

## Budgeting for Women Empowerment: The Experience of Odisha

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**Abstract:** The paper examines the impact of gender budgeting practice on women's empowerment in Odisha. Analysis of data reveals that the component, pattern, and growth of spending on schemes for women are moving in the desired direction till 2019-20, but, in 2020-21 the state of affairs is disturbed on account of COVID-19. In the Budget 2022-23 and 2023-24 more funds and new schemes have been initiated, consequently different indicators of Gender Budget are on the path of correction. By analysing data on the socio-economic-political performance of women over the period, it is observed that perceptible progress in the status of women occurred in Odisha, which may safely be ascribed to gender budgeting practice in the state.

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## 1. Introduction

Women have a vital role to play in the overall progress of the country as they constitute around half of the human resources of a nation. Therefore, they are fairly important in society, irrespective of the class to which they belong. In the words of Mahatma Gandhi, "There is no occasion for women to consider themselves subordinate or inferior to men". But, historically, either by law or by custom, they are discriminated and marginalised at every level of society. Eventually gives a lower status to women in social participation, economic activities, legal matter, decision making and access to education as compared to their male counterparts. Gender difference is well documented in the literature (England and Farkas, 1986; Padavic and Reskin, 2002; Lariviere *et al*, 2013; Misra, 2015; Malhotra, 2015; Ucal *et al*, 2015; Winchester and Browning, 2015; Lal, 2016; Snipp and Cheung, 2016.). However, the concept of the status of women has undergone a great deal of change over the time. It is believed that gender inequality perpetuates inefficiency in economic activity and creates incoherence in the social setup. Hence, quite detrimental to the development process of an economy. At present it has been widely accepted that gender equality

is essential for achieving human development and economic growth. A number of steps have been taken by the government over the period to improve the conditions of girls and women with a special focus on gender equality and women's empowerment (WE).

To achieve gender equality and for mainstreaming gender, 'Gender Budgeting' (GB) can play a pivotal role. It is a powerful tool for achieving gender mainstreaming so as to make sure that the benefits of development reach women and men equally. Taking this into account, GB is considered as a vehicle to foster the requisite allocation of public resources to be made for promoting gender equality.

## **2. Review of Literature**

Australia is the first country in the globe to start gender budgeting in 1984. In 1995, South Africa and Philippines followed the foot print. In South African countries, viz., Ugandan and Tanzanian governments worked together with the civil societies to carry on the activities for implementation of 'Gender Budgeting' practice. Similar experiences can be seen in Latin America (Elson, 2004; Kapungu, 2008). Albania has a system of appointing 'gender equality employees' in every line ministry who collect and analyze "data, particularly sex-disaggregated data," and conduct "gender analysis to inform local policy development" (Kristin *et al.*, 2012). In Italy, Gender Responsive Budget (GRB) was started at the local government level, which was later moved in an upward way to district / province / national level. Ecuador has given Gender Responsive Budget (GRB) as the highest possible level of legal recognition (Fundar, 2013). Maruzani *et al* (2012) made an analysis of GRB initiatives of Zimbabwe, Rwanda, Mozambique and Tanzania. Authors have cited success stories of gender budgeting initiatives in such African countries to show how gender budgeting can be used as a tool for engendering macroeconomic policies. Okwuanaso and Erhijakpor (2012) examined the way in which the government can use gender budgeting to address gender inequality, poverty and unemployment in Nigeria. Now, over 90 countries have experimented the practice of gender budgeting with some form or the other (OECD, 2014).

Gender Budgeting was first introduced in the Union Budget of India, 2005-06. Subsequently, different State Governments and Union Territories of Indian union have introduced Gender Budgeting. By March 2021, except Goa, Haryana, Chandigarh, Meghalaya, Ladakh, Mizoram, Puducherry and Sikkim (6 states and 3 UTs) all other states and UTs have adopted gender budgeting system (MW&CD, GoI, 2021). Researchers like, Mishra and Jhamb (2009), Mishra & Sinha (2012) found that gender budgeting statements suffer from flaws in methodology and women are accorded low priority in government spending on development. However, study by Jhamb and Mishra (2015) observed that there are number of positive developments, such as, changes in select planning and budgeting processes and creation of gender budget cells. But, restricted reach of GRB and stagnant or even declining allocations for the gender agenda are some of the stumbling blocks of 'Gender Budgeting' practice in India.

Several recent studies provide an overview and assessment of the success of gender budgeting efforts at the state level in India (Centre for Budget and Governance Accountability, 2012; Joshi, 2013; Ministry of Women and Child Development, 2015). These studies indicated that state governments have implemented gender budgeting using a variety of approaches. Some of these approaches draw on a state policy for gender-related goals and including Gender Budget Statements in the State Budget.

The result is not uniform for all the states. Stotsky and Zaman (2016) found that states adopted gender budgeting have made progress on gender equality in primary school enrolment, though its implications for fiscal spending is ambiguous.

