conduct a gender-sensitive review of micro-credit facilities and streamline the mechanisms to enable easy access to micro-credit for women self-help groups, and also prevent charging of exploitative interest rates. They have recognised the need to conduct a gender-sensitive review of incidence of taxes the

impact of inflation, regulation of interest rates in micro-credit sector, and providing social security to women through insurance schemes. MOF has also mandated all ministries and departments to include a column on gender outcomes in their Outcome Budget.

The PC, after discussions advised all Central Ministries/Departments to have a section on gender budgeting in the Annual Plan 2007-08 and the 11th Five Year Plan and to provide details on gender audit policies; quantification of allocation of resources for women; gender impact assessment of various schemes; analyze programmes and strategies from a gender perspective and set up mechanisms for generation and collection of sex-disaggregated data. It also mandated the states to include gender budgeting in the planning process and engender the State Plans.

For the 11th Plan, it is projected that an amount of Rs.50 crores will be required for training and capacity building of GBCs in Ministries and States. The funds would be spent on organizing courses, workshops, seminars and conferences along with the preparation of training material, manuals, etc to be widely disseminated. During 2007-08 an amount of Rs. 3 crores was sanctioned as technical support for a help desk on GB for MWCD under the GOI-UNDP programme. Rs 2.5 crores is earmarked for training and workshops while .5 crore is earmarked for running the help desk. In 2008-09 another 3 crores has been sanctioned for the same purpose and under the same budget lines. The Gender Budget Bureau is expected to be set up by 2009-10.

In February 2007 MWCD constituted a taskforce to develop a “Gender Budgeting Handbook for GOI Ministries and Departments”. The task force was constituted of representatives from MWCD, Ministry of Science and Technology, Ministry of Agriculture (both of whom have developed innovative strategies for women’s empowerment in their respective ministries), gender experts, leaders of the women’s movement, international NGOs and donors. The development of the Handbook was followed by the Training of Trainers (TOT) with the aim of developing a pool of experts who could then take on the responsibility of working with the many different ministries on gender budgeting. Thirty five experts from leading Training Institutions were initially trained and this was followed by refresher training in 2008. The TOT was followed by the development of a Training Manual as an accompaniment to the Handbook. At present the process of customizing GB Training Manuals for the States, which is where delivery services are situated, is in progress. At the time of writing this report, ten gender budget experts who participated in the TOT, have been part of the team assisting ministries on GB and in building capacity of academics including the Faculty of Delhi University and of the College of Agriculture Banking and the training arm of the Reserve Bank of India. The latter institution conducts training on Human Development under the UNDP-GOI programme and have incorporated GB in their training syllabus. Unfortunately, some of the trained experts have not obtained the required sanction from their institutes to provide support to ministries.

The Handbook includes two checklists on gender. One is for ministries which are considered “soft”, where women are easily visible and one for the so-called “gender neutral” sectors like defence, infrastructure etc. However the process of applying this is slow within departments as the mindset has to change. Besides this, specific gender budget tools in the context of the Indian situation have been developed; these include identifying entry points in the programmes/schemes of specific ministries as well as in the budget making process. These tools are participatory planning and budgeting, spatial mapping, gender appraisal for all new programmes and schemes, outcome budget and impact analysis with indicators which are based on the local context.

The WCP has continued as an initiative throughout the period, but there have been some challenges. In the mid-term appraisal of the 10th Plan, it was found that WCP was not being properly implemented. While the Department of Education had confirmed a flow of 42.4% of its total budget to the WCP more or less reflecting the percentage of female students-, the Ministry of Labour which had reported a flow of 33.5% of GBS in the 9th Plan reported a flow of only 5% of GBS during the first three years of the 10th Plan. Further, a large number of ministries stopped reporting on WCP. In addition to recommending that all ministries should incorporate the WCP in their plans, the review also highlighted the fact that some ministries and departments had the potential to go beyond the requisite 30% and could devise and administer women-related programs. These include Health, Family Planning, Environment, Forests, Rural Development, Agriculture, Labour, Urban affairs, Social Justice and Empowerment, etc. Though MWCD agrees that this is not really a gender mainstreaming approach, the rationale for this is that it will take time for capacity to be built on GB; hence till that is achieved, incorporating WCP will ensure that some part of the funds for development do flow to women from every ministry/department.

