

Working paper

# A roadmap for closing gender gaps in Bihar

Gender Responsive  
Budgeting

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Shrijna Dixon  
Yamini Mishra

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## Working paper

### A roadmap for closing gender gaps in Bihar – Gender Responsive Budgeting

*Shrijna Dixon and Yamini Mishra*

#### Abstract

With the first documented Gender Responsive Budgeting (GRB) intervention in the 1980s, GRB today is recognised globally as a promising framework for achieving gender equality and women's empowerment (GEWE). By mainstreaming gender in public planning and budgeting processes and mechanisms, GRB paves the way for equitable and inclusive development. With India having introduced GRB efforts at the union level in the 2000s, the Indian states/union territories have followed sooner or later. In this paper, we document and scrutinise GRB processes and mechanisms in Bihar – a state that has recorded a steady and high growth in its Gross Domestic Product over the past decade and has narrowed gaps in some gender development indicators, while lagging behind in others. We look at the state's key policy level commitments on GRB and examine what are the existing GRB processes and mechanisms to achieve these commitments. We assess priority accorded to gender in the state's budgets, draw linear correlations between gender budgets and major fiscal attributes, and present illustrative gender outputs against gender budgets. Based on our scrutiny of what exists currently, we propose an illustrative GRB architecture to be made operational through a roadmap with key milestones for the state to effectively pursue and achieve its GRB policy commitments in the future.

**Key words:** Gender Responsive Budgeting (GRB), GRB institutional processes and mechanisms, gender budgets, gender outputs, GRB architecture, GRB roadmap.

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## 1. Introduction

Over the last three decades feminist advocacy has contributed substantially to the scrutiny of governments' planning and budgeting mechanisms; keeping with the evolving and urgent need for achieving equitable, inclusive and sustainable growth and development. Under the rubric of Gender Responsive Budgeting (GRB), a government's wherewithal for planning and budgeting can be scrutinised to map its policy commitments towards inclusive, equitable and rights-based governance. GRB<sup>1</sup> has emerged as one of the critical global accountability frameworks to help governments plan, allocate, programme and monitor their resources in line with their international and constitutional commitments on gender equality and women's empowerment (GEWE).

As such, this paper focuses on the Indian state of Bihar, documenting and scrutinising the state's hitherto efforts on GRB. In so doing, we attempt to address two main research questions. First, what are the key GRB processes and mechanisms (which we collectively call a 'GRB architecture') institutionalised by Bihar? Second, to what extent, Bihar's current GRB architecture can be located within the State's overall planning and budgeting cycle?

In addressing the second question, we attempt to shed light on whether the state's existing GRB architecture is mainstreamed within the Government's overall planning and budgeting cycle, which we assume to be critical for achieving GEWE. To address these questions, we review the State's GRB policy commitments and available GRB statistics<sup>2</sup> to examine whether the existing GRB architecture operates in harmony to achieve these commitments. We also draw attention to some of the evolving state level initiatives on output and outcome level results, and identify these initiatives as emerging opportunities to strengthen the state's GRB architecture. Finally, based on our review, we propose an illustrative GRB architecture and a roadmap for the state to effectively pursue and achieve its GRB policy commitments in the future.

## 2. Literature review

### 2.1 Locating GRB globally

Planning and budgeting is a critical entry point to strengthen public policies and programmes by making them more gender responsive. Without locating their differential impact on diverse constituencies, budgets and thus their outcomes may risk keeping out the very constituencies they are intended to reach out to. An important area of macroeconomic policy and a point of entry which

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<sup>1</sup> GRB is widely accepted globally as an important strategy for inclusive and effective policy implementation and a means to achieve desired results with a transformative effect. Integrating GRB in public finance management narrows 'gender gaps' by way of purposive planning and budgeting. GRB assists in planning gender responsive policies/ programmes; ensuring adequate resources are aligned to policy/programmatic commitments; monitoring expenditures and assessing the impacts of the investments to measure the change.

<sup>2</sup> For the purpose of this paper, we refer to GRB statistics as institutional level data available on gender planning and budgeting in the Government of Bihar. This primarily includes the Gender Budget Statement in the state which documents the proportion of budgets from select sectoral departments/institutions on gender equality and women's empowerment. More details on these statements are presented in the successive sections of this paper.

has gained widespread acceptance worldwide is mainstreaming gender in government's planning and budgeting cycle<sup>3</sup>, referred to as GRB.

GRB is sometimes used interchangeably with Gender Budgeting, Women's budget, Gender-Perspective Budgeting, Gender-Sensitive Budgeting, etc. At the core, all these terms refer to gender mainstreaming<sup>4</sup> in government planning and budgeting. GRB paves the way for translating gender commitments to budgetary commitments and carrying out an assessment of the budget to establish its gender differential impact in addition to increasing gender responsive investments. Although a number of working definitions of GRB are in use, one of an earlier ones by the European Union defines GRB as "the application of gender mainstreaming in the budgetary process; entailing a gender-based assessment of budgets contributing to gender equality at all levels of the budgetary process and restructuring revenues and expenditures in order to promote GEWE" (European Parliament resolution on GB (P5\_TA(2003)0323). We suppose that the "levels of the budgetary process" in the definition can be referred as analogous to the four stages of public planning and budgeting - budget formulation, legislation, implementation and audit.

When the United Nations' member states adopted the 2030 Agenda for Sustainable Development<sup>5</sup> in 2015, a precursor to this Agenda was the third international Financing for Development conference<sup>6</sup> which adopted the Addis Ababa Action Agenda (AAAA). AAAA unequivocally affirmed a strong political commitment to address the challenge of financing and create an enabling environment at all levels for sustainable development in the spirit of global partnership and solidarity, including achieving GEWE. Under AAAA, member states pointedly committed to increasing transparency and equal participation in the budgeting process, and promoting GRB (United Nations, 2015). The Action Agenda seeks to achieve the central objective of GEWE, as reflected in the Beijing Platform for Action (BPfA) +20 review<sup>7</sup> and implementation pledges of other normative GEWE conventions, including the Bill for Women's Rights or the Convention on the Elimination of all forms of Discrimination Against Women<sup>8</sup> (CEDAW).

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<sup>3</sup> Globally, national governments engage in key steps in planning their annual budgets. These include budget formulation, budget presentation (or legislation), budget implementation and audit. The terminologies for these steps might differ from one country to the other as might key departments/institutions leading and participating in these steps.

<sup>4</sup> First proposed at the 1985 Third World Conference on Women in Nairobi, Kenya, Gender Mainstreaming has been used widely by development practitioners and partners as a tool for bringing gender issues into the mainstream of society. A number of definitions and programmes on gender mainstreaming are at work across the Global North and South.

<sup>5</sup> <https://sustainabledevelopment.un.org/post2015/transformingourworld>

<sup>6</sup> The Financing for Development Office (FfDO) was established within the Department of Economic and Social Affairs (DESA) of the United Nations Secretariat in 2003 in accordance with General Assembly Resolution 57/273. The distinctive function of the FfDO is to provide effective substantive secretariat support for sustained follow-up within the United Nations to the agreements and commitments reached at the International Conferences on Financing for Development. The first FfD conference was held in Monterrey, Mexico in 2002. It was the first United Nations-sponsored summit-level meeting to address key financial and related issues pertaining to global development. Following this, the second international conference on FfD was held in Doha, Qatar in 2008 to review the implementation of the Monterrey Consensus.

<sup>7</sup> On the 20th anniversary of the Fourth World Conference on Women and adoption of the Beijing Declaration and Platform for Action (BPfA), UN Women supported Report of the Secretary-General on the 20-year review and appraisal of the implementation of the Beijing Declaration and Platform for Action and the outcomes of the twenty-third special session of the General Assembly (E/CN.6/2015/3). More details are available on <http://www.unwomen.org/en/digital-library/publications/2015/02/beijing-synthesis-report#view>

<sup>8</sup> The United Nations General Assembly adopted The Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) in 1979. The Convention has 30 articles which define what constitutes discrimination against women and sets up an agenda for national action to end such discrimination. More than 190 countries have ratified the Convention over time. For further details, refer to <https://www.un.org/womenwatch/daw/cedaw/>

The 2030 Development Agenda includes a comprehensive set of gender sensitive targets across all Sustainable Development Goals (SDGs), including in Goal 5<sup>9</sup> on GEWE. Countries have committed to localising SDGs to ensure that “no one is left behind”. A key indicator<sup>10</sup> (5.C.1) for monitoring SDG 5 is on GRB - *Percentage of countries with systems to track and make public allocations for gender equality and women’s empowerment*.

In their work, feminist economists have used GRB as a framework to interrogate fiscal policy and administration to promote GEWE (Stotsky J. , 2016). They argue that gender inequalities at micro and meso levels have macro level implications (Dewan & Prabhu, Macroeconomics and gender, 2009). Their work thus locates GRB within the macroeconomic and fiscal space by going beyond a call for gender responsive expenditure, thereby drawing our attention to bringing gender responsive reforms across this space. For example, there is extensive evidence that educating and employing women boosts growth and tax revenue (The Economist, 2017). Yet, not only women continue to be underrepresented in the workforce, they also tend to be invisibilised due to their disproportionate share, gendered labour distribution, and gendered burden of unpaid care and domestic work in the national economy (UN Women, 2015).

Another example of evidence around locating GRB in the fiscal space is applying the gender lens beyond public expenditures. In this regard, tax systems have been scrutinised to exhibit gender biases with negative implications for gender equality. Stotsky (1997) argues that tax systems treat men and women differently, with explicit and implicit gender bias present in taxes such as consumption taxes and import duties (Stotsky J. G., 1997). While Value Added Tax (VAT) and other indirect taxes account for up to two-thirds of tax revenues in most developing countries and low income countries, VAT has not always produced clear-cut positive outcomes and to varying degrees has indicated regressivity exacting proportionally steeper costs from the very vulnerable groups and less from higher income groups (Buenaventura & Miranda, 2017). The discontinuity between policy aspirations and policy achievements for gender equality is reasoned, in part, due to institutional resolutions largely depending on greater integration within market economies rather than recognising that the dominant market led neoliberal economic policies of the last three decades reproduce gender inequalities, thereby making the test of equality policies more difficult (Perrons, 2017).

Within the above context, the theory and practice of GRB, aimed at reforming fiscal systems across macro, meso and micro levels has emerged as a promising and rapidly growing field with numerous attempts having been made to apply it to planning and budgeting practices in different countries. GRB has been correlated positively with better dynamics for gender equality in budget processes and improved gender outcomes in budgets, policies and service delivery. However, while a number of governments have initiated GRB in diverse forms, there exists limited evidence base on its impact, as well as, there remains complexity in assessing and interpreting the impact. Whereas in some cases positive outcomes have been linked to GRB, in others no impact could be established; although with no evidence for negative effects. The limited evidence base may be demonstrative of a vicious cycle

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<sup>9</sup> Goal 5 is one of the 17 Sustainable Development Goals targeted exclusively to gender equality and empower all women and girls. For information on specific targets and indicators to monitor SDG 5, refer to <https://sustainabledevelopment.un.org/sdg5>

<sup>10</sup> Each SDG has a number of targets and corresponding indicators to collect the relevant data and monitor progress against the indicators, targets and overall SDG.

pointing to the barriers such as GRB being implemented for a relatively short period, irregularly and minimally in some cases; and there also being a limited literature addressing the impact of GRB (Combaz, 2013).

More recently, in a survey of Gender Budgeting Practices in OECD countries, almost half of OECD countries had introduced, planned to introduce or were actively considering introduction of GRB. Half of OECD countries pointed to specific examples of impact, with the hope that a wider range of impacts may become more evident in the future since the introduction of GRB in many OECD countries (Downes, Trapp, & Nicol, 2017). In another example, GRB case studies of six countries<sup>11</sup> by Christian Aid showed GRB to be a flexible and effective tool in highlighting the dynamic relationship between gender equality and resource allocations (Capraro, 2016).

## 2.2 GRB in India

At the country level, governments are increasingly recognising the interdependence between GEWE and inclusive development. As a result, this GEWE policy ecosystem has led to an increasing number of governments slowly but steadily adopting GRB towards revisiting and strengthening planning and budgeting. With the first known GRB exercise introduced in Australia in the mid-1980s, GRB has today spread across over 90 countries globally (Budlender, Budget call circulars and gender budget circulars in the Asia Pacific: a review , 2015).

In India, the erstwhile five-year plans<sup>12</sup> first mentioned GRB in the eighth Plan (1992-97) which directed different ministries to allocate resources in a manner that the benefits reached women (Planning Commission, Government of India, 1992). 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 ninth Plan<sup>13</sup> (1997-2002) introduced Women Component Plan<sup>14</sup> (WCP), both at the national and state level, marking that not less than 30 percent of the funds/benefits from all development sectors flowed to women's programmes.

In 2004, a report of the Expert Group constituted by Ministry of Finance, Government of India to review the classification system for government transactions highlighted the institutional approach to

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<sup>11</sup> The six countries studied included Guatemala, India and Zimbabwe. For more details on this, refer to <https://www.peacewomen.org/sites/default/files/Christian%20Aid%20Report.pdf>

<sup>12</sup> In 1950, the Government of India set up the Planning Commission to develop and execute India's five-year plans, with the aim to achieve growth, employment, self-reliance and social justice. In 1951, the then Prime Minister of India, Pt. Jawaharlal Nehru presented the first five-year plan (1951-56) at the Indian parliament. In 2015, The Government of India set up the National Institution for Transforming India (NITI Aayog) in 2015 to replace the Planning Commission. For further details on the erstwhile five-year plans, refer to <http://planningcommission.nic.in/plans/planrel/fiveyr/welcome.html>

<sup>13</sup> Subsequent five-year plans, following the ninth Plan, furthered the adoption of GRB in Government of India's and state governments' planning and budgeting. The tenth Plan (2002-07) linked the concepts of WCP and GRB, chartering another major shift to look beyond 30 per cent allocations and beyond plan outlays; the eleventh Plan (2007-12) directed state governments to adopt GRB, putting forth the case for replacing the WCP with GRB, proposing that GRB be undertaken across the board and across sectors. The Government of India's five-year plans can be accessed at <http://planningcommission.nic.in/plans/planrel/fiveyr/welcome.html>

<sup>14</sup> The Women Component Plan (WCP) was a policy intervention mechanism for gender mainstreaming in planning and budgeting by the Government of India. As per WCP, a clear, unconditional minimum quantum of funds/benefits for women was to be earmarked in the schemes run by all Ministries/Departments that were perceived to be "women related", thereby recognizing that prioritizing financial resources for programmes/schemes for women is critical for women's empowerment. For more details on WCP, refer to <http://www.cbgaindia.org/wp-content/uploads/2016/04/WCP-Gender-Budgeting-in-India-Still-a-Long-Way-to-Go.pdf>

introduce GRB. The report recognised that “budgetary policies can have differential impacts across genders due to the systemic differences between men and women in relation with the economy” (Ministry of Finance, Government of India, 2004).

The then Department of Women and Child Development within Government of India also laid out a broader strategic framework for GRB covering a wide range of activities to collectively contribute to strengthening GRB in 2004. From the year 2005-06 onwards, the Ministry of Finance (MoF) directed line ministries/departments, as per the Budget Call Circular<sup>15</sup>, to report in the Gender Budget Statement<sup>16</sup> (GBS) budgetary allocations (under two parts) for GEWE, which the MoF consolidated annually as Statement 19 (now Statement 13) alongside the Union Budget (Ministry of Women and Child Development, Government of India , 2019).

