



Gender Budgeting in India

by

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Introduction:

Understanding the relationship between macro economic policies and the Union Budget, state budgets and the Panchayati Raj Institutions in the context of India's economic reforms and globalisation is a MUST as it has influenced women's lives in several ways. It is good economic sense to make national budgets gender-sensitive, as this will enable more effective targeting of government expenditure to women specific activities and reduce inequitable consequences of previous fiscal policies. The Gender Budget Initiative is a policy framework, methodology and set of tools to assist governments to integrate a gender perspective into the budget as the main national plan of public expenditure. It also aims to facilitate attention to gender analysis in review of macroeconomic performance, ministerial budget preparations, parliamentary debate, and mainstream media coverage. Budget impacts women's lives in several ways. It directly promotes women's development through allocation of budgetary funds for women's programmes or reduces opportunities for empowerment of women through budgetary cuts. Till 2004, the process of gender budgeting was a post-facto effort to dissect/ analyse and thus offset any undesirable gender-specific consequences of the previous budget. But 2005 onwards, the scenario has changed.

Due to consistent lobbying by the gender economists and women's groups, for the first time, in 2005, the Ministry of Finance gave a mandate to all ministries to establish a Gender Budgeting Cell by January, 2005 and 18 ministries and departments were asked to submit annual reports and performance budgets highlighting budgetary allocations for women. These budgets are expected to be placed before the parliament along with detailed demand for grants for 2005-06. (The Indian Express, Mumbai, 12-1-2005). The first Gender Budgeting Statement (GBS) in the Union Budget 2005-06 included 10 demands of grants. In 2006-07, the GBS got expanded to 24 demands for grants under 18 ministries/ departments of the Union government and 5 Union Territories. At present, 50 ministries and departments have set up gender budget cells. (Budget Speech of the Finance Minister, GoI, Economic Times, 28-2-07). During the current financial year, 2007-08, the GBS covers 33 demands of for grants under 27 ministries/ departments and 5 Union Territories. ([Http://wcd.noc.in/ub2007.htm](http://wcd.noc.in/ub2007.htm))

Macro Economic Scenario:

India's economic reforms- Structural adjustment programmes and globalisation policies have directly increased women's unpaid work burden, thereby increased women- provided subsidy in the economy (Patel, 2005). Devaluation of real income due to inflation leading to price rise of

essential commodities and services, erosion of public distribution system and reduction of services offered by the public health system, privatization of education and rising male unemployment in traditional sector have made women bear disproportionate share of burden. In the patriarchal families women have to shoulder responsibility of providing meals and looking after the sick family members (Bhattacharya, 2004). Women have high stakes in preventing an increase in the proportion of indirect taxes on essential commodities and in budgetary provisions to guarantee food security, good quality of education and health care. Hence, careful study of the working of PDS and local taxonomy on food security and impact on nutrition, education, health and health services of budgetary allocations is a must. (Patel, 2002)

Implications of the Planning Process on Gender Budget:

The planning Commission of India has always focused on women's issues as per the perceptions of their members on women's status within the economy.

The First Five Year Plan (1951-1956) set up Central Social Welfare Board in 1953 to promote welfare work through voluntary organisations, charitable trusts and philanthropic agencies.

The Second Five Year Plan (1956-1960) supported development of Mahila mandals for grass roots work among women.

The Third, Fourth and Interim Plans (1961-74) made provision for women's education, pre-natal and child health services, supplementary feeding for children, nursing and expectant mothers.

The Fifth Plan (1974-1978) marked a major shift in the approach towards women, from welfare to development.

The Sixth Plan (1980-85) accepted women's development as a separate economic agenda. The multidisciplinary approach with three-pronged thrust on health, education and employment. The sixth Five Year Plan onwards, the plan document has been including a separate chapter on women and children.

The Seventh Plan (1985-1990) declared as its OBJECTIVE TO BRING WOMEN INTO THE MAINSTREAM OF NATIONAL DEVELOPMENT. During this period, the Department of women and child was established within the Ministry of Human Resource development of GoI. The Seventh Plan introduced the concept of monitoring of 27 beneficiary oriented schemes for women by DWCD. The exercise continues and number of schemes covered is being expanded.

The Eighth Plan (1992-1997) projected paradigm shift, from development to empowerment and promised to ensure flow of benefits to women in the core sectors of education, health and employment. Outlay for women rose from 4 crores in the First plan to Rs. 2000 crores in the 8th Plan. The Eighth Plan highlighted for the first time, a gender perspective and the need to ensure a definite flow of funds from the general developmental sectors to women. The Plan document made an express statement that "...the benefits to development from different sectors should not by pass women and special programmes on women should complement the general development programmes. The later, in turn, should reflect great gender sensitivity".

The Ninth Plan (1997-2002) stated that Empowerment of women was its strategic objective and adopted 'Women Component Plan' as one of the major strategies and directed both the Central

and State Governments to ensure "not less than 30 per cent of the funds/benefits are earmarked in all the women-related sectors." Special vigil was advocated on the flow of the earmarked funds/benefits through an effective mechanism to ensure that the proposed strategy brings forth a holistic approach towards empowering women. The **National Policy for Empowerment of Women 2001** of GOI adopted during this period envisaged introduction of a gender perspective in the budgeting process as an operational strategy.

The Tenth Five Year Plan (2002-2009) suggested specific Strategies, policies and programmes for Empowerment of women. It Appreciated efforts at ensuring gender-just and gender-sensitive budget and promised to continue the process of dissecting the government budget to establish its gender-differential impact and to translate gender commitment to budgetary commitments. It made provision of outlay of Rs. 13780 crores. It accepted that Women Component Plan & Gender Budget play complimentary role for effective convergence, proper utilisation and monitoring of fund from various developmental sectors. The Ministry of Women and Child Development was established during this plan period.