Non lapsable pool of funds: the Sub Committee on GB for the 11th Plan also recommended the creation of a “non lapsable pool” of women’s fund at the Centre and every State, where unspent funds for women could be transferred as the tendency is to utilize the funds elsewhere; as well as undertake a review of the restructuring of WCP.

The MWCD sends a monthly progress report to the PMO on GB. The Parliament Standing Committee of the MWCD in its recommendations has also asked that the Gender Budgeting initiatives of the MWCD be upscaled.

The working group on GB pointed out the need to analyze fiscal and monetary policies as indirect taxation weighs heavily on women and even a small price rise on important items of sustenance will impact women negatively. The National Institute of Public Finance and Policy (NIPFP) is presently working on this issue at the request of MOF. Some states have already lowered Income Tax threshold for women (from one lakh in 2007-08 to one lakh and fifty thousand rupees in 2008-09). The central government is considering a proposal to recommend a uniform 3% stamp duty for women property buyers rather than the 15 % which is imposed on men. Uttar Pradesh, Delhi and Haryana have already lowered the rates.

Initiatives from outside of government ministries

The National Commission for Women (NCW), the national machinery tasked with looking after women’s needs, is an autonomous body though funded by GOI. NCW held a National Consultation in 2003 on “The Budget: A Gender and Poverty Sensitive Perspective”. This was followed up by meetings with members from various States’ Commissions for Women and advocacy with the MOF. The NCW sent a Memorandum to the Finance Minister listing various demands for the 2004-05 Union Budget. The demands focused on areas such as women’s health, basic village infrastructure, rural environment, women’s economic empowerment, and families of difficult and unreached sections of our society, women’s political empowerment and macro-economic policy. The NCW also sponsored a report on “The Budget: A Gender and Poverty Sensitive Perspective.”

National Consultations on GB for stakeholders were held in February 2006 under the auspices of the National Institute of Public Finance and Policy (NIPFP) and supported by IFES. It included representatives from MWCD, MOF, academic institutions, elected women representatives, NGOs, feminist economists, women’s groups and donor agencies. Its aim

was to brainstorm on effective strategies on GB. Based on the feedback from stakeholders, the identified focus areas included a manual on GB, TOT, compendium on best practices on GB and capacity building. Though the consultations were organized and conceptualized by IFES with NIPFP support, MWCD subsequently provided leadership for all these activities and ensured gender experts and women's groups were part of each process.

Other outside Government initiative included gender analysis of the Union Budget of 2001-02, 2002-03, 2003-04, 2004-05 and 2006-07 by NIPFP with UNIFEM support. NIPFP also developed "A Concept Note on Methodologies and Strategies on GB". The National Institute of Public Cooperation and Child Development (NIPCCD) undertook gender analysis of budgets of 22 States (2003-04). Studies were undertaken by research and academic institutions on the following programmes/schemes to assess their effectiveness for women: the Employment Guarantee Scheme, Maharashtra; Swarana Jayanti Gram Swarozgar Yojana, West Bengal; while women in Karnataka, through the Building Budgets from Below project, developed their ideal ('OUGHT') budget. Most of these studies were funded by the European Commission and the Belgium Government using UNIFEM as a channel.

The Centre for Budget and Governance Accountability (CBGA) which was set up in 2004 conducts an annual analysis of the national budget from a pro-poor perspective. They hold a public meeting at the India Habitat centre a day after the Budget is tabled before Parliament, to which four MPs belonging to different political parties are invited to answer questions of the public on various economic issues including allocations. Besides the media, political analysts are also invited to ask questions and present their views. For the last three years, a part of the analysis has been on gender budgeting.

Thus we can see that in India, the process of GB has been led by MWCD and MOF in close partnership with gender experts, NGOs and academic institutions. The institutionalizing of GB through setting up GBCs is a unique Indian initiative and the documentation of GB of various ministries and departments by the MOF through its Budget Circular for instance Statement 20 has sent the message to all GOI ministries that GB is mandatory. Although one accepts the fact the GOI needs to go beyond Statement 20, what it has achieved is to make every ministry and department begin to think of gender as an important issue. As mentioned earlier, by bringing GB in the main text of his speech, the FM brought the attention of ministries/departments, media, and civil society regarding the importance the GOI was placing on GB.