Starting with the Eighth Plan, the last five-year plan, twelfth Plan (2012-17), underscored the need for institutionalizing GRB with greater visibility and highlighted the need for gender audit<sup>17</sup>. NITI Aayog, the institution replacing Planning Commission in India, has prioritized GRB in its three-year action agenda (2017-18 to 2019-20), mentioning the “need to evaluate the impact of GRB” (NITI Aayog, 2017). The latest Economic Survey of India (2018-19) also highlights the importance of gender budgeting as a tool for gender mainstreaming (Ministry of Finance, Government of India, 2019).

Given India’s federal structure, about 23 states and union territories (Ministry of Women and Child Development, Government of India , 2019) have also undertaken diverse efforts in institutionalising GRB. An International Monetary Fund Study found that those states in India with gender budgeting efforts made more progress on gender equality in primary school enrollment than those without, though economic growth appeared insufficient to generate equality on its own. Overall, the results of the IMF report broadly supported a positive role for gender budgeting in addressing gender inequality (Zaman & Stotsky, 2016).

### 2.3 GEWE status in Bihar

With 11.3 percent growth rate in 2017-18, higher than the growth rate of the national economy, Bihar’s Gross Domestic Product was among the highest across the Indian states (CRISIL, 2019). While the state government has made direct interventions to address gender disparity through a number of child protection and social and economic security schemes (Finance Department, Government of Bihar, 2019), economic growth has not been fully translated into and accompanied with equitable and

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<sup>15</sup> A Budget Call Circular is a circular developed by Ministry of Finance across governments globally. Although the terminology might differ from one country to another, the purpose of such a circular is to guide ministries/departments of a government to plan and formulate their annual budgets to be sanctioned by the Finance Ministry.

<sup>16</sup> A number of countries globally publish a gender budget statement. While the terminology and methodology might differ from one country to another, the purpose of the statement is to publish proportionate budgets on gender equality and women’s empowerment across ministries/departments. The statement, although with its own challenges, is a critical accountability tool for monitoring budgets on GEWE against overall budgets. There is extensive literature that has scrutinised these statements in countries developing them, including in India.

<sup>17</sup> Within GRB, Gender Audit (GA) is a relatively nascent tool to assess the extent of gender mainstreaming accomplished and is an integral process of GRB initiatives. GA is conducted after the budget has been implemented and is critical for setting up mechanisms to assess the gaps in implementation of GRB commitments, as well as refining future gender mainstreaming strategies and actions. Currently, there are limited institutional processes or tools on gender audits within government machinery and international audit structure globally.

inclusive growth, with Bihar having achieved some but lagging behind major human and gender development indicators.

Bihar has had a mixed performance in closing gender gaps. According to a World Bank brief on the status of gender in Bihar, while gender gaps in elementary schooling have narrowed, maternal mortality has declined, women and men have the same types of jobs, and child sex ratio has improved; adult women in Bihar remain twice as likely to be illiterate than adult men, and female labour force participation in the state is lowest in the country (World Bank Group, 2016).

On NITI Aayog's SDG India Index<sup>18</sup> spanning across 13 SDGs and 62 priority indicators, Bihar has a composite score of 48 over a range of '0' and '100', according it an 'aspirant state'<sup>19</sup> status alongside only two other states – Assam and Uttar Pradesh. The remaining Indian States/Union Territories are either 'frontrunners'<sup>20</sup> or 'performers'<sup>21</sup> vis-a-vis their aggregate performance across 13 of the 17 SDGs. While SDG 5 on GEWE is interlinked with many other SDGs, performance on Goal 5 in the India Index is measured against six national level indicators (Table 1 presents the status of Bihar against these six indicators). Although 32 out of 36 states and UTs are aspirant states on SDG 5, Bihar has a score of 24, the lowest index score, on SDG 5 out of all states and UTs (NITI Aayog, 2018).

Table 1 Bihar's status on SDG 5 on the SDG India Index

SDG global targets for SDG 5	Indicator selected for SDG India Index for Goal 5	National Target Value for 2030	India's current status against indicators	Bihar's current status against indicators	India's composite score (over a range of '0' to '100') on each indicator	Bihar's composite score (over a range of '0' to '100') on each indicator
5.1 End all forms of discrimination against all women and girls everywhere.	Sex ratio at birth	954	898	908	54	62
	Average female to male ratio of average wages/salaries received per day by regular wage/salaried employees of age 15-39 years for rural and urban	1	0.70	0.65	44	34
5.2 Eliminate all forms of violence against all women and girls in the public and private sphere, including	Percentage of ever married women aged 15-49 years who have ever experienced spousal violence	0	33.30	45.20	39	17

<sup>18</sup> In the NITI Aayog's SDG Baseline Index for India, a single measurable index to serve as an advocacy tool and trigger action at the State/Union Territory level has been developed. The Index measures and aggregates data from localising relevant targets and indicators of 13 out of 17 SDGs as per the contextual realities in the states. Other than an aggregate SDG index score, the report also gives scores across each of the 13 goals.

<sup>19</sup> The NITI Aayog's SDG Baseline Index classifies a state/UT into an aspirant or performer or frontrunner or achiever with respect to the SDG index score and scores across each of the 13 SDGs. A state/UT with an index score of less 50 is accorded an 'aspirant' status.

<sup>20</sup> A frontrunner status is accorded to a state/UT with an Index score of less than 100 but greater than or equal to 65.

<sup>21</sup> Performers are those states/UTs with an SDG India Index score of less than 65 but greater than or equal to 50.



SDG global targets for SDG 5	Indicator selected for SDG India Index for Goal 5	National Target Value for 2030	India's current status against indicators	Bihar's current status against indicators	India's composite score (over a range of '0' to '100') on each indicator	Bihar's composite score (over a range of '0' to '100') on each indicator
trafficking and sexual and other types of exploitation.						
5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision making in political, economic and public life.	Percentage of seats won by women in the general elections to state legislative assembly	50	8.70	11.52	17	23
	Ratio of female labour force participation rate to male labour force participation rate	1	0.32	0.18	21	6
5.6 Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences.	Percentage of women in the age group of 15-49 years using modern methods of family planning	100	53.50	24.10	39	1
			Source: (NITI Aayog, 2018)			

One of the imminent gender concerns of the government remains skewed child sex ratio<sup>22</sup>, lower than the national average. The state's overall sex ratio decreased by one point, from 919 in 2001 to 918 in 2011. Child sex ratio also declined during the same decade, from 942 in 2001 to 935 in 2011<sup>23</sup>.

Sex ratio at birth declined from 916 in 2015 to 908 in 2016, and further to 900 in 2017<sup>24</sup>. Bihar also reports among the lowest female labour force participation, at 6 percent (Ministry of Statistics and Programme Division , 2018), across the Indian states.

<sup>22</sup> As per Census 2011, Bihar's sex ratio (0-6 years) was 935 (females per 1,000 males); lower than the national average of 943. Details taken from [http://censusindia.gov.in/2011census/censusinfodashboard/stock/profiles/en/IND010\\_Bihar.pdf](http://censusindia.gov.in/2011census/censusinfodashboard/stock/profiles/en/IND010_Bihar.pdf)

<sup>23</sup> Census of India 2001 and 2011.

<sup>24</sup> Sample Registration System (SRS) 2017 report available on:

The reported crimes against women decreased between 2015 and 2016 in the state in absolute numbers, with Bihar ranking 12 overall nationally based on incidence of crime against women and percentage share (National Crime Records Bureau , 2017). Although the percentage of ever married women who experienced spousal violence declined from 59 percent to 43 percent<sup>25</sup> (over National Family Health Survey 2005-06 and 2015-16 respectively), incidence of spousal violence in the state is much higher than the national average of 31 percent. Bihar also has had the highest rate of child marriage, among other states, at 43 percent compared to the national average of 27 percent.<sup>26</sup>

Only nine percent members of legislative assemblies in India are women, the highest percentage of women legislators coming from Bihar (11.52 percent), Haryana and Rajasthan ( Masoodi, 2018). In Bihar, women have 50 percent reservation in Panchayati Raj Institutions and decision-making bodies at the local governance level; 50 percent reservation in the employment of primary school teachers; 35 percent reservation in all government jobs; and 35 percent reservation in the Bihar Police from the rank of constables to Deputy Superintendent of Police (Department of Social Welfare, Government of Bihar , 2015). There has been an increase in women legislators in the Bihar legislative assembly, most of the women legislators belonging to the Other Backward Caste (OBC) category.

## 2.4 GRB in Bihar

The Gender Resource Centre within Women Development Corporation, Department of Social Welfare, Government of Bihar is the nodal agency for GRB in the state. Bihar is one of the early starters on GRB across Indian states, publishing its first Gender Budget Statement (GBS) in 2008-09. The total outlay for GEWE, as reflected in the GBS from 2012-13 to 2017-18 shows an increase by 163 percent over the years, comprised about 11 percent of the state's overall budget. The budget outlays in GBS are estimated at about three percent of the state's Gross Domestic Product (Finance Department, Government of Bihar, 2019). Since the first gender budget in 2008-09 where ten departments reported allocations for GEWE; 20 out of about 50 departments reported in the GBS in 2019-20, which comprised over 14 percent of the total state expenditure.<sup>27</sup>

Government of Bihar launched the state's Women Empowerment Policy in 2015 to ensure that women are able to reach resources and participate in mainstream development; committing that women empowerment was one of the key priorities of the State (Press Trust of India, 2015). The policy mentions GRB as one of its objectives, highlighting institutionalisation of GRB at all sectors and across all levels.

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[http://www.censusindia.gov.in/vital\\_statistics/SRS\\_Report\\_2017/10.%20Chap\\_3-Estimates%20of%20Fertility\\_Indicators-2017.pdf](http://www.censusindia.gov.in/vital_statistics/SRS_Report_2017/10.%20Chap_3-Estimates%20of%20Fertility_Indicators-2017.pdf)

<sup>25</sup> As per the National Family Health Survey 4 (2015-16), while 43.2% of ever-married women experienced spousal violence ever in their lifetime, 45.5% of ever married women in Bihar experienced some form of physical and/or sexual and/or emotional violence. For more details, refer to <https://www.dhsprogram.com/pubs/pdf/FR338/FR338.BR.pdf>

<sup>26</sup> National Family Health Survey 4 (2015-16) state factsheet for Bihar [http://rchiips.org/nfhs/pdf/NFHS4/BR\\_FactSheet.pdf](http://rchiips.org/nfhs/pdf/NFHS4/BR_FactSheet.pdf)

<sup>27</sup> The calculations for the proportion of gender budget to the overall state budget estimates were made referring to the State Gender Budget Statement (<https://openbudgetsindia.org/dataset/3905a715-f95a-4062-beb2-122c2a211169/resource/da52c91c-25ff-464d-8312-aec8b43ee468/download/gender-budget.pdf>) and Bihar budget analysis by PRS legislative research (<https://www.prsindia.org/administrator/uploads/general/1489033088~Bihar%20Budget%20Analysis%202017-18.pdf> )

In the State's SDG vision document, the priority sectors on women empowerment are aligned to the State Women Empowerment Policy 2015 and include interventions across the social, economic, education, health and nutrition, political and cultural sectors. Critical interventions in the economic sector include, "making provisions of gender budgeting in plans and promoting women's empowerment in observation and evaluation" (Department of Planning and Development, Government of Bihar, n.d.). The Economic Survey of Bihar 2019 provides an overview and summary of GRB in the state, in line with the state's preceding surveys that have annually covered GRB as a critical intervention point for achieving GEWE. Overall, the State Women Empowerment Policy and the SDG Vision Document help define the policy framework for GRB.

### 3. Approach and methodology

Our paper focuses on Bihar, documenting and scrutinising the state's hitherto efforts on GRB. In so doing, we attempt to address two main research questions. **First**, what are the key GRB processes and mechanisms (which we collectively call a 'GRB architecture') institutionalised by Bihar? **Second**, to what extent, Bihar's current GRB architecture can be located within the State's overall planning and budgeting cycle? In addressing the second question, we also attempt to interrogate whether the state's GRB architecture is mainstreamed within the Government's overall planning and budgeting cycle, which we assume to be critical for achieving GEWE.

To address these questions, we reviewed literature on the State's GRB policy commitments to understand whether the existing GRB architecture operates in harmony to achieve these commitments. We also draw attention to some of the evolving state level initiatives on output and outcome level results<sup>28</sup>, and identify these initiatives as emerging opportunities to strengthen the state's GRB architecture. **Finally**, based on our review, we propose an illustrative GRB state architecture and a roadmap for the state to effectively pursue and achieve its GRB policy commitments in the future. In the same order, our findings are presented in three parts.

**First**, based on the literature review of GRB interventions in Bihar, the state's Gender Budget Statements<sup>29</sup> (GBS) appeared to be the primary and long-term institutional mechanism for engaging in GRB. Consequently, we scrutinised these statements given their availability in the public domain since GBS 2010-11 onwards. First published in 2008-09, for the scope of this paper, we reviewed these statements from 2009-10 to 2019-20. Our findings on these statements are presented in the forthcoming sections.

Since we assessed GBS over a ten-year period, we could draw linear correlations between gender budgets and such nominal macro level fiscal attributes as the state's gross domestic product, state's share of central taxes, and state taxes (including state direct and indirect taxes). Although the strongly

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<sup>28</sup> During our inception meetings with the Government of Bihar's key institutional GRB actors, nascent interventions on collecting and monitoring data on outputs and outcome level results were shared, in line with the exercise of localisation of SDG indicators and strengthening accountability of public institutions to these results. In this report, we have documented these interventions as offering the opportunity to be gender responsive and enabling a GRB architecture.

<sup>29</sup> Since 2008-09, Bihar's gender Budget Statements are published and tabled in the State Legislative Assembly annually alongside the State Annual Budget with enumeration of department-wise allocations of at least 30 percent to up to 100 percent on GEWE schemes.

positive linear correlations between gender budgets and these fiscal attributes are not surprising, these correlations still present a strong case for looking at gender budgets (and where possible, other attributes of gender planning and budgeting) within the state's macroeconomic fiscal policy space.

**Second**, following a scrutiny of gender budget allocations, we also attempted to go beyond GBS to scrutinise budget allocations at the output level. Here we were constrained by the lack of data available in public domain at the output level; specifically, gender statistics including sex-disaggregated data. However, we have attempted to illustrate findings on gender allocations and outputs for one department relying on the state's annual achievement reports<sup>30</sup> through extrapolating<sup>31</sup> output level data to draw gender data disaggregated by sex.

**Finally**, drawing from the literature review and our analysis of GBS and output results, we envisioned an illustrative GRB architecture operationalised through the engagement of key actors and institutional mechanisms on GRB. As such, since there is no operational GRB policy of the state as of the date of publishing of this paper, we reached out to key actors/institutions to understand the state of GRB efforts and the potential for streamlining these efforts. Since our consultations were open-ended and exploratory in nature, the government functionaries we managed to approach were assured of anonymity<sup>32</sup> since our intent was to get an overview of the efforts rather than cite limitations of a non-functional GRB architecture (where applicable), which likely is influenced by such factors as political commitment falling outside the scope of this paper.

Our findings are consolidated to draw a bigger picture with an illustrative GRB architecture and roadmap comprising key milestones for mainstreaming and applying GRB in Bihar for implementation by the relevant government institutions and other stakeholders. For this, we referred to UN Women's conceptual GRB framework (UN Women, 2016) to help us visualize what a GRB architecture in place may look like for Bihar.

Using UN Women's framework, we attempt to envision a GRB architecture in Government of Bihar with respect to the engagement of actors and institutional mechanisms. Although we do not examine such an architecture at the rights holders' level keeping with the scope of this paper, we acknowledge that a fully-functional, operationalised and accountable GRB architecture must involve rights holders.