The Approach Paper to the **Eleventh Five Year Plan** mentions "Gender Equity requires adequate provisions to be made in policies and schemes across Ministries and Departments. It also entails 'strict adherence to gender budgeting across the board'. It promises special focussed efforts for creation of 'an enabling environment for women to become economically, politically and socially empowered'.

Gender Audit of Union Budgets:

We have to examine budgetary provision for women during 2001-2002 and 2002-2003 within the matrices provided by the above mentioned policy documents. Women's status and women's bargaining power in the economy have a major bearing in the budgetary allocations. "Gender Budgeting consists of empirical exercises that focus on public policies and aim to bring out their gender specific implications." (Banerjee, 2002)

Yearly analysis of the budget from the point of view of women is a must to enhance women's economic interest and socio-political standing in the economy. Analysis of budget from gender perspective makes us understand what are the nature, character and content of Women's share of development cake.

Union Budget 2001-02

Table: 1 Union Budget 2001-2002 – Allocations to programmes for Women (Rs. In Crore)

<i>Demand Number</i>	<i>Demand Name</i>	<i>Budget 2000-2001</i>	<i>Revised 2001-2002</i>	<i>Budget 2001-2002</i>	<i>% change over 2000-2001 Allocation</i>
46 Education	Mahila Samakhya	10.00	9.00	11.00	10
	Assistance for boarding/hostel facilities for girl students of secondary school	5.00	2.50	4.30	-14
	National Programme for Women's Education	160.0	10.00	10.00	-94

47 Health and Family Welfare	Lady Harding Medical College Welfare and Sucheta Kriplani Hospital	44.88	42.05	43.74	-3
	Reproductive and Child Health Project	951.00	801.00	1126.95	19
	Maternal Benefit Scheme and Post Partum Programme	111.00	111.00	135.00	22
	Sterilisation Beds	1.70	1.70	1.35	-21
48 Women and child Development	ICDS	935.00	935.00	1,198.00	28
	WB assisted ICDS projects	180.0	140.00	220.00	22
	Training Programme under ICDS	35.00	20.00	40.00	14
	Day care Centres	18.50	18.30	21.95	19
	Balwadi Nutrition Programme	2.00	1.64	1.51	-25
	ECCE grants to NGO's	2.30	1.90	1.51	-34
	Other schemes	3.21	2.97	7.54	135
	Condensed Courses for women	1.50	1.50	2.00	
	Balika Samridhi Yojana	27.00	21.00	25.00	-7
	Hostels for working women	7.02	7.02	9.00	28
	Support to technology Entrepreneurship programme	13.00	13.00	18.00	38
	Mahila Samridhi Yojana	15.00	15.00	8.00	-47
	Socio-economic programmes, CSWB	25.00	24.70	27.00	8
	Training-cum production	13.00	11.00	18.00	38
	Short-stay homes	14.51	9.77	12.84	-12
	Awareness generation programme	1.80	1.80	4.00	122
	NCW	3.50	3.50	5.00	43
	Swashakti Project	15.00	8.00	15.00	0
	RMK	3.00	1.51	1.00	-67
	IMY	18.00	2.21	19.50	8
Other programmes	6.11	3.61	19.89	226	

	Nutrition awareness programmes	9.05	8.47	10.15	12
85 Social Justice and empowerment	Girls Hostels	8.40	9.10	19.00	126
53 Labour & Employment	Special education programme for girls from SC and low literacy level groups	2.00	0.70	0.01	-100
79 Tribal affairs	Girls hostels	12.00	7.00	10.50	-13
Total		2,691.68	2,282.75	3,186.94	18.40

Source: Expenditure Budget 2001-2002, Ministry of Finance, GOI

This Section is based on the study of full text of budget document of 2000- 2001. In terms of its approach, it suggests major departure from the earlier budget documents. It also proves that if the economists interested in women's issues work seriously on the subject, it is possible to change the focus of our budget in favour of women. Women's movement has been demanding for past one decade that women's organizations should be consulted before the budget is finalized. Intervention of women's organization in the pre-budget sessions have led to the fund allocation policy for "the Women's component", in general schemes involving various ministries.

Table 2: Union Budget 2001-2002 – Allocations to Programmes with Indirect Benefits For Women (Rs Crore)

<i>Demand Number</i>	<i>Demand Name</i>	<i>Budget 2000-01</i>	<i>Revised 2000-01</i>	<i>Budget 2001-02</i>	<i>% Change over 2000-01 Allocation</i>
1: Agriculture	National Watershed	55.50	114.85	-	-100
	Programme for development of rainfed agriculture, Alkali land reclamation and development programme	20.00	20.00	1.50	-93
21: Environment and Forests	Fuel wood and fodder project	31.00	18.80	22.00	-29
25: Finance	NABARD	28.76	28.76	29.00	1
38: Health	Development of nursing services	17.30	16.00	21.50	24
	Assistance towards hospitalization of the poor	6.00	3.50	4.00	-33
40: Family Welfare	Free distribution of conventional contraceptives	108.71	95.71	117.00	8