3.1 The scope of GRB in new aid modalities in India

While there has been outside funding for a lot of GB work in India, the work itself has not really engaged with donor funding. This is not surprising given that so little of India's budget is sourced from donors. Some of the weaknesses of GB in India are: most of the work on GB has been focused at the Central Government level, whereas the delivery services are located at the state level. It is to this level the focus needs to shift. At an even lower level, the 73rd and 74th Amendment to the Constitution, introduced the 33% reservation for women at the Panchayati Raj level (Village and District) and in municipalities. Elected women representatives, some of whom have traditionally been denied mobility, are suddenly thrust into governance and expected to perform. They need capacity building to use GB as a tool for the empowerment of themselves and other women. GOI has taken the first steps to institutionalize GB but unless it is applied at the local level, women's empowerment will remain a distant dream.

4. GENDER ANALYSIS OF INDIA'S HEALTH BUDGET

The purpose of a Gender Analysis is to unpack the budget as well as budget processes and policies in order to reveal gender blind-spots, explicit and implicit gender biases as well as the gender impact of resource allocation. The report begins with the status of health of women, followed by a gendered analysis of national health policy, allocations of the health budget by major heads followed by the provisions for women and children. For this purpose, we use (1) the demand for grants for 2007/08 and 2008/09 of the Ministry of Health and Family Welfare, Government of India (GoI) and (2) the relevant portions of Statements 20 (Gender Budgeting) of the Expenditure Budget. The contribution of external aid to this sector is discussed through the analysis of the Programme Implementation Plans of the RCH II programme.

4.1 Health Status of women

India has achieved significant improvements in health outcomes over the last 5 decades. Life expectancy at birth (LEB) has risen from 36 years in 1951 to 63 years (2001-05), and infant mortality rate has been halved from 120 for 1000 live births in the 1970s to 57 in 2006 (SRS 2001-05). Smallpox and guinea worm have been eradicated, and polio and leprosy are close to elimination. Progress has, however, been slow, inadequate and uneven: Health outcomes are below par in terms of the goals set by GoI and in comparison to achievements in other Asian countries such as China, Thailand, Srilanka and Vietnam (GoI 2006:66). The country is currently grappling with a double disease burden: of communicable and infectious diseases such as malaria, tuberculosis, AIDS along with an emerging epidemic of non-communicable diseases – cardiovascular diseases, diabetes and cancers. And there are wide variations in the health outcomes across states, districts, social groups and considerable gender gaps. India may not be able to meet targets set for 2010 by various national policy documents or MDGs by 2015 (GoI 2005:4).

The vulnerability of women to mortality and morbidity is pervasive, reinforcing disadvantages of caste and class. The overall sex ratio of 933 females per 1000 males (Census 2001) indicates the low status of women, sex-selective abortion and lower chances of survival for females. The gender differential in under 5 mortality rates (79 girls out of 1000 compared to 70 boys) translates into continuously declining sex ratios for children 0-6 years: from 927 (Census 2001) to 918 (2005-06) (NFHS3: xxx). The maternal mortality rate (MMR) at 301 per 100,000 live births (2001-03), remains amongst the highest in the world⁶ despite its decline from 397 in 1999-2001. Women enjoy the same survival advantage as men after the age of 60 and it is this that translates into the relatively higher life expectancy at birth for women - 63.9 years against 62.3 years for males (GoI 2004).

For every maternal death, there are 16-17 women who suffer from chronic reproduction-related morbidity such as obstetric fistula, pelvic organ prolapse and osteoporosis, for the rest of their lives (GoM 2002:113) Information about non-reproductive morbidity in women is limited. According to NFHS3, the incidence of thyroid disorders including goitre is particularly high in women: 949 women compared to 383 men per 100,000 (NFHS3:422). The disease is twice as common in urban as in rural women. An estimated 2.47 million adults

⁶ Contributing to nearly 26% of global maternal mortality (RCH II, NPIP)

are living with HIV: 0.36% of men and 0.22% of women. Women (1 in 4) lag behind men (2 in 5) in knowledge about its transmission and prevention (NFHS3:xlii) Malnutrition including anaemia, excessive work load and violence-related morbidity (two out of 5 women in India experience spousal violence (NFHS 3)) plague women. The poor health status of women is primarily the outcome of widespread gender discrimination within the household, poor accessibility of services in terms of distance to the health facility, difficulties in getting transport, uncertainty regarding availability of drugs, concern about non-availability of female providers, the cost of what is theoretically a free treatment, and lack of clean drinking water and sanitation (NFHS 3:210; GoI 2006:66).