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<sup>30</sup> The Department of Finance, Government of Bihar releases an achievement report annually. This report presents department wise information on all the schemes covering budgets (central sponsored, state sponsored or central and state share), output targets, actual budgets sanctioned/spent and achieved targets for a given financial year. The reports are available on the Department's website at <http://finance.bih.nic.in/>

<sup>31</sup> Since achievement reports of Government of Bihar do not provide sex-disaggregated data at output level, for a few schemes of a select department that we scrutinised, the proportionate share of gender budget to total actual budget was used as an extrapolated statistic to predict corresponding proportionate share of female beneficiaries to total beneficiaries. We first calculated percentage share of gender budget (in the GBS) to total actual budget (in the achievement report) for a given beneficiary scheme, we then calculated percentage share of female beneficiaries to total beneficiaries using the former percentage input.

<sup>32</sup> Although the details of meetings held with the state government functionaries have been shared with the IGC, we have made anonymous the names of officers we consulted during the inception meetings. In these meetings, since the objective was not to seek a commitment to any policy and institutional level reforms on GRB, citing the names may not serve any specific purpose for policy intervention.

Consequently, we hope future research efforts can help in building/strengthening evidence generation in the state at the rights holders' level and on how the two levels interact with one another.

#### **4. Limitations**

There are a number of limitations to this paper. First, our findings rely heavily on the literature and data available in the public domain. Over the course of this paper, limited with data, our preliminary findings focus on one attribute of GRB – gender budget allocations - only. Moreover, since GBS reports nominal budget attributes (which are projected estimates and actuals) and not actual audited budgets over the time period that we reviewed, our findings are therefore drawn from nominal estimates only. However, we hope that even with nominal estimates that we assessed from 2009-10 to 2019-20, this paper presents findings which are revelatory and of value to gender policy interventions.

Second, from the data on gender budget allocations, we attempted to draw regression statistics to understand multi-colinearity among select nominal fiscal attributes and gender budgets through applying a dimensionality reduction technique like Principal Component Analysis, this resulted in negative coefficients for the state's central share of taxes, state's overall taxes and state's indirect taxes that were statistically insignificant. Limited with a few observations of only ten years of gender budgets, we deemed these regression functions not relevant and insignificant for the purpose of this paper. However, we hope our intent can be taken up by future studies with similar topics of interest upon availability of big data and gender statistics in the future.

Third, within the scope of this paper, we could scrutinise and attempt to map gender budget allocations with the output level data for select schemes of one department only. Given that there was no sex-disaggregated data at output level, we had to rely on an extrapolation exercise for illustrating gender outputs against gender budgets. We however feel that this exercise was useful in examining the current gaps and identifying the future scope for filling these gaps with availability of gender data and statistics.

Fourth, our illustrative GRB architecture should be seen with a caveat that it only takes into account the institutional GRB architecture at the government level. While the rights holders form an integral part of a GRB architecture, for this paper, we have limited our scope to a GRB architecture within the state government.

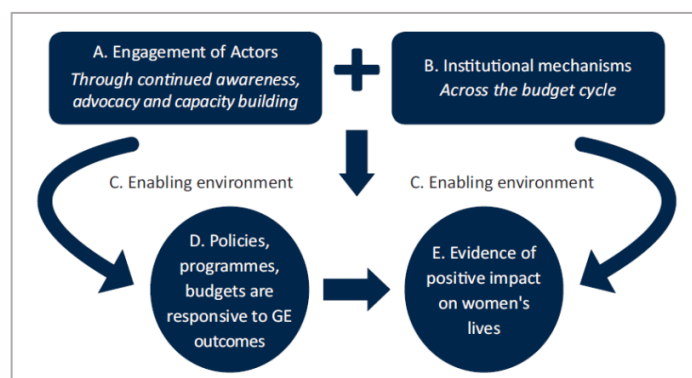
#### **5. GRB architecture in Bihar**

##### **5.1 GRB architecture**

A GRB architecture, as we envision in this paper, is a set of processes and mechanisms<sup>33</sup> put in place for effective GRB application. We take reference from the conceptual framework in UN Women’s report (UN Women, 2016), to help visualize what a GRB architecture in place may look like (Figure 1). In the figure below, both A (Engagement of actors through advocacy and capacity building) and B (institutional mechanism across the planning and budgeting cycle) are mutually reinforcing processes, constantly guiding each other, and which together help to develop and strengthen GRB work leading to C (Enabling environment).

We refer to this enabling environment as a ‘GRB architecture’ made up of a number of processes and mechanisms. Strengthening and sustaining of C will contribute to D (Policies, programmes and budgets which are responsive to gender equality outcomes; eventually leading to E (Evidence of positive impact on women’s lives).

Figure 1 GRB Conceptual Framework UN Women (2016)



Using the above framework, we attempt to delineate a GRB architecture in Bihar with respect to A (Engagement of actors) and B (Institutional mechanisms). For the scope of this paper, we refer to the framework to examine governance at the institutional level (supply side) and not at the rights holders’ level (demand side). To this framework, we juxtapose GRB’s Five Step Framework<sup>34</sup> (Budlender & Hewitt, *Engendering budgets: a practitioners' guide to understanding and implementing gender-responsive budgets*, 2003) where an analysis of situation; of policies designed to overcome that situation; of budgets; and of outputs and outcomes is undertaken from a gender lens.

### **Engagement of actors**

<sup>33</sup> We define ‘processes’ as the steps undertaken within institutional structures, which we define as ‘mechanisms.’ In other words, in an institutional set up, a process may not exist without a mechanism, whereas a mechanism may still exist with no process to implement it.

<sup>34</sup> According to Debbie and Hewitt (2003), the five-step approach is a simple policy analysis approach that involves an analysis of the situation of women, men, girls and boys in a given sector; an assessment of the extent to which sector policy addresses the gendered situation described in the first step; as assessment as to whether the budget allocations are adequate to implement the gender-responsive policy; monitoring of whether the money was spent as planned, what was delivered and to whom; and an assessment of whether the policy as implemented changed the situation described in the first step in the direction of greater gender equality.

Based on the literature review, we identify the following key actors<sup>35</sup> with existing/potential roles and responsibilities for GRB in Bihar. Table 2 below provides a snapshot of the status of these actors with respect to their engagement on GRB in the state.

Table 2 Key GRB actors, current roles and potential roles on GRB

Key actors	Current roles and responsibilities	Potential GRB roles and responsibilities
<b>State legislative committee (PAC; WCD)</b>	Holding the State Government accountable to actions committed by it; including for public accounts and concerns of women and children.	Holding relevant departments/actors accountable for GRB allocations, outputs and outcomes.
<b>Finance</b>	Producing (consolidating) Gender Budget Statement	Using GRB in planning and budgeting beyond GBS.
<b>Planning &amp; Development</b>	Working with state line departments in monitoring outputs and outcomes of their respective programmes/schemes – SDG vision document	Identifying, mapping and monitoring gender output and outcome level indicators with scheme level indicators.
<b>Department of Social Welfare</b>	The Department comprises of three separate directorates - (a) Social Welfare Directorate (b) Integrated Child Development Service Directorate and (c) Social Security & Disability Directorate. In addition, Women Development Corporation functions as an autonomous institution under the department.	With Social Welfare having the responsibility of monitoring SDG 5; mapping and aligning monitoring indicators with GRB.
<b>Women Development Corporation</b>	Operationalising State Women Empowerment Policy in 2015; implementing specific GEWE programmes/schemes	Policy on operationalising GRB – lessons learned and way forward.
<b>Gender Resource Centre</b>	Nodal centre for GRB	Working in tandem with GRB institutional actors in implementing GRB operational policy/ roadmap on GRB
<b>BIPARD</b>	Administrative trainings to central and state cadres.	Institutionalising GRB trainings within BIPARD training calendar, capacity building on GRB.
<b>Accountants General</b>	Auditing state accounts; developing guidelines with the measurement of 'equity' for outcome level audit.	Mainstreaming GRB in audit practices and matrices/standard settings.
<b>Line departments</b>	Mainstreaming gender in programmes/schemes; undertaking budgeting, implementation and monitoring exercises for GEWE.	Using GRB in overall planning and budgeting cycle.

### *I. State Legislative Committee*

<sup>35</sup> The list of key institutional actors on GRB is an illustrative and not an exhaustive list drawn from literature review and consultations/inception meetings with the state government actors.

State legislature committees play a critical role in holding the State Government accountable to actions committed by it as reflected in its state policies/guidelines. In Bihar, the Public Accounts Committee (PAC)<sup>36</sup>, like its counterpart at the Union Government, is responsible for the examination of accounts of the government. The PAC also constitutes sub-groups/sub committees for specified matters. From the records available in the public domain, while PAC in Bihar has raised no queries on GRB as such, it has made observations requiring compliance reports<sup>37</sup> to account for targeted budgets from select sectoral departments. The Legislative Assembly also has a committee on Women and Child Development (WCD).

#### *II. Department of Finance*

The Department of Finance, Government of Bihar leads GRB efforts in the state through publishing GBS annually in the public domain since 2008-09. The Department includes an appendix on GBS in its annual budget call circulars, directing line departments to record their respective gender budgets, which are then consolidated into GBS by the Department.

#### *III. Department of Planning and Development*

The Department of Planning and Development launched the SDGs Vision Document for the state outlining the context, complex challenges and opportunities the state foresees in achieving SDGs (Department of Planning and Development, Government of Bihar, n.d.). The document mentions the need to “make provisions of gender budgeting in plans and promote women’s participation in observation and evaluation” as one of the critical policy interventions under the economic sector towards achieving GEWE. In line with the vision document, the department is working with line departments towards localising SDGs within the state context; focused on monitoring outputs and outcomes against policies/schemes.

#### *IV. Department of Social Welfare*

The Department of Social Welfare has three directorates under it – Social Welfare, Integrated Child Development Service and Social Security and Disability. The Department also has an autonomous institution, Women Development Corporation, under it<sup>38</sup>. The Department has been identified as the nodal department for SDG 5, and is working with other key line departments in monitoring outputs/outcomes under SDG 5 for the state.

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<sup>36</sup> According to (Singh & Yadav, 2009), the Parliamentary Accounts Committee in Bihar has the responsibility to ensure that “the money voted by Vidhan Sabha has been spent within the scope of the demands granted and to bring to the notice of Vidhan Sabha every case which is not so satisfied; that the moneys shown in the accounts having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged; that the expenditure conforms to the authority which governs it; that every appropriations have been made in accordance with such rules as have been prescribed by the competent authority; scrutiny of Finance Accounts of the State Government and the Audit report thereon; examination of statement of accounts; consideration of the Comptroller & Auditor \General’s report as directed by the Governor; and examination of cases of excess expenditure during a financial year”.

<sup>37</sup> In 2006-07, the Bihar Public Accounts Committee (PAC) picked up observations from a state audited report of Integrated Child Services Scheme for the State’s Social Welfare Department, the department implementing the scheme. In its observations, the PAC sought accountability to lack of planning, poor implementation of supplementary nutrition programme, lack of infrastructure of Anganwadi Centres (AWCs), no correlation between budget provisions and number of functional AWCs, and unrealistic budget preparation. We reason that in this example, these audit observations raised by PAC are critical from a GRB perspective.

<sup>38</sup> For further details, refer to <http://socialwelfare.bih.nic.in/>



#### V. *Women Development Corporation*

Women Development Corporation, the nodal agency for implementing women development programmes of the State, works closely with community-based organisations, administration and NGOs towards mainstreaming the social, cultural and economic empowerment of women in Bihar<sup>39</sup>. The Corporation launched the state's Women Empowerment Policy in 2015, with gender budgeting as one of the policy's key strategies focused on advocating for provisioning adequate gender budgets across all sectors.

#### VI. *Gender Resource Centre*

The Gender Resource Centre was set up in 2016, under Women Development Corporation, Department of Social Welfare, with the aim to strengthen awareness, knowledge and capacities for gender informed policy making and gender budgeting in Bihar (Gender Resource Centre, 2018). As the state nodal agency for GRB, the Gender Resource Centre provides technical support to programmes and schemes on women empowerment being implemented in the state through collaboration and coordination with various line departments<sup>40</sup>.

#### VII. *Bihar Institute of Public Administration and Rural Development*

The Bihar Institute of Public Administration and Rural Development functions as the Administrative Training Institute as well as the State Institute for Rural Development for the Government of Bihar<sup>41</sup>. The institute conducts trainings for Indian Administrative Services (probationers), probationers of Bihar Administrative Services and probationers of other allied services. Over preliminary discussions with the institute, it was found that no capacity building trainings were conducted with officers on GRB. The institute's calendar has no trainings on gender concepts and gender mainstreaming, as such. However, a session on 'Gender' is held for some trainings, and trainings on sexual harassment are part of the institute's training calendar.

#### VIII. *Accountant General, Bihar*

Within GRB, Gender Audit (GA) is a tool to assess the extent of gender mainstreaming accomplished and is an integral process of GRB initiatives. GA is conducted after the budget has been implemented and is critical for setting up mechanisms to assess the gaps in implementation of GRB commitments, as well as refining future gender mainstreaming strategies and actions. Currently, there are limited institutional processes or tools globally on gender audits within government machinery and international audit structure. India is one of the few countries with some experience in incorporating GA within GRB. The Comptroller Auditor General (CAG) of India reports on finances for all the states annually, which is presented to the state legislature assembly. The report has a section on GRB commenting on the overall budget on schemes which are designed to benefit women, fully or partially, as well as on gender budget allocations against outlay and expenditure over a five-year period.

Within this background and the research context, preliminary analysis over a meeting with the Bihar Accountant General office revealed that state audit is not conducted specifically from a gender lens.

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<sup>39</sup> For further details, refer to <http://www.wdcbihar.org.in/>

<sup>40</sup> For further details, refer to [http://wdcbihar.org.in/Gender\\_Resource\\_Centre.aspx](http://wdcbihar.org.in/Gender_Resource_Centre.aspx)

<sup>41</sup> For further details, refer to <http://bipard.bih.nic.in/>

The Comptroller Auditor General of India has reached out to a number of states and nominated them, Bihar being one of them, to develop guidelines for and conduct outcome audit of select pilot sectors. Bihar Accountant General is leading the outcome audit of public schemes from primary to high school level (Class I to XII). The guidelines are being developed and will include the parameter of 'equity' in these audits.

### *Line departments*

Line departments are the key stakeholders for mainstreaming gender in government's planning and budgeting. Since 2008-09, where ten departments reported in the first GBS; a total of 20 departments reported in the GBS in 2019-20.

### ***Institutional mechanisms***

For this paper, we define institutional mechanisms as the processes as well as mechanisms, led by relevant GRB actors, established to further and sustain GRB efforts along the planning and budgeting cycle of the Government of Bihar. Based on the literature review of these mechanisms at the national and state level, we present below a select few institutional mechanisms established by the Government of India and a number of state governments to institutionalise GRB. We also specify whether these mechanisms apply or do not apply to Bihar.

#### I. Policy statements/orders/directives on GRB

A GRB policy/directive guides a state's or an institution's intentions on GEWE commitments. As presented in the literature review above, the Government of Bihar released the State Women Empowerment Policy in 2015 and the State SDG vision in 2018. These vision documents mention GRB as a critical intervention for addressing gender gaps. The 2018-19 Bihar Economic Survey documents the state's critical areas of intervention using GRB, including the publishing of a GBS (Finance Department, Government of Bihar, 2019).

#### II. Gender Budget Statement

Globally, an increasing number of countries now develop a Gender Budget Statement (GBS), which presents an apportionment of the national budget to GEWE through enumerating schemes/policies identified by ministries/departments which address GEWE issues. These countries have a Budget Call Circular instructing ministries/departments to also fill in details for compilation of a GBS. The formats for a GBS vary across countries or within countries. The Union Government of India developed its first GBS in 2005-06 (Ministry of Women and Child Development, Government of India, 2019) continuing to produce the statement annually thenceforth as Statement 13 under Volume I, Expenditure Budget to the Union Budget. The Finance Department in Government of Bihar publishes the GBS annually, the first GBS being developed in 2008-09. A review of the GBS from 2009-10 to 2019-20 is presented in the forthcoming section below.