	Health guide scheme	4.75	4.75	4.50	-5
53: Labour	Beedi workers welfare fund Compensation to families of drivers Of heavy duty Interstate vehicles	0.30	0.30	0.35	17
59: Non-Conventional Energy	Biogas programme	66.50	62.50	54.95	-17
	Integrated rural energy programme	8.00	5.00	6.65	-17
	Biomass programme	37.70	18.50	18.80	-50
	Improved <i>chullahs</i>	19.00	16.05	16.05	-16
65: Rural Development	Swarnajayanti Gram Swarozgar Yojna	900.00	370.00	450.00	-50
	Employment Assurance Scheme	1,170.00	1,453.00	1,440.00	23
	Gram Samridhi Yojana Jawahar	1485.00	1,345.00	1,485.00	0
66: Land Resources	Integrated wastelands development project scheme	398.80	365.12	351.00	-12
67: Drinking water supply	Accelerated Rural water Supply	1764.07	1764.07	1809.08	3
	Rural sanitation	126.00	126.00	135.00	7
80: Urban Development	Special Scheme For Water Supply	2.00	0.02	0.02	-99
83:Urban Employment and poverty alleviation	Swarna Jayanti Shahari Rozgar Yojana	168.00	95.03	168.00	0
Total		6,417.39	5,923.94	6,134.55	-4

Source: Expenditure Budget 2001-2002, Ministry of Finance, GOI

It is quite encouraging to know that some of the longstanding demands of the women economists and development organisations have been incorporated in the Union Budget 2000-2001 of our country. In his Union Budget, 2001-2002 Budget Speech, the Finance Minister mentioned women's agenda in point number 67 and stated "The year 2001 is being observed as Women's Empowerment Year. My colleague, the Deputy chairperson of Planning Commission is heading a Task Force to review the programme for women. Meanwhile I propose to:

- Strengthen the Rashtriya Mahila Kosh for providing micro-credit to poor asset less women through NGOs.
- Launch an integrated scheme for women's empowerment in 650 blocks through women's self help groups.
- Start a new scheme for women in difficult circumstances like widows of Vrindavan, Kashi and other places, destitute women and other disadvantaged women groups."

Table 1 and Table 2 in the budget have given the details of allocations to programmes for women and allocations to programmes with indirect benefits for women.

But, at the same time, we must highlight the missing points, which are crucial, for women's day-to-day survival needs.

A case study of Budget 2001 reveals that in the section on QUALITY OF LIFE (point 17), specific needs of women vis-à-vis health, education, drinking water, housing and roads should be taken care of. They are as follows:

- a. Health (point 18) - Special budgetary provisions for women patients (separate from family planning budget) in the Primary health centers and public hospitals. Tax-exemption for sanitary pads and napkins for babies' etc. is welcome. It will enhance mobility of rural women and women from the working class background.
- b. Education (point 19): It is found that in the regions where safe and reasonably priced public or private transport is available, women's participation in educational and economic activities is higher. Hence, safe transport for workingwomen and school and college-going girls should find place of prominence in the Block Development Plan. In 'Sarva Shiksha Abhiyan', 30% of budgetary provision should be made for girl's school and women's colleges, so that parents who discontinue their daughter's education due to fear of teenage pregnancy and male aggression are encouraged to allow their daughters to attend schools and colleges.
- c. Drinking water (point 17): Dalit and tribal women find it very difficult and at times impossible to get water from the common taps. Common taps are in the center of the villages. While their dwelling places are in the margin of the villages. Hence, separate taps for Dalit and tribal women, in their hamlet should be provided by the state.
- d. In all housing schemes (point 21), 10% of houses should be allocated for women headed households (WHH) i.e. widows, divorcees, single unmarried women and deserted women. In a war torn and riot ridden pockets, 30 % houses should be allocated for WHH as in these crisis prone areas percentage of WHH is around 30% of all households.
- e. At every 2-kilo meters, one public toilet should be provided in the urban centres. To avoid contagious disease, Indian-style toilets should be provided.
- f. Cheap and safe eating facilities in the district, tehsil and rural areas for the Dalits, minorities and tribal population and judicious distribution of goods allocated for public distribution system should be emphasized in the budget.

Declaration of 2001 as Women's Empowerment Policy (point 23) can be meaningful only if the programmes are targeted at children and youth through NSS, NCC, and SCOUT & GIRLS GUIDES. At present, they are focusing only on food, fun, Aids awareness and physical training. Comprehensive Gender studies programmes with interdisciplinary perspectives should be organized for school and college students and youth in general. Government controlled media should focus more on educational programmes concerning women's issues either through documentaries or docudramas.

In a National Population Policy (point 24) a clear-cut mandate should be given that the government resources should not be used for promotion of female foeticide and unsafe contraceptives. Budgetary allocation for human trials of controversial biomedical researches involving women, whether it is an anti-pregnancy vaccine, Depo-Provera, Net-o-en should be withdrawn immediately.

In SSI (Small Scale Industries) sector (point 27), concrete plan of action for empowering women entrepreneurs and safeguarding women workers interests should be spelt out. Budgetary provision for occupational health and safety of women workers should be spelt out clearly. While granting license to new establishment, an inquiry should be made about basic amenities for women workers such as ladies room, separate toilets for women workers/employees.

In a section on Industry and Capital market (point 31), affirmative action by the state to protect women producers in the factor market (i.e. loan facilities, land allocation etc.) and women employees and workers in the labour market and self employed women (who are facing innumerable difficulties) in the product market should be mentioned with specific details.

In a section on SCIENCE and TECHNOLOGY (point 36) special policies should be envisaged for WRD (Women Resource Development) with one module on assertiveness training and another one on culture.

In Banking and finance (point 39), schemes for women entrepreneurs and women industrialists should be spelt out. Especially, the terms and conditions for differential rate of interest facilities should be mentioned the way they have mentioned the policies concerning micro credit facilities.

In the North-East Region (point 59), in the industrial training institutes and computer information centres, women dominated sectors such as sericulture, horticulture, floriculture and weaving should be targeted for introduction of advanced technology.