4.2 Gender in Health Policy

National health policy until recently had two separate, albeit overlapping, components: family welfare policy concerned with population stabilization and public health policy, concerned with disease control, medical education and training, and all related matters⁷. In contrast, the 11th Plan document provides one composite set of policy prescriptions covering health and family welfare. Health policy over the period under study is governed by the National Population Policy (NPP), 2000, the National Health Policy (NHP), 2002 and the National Rural Health Mission (2005) document (NRHM). These policy documents set the long and medium term targets and inform health sector plans of the 10th (2002-2007)⁸ and the 11th⁹ (2007- 12) Five Year Plans.

The Family Welfare Policy in the 10th Plan, the 11th Plan Approach Paper and the NPP 2000, on which the two Plans are based, echo the current global philosophy (Cairo Conference) on population policy: that raising living standards in terms of basic amenities like housing, clean water and sanitation and the empowerment of women through education and paid work are as important for regulating population growth as the provision of accessible and affordable reproductive health care. They affirm “the commitment of the government towards voluntary and informed choice and consent of citizens and the continuation of the target-free approach to family planning services¹⁰” (GoI 2001:2). The strategy envisages simultaneously addressing issues of child survival, maternal health and contraception while increasing outreach and coverage of a comprehensive package of reproductive and child health (RCH) services. The action plan has many gender-responsive prescriptions including provision of universal education up to 14 years; legislating for delayed marriage for girls and provision of crèches’ nutrition for girl children, adolescent and pregnant women; encouraging institutional deliveries; provision of antenatal and emergency obstetric care, and immunization. The involvement of men in reproductive health care is also advocated. Time-bound goals for limiting maternal mortality (to 1/1000 live births) and infant mortality (to 30/1000 live births) by 2010 are included. Faced with declining sex ratios amongst adults and children, reported by Census 2001, and the missing of MDG targets, the need for efforts to eliminate gender bias is added to the list of required initiatives.

The NRHM (2005) attempts to address gaps in health care to the rural population with special focus on 18 states which have weak public health indicators and/or weak infrastructure. It focuses on integrating delivery of reproductive health with primary health care together with integration of nutrition, water supply and sanitation services in rural areas of the country through the Accredited Social Health Activist (ASHA). This approach relies on underpaid work of mainly

⁷ This distinction, with no logical justification today, is the result of the importance and urgency given to population control in the early years of planning.

⁸ The Tenth Plan has been accepted by the World Bank as India’s PRSP

⁹ The Eleventh Plan document is not out yet; our references here are therefore to “Faster and More Inclusive Growth - An Approach to the Eleventh Plan (2006)

women. ASHA is paid an honorarium of only Rs 1000 a month and is expected to look after the needs of the community. Impact analysis of effectiveness of the ASHA is not promising.

Despite the apparent shift in policy in respect of population planning, the current population policy/programme still continues to depend overwhelmingly on women in respect of “planned parenthood”. For example, tubectomy accounts for 97% of sterilizations (NPP 2001: 11). Policy makers remain blind to the fact that women in Indian society have little control over their bodies. This is particularly true of the large proportion (more than 50% according to NFHS 3) of women who marry before the age of 18 as well as unmarried young men and women, who are at the bottom of the social hierarchy and must depend on family elders for access to health care and information (ICRW, 2006). Unlike in the West, birth control in India is the product of family planning policies rather than of the women’s rights movement. It has also been suggested that health officials, intent on fulfilling quotas, might find it easier to bring pressure on women (Maharatna Arup 2002: 975). Under such conditions pressure on women to limit family size is not only unjust but is the likely reason for poor performance. Even the RCH, the partially donor-funded alternative to pure family planning, is found wanting. As the Government itself acknowledges “the lumping of RCH with family planning and population stabilization has resulted in making women’s health concerns subservient to family planning and sterilization since reproductive health is visualized as an instrument to achieve the small family norm” (GoI 2005:45). It must also be noted that, although serious, maternal mortality accounts for only a part of women’s mortality, it has attracted all the attention and funds at the cost of the other causes.