#### III. Gender budget cells/gender focal points

The Ministry of Finance, Government of India directed union ministries/departments to set up Gender Budgeting Cells (GBC) in 2004-05 to mainstream gender across ministries and departments and its various affiliates and state government departments. These cells are supposed to comprise a cohesive group of senior/middle level officers from the Plan, Policy, Coordination, Budget and Accounts divisions of a given ministry. As per the latest government documentation, 57 union level ministries/departments have a GBC for coordinating GRB initiatives (Ministry of Women and Child Development, Government of India, n.d.). Akin to the GoI, a number of states have also set up GBCs. There is no available literature on monitoring of GBCs since their establishment across GoI and state governments. In Bihar, while a gender budgeting exercise in 2017 by the GRC recommended setting up GBCs/desks/institutional set ups for GRB (Gender Resource Centre, 2018), there are no GBCs set up in the state so far.

#### IV. An interdepartmental committee on GRB

A number of states in India have set up a high-level interdepartmental committee to monitor GRB. These committees usually comprise members from Finance, Planning and Women and Child departments; established with the goal of ensuring that directive orders and institutional mechanisms on GRB are implemented and monitored over time. For example, the Government of Rajasthan constituted such a committee in 2010 to be headed by the state's chief secretary; which eventually led to an order to develop GBS in the state. These committees were also set up in Gujarat (Joshi, n.d.) and Madhya Pradesh (Women and Child Development Department, Government of Madhya Pradesh, n.d.). From the discussions held with relevant government departments in Bihar, the state has not established such a committee yet.

#### V. Institutional capacity building on GRB

It is critical to enhance capacities of relevant actors and institutions to ensure effective application of GRB mechanisms. Although there are no trainings on GRB conducted by the Bihar Institute of Public Administration and Rural Development, the GRC has organised GRB orientation trainings<sup>42</sup> in the recent years for state departments.

### 5.2 Allocations for GEWE

In analysing GEWE allocations for the purpose of this paper<sup>43</sup>, we relied on the Government of Bihar's GBS, with the first GBS published in 2008-09. The GBS format of Government of Bihar is akin to that of the Government of India's (GoI), with a few additions. The statement annually presents department

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<sup>42</sup> Based on the information gathered from GRC over our consultations with the Centre, in 2017-18, the centre conducted Gender Budgeting sensitization workshops for 225 Budgeting and Planning Officers of more than 22 departments of Government of Bihar. In 2018-19, the centre held meetings on GRB with Planning and Budgeting officials of six state sectoral/line departments. Between 2016-17 and 2018-19, the centre also held workshops with the media (Journalists # Print & Electronic), university students, school students and university faculty on Gender.

<sup>43</sup> In analysing Gender Budget Statements of the Government of Bihar, we examined all GBSs available in the public domain from 2009-10 to 2019-20. These statements can be accessed at the Department of Finance's website. <http://finance.bih.nic.in/>

wise budget estimates and revised estimates for the preceding year, and budget estimates for the current budget year. All estimates are divided into two parts – Part A, with 100 percent allocations for GEWE; and Part B with at least 30 percent but less than 100 percent allocations for GEWE.

Unlike the Gol's GBS, the GBS for Bihar also presents budget details for planned (or state, centrally sponsored and centrally funded schemes) and non-planned (or establishment and committed expenditure) schemes across departments. Another addition, since 2013-14 onwards, has been presentation of budget actuals <sup>44</sup>(or actual expenditures) of preceding two years.

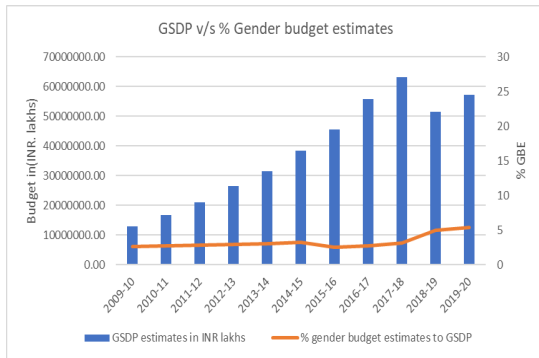
#### *Percentage Gender budgets to GSDP, taxes*

Bihar has reported a steady economic growth over the past decade. The state's estimated Gross Domestic Product (GSDP) increased between a range of 11 to 30 percent<sup>45</sup> from 2010-11 to 2019-20, barring in 2018-19 where GSDP decreased by 18 percent from the previous year. Comparing the growing GSDP to estimated gender budget allocations for these years, gender budgets ranged between two to five percent of overall GSDP (Box 1). The highest gender budget to GSDP percentage (5.4 percent) is reported in 2019-20 and the lowest (about 2.5 percent) is reported in 2015-16.

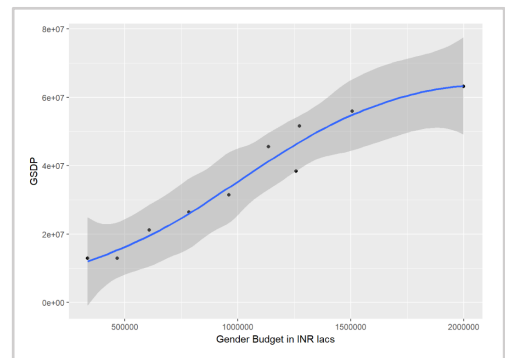
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<sup>44</sup> The state budget actuals presented in the GBS are sanctioned but not audited budgets released to a given department against a particular scheme/programme in a financial year, indicating that these are nominal budgetary attribute. Moreover, while actual sanctioned budgets for schemes under Part A are straightforward to compile (as 100 percent of the scheme budget is for schemes only for women and girls), there is no defined approach and methodology for calculating actual sanctioned budgets under Part B. A detailed scrutiny of GBS over the years reveals that such actual sanctioned budgets presented in the GBS under Part B might be using a blanket flat 30 percent apportionment from total actual sanctioned budgets.

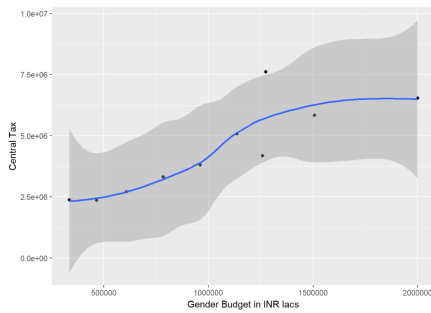
<sup>45</sup> The information is taken from Government of Bihar's annual budget summary available at <http://finance.bih.nic.in/>



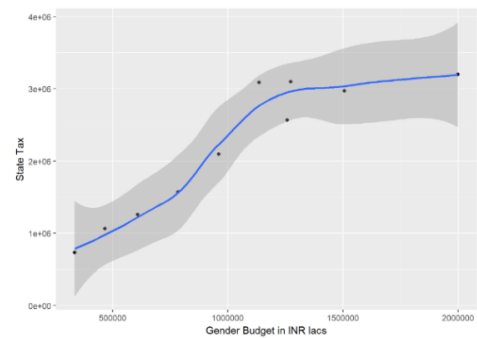
Box 1 % gender budget allocations to Bihar's GSDP in INR lacs (2009-10 to 2019-20)



Box 2 Linear correlation between GSDP and gender budget allocations (2009-10 to 2019-20)



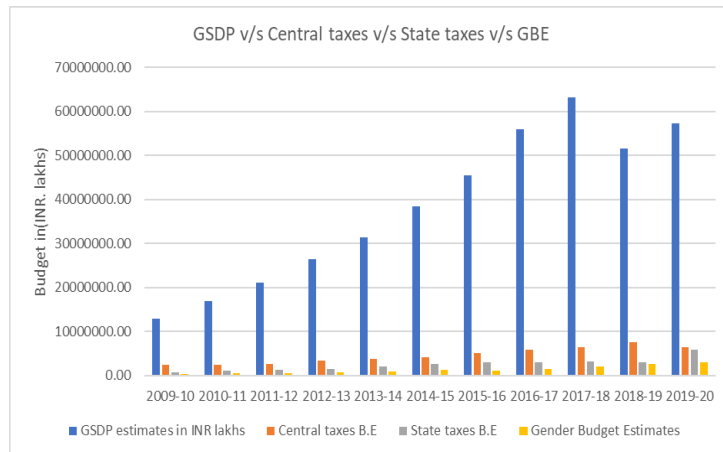
Box 3 Linear correlation between central taxes and gender budget allocations (2009-10 to 2019-20)



Box 4 Linear correlation between state taxes and gender budget allocations (2009-10 to 2019-20)

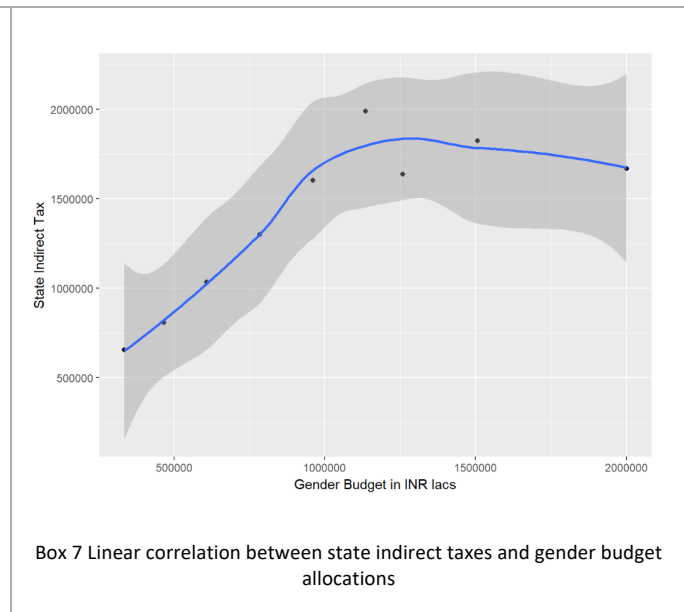
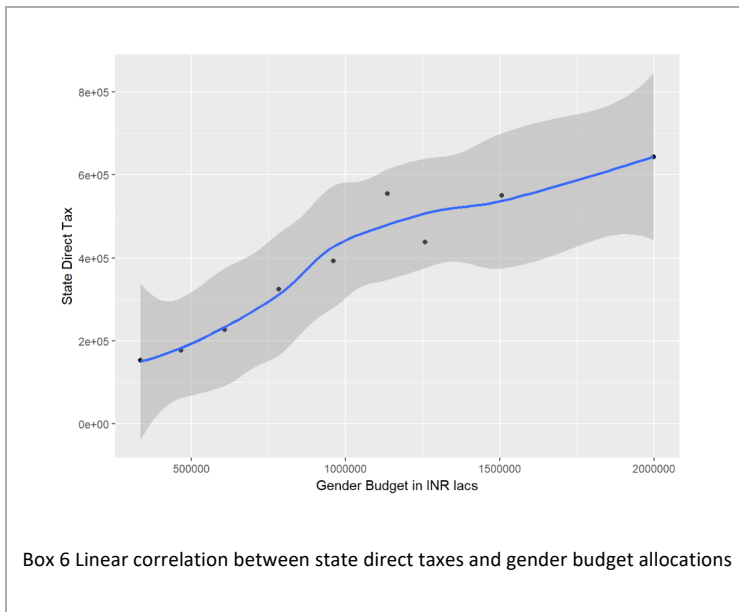
The growing trend of gender budget percentage to overall GSDP (Box 1) is established with a strongly positive linear correlation of 0.967 (Annexure 1 has detailed calculations) between GSDP and Gender Budgets, as presented in Box 2.

Overall GSDP, share of central taxes (0.85), and state taxes (0.91) correlate strongly positively with gender budgets from 2009-10 to 2018-19 (Box 3 and 4). Box 5 presents GSDP, share of central and state taxes and gender budgets against these fiscal attributes. With these strong positive correlations, a linear model with three attributes against gender budgets may be unnecessary since most of the information gets captured by one attribute – GSDP in this case.



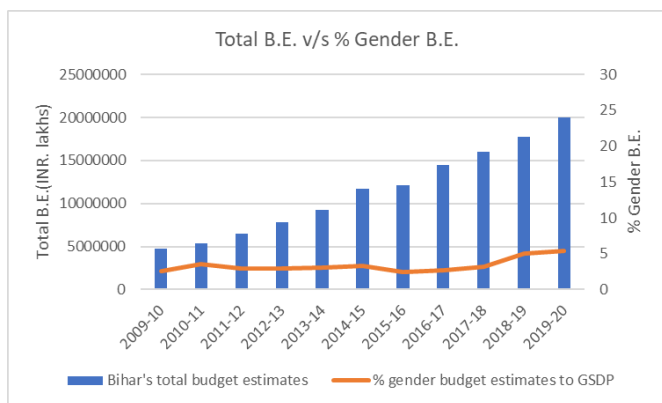
Box 5 GSDP, share of central taxes, state taxes and gender budgets in INR lacs (2009-10 to 2019-20)

Although constrained by limited data on gender budgets, we attempted to also understand linear correlations between Bihar’s indirect state taxes, direct state taxes and gender budgets. From Box 6 and 7, it appears that state direct (0.95) and indirect taxes (0.80) are strongly positively correlated with gender budgets, indicating that most of the information gets captured by one attribute.

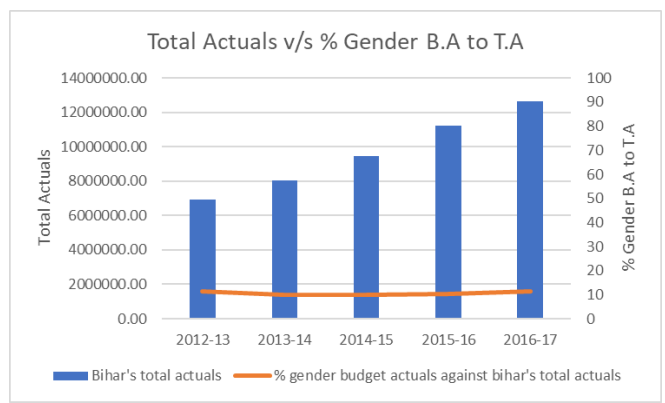


*Gender budgets to the state’s overall budgets*

Box 8 below presents percentage gender budgets to Bihar’s overall budget estimates. These range between seven to 12 percent, over a period of 2012-13 to 2018-19. While the overall state budget estimates increased over a range of three to 27 percent during this period, gender budgets appear to have increased only marginally. Moreover, percentage gender budget actuals (from 2012-13 to 2016-17, based on the latest available data) were between ten to 11 percent of overall state budget actuals (Box 9).