Special budgetary provisions should be made for modernisation of labour processes in which scheduled caste and scheduled tribes (point 60) are involved. These include better equipment and better management of economic activities.

In plan expenditure (point 65), special consideration should be given for women specific tasks such as collection of fuel, fodder and water. In communications, special radio and television programmes for women in regional languages should be budgeted.

In the Non-Plan expenditure (point 67), in a budgetary provision for food and fertiliser subsidies, female-headed households should be given special considerations. Labour reducing technologies in the subsistence sector (especially rice cultivation and animal husbandry in which women are doing the most drudgery prone tasks) should be introduced.

Reduction of duty burden on contact lens solution is welcome, as it will help young women and men who are working in computer industry and other tele-workers. The finance minister should be congratulated for totally ignoring tourism industry, as the world market is too willing to look after travel and tourism.

In conclusion, I must mention that use of gender aware language in an official document like budget is quite heartening.

Highlights of the Central Government's Budget, 2002-2003

* Increase in the Plan Allocation for the Department of Women and Child Development by 33%.

Total Amount- Rs. 2200 crores

- * 100 scholarships a year in the department of Science and Technology to women scientists and technologists.
- * National Nutrition Mission- Food grains at subsidized rate to adolescent girls and expectant & nursing mothers belonging to below poverty line families through ICDS structure.

Demand number 52, Department of Women & Child Development

- * Scheme “Swadhar”- shelter, food, clothing & care to the marginalized women/ girls living in difficult circumstances who are without any socio-economic support--13.50 crores.
- * Swayamsiddha Scheme to build training capacity-0.01 crore.
- * Gender Aware micro planning project for awareness generation, convergence of delivery, holistic empowerment of women, economic empowerment—0.01 crore
- * Gender sensitization-dissemination of data/ information of women’s Development, evaluation of existing programme on women and development--0.01 crore
- * “National Nutrition Mission” for Low Birth-Weight (LBW) babies and for reduction of Infant Mortality Rates, anaemia, iodine deficiency in adults etc. – 1 crore
- * Self Help Groups for converging services, promoting micro enterprises—18.15 crores

DEMAND NUMBER –86, page-124	
in crores	
Monitoring of water quality -----	0.50
Safety of old dams/dams in distress -----	0.10
Rainwater harvesting to arrest Ground water depletion -----	0.10
To protect national heritage sites on Majuli Island from river Brahmaputra ---	2.00

The National Institute of Public Finance and Policy did gender audit of the budget 2002-03. Its publication, “Gender Budgeting in India” reports that the budgetary allocation for women specific schemes has increased only in the area of family planning. (Lahira, Chakrabarty and Bhattacharya, 2002). The family planning schemes have got additional 700 crores in the present budget.

For economic services concerning women, the present budget has made provision of only 153.70 crores. For Rashtriya Mahila Kosh, the nodal agency for micro credit schemes, the budgetary allocation has been reduced from earlier Rs. 3 crores to Rs. 1 crore. Budgetary allocation for providing drinking water and electricity connections for marginalised sections are inadequate. Women’s groups have criticized budgetary cuts on the schemes to provide food grains to adolescent girls as well as pregnant women and nursing mothers. Per capita allocation funds for nutritional support for girl children through mid day meal schemes declined from Rs. 112 to Rs. 70. Per capita allocation of budgetary provision for girl’s education is only Rs. 286.

Table 3: Department of Women and Child Development, Ministry of Human Resource Development, Demand no. 52, Demands for Grants

<i>Items</i>	<i>Year 2001-2002</i>	<i>2002-2003</i>
Nutrition	9.45 crores	7.92 crores
Condensed Course for Women's Education	2.00 Crores	1.80 Crores
Balika Samridhi Yojana	0.03 Crores	—
Hostel for Working Women	7.00 Crores	13.48 Crores
Support to Training and Employment programme	18.00 Crores	23.00 crores
Mahila Samridhi Yojana	7.35 Crores	—
Socio Economic Programme	1.00 Crore	—
Centre Social Welfare Board	27 Crores	26.90 Crores
Training cum Production Centre	12.84 Crores	16.34 Crores
Short Staying Home	12.84 Crores	16.34 Crores
Awareness Generation Programme	4.00 Crores	3.80 crores
National Commission for Women	5.00 Crores	5.40 Crores
Swashakti Project	15 Crores	25 crores
Rashtriya Mahila Kosh	1.00 Crore	1.00 Crore
Indhira Mahila Yojana	6.73 Crores	—
National Nutrition Mission	—	0.05 Crore
Other Schemes	9.45 Crores	7.87 Crores
Reproductive and Child Health	441.40 Crores	571.53 Crores

Source: Annual Financial Statement of Central Government for 2002-2003 (as laid before the Parliament on 28-2-2002), New Delhi.

There has to be coordination between launching of new schemes and the budgetary allocation. It does not serve women's interest if the funds are not available for the already launched scheme or funds are allocated for non-existing schemes as the funds will remain unutilised. In the absence of women specific educational schemes, Rs. 160 crores allocated for the National Programme for Women's Education remained unutilised.

Women's groups have condemned the budgetary allocation for weapons of destruction and military expenditure as wasteful expenditure. Nearly half of the South Asian Population has suffering as a result of pauperisation. (Mishra, 2001). In this context, militarisation of the region goes against the interest of women. (Kramarae and Spender, 2000). Hence they have emphasized the need for peace initiatives cutting across national boundaries the South Asia.