In contrast to the family welfare policy, public health policy (NHP 2002, 10th Plan, and 11th Plan) fails to identify relevant gender issues except to call for the elimination of gender bias in society. It focuses on access and institutional reforms especially of the primary health care system and ignores factors that impinge on women’s health such as bias within the family, discrimination by providers, lack of knowledge regarding health and nutrition, work burden and violence have not received sufficient attention. The practice of female feticide which has now been proved (NFHS3:xxxvi) to contribute to declining child sex ratios has not been addressed with sufficient seriousness.

4.3 Gender in the Health Budget

The Ministry of Health and Family Welfare (MHFW) started the process of gender budgeting in 2005 when it set up its Gender Budgeting Cell. The Outcome Budget of the Ministry states that the Department of Health and Family Welfare regularly carries out the Gender Budget Exercise to assess the flow of resources that benefit women. Since February 2006, GoI has presented a gender budget statement along with its annual budget. Presented below is a summary and analysis of portions of Statement 20, “Gender Budgeting”, pertaining to the Ministry of Health and Family Welfare (Demands 46, 47 and 48) for 2007/08 and 2008/09¹¹.

Aggregate expenditure on health in India is 4.8% of the GDP, higher than most developing countries including China and several Latin American countries and close to Japan and West European countries that spend 5.5-8% (UNDP 2002: 166). Most of this expenditure (70%) however comes from out-of pocket expenditure of households, with public expenditure contributing a mere 23% (Rs 207 per capita). External assistance accounts for 2.3%. Around a quarter to one third of public expenditure (or around 7% of total health expenditure) is contributed by the central government health budget, with the balance made up largely by the State governments.

¹¹ Gender Budget for 2006-07 is not comparable to the GB of subsequent years and is therefore not analyzed.

In 2006-07, GoI expenditure on health amounted to Rs109482 million, constituting 1.6% of the total GoI budget and 0.26% of GDP. This is spread over three heads – around 95% on Health and Family Welfare (H& FW); 3% on Indian systems of health (AYUSH) and the balance on Health Research¹². The GoI H & FW budget provides full funding for the State FW programmes as well as various disease control programmes (CSS) such as Malaria, AIDS, Leprosy, TB etc to varying degrees. For the rest of this section we concentrate on Demand 46- Budget of the Department of Health and Family Welfare (Table 1)

Of the total outlay on H & FW, around 27% is on Health and 64% is on the NRHM (Table 1). The outlay on Mission Flexible Pool constitutes the largest chunk of demand 46: 19%, spent on activities like selection and training of Accredited Social Health Activist (ASHA), upgradation of CHCs & PHCs to First Referral Unit (FRU) and Indian Public Health Standards (IPHS), constitution of Hospital Management Committees, mobile medical units, untied funds for Sub-Centres, and supply of water testing kit to village level worker. The next largest share is on sub-centres (Rural Family Welfare Services) set up for every 5000 population. The sub-centres have mainly promotive and educative functions relating to maternal and child health, family welfare, nutrition, universal immunization, diarrhoea control, and communicable disease programmes. RCH II commands the next biggest share with 11%. The outlay shown under 'Reproductive and Child Health' covers only supplies of drugs, equipment and other consumables for sub-centres, PHCs and FRUs and, grants to the National Institute for Health and Family Planning (NIHFP). It is noteworthy that the National AIDS Control Programme (NACP) has been allocated as much as the entire National Disease Control Programme, which covers vector-borne diseases as well as tuberculosis, leprosy, trachoma and blindness and iodine deficiency disorders. The scheme of classification followed inhibits tracking of expenditure at functional or level of care analysis.

Statement 20 distinguishes two kinds of allocations for women¹³, as described elsewhere in this paper. WSS (100% schemes) are highlighted in Table 1 while Table 2 give a summary of Statement 20, Part B with items reclassified by major heads to match, as closely as possible, the H & FW budget classification in order to facilitate comparison. Table 2 also shows the actual proportion that the various outlays earmarked for women bear to the corresponding total allocations in the H & FW budget (Table 2).

There are four WSS, all of them falling under the NRHM, plus 24 Pro-women Schemes (PWS i.e. 30% plus) under different heads in the 2007/08 and 2008/09 budgets. WSS account for an allocation in 2008/09 of Rs 49960 million constituting 29% of the total health budget. PWS amounted to Rs25828 million in 2008/09, constituting 7% of total health expenditure. . It can also be seen that in 2007/08 the revised estimates exceed the budget estimates in most cases, although nothing much can be read into it, since it refers only to one year. It must be noted here that the entire outlay on Rural FW Services has been shown as an outlay on women, reflecting the continued, almost total, dependence on women for family planning.