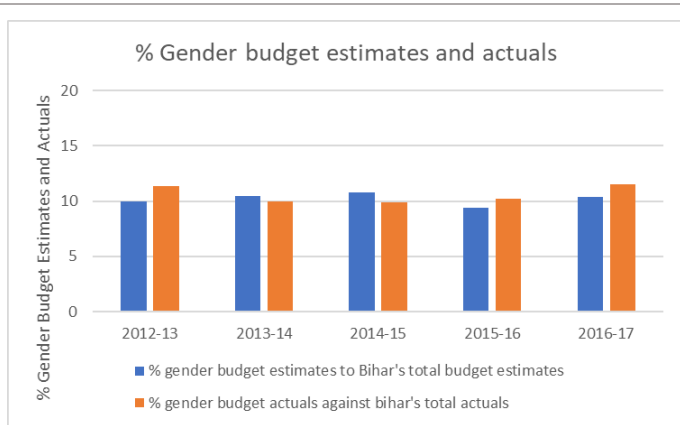


Box 8 %Gender budgets to State's total budget estimates (2009-10 to 2019-20)

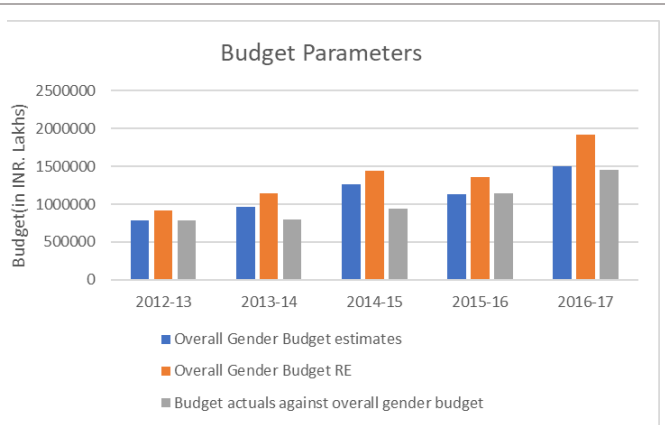


Box 9 % gender budget actuals to state total budget actuals (2012-13 to 2016-17)

The percentage gender budget estimates against percentage budget actuals (Box 10) from 2012-13 to 2016-17 range between nine to 11 percent of the state's total estimates and total actuals respectively. Although there are no glaring differences between estimated and actual expenditure on GEWE, Box 11 shows relatively high revised estimates for gender budgets against the budget estimates and actuals.



Box 10 % gender budget estimates to state's total budget estimates vs % gender budget actuals to state's total actuals



Box 11 Gender budget estimates, revised estimates and actuals

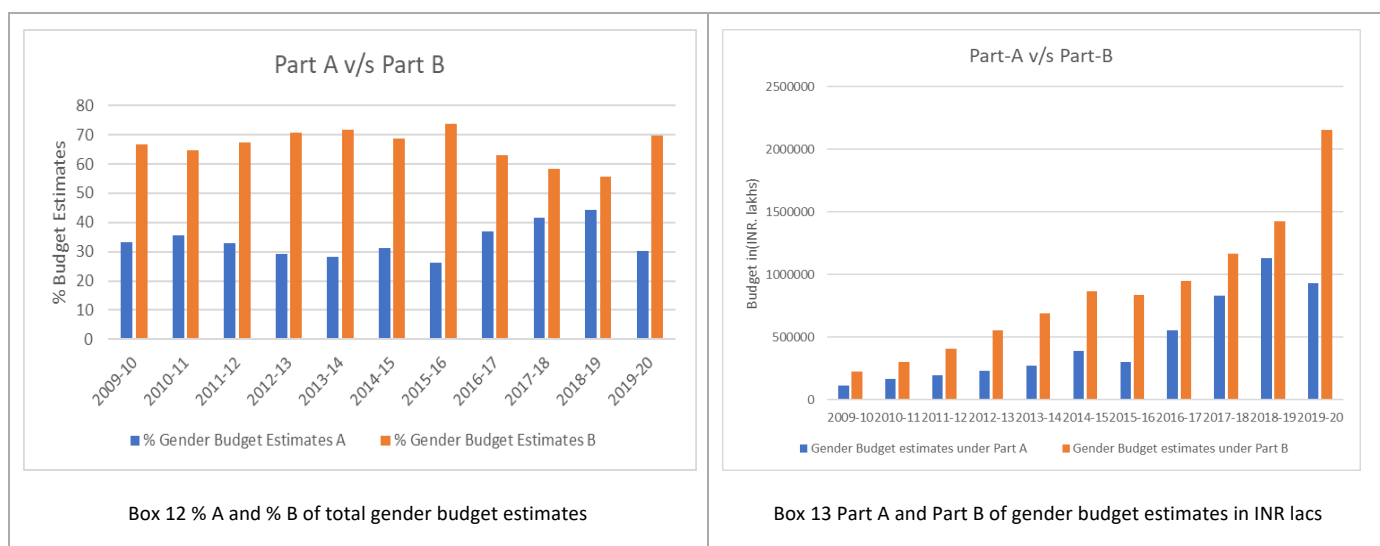
We reason that the problem in developing a GBS with budget estimates especially arises when estimating allocations under Part B, without a robust methodology in place to calculate allocations over a wide range of at least 30 and under 100 percent. The Bihar Economic Survey 2018-19 affirms this limitation, "there is no process of verification of actual proportion of women beneficiaries for schemes listed in Part B" (Finance Department, Government of Bihar, 2019).

A scrutiny of budgets under Part B across departments revealed that most schemes apportioned 30 percent of the total budget to gender budget, even in cases where the scheme might be spending over

30 percent on GEWE. With the gender budgets in GBS not explicitly linked to outputs and outcomes, the challenge also remains in replacing the rudimentary estimate of 30 percent with a best possible estimate (Annexure 2 has detailed calculations).

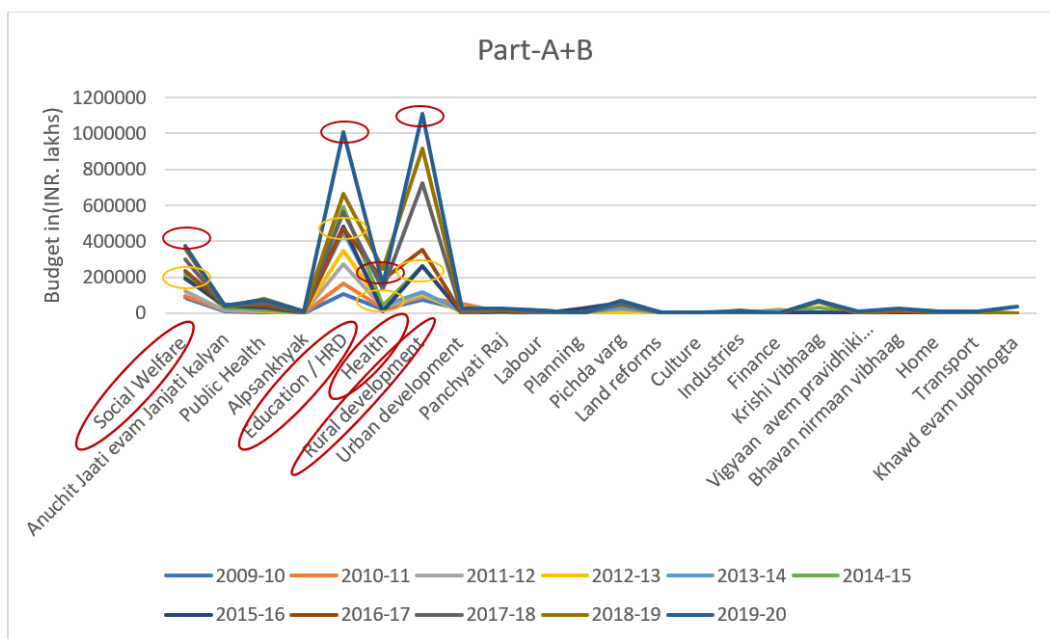
*Part A and Part B of Gender Budgets*

Box 12 and Box 13 below present percentage break up and absolute budget break up respectively of Part A and Part B of GBS over a period of 2009-10 and 2019-20. With only a few exceptions (2015-16 and 2019-20 for Part A; and 2015-16 for Part B), all the years exhibit percentage increase for both Part A and B from the preceding year. While the allocations under Part A increased to their highest in 2016-17 (with about 86 percent increase from the previous year), allocations under Part B have had the highest increase in 2019-20 (about 51 percent increase from the previous year).



Although the overall gender budgets showcase an increase in allocations over the years, we scrutinized department wise gender budget estimates to understand each department’s allocations on GEWE (Annexure 3 has more details). Box 14 shows that the largest proportion of gender budgets have been consistently allocated by Rural Development, Education, Social Welfare and Health departments. The gender budgets from these four departments contribute 80 percent of the total gender budget estimates.

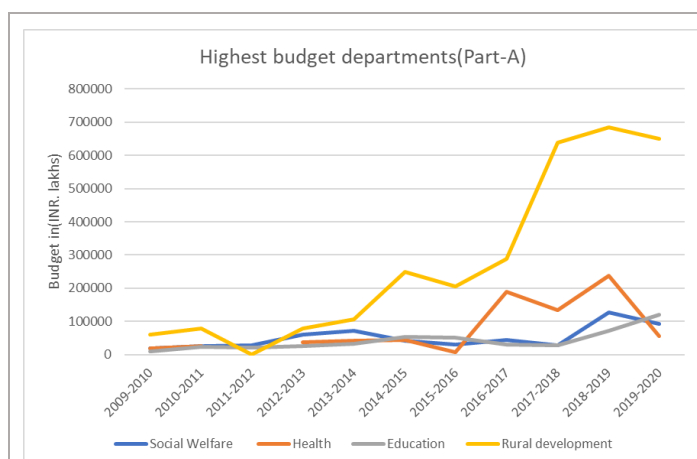




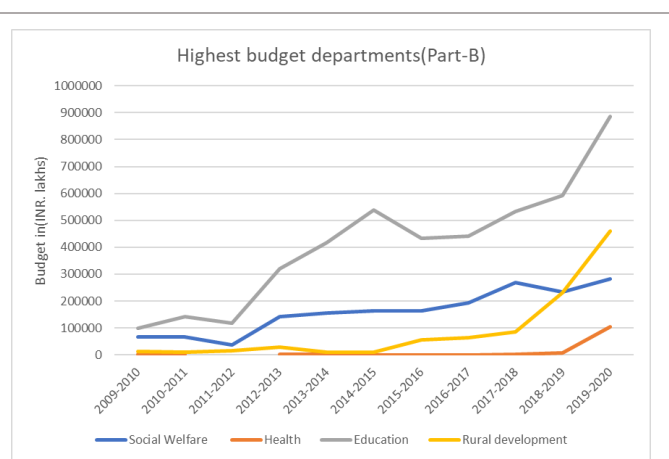
Box 14 Department wise gender budget allocations in INR lacs

From 2009-10 to 2019-20, gender budgets allocated by these departments increased by three, seven, eight and 14 percent for Social Welfare, Health, Education and Rural Development departments respectively, not a substantial increase over the decade given the size of gender dimensions of their schemes/programmes.

Box 15 and 16 present allocations by four departments with highest gender budgets under Part A and Part B respectively. While allocations under Part A and Part B have increased in higher percentages over the years by Rural Development and Education, allocations under Health and Social Welfare have increased marginally.

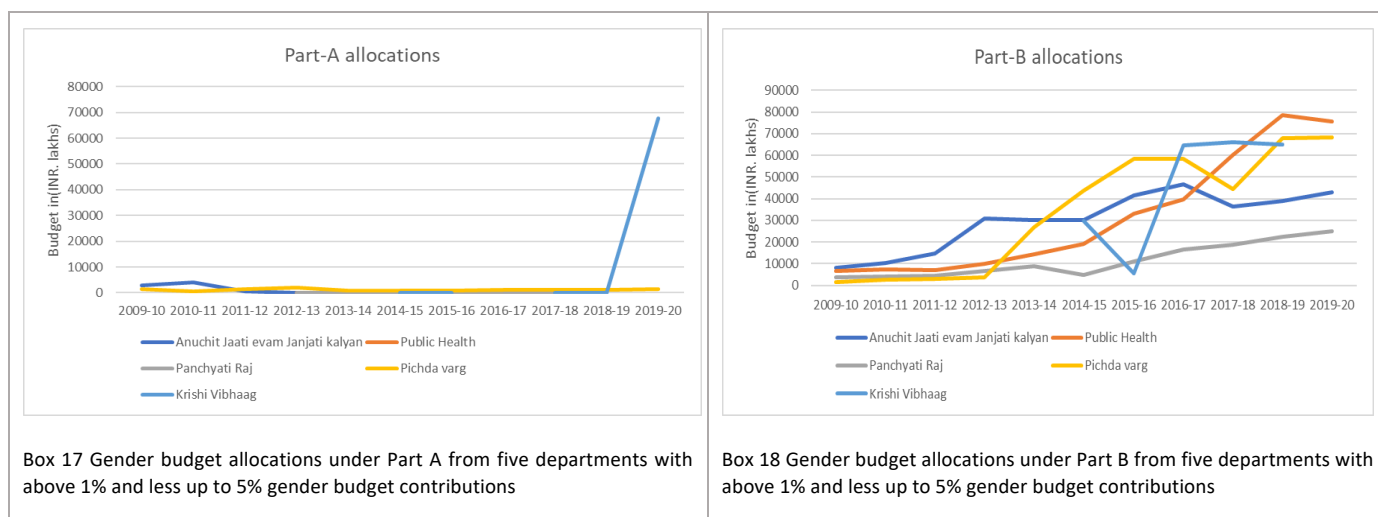


Box 15 Gender budget allocations under Part A from four departments with highest proportion of gender budget contributions



Box 16 Gender budget allocations under Part B from four departments

About half of the departments reporting in GBS contribute less than one percent each to overall GBS. We looked at the departments that have historically reported between less than one to up to five percent each in the GBS. Box 17 and 18 present allocations by five departments with percentage range of less than 1 to up to 5 percent of the overall gender budget allocations since 2009-10.



While gender budget allocations under Part A were three percent of the total under Part A allocations for *Anusuchit Jaati Evam Janjaati Kalyan* (Scheduled Caste and Scheduled Tribe Welfare) in 2009-10, no allocations under Part A have been made since 2012-13 onwards by the department. *Krishi Vibhaag* (Agriculture Department) started reporting in the GBS 2014-15 onwards, the department has made no allocations under Part A, barring in 2019-20 when its Part A allocations were 6.6 percent of the overall Part A allocations. From 7.7 percent in 2016-17 and 4.6 percent in 2018-19, Agriculture made zero allocations under Part B in 2019-20. Panchayati Raj (Local Governance Department) has allocated no budgets under Part A and only about 1-2 percent budgets over the years under Part B.

### 5.3 Outputs for GEWE

At the output level, we attempted to scrutinise department wise corresponding output results to actual gender budget allocations (Annexure 4 has the details). Meant to be only illustrative in nature, we assessed outputs for select schemes of one department– Social Welfare<sup>46</sup>. Since GBS does not report corresponding output results against scheme wise gender budget allocations, we relied on Department of Finance’s achievement reports from 2011-12 to 2017-18. While recording overall actual allocations for a scheme, we encountered a number of cases where budget actuals in the achievement report and in the GBS against a given scheme did not match. Given the data challenges, our findings below are therefore only illustrative in nature for those schemes for which we could access data on beneficiaries over the given years.

<sup>46</sup> The Social Welfare Department within Government of Bihar works towards the empowerment of women, children, the disabled, the old, and other vulnerable constituencies in the state. The schemes of the department are implemented through the Integrated Child Development Scheme (ICDS) Directorate, Social Security Directorate and Social Welfare Directorate (a select number of schemes of Social Welfare Directorate towards the empowerment of women are implemented by the Women Development Corporation within the Directorate).

Social Welfare Department schemes contribute the third largest gender budgets in GBS, after Rural Development and Education Departments. The Department implements a number of flagship schemes enumerated under Part A (over 10 schemes) and Part B (over 20 schemes) of GBS annually. Based on the data available for output results for these schemes, we plotted actual gender budgets for the select schemes against output results. For schemes under Part A, since 100 percent of actual budgets are targeted to women and girls, our exercise led to somewhat simplistic and self-explanatory graph plots. However, for schemes under Part B, since 30 percent to less than 100 percent actual budgets are meant to be allocated for women and girls, and due to the lack of sex-disaggregated data at output level, we attempted to extrapolate the percentage gender budgets out of total actual budgets to the percentage output results out of total output results for such schemes.