Budget analysis from gender perspective should be introduced and promoted in all women's groups, educational and research institutions. Public debate on gender sensitive budget will help the country to tilt the balance in favour of area development and peaceful use of resources in the present atmosphere of jingoism.

GENDER AUDIT OF BUDGET 2003-4

* Proclamation of FM- "Housewives will welcome the budget." WILL THEY?

- * Implications of hike in prices of light diesel oil & fertilizers on Family budget of rural poor women will be negative.
- * BPL population is 25 to 30 crores, while budget-2004 promises to cover only 50 lakh families in the Antyodaya Scheme even when 52 m tons of food-grains are rotting in FCI godowns.
- * 1% cut of interest on small savings will reduce income of Self Help Groups of women involved in micro-credit.
- * Privatisation and user charges for services such as health, education. Insurance schemes will deprive women of educational opportunities and health care facilities.

Table-4: Budgetary Allocation for Women in the UNION BUDGET 2003-4

Items	Allocation-2003-4	Cuts compared to 2002-3
Working Women's Hostels	9 crores	4.48 crores
Labour Social Securities	61.24 crores	30 crores
Specific schemes for Women workers		8 crores
Maternity Benefits		22 crores
Rashtriya Mahila Kosh	1 crore	0
Handloom Sector	No mention	Ignored
RCH	448.57 crores	122.96crores
Family Welfare Services	142 crores	254.50crores
Tuberculosis & Malaria		10 crores

This budget wiped out what the earlier two budgets promised the Indian women.

- * World Bank prescription for privatisation of health services is promoted in the budget.
- * Reduction in the cost of foreign alcohol will not go in favour of women.

Women's groups demanded Separate listing of women specific items & women's component & TRANSPARENCY in utilization of the allocated amount for women's programmes.

Gender Audit of Union Budget 2004-05 and 2005-06

The budget (2005-6) was influenced by the proclamations made in the Common Minimum Programme of the GOI in 2004 that promises

- to bring about a major expansion in schemes for micro-finance based on self-help groups, particularly in the backward and ecologically fragile areas of the country.
- to replicate all over the country the success that some southern and other states have had in family planning. A sharply targeted population control programme will be launched in

the **150-odd high-fertility districts**. The UPA government recognizes that states that achieve success in family planning cannot be penalized. This explains allocation of 1381 crores for Reproductive & Child Health in 2005-6.

- to protect the rights of children, strive for the elimination of child labour, ensure facilities for schooling and extend special care to the girl child.
- To put in place a comprehensive medium-term strategy for food and nutrition security. The objective will be to move towards universal food security over time, if found feasible.
- to strengthen the public distribution system (PDS) particularly in the poorest and backward blocks of the country and also involve women's and ex-servicemen's cooperatives in its management. Special schemes to reach food-grains to the most destitute and infirm will be launched. Grain banks in chronically food-scarce areas will be established. *Antyodaya* cards for all households at risk of hunger will be introduced.

It is important to note that Union budget (2003-4) made provision of Rs. 25000 crore for food subsidy. The interim budget for 2004-5 has given an estimate that food subsidy would stand at Rs. 27800 crore. More than enough buffer stock was rotting in the poorly equipped and managed warehouses. Food-grains are exported at lower price than at PDS. There had been reports of starvation deaths in Maharashtra, Orissa, M.P., A.P. The poor are forced to starve or buy from the open market. (CEHAT, CBS & NCAS, 2004).

Table 5 : Gender Budgeting 2004-5 and 2005-6 (in crores of Rs)

Ministry/Department	2004-5 Budget	2004-5 Revised	2005-6 Budget
Demand Number 49 Department of Family Welfare			
Family Welfare Services			
Rural	1532.71	1722.10	1869.20
Urban	121.00	121.00	133.08
RCH	710.51	485.93	1380.68
Immunisation and Polio	1186.40	1017.48	1304.60
Demand No. 56 Transfer to Union Territory Governments			
Nutrition for Adolescent girls in Delhi and Pondicherry	2.03	2.03	2.03
Demand No. 57 Department of Elementary Education & Literacy			
Elementary Education & Literacy	130.00	105.00	225.00
Demand 58 Department of Secondary & Higher Education			
Access & Equity	30	5.40	9.00
Demand No. 59 Department of Women and Child Development			
<u>Child Welfare</u>			

ICDS	1947.44	1934.40	3315.25
Day Care centres	41.00	29.25	41.50
NIPCCD	11.75	11.75	11.35
Other Schemes of Child Welfare	14.61	13.56	14.12
<u>Women's Welfare</u>			
Condensed Course	5.25	5.25	5.40
Balika Samridhi Yojana	0.03	48.00	0.03
Hostels for Working Women	9.00	6.20	6.00
Support for Training and Employment Programme	22.50	16.09	13.50
Self Dependence	22.50	14.40	15.00
Short Stay Homes	15.00	14.40	15.00
Awareness Generation Programme	4.50	4.50	4.50
National Commission for Women	7.00	6.55	5.77
Swashakti Project	25.00	20.00	5.00
Rashtriya Mahila Kosh	1.00	-----	0.01
Swayamsiddha	18.00	16.35	18.50
Swadhar	2.70	3.69	5.50
Scheme for Rescue of Victims of Trafficking	3.00	-----	0.25
Other Programmes of Women's Welfare	0.20	0.15	0.15
Nutrition	7.76	8.60	11.53
Demand Number 61 Ministry of Labour and Employment			
Improvement in Working Condition of child/women Labour	99.31	98.38	125.05
Demand No. 65 Ministry of Non-Conventional Energy Sources			
Biomass, energy, improved Chullah	72.75	79-04	47.50
Demand No. 79 Department of Rural Development			
Swaranjayanti Gram Swarozgar Yojana	360.00	360.00	344.90
Sampoorna Gramin Rozgar Yojana	1377.00	1377.00	1080.00
Demand No. 81 Department of Drinking Water Supply Rural Water Supply & Sanitation			