In the absence of any explanation accompanying Statement 20 of the basis on which outlays for women have been identified, it is difficult to come to a conclusion about the magnitude or quality of the budget allocation for women. In the absence of reliable gender disaggregated data on beneficiaries reached it is impossible to carry out an independent assessment.

¹² The Department of Health Research is a new addition to the Ministry of Health and FW.

¹³ Some inconsistencies (double counting) in Parts A and B of Statement 20 have been corrected. For details see notes to Tables 1 and 2.

States in India differ in health needs and in the quality of their response. A flexible approach, sensitive to specific needs is therefore required. The GoI has made a beginning by assigning powers to the three tiers of government –the Centre, State and local. NRHM and RCH II are attempting to further strengthen the decentralized programming at the district and village levels. This system also poses several problems: within the Indian federal system, health is the constitutional responsibility of the State governments while population stabilization is that of the Central government. And Central government policy does not necessarily get translated into State government policy. For instance, in the aftermath of the NPP 2001, many States such as Andhra Pradesh, Madhya Pradesh and Maharashtra completely undermined the Centre’s emphasis on voluntary non-target based family welfare by including a system of incentives and disincentives based on family size (Mohan Rao EPW 2002). Further, since Central government allocations are actually spent by State governments at the village level, they may not have the desired impact because of the enormous spatial and temporal distance between the allocating authority and the spending unit/ beneficiary. Therefore rationalization of responsibilities between the Centre and the States is required. Mechanisms should also be put in places that can effectively co-ordinate efforts of the two tiers. This applies to GRB as well. Unless GRB is incorporated within State and local government policy and budgets, the GB exercise at the Centre is bound to remain a mere formality.

4.5 External Assistance and Gender Mainstreaming

Development assistance, in the form of loans and grants, contributes a small percentage (1%-3%) of aggregate expenditure on the health in India. Even as a proportion of total assistance to India, assistance to health is between 1% and 5% until recently (8.3% in 2006-07) [The pattern of development assistance to India’s health sector has changed in terms of the mix of donors as well as the programmes. The World Bank has emerged as the major external funding agency for India in addition to the United Kingdom’s DFID. Donor focus has shifted from malaria, polio and family planning to HIV/AIDS, tuberculosis, reproductive and child health and health systems development.

The following programmes are shown in the GoI budget (2008/09) as having an aid input: AIDS Control Programme (IDA, World Bank, DFID); Malaria Control Programme (World Bank); RCH Flexible Pool (World Bank, DFID & UNFPA) and State Innovations in Family Planning Services Project Agency (SIFPSA Project - USAID). NRHM and its flagship programme, RCH II are also the recipient of pooled external funds. In addition, the health budget shows grant assistance in kind from Centre for Disease Control and Prevention (CDC) and Japan International Co-operation Agency (JICA) for Pulse Polio Immunisation Programme, from WHO for Leprosy Control Programme and from DFID for the TB Control Programme (Notes on Demand 46, Ministry of Health and FW)¹⁴. The main contribution of external aid to the health sector appears to be not so much in terms of financial contribution but in terms of technical support and capacity building in the designing, planning and related qualitative aspects of aided programmes. A brief description of gender mainstreaming in the RCH II programme is given below.

The RCH II (2005-10) is an important externally aided programme using a sector-wide programme approach. It supports sector policies (WHO 2006:19) across all three levels of government. GoI contribution to the programme (Part A) covers basic maintenance of the programme including salaries of the core programme staff at the States. The cost of designing and implementing approved RCH State Plans (Part B) is financed through a flexible pool

¹⁴ However, the budget outlays/actual expenditure do not show the donors’ shares.

contributed by donors. For 2005/06, the commitment of the World Bank was US\$350 million; DFID's was £ 265 million and US\$25 million came from UNFPA for the common pool. The non-pooling partners such as USAID and WHO support the initiative under the overall framework of RCH-II programme mainly in the form of technical assistance. (Notes for Demand for Grant- Demand 46, 2008-09; WHO 2006:19).