The exercise of extrapolating gender outputs for the schemes below is merely illustrative to reason that the number of female beneficiaries to total beneficiaries in the schemes under Part B may be underrepresented based on their actual beneficiary population. We reason that gender budgets under Part B should be apportioned based on actual benefits flowing to women and girls in the schemes, which can be ascertained by reporting gender statistics for the schemes.

### **Part A Schemes**

<b>Name of the scheme</b>	Mukhya Mantri Kanyaa Vivaah Yojana (Chief Minister’s Marriage Scheme for Girls)
<b>Description</b>	Initiated in 2007, under this scheme Below Poverty Line (BPL) as well as those households with an annual income of up to INR 60,000 are given a one-time amount of INR 5,000 during the time of marriage of their adult daughter (at least 18 years or over). The amount is deposited by direct benefit transfer in the name of marriageable daughter.
<b>Gender gaps</b>	<ul style="list-style-type: none"> <li>• Output data for the scheme is not disaggregated by intersectional axes of caste, religion, urban/rural geography and disability.</li> <li>• Although the scheme is targeted at declining the prevalence of child marriage and increasing the number of registered marriages, since the cash transfer is made in the girl’s name, the scheme might perpetuate dowry system by upholding patriarchal social and cultural norms. There is no information on how the amount is spent or whether the scheme promotes financial decision making among the married girls.</li> <li>• It is not clear whether the scheme redefines women’s gendered roles in the society by challenging existing gender norms and stereotypes. For example, there is no information whether families delay the marriageable age of their young daughters in the hope of an incentive which is realised much later in the future.</li> </ul>

<b>Outputs achieved</b>	<div style="text-align: center;"> <p><b>CM Kanya Vivaah Yojana</b></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Total budget (INR lakhs)</th> <th>Output (Total no.'s of beneficiaries)</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>~8000.00</td> <td>~180000</td> </tr> <tr> <td>2012-13</td> <td>~9000.00</td> <td>~200000</td> </tr> <tr> <td>2013-14</td> <td>~10000.00</td> <td>~230000</td> </tr> <tr> <td>2014-15</td> <td>~13491.04</td> <td>~287063</td> </tr> <tr> <td>2015-16</td> <td>~2000.00</td> <td>~42739</td> </tr> <tr> <td>2016-17</td> <td>~1818.62</td> <td>~42739</td> </tr> <tr> <td>2017-18</td> <td>~3000.00</td> <td>~160000</td> </tr> </tbody> </table> </div> <p style="text-align: center; color: blue;">Box 19 Gender budgets and gender outputs for Kanya Vivaah Yojana (2011-12 to 2017-18)</p>	Year	Total budget (INR lakhs)	Output (Total no.'s of beneficiaries)	2011-12	~8000.00	~180000	2012-13	~9000.00	~200000	2013-14	~10000.00	~230000	2014-15	~13491.04	~287063	2015-16	~2000.00	~42739	2016-17	~1818.62	~42739	2017-18	~3000.00	~160000
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2016-17	~1818.62	~42739																							
2017-18	~3000.00	~160000																							
<b>Budget and output analysis</b>	<ul style="list-style-type: none"> <li>• Box 19 presents total budgets and total beneficiaries of the scheme from 2011-12 to 2017-18.</li> <li>• The budget in 2014-15 was highest at INR 13,491.04 Lacs and lowest in 2016-17 at INR 1,818.62 Lacs, with the corresponding number of beneficiaries declining sharply (by 85 percent) from 2,87,063 to 42,739.</li> <li>• Box 19 shows that the actual budgets for the scheme reduced sharply in 2015-16 and 2016-17 followed by an increase in 2017-18 with corresponding changes in the number of beneficiaries.</li> </ul>																								

<b>Name of the scheme</b>	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG) - 'Sabla'
<b>Description</b>	Under this central-state sponsored scheme, non-school going adolescent girls in the age group of 11 to 14 years are provided wholesome nutrition and life skills education for their self-empowerment. Moreover, all adolescent girls in the age group of 14 to 18 years are provided supplementary nutrition per day for 300 days in a year. The <i>anganwadi</i> centres across districts provide nutrition, iron and folic acid supplementation, referrals and services to adolescent girls.
<b>Gender gaps</b>	<ul style="list-style-type: none"> <li>• Since its launch in 2011, the scheme has been operational in 12 out of 38 districts in Bihar. Given the scheme's mission to empower adolescent girls, provisions should be made to ensure state-wide coverage of the scheme.</li> <li>• Gender statistics on adolescent girls on the margins of caste, tribe, religion, disability and poverty line among other axes of discrimination should be collected.</li> </ul>

<b>Outputs achieved</b>	<div style="text-align: center;"> <p><b>Sabla</b></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Total budget (INR lakhs)</th> <th>Output (Total no. of beneficiaries)</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>~5,000</td> <td>~1,300,000</td> </tr> <tr> <td>2012-13</td> <td>~7,000</td> <td>~1,400,000</td> </tr> <tr> <td>2013-14</td> <td>~13,000</td> <td>~1,600,000</td> </tr> <tr> <td>2015-16</td> <td>~3,000</td> <td>~1,900,000</td> </tr> <tr> <td>2016-17</td> <td>~10,000</td> <td>~2,000,000</td> </tr> <tr> <td>2017-18</td> <td>~9,000</td> <td>~1,900,000</td> </tr> </tbody> </table> </div> <p style="text-align: center;">Box 20 Gender budgets and gender outputs for Sable Scheme (2011-12 to 2017-18)</p>	Year	Total budget (INR lakhs)	Output (Total no. of beneficiaries)	2011-12	~5,000	~1,300,000	2012-13	~7,000	~1,400,000	2013-14	~13,000	~1,600,000	2015-16	~3,000	~1,900,000	2016-17	~10,000	~2,000,000	2017-18	~9,000	~1,900,000
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<b>Budget and output analysis</b>	<ul style="list-style-type: none"> <li>• Box 20 presents total budgets and total beneficiaries of the scheme from 2011-12 to 2017-18.</li> <li>• Box 20 shows while budgets declined, the number of adolescent girls under the scheme increased, implying that the budget per adolescent girl reduced.</li> <li>• As per the graph, the per capital adolescent girl expenditure was highest in 2013-14 (approx. INR 790), and lowest in 2015-16 (approx. INR 170). In 2017-18, the per capita adolescent expenditure was INR 282. It will be imperative to examine how the discrepancy in budgets over the years affected the overall health and empowerment of adolescent girls.</li> </ul>																					

<b>Name of the scheme</b>	<i>Lakshmibai Saamajik Suraksha Pension Yojana</i> (Lakshmibai Social Protection Pension Scheme)
<b>Description</b>	<p>The Government of Bihar provides social protection pension to widows who are 18 years or older with an annual income of up to INR 60,000 under two schemes. While the Government of India's flagship scheme (Indira Gandhi National Widow Pension Scheme) for pension to widows aged 40-59 years provides a budget share of three parts to every one part budgeted under the State; LakshmiBai is a fully state sponsored scheme providing INR 400 per month to a widow.</p>
<b>Gender gaps</b>	<ul style="list-style-type: none"> <li>• Widows across age groups are not a homogenous constituency. For example, widows who are also female heads of households, who have caste/tribe based intersectional marginalities should be identified and their marginalities recognized for effective impact of the pension scheme.</li> <li>• Since the objective of the scheme is to provide supplementary income, it is critical to understand how the pension, once transferred into the beneficiary's bank account, is utilized to ensure social protection and security. Raising gender responsive questions such as how the scheme contributes to improving decision making in the household, whether the pension has long term effects in socioeconomic empowerment of beneficiaries are important.</li> </ul>

<b>Outputs achieved</b>	<div style="text-align: center;"> </div> <p>Box 21 Gender budgets and gender outputs for Lakshmbai Saamajik Suraksha Pension Yojana (2011-12 to 2017-18)</p>
<b>Budget and output analysis</b>	<ul style="list-style-type: none"> <li>Box 21 shows that an increase in the scheme's budget has not been commensurate with an increase in the number of beneficiaries. For example, while the budget increased substantially in 2015-16 to INR 35,746.64 Lacs from previous years, the number of beneficiaries remained low.</li> <li>In 2017-18, while the budget was INR 26,046.80 Lacs, the scheme reported the highest rise of 60,57,000 in the number of beneficiaries.</li> </ul>

### Part B Schemes

<b>Name of the scheme</b>	<i>Aanganwadi kendra ke bachon ke liye poshak yojana/ Mukhyamantri Poshak Yojana</i> (uniform scheme for children in Aanganwadi centres/ Chief Minister's Scheme for uniforms)
<b>Description</b>	Under this fully state sponsored scheme, pre-school children in the age group of 3 to 6 years going to an <i>Aanganwadi</i> Centre are given an annual amount of INR 400 towards uniform.
<b>Gender gaps</b>	<ul style="list-style-type: none"> <li>This scheme is one of the few schemes under Part B in the GBS allotting up to 50 percent to gender outputs out of total budget. The data from 2011-12 to 2017-18 in Box 22 show that gender budgets were 46 to 50 percent of actual budgets over these years, barring in 2014-15, when gender budget was 13 percent of total actual budget for the scheme.</li> <li>While the GBS mentions actual gender budgets, without sex-disaggregated data there is no way to validate whether up to 50% of benefits under the scheme actually reach out to girls in the age group 3-6 years who are enrolled in an AWC.</li> </ul>

<p><b>Outputs achieved</b></p>	<div style="text-align: center;"> </div> <p style="text-align: center;">Box 22 Gender budgets and illustrative gender outputs for Aanganwadi kendron ke bachhon ke liye poshak (2011-12 to 2017-18)</p>
<p><b>Budget and output analysis</b></p>	<ul style="list-style-type: none"> <li>• Box 22 shows that an increase in the scheme budget over the years is commensurate with an increase in the number of children who benefitted from the scheme.</li> <li>• Over the years, gender budgets have been about 50 percent of the total budget for the scheme. Since no sex disaggregated data was available, we assume that gender budget reported in the GBS extrapolates with similar percentage for female beneficiaries in the scheme.</li> <li>• The outlier year is 2014-15 in which only 13 percent of total actual budget was earmarked as gender budget.</li> </ul>

<p><b>Name of the scheme</b></p>	<p>Bihar <i>Rajya Viklaangta Suraksha</i> Pension (State Pension Scheme for persons with disabilities)</p>
<p><b>Description</b></p>	<p>Under this fully state sponsored scheme, any person with at least 40 percent disability is eligible for a monthly pension of INR 400. The scheme covers only those persons with disabilities who are not covered under the Indra Gandhi National Disability Pension Scheme.</p>
<p><b>Gender gaps</b></p>	<ul style="list-style-type: none"> <li>• Bihar has one of the three largest populations of disabled persons in India (8.69 percent), after Uttar Pradesh (15.5 percent) and Maharashtra (11.05 percent). The state has the highest share of children with disability in the age group of 0-6 years<sup>47</sup>. According to the Census of India (2011), about 42 percent of the disabled in Bihar are females. However, annual budgets for the State Pension Scheme for persons with disabilities has earmarked only about 30 percent of total budgets (refer to Box 23) for women with disabilities.</li> <li>• Since the objective of the scheme is to provide a supplementary monthly income of INR 400 to persons with disabilities from across all levels of income households (making this a universally covered scheme), it is critical to understand how the pension, once transferred into the beneficiary's bank account, is utilized to ensure social protection and security of the beneficiary. Since women with disabilities experience intersectional discrimination of gender and disability, it is critical to assess whether and how the scheme enables decision making among women with disabilities.</li> </ul>

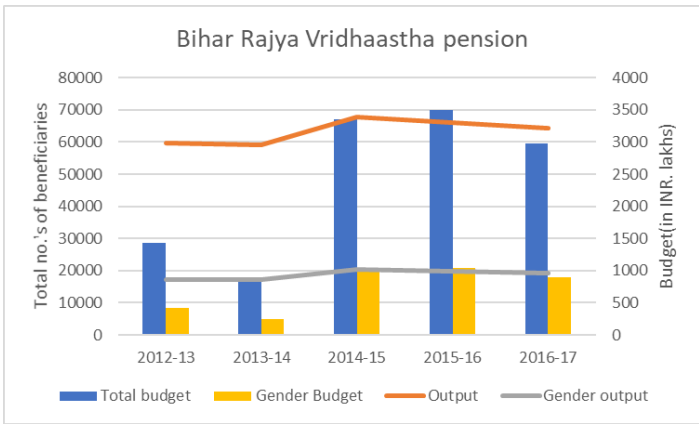
<sup>47</sup> Social Statistics Division (2016). Disabled persons in India: a statistical profile. Ministry of Statistics and Programme Division, Government of India. [http://mospi.nic.in/sites/default/files/publication\\_reports/Disabled\\_persons\\_in\\_India\\_2016.pdf](http://mospi.nic.in/sites/default/files/publication_reports/Disabled_persons_in_India_2016.pdf)

<b>Outputs achieved</b>	<div style="text-align: center;"> </div> <p style="text-align: center;">Box 23 Gender budgets and illustrative gender outputs for <i>Rajya Viklangta Suraksha Pension</i> (2011-12 to 2017-18)</p>
<b>Budget and output analysis</b>	<ul style="list-style-type: none"> <li>Box 23 below shows that over the years, about 30 percent of total actual budgets under the scheme have been reported in the GBS. We extrapolate this statistic to the number of beneficiaries reasoning that an increase in the budgets over successive years has not been commensurate with a proportionate increase in gender budgets and consequently to an increase in the number of female beneficiaries with disability.</li> <li>A substantial increase in the total budget in 2015-16 and 2016-17 has not resulted in an increase in the number of beneficiaries. In 2017-18, the total beneficiaries under the scheme increased by over 800 percent, with only 30 percent of them being women/girls with disabilities.</li> </ul>

<b>Name of the scheme</b>	<i>Rajya Vridhaavastha Pension</i> (State old age pension scheme)
<b>Description</b>	<p>The Social Welfare Department implements a number of social protection and pension schemes for the old through a share of budgetary resources with the Union Government (for example, Indira Gandhi National Old Age Pension Scheme) or full sponsorship by the state. Under the fully state sponsored <i>Rajya Vridhaavastha Pension Scheme</i>, any person who is 60 years or older is eligible for a monthly pension of INR 400 and a person of age 80 years or older is eligible for a monthly pension of INR 500. In June 2019, the Government of Bihar launched the universal old age pension scheme, becoming the first state to do so.</p>
<b>Gender gaps</b>	<ul style="list-style-type: none"> <li>According to a Ministry of Statistics and Programme Implementation, Government of India report (2016)<sup>48</sup>, 7.4 percent of Bihar's total population is aged 60 years or above, with about 47 percent of them females.</li> <li>Out of a total 77,07,000 elderly population in the state, the scheme reached out to less than one percent (0.8 percent). Based on extrapolated gender output, we assume that among a total of 36,01,000 elderly females, the scheme reached out to only about 0.5 percent.</li> <li>There are no evaluations of the scheme thus far on how the monthly supplementary income of INR 400 responds to the gender differential social security needs of elderly.</li> </ul>

<sup>48</sup> Ministry of Statistics and Programme Implementation (2016). Elderly in India. Government of India, Ministry of Statistics and Programme Implementation, Central Statistics Office, Social Statistics Division.  
[http://mospi.nic.in/sites/default/files/publication\\_reports/ElderlyinIndia\\_2016.pdf](http://mospi.nic.in/sites/default/files/publication_reports/ElderlyinIndia_2016.pdf)



<p><b>Outputs achieved</b></p>	<div style="text-align: center;">  <p>The chart displays four data series over five years (2012-13 to 2016-17). The left Y-axis represents the 'Total no.'s of beneficiaries (0 to 80,000), and the right Y-axis represents 'Budget (in INR, lakhs)' (0 to 4,000). The X-axis shows the financial years. The series are: Total budget (blue bars), Gender Budget (yellow bars), Output (orange line), and Gender output (grey line). Total budget increases from approximately 28,000 in 2012-13 to 70,000 in 2015-16, then decreases to 60,000 in 2016-17. Gender Budget remains relatively stable around 10,000. Output fluctuates between 3,000 and 3,500 lakhs. Gender output remains around 1,000 lakhs.</p> </div> <p style="text-align: center;">Box 24 Gender budgets and illustrative gender outputs for Vridhavastha Pension (2011-12 to 2017-18)</p>
<p><b>Budget and output analysis</b></p>	<ul style="list-style-type: none"> <li>• Box 24 shows proportion of gender budgets to total budgets of the State old age pension scheme against extrapolated female beneficiaries to total beneficiaries over the years.</li> <li>• The box shows that while the state budget for the scheme increased since 2013-14 onwards, the share of gender budget has remained about 30 percent over the years.</li> </ul>

## 6. Implications for policy and practice – An illustrative GRB architecture

### 6.1 Planning and budgeting cycle

Planning and budgeting is a yearlong cycle taking place in four stages including formulation, appraisal/legislation, expenditure/implementation and audit; the details, key actors and timelines may differ from one country to another. The four stages as applicable to the Government of India and state governments, including for Bihar, are defined below, along with the information on the extent to which these stages mainstream GRB in them in the context of Bihar.