Accelerated Rural Water Supply Programme	2610.07	2610.07	3645.07
Rural Sanitation	360	360	630
Demand No. 88 Ministry of Social Justice and Empowerment			
Girls Hostels	22.00	15.00	0.01
Child Welfare schemes	27.60	22.66	34.55
Education work for Prohibition and Drug Abuse prevention	26.09	22.93	30.64
Prevention and Control of Juvenile Social Maladjustment	18.90	18.90	0.01
GRAND TOTAL	10844.61	10574.16	14378.68

Source: website: <http://indiabudget.nic.in>

The above table reveals that the government's main concern seems to be population stabilization when it comes to women specific budgetary allocations. Hence, women as 'potential mothers' and 'mothers' get targeted. In other words, women in the age group of 15 to 45 years only get targeted thro' RCH and ICDS so that with improvement of child survival rates and birth control, total fertility rate declines. Schemes affecting girls such as Elementary Education & Literacy, Balika Samruddhi Yojana, girls' hostels and adolescent nutrition get low premium. There are hardly any schemes for support of elderly women such as creation of parts, community centres, half way homes, counselling centres and old age homes for women. The total magnitude of Gender budget as a proportion of total Union government expenditure was 3.8%.

Budgetary Allocation in Union Budget 2006-7:

Total Budgetary Allocation for Department of Women and Child Development was Rs. 4852.94 crore for 2006-7 in Expenditure Budget. It provided for 24 Demands of Grants under 18 ministries and departments. Except for Reproductive and Child Health and Integrated child development Scheme, this budget did not give adequate financial support for schemes and programmes for important concerns of women such as crèche, CSWB, Swadhar, Rashtriya Mahila Kosh (RMK), short stay homes, implementation of Domestic Violence Act where service providers such as government hospitals, police and protection officers have major role to play, rescue of victims of trafficking, working women's hostel; as you can see in the following table.

Table 7: Budgetary Allocations under women specific provisions where 100% allocations are for women, Pro-women scheme where 30% allocations are for women and gender neutral schemes where beneficiaries are both men and women in 2006-7:

Demand No.	Programmes	Budget Estimates
46. Fam. Wel.	RCH	Rs. 1529.95Cr.
57.Child Wel	Creche	Rs. 11.8 Cr.
57 Women Wel	CSWB	Rs. 35.45 Cr.

57 DWCD	ICDS (World Bank supported)	Rs. 3954.00 Cr.
57 DWCD	Short Stay Homes	Rs. 15.90 Cr.
57 DWCD	RMK	Rs. 10.00 Cr.
57 DWCD	Swadhar	Rs. 7.00 Cr.
57 DWCD	Rescue of Victims of Trafficking	Rs. 0.45 Cr.
57 DWCD	Working women's Hostel	Rs. 4.48 Cr.

Union Budget 2007-08:

Total magnitude of gender budget in the Union Budget is Rs. 31,178 crore (BE). Total allocation under Women Specific Provisions where 100% of provisions are for women is Rs. 8795 crore and where 30 % of provisions are for women is 22383 crore. The current budget covers 33 demands of Grants encompassing 27 ministries.

Women specific allocation of Dept. of School Education is Rs. 9239 crore, Dept. of higher Education is Rs. 1370 crore, Dept. of Health & Family Welfare is Rs. 6706 crore, National Rural Health Mission (NRHM) and RCH is Rs. 1673 crore.

Housing scheme, Indira Awas Yojana that benefits both men and women has an allocation of Rs. 3636 crore. No quota is earmarked for women. For food supply the allocation is of Rs. 25696 crore. Valmiki Ambedkar Awas Yojana (VAMBAY) for provision of housing for urban poor has been discontinued. A new scheme, Interest Subsidy Scheme for Housing for Urban Poor has an allocation of Rs. 30 crore. That means women's quota in this scheme will be only 9 crore. Thus poor women in urban areas will get hardly anything in terms of loans for housing. In the total allocation of Rs. 2700 crore under Sampoorna Grameen Rojgar Yojana (SGRY), Rs. 810 crore must be utilized for women's employment.

For Welfare of Women Labourers the Union Budget 2007-08 allocates Rs. 264 crore under Labour Welfare Scheme. Amount allocated under Social Security for unorganised sector is only Rs. 5 crore which is highly disappointing in a situation where 94% of women workers in India are in the unorganized sector. For empowerment of women in the informal economy more financial allocation is needed. The allocation for improvements in working conditions of child & women workers Rs. 171 crore.

Table 8: Special Intervention under MWCD in 2007-08 Union Budget

Scheme/ programmes	Budget Estimates
Rajiv Gandhi Creche Scheme	Rs. 56.50 crore
Working Women's Hostel	Rs. 5.00 crore
Swadhar	Rs. 15.00 crore
Rescue of victims of trafficking	Rs. 10.0 crore
Conditional cash transfer for Girl child (for the 1st time)	Rs. 15.0 crore

Schemes/programmes useful from the point of view of Self Help Groups such as Grants through NABARD for strengthening cooperative credit structure has an allocation of Rs. 1500 crore. The Ministry of Rural Development has allocated Rs. 1620 crore for Swarna Jayanti Gram Swarajgar Yojana. There is a need to monitor 100% utilization of women's component in these schemes.