The main objective of the programme is to bring about a change in three critical health indicators i.e. reducing total fertility rate, infant mortality rate and maternal mortality rate with a view to realizing the outcomes envisioned in the Millennium Development Goals, the National Population Policy 2000, the Tenth Plan Document, the National Health Policy 2002 and Vision 2020 India.

The NIP states that the programme was designed through a process of extended and intensive consultation with the states, development partners, NGOs, experts and other stakeholders." Specifically, the contribution of the WHO team to the design of the programme is acknowledged in the preface to the NIP document. DFID's Health Systems Resource Centre (HSRC) contribution to design is documented in the HSRC background document.

The starting point of the RCH Programme is the recognition that extensive inequity in reproductive and child health (RCH) outcomes and access to services according to social identity, socio-economic status and geographical location persists in India.

Although the main focus of the programme is on women (and children), the RCH II has the distinction of having gender mainstreaming built-in as an integral feature. The State PIP spells out the minimum elements of the programme at the State level. Under the section, Mainstreaming Gender and Equity, the RCH II document, 'The Principles and Evidence Base for State RCH Phase II Program Implementation Plans (PIPs)' discusses at length the contribution of gender roles, unequal gender relations and differential access to and utilization of health information, care and services to poor health outcomes of women. It identifies the various economic, socio-cultural, systemic and attitudinal factors that influence women's access to health care in India and lays down in detail strategies to deal with each issue. Some of the ingredients that make it gender responsive are:

- The emphasis on voluntary choice in family planning and the effort to involve men in this process (this is important because according to the NFHS 3, 22% of men canvassed believed that contraception is purely the woman's concern);
- The gender differentiated goals for reducing under five mortality and the special arrangements via the Janani Suraksha Yojana to prevent discrimination against the girl child, particularly female feticide;
- Provision has been made for gender sensitivity training for all levels of health service personnel.

But most important, gender mainstreaming has been made an integral element of the programme: the PIP document asserts, "tackling gender inequity across the board is: **not** optional, **not** an add-on **not** a component" (p.180). How this translates into implementation, however, remains to be seen.

Though the percentage of external aid is very small compared to the national budget, a GOI official said that they encouraged external aid because it meant that the sector would get technical assistance; pilots on various health issues could be started and best practices from across the world can be shared by donors.

The process of engagement with donors on health is as follows: The Health Policy is developed by the Planning Commission in collaboration with the Ministry of Health. Using funds for technical assistance, donors commission studies on various aspects of health which are then shared with the GOI/States. Using the study as evidence, they are able to negotiate with the government to develop projects under the various schemes.

Generally the process of negotiations involves different actors. The final agreement is signed by the Secretary, DEA and the head of EC. However at the programme level, the Program Officer, EC does hold consultations with the Jt Secretary, RCH 2 and the Mission Director, RCH. However this process is individual-driven and it is not mandatory for so many actors be involved in the process of negotiation. At the State level, the negotiations are between the EC nominee and the Jt Director Health; once an agreement is reached at the state level, the process begins in Delhi with the head of the EC delegation and the Secretary, MEA.

The one limitation that remains carried over from the old programmes of reproductive and child health pertains to the strong link of family planning with mother and child care. It is pertinent here to join Ashish Bose (2007) and ask “Don’t our women in rural areas deserve better healthcare, whether or not they are sterilised after delivery?”

5. Recommendations

- The first step towards proper assessment of GB is to set in place a systematic and comprehensive monitoring and auditing mechanism. A three pronged strategy should be used for this. From the top level, a mandatory gender audit of all Centrally Sponsored Schemes and Central Schemes needs to be ensured.
- At the district level, a District Women's Agency should be created since there is no such agency for women at the district level currently. This agency should be a permanent and mandatory body at the district level that will be dedicated to monitoring all schemes for women.
- At the grassroots level, Women's Ward Sabha's need to be created to ensure that women are actually playing a role in monitoring the schemes meant for them. They will be of a smaller size than Gram Sabha's and thus will be more conducive to in-depth discussions.
- Good gender budgeting relies heavily on data; hence it is necessary to put mechanisms in place for collection of sex disaggregated data which must be made mandatory.
- Specifically targeted programmes for women in local budgets or gender component in fiscal transfers need to be designed.
- Gender concerns need to be integrated in the overall budgetary process at the local level.
- The system of the UK Women's Budget Group being invited to participate in discussions with the Treasury should be replicated in India.

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