#### ***Policy and budget formulation Stage***

At the formulation stage Government of Bihar puts together the budget proposal; this begins with the Department of Finance (DoF) sending out budget call circulars to line departments. Following this, DoF consolidates the estimated expenditure; it is then presented to the cabinet for approval. At this stage, budget call circulars and GBS are important GRB entry points.

#### ***Appraisal/Legislation Stage***

In this stage, budgets are tabled at the legislative assembly for approval. DoF uploads key budget documents on its website once the budget is presented in the assembly, offering an opportunity to various stakeholders to look at the budget comprehensively. This stage presents an opportunity for demystifying the budget from a gender lens including assessing and commenting on the key gains and losses. Key entry points may include working with legislative committees and sharing information with them to be tabled at the assembly, and influencing the media. This stage concludes with the budget being approved by the assembly following which budgets are made available to line departments.

### ***Expenditure/Implementation stage***

The implementation stage involves planning for expending the allocated budget in line with the mandate of line departments. Some of the entry points at this stage include ensuring that annual reporting has data on GEWE and monitoring and tracking outcome budgets from a gender lens.

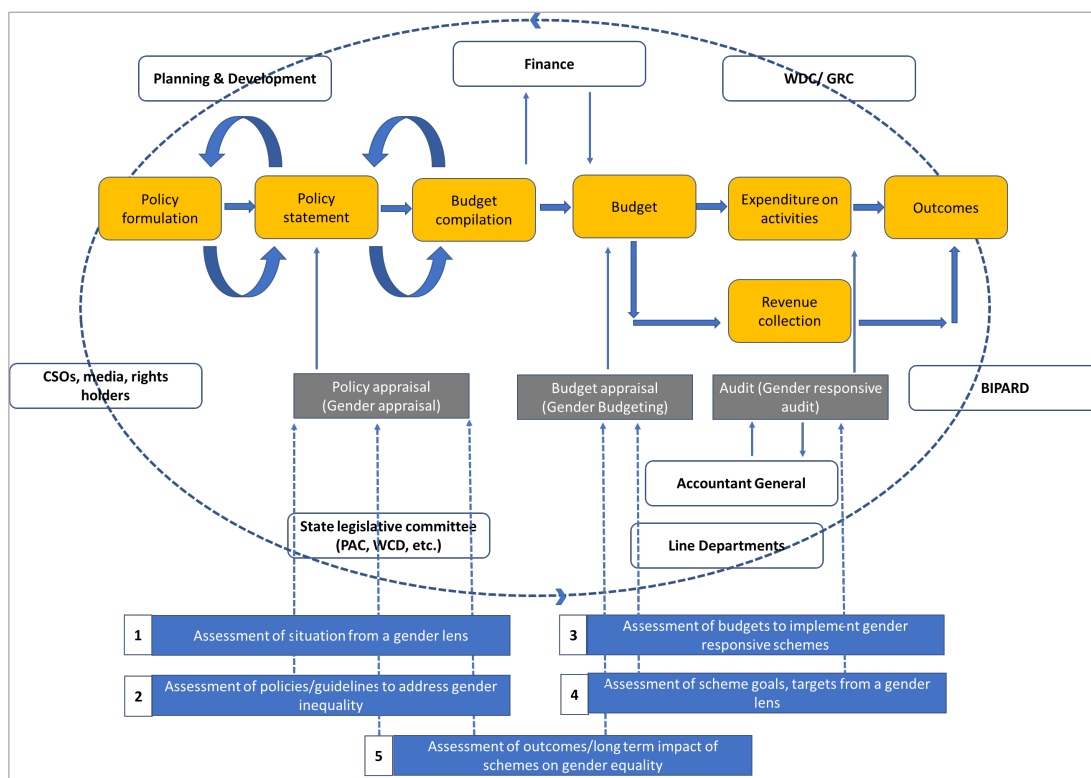
### ***Audit stage***

The fourth and last stage of the budget cycle involves audit. The Accountant General of Bihar is responsible for auditing and presenting the budget independently to the assembly. One of the challenges for institutionalizing GRB within this stage remains the time span between budget allocation and audit reporting, which is usually concluded by the second year of the budget being implemented. Some of the entry points in this stage may include sensitizing audit officials, developing gender markers as tools to be used in a gender informed audit process, enhancing capacities of audit officials for a gender responsive audit and/or commissioning a separate gender audit where it can be sanctioned by law.

## **6.2 Illustrative GRB architecture and roadmap**

Based on a scrutiny of literature on the GRB commitment and existing GRB architecture in Bihar, we propose an illustrative GRB architecture (Box 25) to be operationalised in the state – through a GRB roadmap outlined in the following section. The illustrative GRB architecture attempts to align the state commitments on GRB with existing GRB architecture and proposes institutional arrangements for strengthening this architecture.

We map the key processes for a given stage of the planning and budgeting cycle in this architecture with the steps in Five steps framework – one of GRB’s widely applied tools. The five-steps framework typically starts with the situational analysis of a sector (Step 1), followed by analysing the gender responsiveness of policies and programmes (Step 2) in the sector, assessing budgetary allocations (Step 3) in the sector, monitoring expenditure and finally assessing outputs (Step 4) and outcomes (Step 5) of policies and programmes in light of the gaps identified in the first step (Budlender & Hewitt, *Engendering budgets: a practitioners' guide to understanding and implementing gender-responsive budgets*, 2003).



Box 25 An illustrative GRB architecture with roles of key actors

The proposed GRB architecture for Government of Bihar (illustrative for the state level) in Box 25 has the following nuts and bolts.

- The key stages in the planning and budgeting cycle are interdependent. For example, policy formulation informs policy statement and budget compilation, while compiled budgets must feed back into policy formulation. The interdependence among the planning and budgeting stages is critical for accountability and monitoring purposes, and can be operationalised through using gender responsive tools at the ex-ante, concurrent and ex-post stages of planning and budgeting.
- During policy formulation, a gender appraisal should be undertaken to understand diverse situation and needs of people at the axes of margin, to be reflected in the policy statement and budget compilation. For this, the first and second steps of Five-steps framework can be used for assessing the situation and policy guidelines from a gender lens.
- Once budgets are compiled and allocated, accounting and monitoring management systems should mainstream gender responsive indicators/targets aligned to policy statement. The third and fourth steps of five-steps framework where budgets are assessed to implement gender responsive schemes can be referred here.
- An assessment of revenue and expenditure should be done from a gender lens to ensure long term impact of revenue and expenditure is not regressive with negative implications for GEWE. Gender responsive accounting and monitoring management systems will support the evaluation of policy against outputs, outcomes and impact. For this, the state's audit should

mainstream gender in its audit architecture by incorporating the fifth step of the five-step framework.

- A number of state agencies/departments in Government of Bihar are undertaking initiatives in GRB. Box 25 identifies actors with an overarching role (including Planning and Development, State legislative committees, BIPARD, line departments, WDC/GRC and media and rights holders) and specific role (including Finance and Accountant General).

Based on the above, and drawing from the illustrative GRB architecture, we identify key milestones as part of a GRB roadmap to operationalise the proposed GRB architecture. Table 3 below presents information on the four planning and budgeting stages mapped along the five-steps framework, key institutional actors and key milestones of the GRB roadmap.

Table 3 Planning and budgeting stages with five-steps framework, key GRB mechanisms for each stage, and role of key institutional actors

Planning & budgeting phases	Five-steps framework	Key/potential institutional actors	Key milestones -GRB roadmap
<b>Formulation</b>	Assessment of situation from a gender lens; assessment of policies/guidelines to address gender inequality.	Finance Department, WDC/GRC, line departments, legislative assembly committees, Planning and Development BIPARD, rights holders.	GRB Policy frameworks aligned with institutional mechanisms; Institutional mechanisms beyond budgets; Engaging rights holders in the GRB architecture
<b>Legislation</b>	Assessment of budgets to implement gender responsive schemes.	Legislative assembly committees, rights holders.	GRB Policy frameworks aligned with institutional mechanisms; engaging rights holders in the GRB architecture
<b>Implementation</b>	Assessment of policies/guidelines to address gender inequality; assessment of budgets to implement gender responsive schemes; assessment of schemes, goals, targets from a gender lens.	GRC, line departments, legislative assembly committees, Planning and Development BIPARD, rights holders.	GRB Policy frameworks aligned with institutional mechanisms; delineate roles of key GRB actors; GRB mainstreamed along the state planning and budgeting cycle; Mainstreaming GRB trainings in state administrative trainings; monitoring GRB processes and mechanisms; Engaging rights holders in the GRB architecture
<b>Audit</b>	Assessment of outcomes/ long term impact of schemes on gender equality.	Auditor General of Bihar; Audit/administrative training institutions; rights holders.	Mainstreaming GRB trainings in state administrative/audit trainings; monitoring GRB processes and mechanisms; engaging rights holders in the GRB architecture.

Having identified the key GRB actors and located them along the planning and budgeting phases, we suggest some of the following propositions (not exhaustive in nature) for the GRB actors to help operationalise the illustrative GRB architecture.

- In an attempt to streamline GRB architecture, we propose that GRB be mainstreamed within PAC's accountability actions, recommendations, and observations on public accounts; and be taken up by WCD committee as well. Any scope for convergence between PAC and the Auditor's General, Bihar in scrutinising the Gender Budget Statement may also be considered.
- While the state line departments compile the GBS based on directions in the budget call circular, the Finance Department can take the lead in developing a set of approach and methods (in the form of a directive) to be used by all departments in compiling the GBS. For example, this could include principles and directives for apportioning budgets for schemes and linking them to actual budgets and outputs that are sex-disaggregated.
- With designating select line departments as lead departments for SDGs, the Planning and Development can take the lead in guiding line departments to develop gender responsive indicators/targets aligned to the schemes, budgets and outcomes for GEWE.
- Working with the Planning and Development and designate line departments, Social Welfare can take the lead in identifying key GEWE targets to map with budgets, outputs and outcomes in line with SDG GEWE targets/indicators for Bihar.
- WCD along with Finance and Planning and Development can play the lead in operationalising the State Women Empowerment Policy by aligning it to the state's schemes, budgets and outcomes on GEWE in line with SDG targets/indicators for Bihar.
- Given its mandate, GRC can strengthen its convening role by identifying specific mandates for other GRB key actors. For example, with its technical role, it can support line departments during the budget formulation and compilation stage, as well as in strengthening monitoring systems. If GRC is to provide a knowledge hub for GRB, its roles and responsibilities should be institutionalised and resources to strengthen its technical infrastructure should be planned accordingly.
- The AG can engage with the Planning and Development and specific departments to review GEWE targets/indicators that can be incorporated into the outcome audit. Learning from one sector, the outcome audit guidelines can be targeted to other sectors in line with the state's GEWE policy commitments.
- Working with Finance, Planning and Development and Social Welfare Department and WDC/GRC, state line departments can review and streamline their approach to applying GRB.
- Since GRB should target GEWE across diverse sectors, it is critical that a large number of line departments institutionalise a GRB architecture in their respective departments. Working with Finance, Planning and Development and Social Welfare Department and WDC/GRC, state line departments can review and streamline their approach to applying GRB.

## 7. Conclusion

This paper documents and scrutinises the GRB architecture as it exists in the Government of Bihar. In answering the first question - What are the key GRB processes and mechanisms (which we collectively call a 'GRB architecture') institutionalised by Government of Bihar – we examine the state's Gender Budget Statement which is the primary GRB mechanism being undertaken in Bihar over the past 10 years. Starting from 2008-09, while the state has developed and published a GBS annually, the gender budget allocations do not convey output and outcome level results on GEWE. For example, we showcase that while gender budget allocations have increased significantly over the years, making up about 15 percent of the state's overall budgets and 5 percent of the state's gross domestic product in 2019-20, more than half of the 20 state departments make less than one percent contributions to the GBS. Of the departments that contribute 80 percent to the GBS, while gender budgets for Rural Development and Education departments increased significantly, those for Social Welfare and Health increased marginally.

The linear correlations between gender budgets and the nominal fiscal attributes of GSDP, central taxes, state taxes (direct and indirect), although not surprising, convey a strongly positive relationship between gender budgets and these fiscal attributes. We use this statistic to provide further credence to the work of feminist economists that locates gender within the larger macroeconomic and fiscal space.

In terms of policy commitments, the State Women Empowerment Policy and SDG Vision Document identify GRB as a critical intervention for achieving GEWE. The state has set up the Gender Resource Centre as a nodal agency for GRB. Moreover, Finance Department and Women and Child Corporation have pursued some interventions on GRB. However, while these interventions may be a step in the right direction, they do not seem to be enough to demonstrate output and outcome level results on GEWE. We establish this through an illustrative exercise where we assess gender outputs against gender budgets for select few schemes of Social Welfare Department.

Our scrutiny of policy commitments, gender budgets and illustrative outputs reveal that long term investments in GEWE, as assessed through the GBS, fall short of monitoring output and outcome level results. A lack of institutionalised interventions on GRB, including the GBS which does not lead to accounting for GEWE results, presents the need for institutionalising a GRB architecture in the state.

A review of literature on GRB, assessment of gender budgets and illustrative gender outputs for the state of Bihar led us to answer the second question - to what extent, Bihar's current GRB architecture can be located within the State's overall planning and budgeting cycle - by locating the existing role of institutional actors and assessing key GRB mechanisms in the state. We identify a number of key institutional actors with potential roles along the state's planning and budgeting cycle to strengthen the state's existing GRB architecture.

We propose an illustrative GRB architecture, to be operationalised through a roadmap, comprising key actors with specific and overarching GRB roles along the state's planning and budgeting cycle. The Government of Bihar's evolving interventions in localising SDG targets and indicators and in moving towards outcome audit present opportunities for using GRB in strengthening these interventions by

making them gender responsive. While we locate the illustrative GRB architecture at the state level, we hope it can be adapted to the needs of governments across district and local levels. As our scrutiny of Bihar's GRB processes and mechanisms relied heavily on the data and statistics in the public domain and only over a limited period of time, we hope that future inquiries on GRB can draw from our findings to build further on GRB interventions in the state.