Major disappointments in Budget 2007-08

Budgetary allocation for Water Supply & Sanitation that affects women's life greatly as consumers and unpaid and partially paid- workers does not mention women. This will perpetuate 'unproductive female workload of fetching water from long distance' avers Indira Rajaram. She demands, "water-sheds in the country need to be contoured on the Geographical Information systems (GIS) platform. Using space technology for mapping of aquifers, a five year plan needs to be drawn up for creating sustainable water sources with in reasonable reach of rural habitation." (Rajaram, 2007).

Women's groups providing support to women survivors of Domestic violence are highly disappointed as no separate allocation for Implementation of domestic Violence Act, 2005.

In sub-plan for minorities where allocation of Rs. 513 crore is made in Budget Estimates, no specific allocations is made for minority women/ female headed households by Ministry of Minority Affairs.

Inadequate allocation for crucial schemes affecting survival struggles of women such as Rajiv Gandhi National Creche Scheme for Children of Working Mothers (Rs. Rs. 56.50 crore), Working Women's Hostel (Rs. 5 crore), Swadhar (Rs. 15 crore), Rescue of victims of trafficking (Rs. 10 crore), Conditional cash transfer for Girl child (for the 1st time introduced and allocation of Rs. 15 crore made).

Women's organizations and health groups have also highlighted dangerous consequences of tax free clinical trials with stated goal of making India a preferred destination for drug testing to private sector as it will make the poor guinea pigs at the hands of commercial minded technodocs.

Gender Budgeting Analysis of Different States in India:

Last year, Review of Women's Studies by Economic and Political Weekly published articles based on UNDP supported research reports on various schemes and programmes under the state government budgets. They have shown the means adopted by different states to finance budgets and burden of indirect taxes mostly bourn by the common citizens. (Banerjee & Krishnaraj, 2004) Though case studies of the state budget of Maharashtra (Pandey, Kanchi, Akolkar, 2004 and Parikh, Acharya, Krishnaraj, 2004), Midday Meal Scheme Tamilnadu (Swaminathan, Jeyaranjan, Sreenivasan & Jayashree, 2004), Bottom-up budget by involving women elected representatives of the PRIs in Karnataka (Bhat, Kolhar, Chellappa and Anand, 2004) and comparative analysis of development and social sector expenditures of 13 Indian states with that of West Bengal (Banerjee and Roy, 2004), they have succinctly shown gender differential impact of protective and welfare services (pension for widow and destitute women, budget for shelter homes and rehabilitation center for women victims of violence), social services (budgetary provision for education, health, crèche, working women's hostels, fuel, fodder, water, housing, sanitation, nutrition-mid day meal) and regulatory services (state commissions for women and women's cell in the police stations, government departments) and awareness generation programmes.

Allocation and expenses of resources for women in Panchayat Budgets:

To engender budgets at the Panchayat level, we need to analyse budgets scheme-wise, sector wise, category-wise and year wise with their budget estimates, revised estimates and the actual expenditure. It is also important to make thorough study of Economic Survey published by the Government of India and State Human Development Reports, State Policies for Women and allocation of resources in the State plans published by the state governments that guide programmes and budgetary allocations. This exercise helps us understand the working of macro policies in determining women's predicaments. Now, the women's groups are demanding that each and every ministry should allocate separate funds for women specific needs. (Kaushik, 2002).

Each state has a detailed list of the programmes/schemes benefiting women under 4 categories:

1. Women specific schemes where 100 % of the allocation is required to be spent on women.
2. Pro-women schemes where at least 30% of allocation and benefits flow to women.
3. Gender neutral schemes meant for the benefit of community as a whole where both men and women avail these benefits.
4. The residual state specific programmes having profound effect on women's position/condition.

All India Institute of local Self Government, Mumbai gives details of all schemes under these 4 categories through its publications and through its workshops and training programmes. Moreover, it also teaches the elected representatives the efficient ways of programme implementation through budgeting from below (Virmani, 2002).

Problem of Utilisation of Funds Allocated for Area Development:

Rs. 2 crores allocated to each M.P. for the development of the constituency as per MP local Area development Scheme (MPLADS). The above table is quite revealing. Utilisation of government funding is maximum in the North- Eastern states because of strong horizontal and vertical networking. The prosperous states depend more on the private funding to avoid bureaucratic hassles. If poorer areas in the state don't have a highly motivated administration or an NGO network, then too the funding remains unutilised. In the areas dominated by the lower middle class and the poverty groups, there are demands for more schools, libraries, bridges, toilets, drains, tube wells, community centres and crematorium. While in the prosperous areas, the demands are for road repairs and schools. Private sector of the economy demands banks, hospitals and shopping plaza. The (Members of Parliament) M.P. and M.L.A. (Members of Legislative Assembly) have to strike balance by keeping into consideration immediate needs and long-term considerations for the constituency.

As much as Rs. 312.51 lakh out of a total of Rs. 730 lakh allocated by the ministry of tribal Affairs to the Tribal Cooperative Marketing Federation of India Limited (TRIFED) which markets minor forest produce to set up 1876 grain banks, remained unutilised in 1999-2000 as per 20th Report of the parliamentary Committee on welfare of the SCs and STs. An apt Comment on this situation is "IT is ironical that even as an estimated 320 million people in India are facing starvation, close to 65 million tonnes of food grains are rotting in government go-downs." (Verma, 2002).