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## Annexures

### Annexure 1: Linear correlations between gender budgets (as in the GBS) and nominal fiscal attributes

## Gender Budget and Taxes

[Code](#)

### Data - Gender and State Direct/Indirect Taxes

Show  entries Search:  [Code](#)

	year	gender_budget	state_ind_tax	state_dir_tax
1	2009-10	335694.66	655263.27	153703.73
2	2010-11	465857.64	809327.7	177657.3
3	2011-12	608811.79	1034192.2	227017.8
4	2012-13	783564.35	1300246.4	325061.6
5	2013-14	960237	1602842.604	393225.396
6	2014-15	1257832.01	1637192.358	437829.642
7	2015-16	1135900.87	1990125.876	554792.124
8	2016-17	1506368.15	1823405.568	550820.432
9	2017-18	1999683.56	1670454.578	643194.422

Showing 1 to 9 of 9 entries Previous  Next

## Model

From the previous plots, it appears that state direct and indirect taxes are highly correlated and hence having both in the linear model is unnecessary. Most of the information gets captured by one attribute. Another way to deal with multicollinearity would be applying a dimensionality reduction technique like PCA (Principal Component Analysis) but that would be an overkill where there are such few observations.

[Linear model with state direct + indirect tax](#)[Linear model with state direct tax](#)[Code](#)

```
##
## Call:
## lm(formula = gender_budget ~ state_ind_tax + state_dir_tax, data = dt)
##
## Residuals:
##   Min     1Q   Median     3Q    Max
## -237857 -16158  27159  53414 175237
##
## Coefficients:
##              Estimate Std. Error t value Pr(>|t|)
## (Intercept)  1.968e+05  1.692e+05   1.163 0.288962
## state_ind_tax -6.458e-01  2.755e-01  -2.344 0.057503 .
## state_dir_tax  4.438e+00  7.264e-01   6.109 0.000877 ***
## ---
## Signif. codes:  0 '***' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
##
## Residual standard error: 137000 on 6 degrees of freedom
## Multiple R-squared:  0.9504, Adjusted R-squared:  0.9338
## F-statistic: 57.43 on 2 and 6 DF, p-value: 0.0001223
```

## Data - Gender Budget Estimates and GSDP, Central/State Tax

[Code](#)

Show **10** entries Search:

	year	gender_budget	gsdp	central_tax	state_tax
1	2009-10	335694.66	12943335	2369022	733615
2	2010-11	465857.64	12943335	2360017	1064393
3	2011-12	608811.79	21140000	2696639	1258290
4	2012-13	783564.35	26387600	3312633	1569530
5	2013-14	960237	31415500	3798098	2096270
6	2014-15	1257832.01	38370900	4177505	2566295
7	2015-16	1135900.87	45545100	5074758	3087500
8	2016-17	1506368.15	55880865	5835972	2973027
9	2017-18	1999683.56	63218000	6532634	3200112
10	2018-19	1273442.78	51563400	7617237	3100203

Showing 1 to 10 of 10 entries Previous **1** Next

## Model

From the previous pairs plot, it appears that the 3 features - gsdp , central and state tax are all are highly correlated and hence having all in the linear model is unnecessary. Most of the information gets captured by one attribute - gsdp in this case. Another way to deal with multicollinearity would be applying a dimensionality reduction technique like PCA (Principal Component Analysis) but that would be an overkill where there are such few observations.

Linear model with GSDP, Central, State tax

Linear model with GSDP

Linear model with state tax

Linear model with central tax

[Code](#)

```
##
## Call:
## lm(formula = gender_budget ~ state_tax + central_tax + gsdp,
##     data = dt2)
##
## Residuals:
##      Min       1Q   Median       3Q      Max
## -145613  -64200  -2604    82518   137776
##
## Coefficients:
##              Estimate Std. Error t value Pr(>|t|)
## (Intercept)  1.710e+05  1.212e+05   1.411  0.20783
## state_tax    -9.078e-02  1.696e-01  -0.535  0.61165
## central_tax  -1.053e-01  6.599e-02  -1.595  0.16182
## gsdp         4.226e-02  1.001e-02   4.223  0.00554 **
## ---
## Signif. codes:  0 '***' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
##
## Residual standard error: 127700 on 6 degrees of freedom
## Multiple R-squared:  0.9581, Adjusted R-squared:  0.9371
## F-statistic: 45.71 on 3 and 6 DF, p-value: 0.0001586
```

Annexure 2: Estimated gender budgets against GSDP, tax receipts (central/state), total budget estimates, and total actuals from 2009-10 to 2019-20

Year	GSDP estimates in INR lakhs	Tax receipts (Central and state) B.E	Central taxes B.E	Bihar's total budget estimates	% gender budget estimates to Bihar's total budget estimates	Gender Budget actuals against overall gender budget estimates	Bihar's total actuals	% gender budget actuals against Bihar's total actuals	Gender Revised Budget Estimates	Gender Budget estimates under Part A	Gender Budget estimates under Part B	Part A+B Budget estimates	% Gender Budget Estimates A	% Gender Budget Estimates B	Gender Revised Budget Estimates under Part A	Gender Revised Budget Estimates under Part B	Part A+B Revised Budget estimates	% Gender Revised Budget Estimates A	% Gender Revised Budget Estimates B
2009-10	129433 35.00	310263 7.00	23690 22.00	474463 4.00	7.08 %				33976 7.40	11181 3.31	22388 1.35	33569 4.66	33.3080 3951	66.69 196	11681 3.31	22295 4.09	33976 7.4	34.3803 761	65.6196 239
2010-11	168302 82.00	342441 0.00	23600 17.00	537585 5.00	8.67 %				52876 3.54	16504 6.21	30081 1.43	46585 7.64	35.4284 648	64.57 1535	18057 2.42	34819 1.12	52876 3.54	34.1499 378	65.8500 622
2011-12	211400 00.00	395492 9.00	26966 39.00	653258 7.00	9.32 %				81592 8.45	19956 3.8	40924 7.99	60881 1.79	32.7792 2722	67.22 0773	21798 4.66	59794 3.79	81592 8.45	26.7161 4895	73.2838 5105
2012-13	263876 00.00	488216 3.00	33126 33.00	786868 2.00	9.96 %	78414 0.46	692065 7.00	11.33 043	91112 8.53	22938 4.45	55417 9.49	78356 3.94	29.2745 0311	70.72 5497	26228 0.47	64884 8.06	91112 8.53	28.7863 3051	71.2136 6949
2013-14	314155 00.00	589436 8.00	37980 98.00	920879 3.00	10.43 %	80166 2.16	804051 7.00	9.970 281	11380 60.19	27226 7.96	68796 9.20	96023 7.16	28.3542 4115	71.64 5759	31306 0.25	82499 9.94	11380 60.19	27.5082 3311	72.4917 6689
2014-15	383709 00.00	674380 0.00	41775 05.00	116886 16.00	10.76 %	93802 3.59	946980 4.00	9.905 417	14430 80.92	39200 5.20	86582 6.81	12578 32.01	31.1651 474	68.83 4853	45335 3.36	98972 7.56	14430 80.92	31.4156 5755	68.5843 4245
2015-16	455451 00.00	816225 8.00	50747 58.00	120685 32.00	9.41 %	11457 92.12	112328 03.00	10.20 041	13622 26.22	29960 5.94	83629 4.93	11359 00.87	26.3760 6396	73.62 3936	39963 8.04	96258 8.18	13622 26.22	29.3371 2728	70.6628 7272
2016-17	558808 65.00	880899 9.00	58359 72.00	144696 27.00	10.42 %	14505 55.68	126302 02.00	11.48 482	19241 90.18	55648 1.79	95122 2.36	15077 04.15	36.9092 1657	63.09 0783	92215 7.79	10020 32.4	19241 90.18	47.9244 6192	52.0755 3808
2017-18	632180 00.00	973274 6.00	65326 34.00	160085 69.00	12.49 %	13951 51.90	136427 02.00		22301 22.86	83380 9.89	11658 73.67	19996 83.56	41.6970 9181	58.30 2908	98100 7.96	12491 14.9	22301 22.86	43.9889 6481	56.0110 3519
2018-19	515634 00.00	107174 40.00	76172 37.00	176990 27.00	14.45 %				27946 40.09	11307 83.59	14265 96.19	25573 79.78	44.2164 906	55.78 3509			27946 40.09		
2019-20	572827 00.00	122921 79.00	65083 38.00	200501 01.00	15.40 %					93369 1.73	21537 57.32	30874 49.00							

Annexure 3: Department wise gender budgets (as in the GBS) bifurcated into Part A and Part B.

	2009-10		2010-11		2011-12		2012-13		2013-14		2014-15		2015-16		2016-17		2017-18		2018-19		2019-20	
	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B
Social Welfare	1829 6.94	6617 7.56	2619 1.53	6773 8.74	4858 4.37	7589 1.66	6010 0.87	1424 21.38	7156 7.72	1553 00.24	4128 2.84	1646 30.11	2965 1	1628 81.17	4360 9.98	1926 27.73	2807 7.2	2697 20.62	1270 06.69	2325 50.62	9180 1.53	2815 05.81
Anuchit Jaati evam Janjati kalyan	2862	8028 .98	3982 .74	1050 7.12	632. 5	1468 7.7	0	3082 2.68	0	3011 4.78	0	3012 0.94	0	4136 0.83	0	4655 0.5	0	3645 4.98	0	3891 8.97	0	4293 2.03
Public Health		6720		7306. 18		7214. 02	0	9948. 99	0	1441 9.04	0	1923 3.21	0	3299 4.3	0	3979 1.1	0	6004 1.81	0	7852 0.2		7552 4.4
Alpsan khyak	200	460	50	1060	450	2745	150	4418. 50	200	7562. 46	200	1143	200	4825	200	1626. 34	2200	2820. 9	200	9690	400	9964
Education / HRD	9838 .24	9790 7.63	2463 9.51	1425 43.64	2292 2.46	2492 31.17	2661 5.86	3191 27.38	3279 6.8	4172 86.29	5404 6.86	5371 01.24	5170 5.57	4319 68.68	3093 6.05	4422 88.76	2830 4.14	5325 09.82	7143 1.03	5924 87.07	1195 02.63	8858 53.75
Health	1881 9.33	743	2639 8.3	1052. 26	2953 6.86	1585. 88	3831 4.75	1798. 94	4180 1.79	2019	8.18	0	8512. 1	0	1890 13.84	0	1332 35.82	1493. 4	2372 95.2	6812. 4	5699 2.15	1049 65.13
Rural development	6016 8	1290 0	7800 0	1044 9.99	8070 6.06	1579 5	7847 3.98	2940 0.00	1059 52.93	1094 0	2492 39.98	1050 0	2056 64.97	5490 2.06	2889 81.95	6508 8.11	6377 64.04	8686 0	6842 02.5	2303 87.23	6489 07	4599 02.3
Urban development		2182 4.94		5009 2		2212 6.2	0	1880. 00	0	7580	0	269.7	0	160.5	0	607.5 1	0	400	0	2155 0		2850 3
Panchyati Raj		3764 .11		4085. 01		4485. 01	0	6579. 34	0	8772. 59	0	4928. 52	0	1122 9.42	0	1675 0	0	1875 0	0	2250 0		2505 0
Labour	154	1247 .67	65.0 3	1361. 9	94.7 5	739.7 7	55.0 0	126.3 0	70.2	105.6 8	320.0 3	148.5 2	270	132	550	12	450	0	1050	1167 0.49	1250	1280 5.43
Planning		2475		1800		1133 4.6	0	3300. 00	0	4500	0	2100 0	0	2696 2.81	0	0	0	0	0	0		
Pichdavarg	1474 .8	1632 .46	517. 83	2814. 59	1350 .8	2934. 55	1887 .99	3691. 28	837.2 4	2689 3.9	825.8 3	4365 4.5	977.2	5838 0.8	1016. 2	5834 2.8	1073. 43	4459 5.04	1259	6786 3.89	1400. 65	6811 5.5
Land reforms			5201 .27		3286	0	3286 .00	0	3050. 13	0	1961. 48	0	2625. 1	0	2075. 08	0	2606. 57	0	2763. 23	0	4057	

	2009-10		2010-11		2011-12		2012-13		2013-14		2014-15		2015-16		2016-17		2017-18		2018-19		2019-20		
Culture						404	0	464.45	0	579.21	0	912.83	0	1371.3	0	1162.36	0	1453.53	0	1427.58	1820.46		
Industries						73.43	0	200.24	0	1896	0	2368.5	0	2973.25	0	6386.8	0	1714.9.14	0	1170.7.2		1196.7	
Finance					1200.0	0	2050.00	0	1599.1.15	0	0	0	0	0	0	0	0	0	0	0	0		
Krishi Vibhaag											0	2977.9	0	5609.4		6469.2.3	0	6621.3.75	0	6514.0.48	6777.2.42		
Vigyaa avem pravidhiki vibhaag											0	36.74	0	43.41	98.69	89.08	98.69	241.52	5575.94	0	9330.77		
Bhavan nirmaan vibhaag													0	500	0	7723.15	0	1930.0	0	2119.5	2368.7.95		
Home														0	6147.82	0	5725.01	0	1093.4.7	50	1147.9.48		
Transport																	0	2144.15	0	3240.36		7500	
Khawdevam upbhogta																						3440.8.66	

Annexure 4: Gender budgets, total budgets and outputs for select schemes of Social Welfare Department.

Part A schemes

Name of scheme	2011-12		2012-13		2013-14		2014-15	Output	2015-16		2016-17		2017-18	
	Total budget	Output	Total budget	Output	Total budget	Output	Total budget		Total budget	Output	Total budget	Output	Total budget	Output
CM Kanya Vivaah Yojana	8943.91	177049	9289.89	184311	10826.07	214355	13491.04	287063	2670.98	53170	1818.62	42739	7631.90	75553
Sabla	5207.29	1305200	7986.29	1305200	13037.33	1649481	11840.69		3269.78	1925753	5711.6	20,00,000	5410.8	1920877
Lakshmbai	11065.55	510712	15061.6	418377	13730.77	600000	11119.91	649322	35746.64	667000	21376.76	507455	26046.8	6057000

Part B schemes

Name of scheme	2011-12					2012-13					2013-14					2014-15					2015-16					2016-17					2017-18				
	Total budget	Gender	% gender budget	Output	gender output	Total budget	Gender Budget	% gender budget	Output	gender output	Total budget	Gender Budget	gender budget	Output	gender output	Total budget	Gender Budget	% gender	Output	gender output	Total budget	Gender	% gender budget	Output	gender output	Total budget	Gender	% gender budget	Output	gender output	Total budget	Gender Budget	% gender budget	Output	gender output
Anganwadi kendron ke bachon ke liye poshak	7939.4	3853	48.529738	3E+06	1541188	8084.8	4012.76	49.633509	3E+06	1605104	7964.32	3854.46	49.6484585	3E+06	1581784	7727.87	1014.45	13.127	3E+06	430256.381	8438.6	3896.7	46.176444	3E+06	1558660	8492.8	4081	48.05240681	3E+06	1624396	8556.97	4030.34	47.1000833	3422828	161239.4712
Bihar Rajya Viklangta suraksha	5290.8	1583.8	29.937287	3E+05	98590.9701	10451	3049.67	29.180457	3E+05	84712.9097	10572.3	3051.55	28.8637707	5E+05	154132.536	10416.15	3124.85	30	602654	180796.489	32205	9661.6	30.000323	643000	192902.076	25557	7670.4	30.01349555	6E+05	186782.987	31732.18	9519.65	29.9999874	6057000	1817099.236
Bihar Rajya Vridhaastha						1435.2	414.02	28.847145	59800	17250.5929	849.51	248.56	29.25922	59000	17262.9398	3360	1008	30	67859	20357.7	3493.6	1048.1	30	66000	19800	2984	895.65	30.01477867	64366	19319.3124	4903.40			6057000	



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International Growth Centre,  
London School of Economic and Political Science,  
Houghton Street,  
London WC2A 2AE

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