In Maharashtra, only 66.5 % of fund under MPLADS is utilised. While local bodies suffer from a chronic shortage of funds, as little as one-third of the funds released by the union government under MPLADS remained unutilised in the state. The report of the Comptroller and Auditor General (CAG) has pointed out that the union government released over Rs. 214 crore under MPLADS for the period 1997-2000, but its utilization was only around Rs. 73 crore. In some

cases M.P. s did not make even a single recommendation leading to a blockade of huge funds. For e.g. District collectors of Beed, Pune and Satara invested Rs. 5.76 crore allotted to (Members of Parliament) M.P.s of their areas in small savings schemes to achieve their targets for 1999-2000. (Panchayat Update, New Delhi, Vo. IX, No. 1, January, 2002).

Panchayat Update is a newsletter published by Institute of Social Sciences, New Delhi. It provides valuable state-wise information on matters related to PRI. Given below are noteworthy items for gender budgeting, though apparently they seem gender neutral.

To check corruption and bring in transparency in the implementation of rural development projects sponsored by the union government, the Union Rural Development ministry had asked all District Rural Development Agencies (DRDAs) to keep their funds only in the nationalised banks. It has also been made compulsory for the district rural bodies to record complete details of expenditure incurred by them under different heads. People's participation in monitoring the progress of implementation and the mechanism of social audit will also be introduced as part of the new strategy to cleanse the working of the DRDAs. ((Vo. Ix, No.3, March, 2002).

Financial Matters and PRIs:

A recent survey of panchayats working in 19 states, conducted by the National Institute of Rural Development, Hyderabad suggested that panchayats remain toothless because functional and financial autonomy has not been granted to the PRIs. The study by the Institute of Social Sciences shows that the extent of fiscal decentralisation through the empowerment of PRIs has been very little. The report of the working group on decentralisation appointed by the Karnataka Government has been criticised severely because, "It betrays utter lack of trust in the people which is the keystone of decentralised democracy." (Bandyopadhyay, 2002). Case studies of Panchayat finances in the Gram Sabhas of Midnapur district of West Bengal have corroborated the above-mentioned facts in terms of lack of fiscal autonomy, neglect of girls' education, resource crunch. (Sau, 2002 & Majumdar, Das, Bandyopadhyay, 2002; Sau, 2001). But it has played substantial role in development of infrastructure, for example rural roads, drinking water, health, education, irrigation and power. (Sau, 2002).

Elected representatives, officials at districts and NGOs working in the area should act as facilitators in preparation of the plan for area development and social justice ((Pal, 2002). The UN system has supported allocation of resources for women in PRIs, right from the beginning. "The evidence on gender and decentralisation in India thus suggests that while women have played a positive role in addressing, or attempting to address, a range of practical gender needs¹, their impact on strategic gender needs² is not remarkable." (UNDP, 2002)

The Ninth Plan (1997-2002) stated that Empowerment of women was its strategic objective. It accepted the concept of Women's Component Plan to assure at least 30% of funds/benefits from all development sectors flow to women. The Tenth Five Year Plan (2002-2009) has suggested specific strategies, policies and programmes for Empowerment of women.

There is a need for provisions in the composite programmes under education, health and rural development sectors to target them specifically at girls/women as the principal beneficiaries and disaggregated within the total allocation. It may also be necessary to place restrictions on their re-appropriation for other purposes.

To effectively attain population stabilisation, policies and plans need to empower women, promote their reproductive rights and involve men in reproductive decision-making and household responsibilities. Particular attention should be given to improve women's access to

quality reproductive health services, including adolescent girls to counseling on reproductive health and sexuality issues.

The strategy of organising women in self-help groups in the Ninth Plan period has paid good dividends for expanding micro-credit. This should be extended not only for reaching larger numbers of women but also for increasing awareness of and access to social development, apart from encouraging a process of convergence in the delivery of services in a decentralised set up. Technical workshops on allocation and expenditure of Panchayat Budgets should be organized in November for pre-budget inputs for advocacy and lobbying and in March, for critical evaluation of the budgetary allocations.

Conclusion:

Budgets garner resources through the taxation policies and allocate resources to different sections of the economy. The Budget is an important tool in the hands of state for affirmative action for improvement of gender relations through reduction of gender gap in the development process. It can help to reduce economic inequalities, between men and women as well as between the rich and the poor (NCAS, 2003). Hence, the budgetary policies need to keep into considerations the gender dynamics operating in the economy and in the civil society. There is a need to highlight participatory approaches to pro-poor budgeting, bottom up budget, child budget, SC budget, ST budget, green budgeting, local and global implications of pro-poor and pro-women budgeting, alternative macro scenarios emerging out of alternative budgets and inter-linkages between gender-sensitive budgeting and women's empowerment. Serious examining of budgets calls for greater transparency at the level of international economics to local processes of empowerment. There is a need to provide training and capacity building workshops for decision-makers in the government structures, *gram sabhas*, parliamentarians and audio-visual media (Patel, 2004).

Gender Commitments must be translated into Budgetary Commitment. By using our Right to Information (2005), transparency /accountability for revenue generation & public expenditure can be ensured. For Reprioritisation in public spending we must prepare our 'bottom up budgets' and lobby for its realisation in collaboration with the elected representatives. Gender economists must lift the veil of statistical invisibility of the unpaid 'care economy' managed by poor women and highlight equality & efficiency dimension and transform macro-policies so that they become women friendly.

Endnotes

¹ Strategic gender needs Strategic Gender Needs are different in different economic contexts and are determined by statutory provisions, affirmative action by the state, pro-active role of the employers to enhance women's position in the economy and social movements.

² Practical gender needs Practical Gender Needs are identified keeping into consideration, gender based division of labour or women's subordinate position in the economy. They are a response to immediate perceived necessity, identified within a specific context. They are practical in nature and often are concerned with inadequacies in living conditions such as provision of fuel, water, healthcare and employment. For details see, Moser, 1993.

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