Odisha is the first state in India to introduce the practice of 'Gender Budgeting' system in 2004-05. This was started by introducing Women Component Plan (WCP) with a mandate of a minimum 30 percent of fund be allocated for the benefit of women. The Annual Plan Document of the year 2004-05 covers WCP in seven sectors of the Government of Odisha. However, weak institutional arrangements and inadequate capacity building, gender budgeting was not taken off as expected. The first Gender Budget Statement (GBS) was published in 2012-13 covering the schemes and programmes exclusively meant for women, i.e., 100 percent Women Centric Programmes and Schemes only (Part-A of GB). Subsequently, in 2016-17 the Gender Budget Statement is prepared by including the schemes and programmes that constitute at least 30 percent or more allocation made for women and girls (Part-B of GB) along with the 100 per cent women centric programmes. The first ever full-fledged Gender Budget Document entitled "Gender Budget and Child Budget" placed in the Odisha Legislative Assembly along with other budget documents for the fiscal year 2019-20 and continues thereafter till date. The Gender Budget 2023-24 is sixth in the series.

In a Policy Brief, Centre for Youth and Social Development mentioned emphatically that given the absence of well thought-out and clearly laid down methodology to capture intangible benefits, it is really difficult to point out relevant schemes and the expanses thereof to be covered under Part-B. Further, the schemes having directly evident benefits coupled with the non-availability of sex-disaggregated data makes the accounting system cumbersome. On account of these (reasons) there is a lack of clarity among the officials on the amounts to be cited as allocation under Part-B of the Gender Budget (CYSD, 2017). Pati (2018) examined the problems associated with various government departments for proper implementation of the gender budget and identify the gender gap for different schemes. OXFAM India (2018) hailed the progressive gender-centric socio-economic policy measures adopted by the Government of Odisha and urged to create an appropriate socio-economic environment for the progress of women. In the context of gender budgeting, A.K. Mehta (2020) mentions that the State of Odisha has an edge over others and the state performs better in many counts.

This brief review highlights the implementation of GB practice at the national and state level. Present study attempts to analyses the implementation of GB in the state of Odisha and its impact on gender mainstreaming.

An attempt has been made in this article to examine two interrelated aspects of GB practice in Odisha, such as, tracking the level, pattern and composition of allocation under Gender Budget and investigating the impact of gender budgeting practice on socio-economic-political advancement of women.

### **3. Research Methodology**

#### ***3.1. Data, Sample Area and Time Frame***

To examine the stated objectives, we have used the data collected from secondary sources, viz., Gender Budget Statement, Government of Odisha (different years); Economic Survey, Government of Odisha

(different years); the Odisha State Report of National Family Health Survey (NFHS), Round 3, 4 and 5; Periodic Labour Force survey report, MoSPI; AISHE Report 2020-21 and PRS Legislative Research.

The study area is the state of Odisha. The study period ranges from 2010-11 to 2023-24.

### **3.2. Methods**

Simple statistical tools like average, percentage, growth rate have been used to study and analyse data. The level of public expenditure on women centric programmes in Odisha is ascertained from the values of total allocation under gender budget for Part A and Part B at current and constant prices. So far as trend is concerned, we have employed growth rates, i.e., Compound Annual Growth Rate (CAGR) and Average Annual Growth Rate (AAGR) by using the formula as mentioned below. To have a greater insight into the analysis, department-wise allocations for Gender Specific and Gender Sensitive Budgets are examined over the period. We have inferred the composition of gender budget from absolute and percentage distribution of allocations across types of expenditure and the sources of funding. Finally, the impact of Gender Budget on women empowerment is studied with the support of data from NFHS.

$$AAGR = \left(\frac{1}{t}\right) * Ln \frac{Value\ in\ the\ Terminal\ Year}{Value\ in\ the\ Initial\ Year}$$

$$CAGR = \left(\frac{Value\ in\ the\ Terminal\ Year}{Value\ in\ the\ Initial\ Year}\right)^{\frac{1}{t}} - 1$$

Where, 't' represents Time Period.

## **4. Data Analysis and Interpretations**

### **4.1. Gender Budget Allocation in Odisha**

Initially GB covers only Part A schemes, later on in 2015-16 Part-B was added with Part-A to have a complete picture of GB. For two consecutive years 2015-16 and 2016-17 Revised Estimates were retrospectively culled to form a part of GBS 2016-17 and 2017-18 respectively. However, with the regular publication of Gender Budget documents the actual GB figures are reported from 2017-18 onwards. Hence, GB data prior to and posterior to 2017-18 are not strictly comparable but for a synoptical analysis we have made it so. Further, an in-depth analysis is adopted for the period 2017-18 to 2023-24. Three reasons are put forth for this: (1) Plan/ Non-Plan division is dispensed with Administrative Expenditure, Programme Expenditure, Disaster Response Fund and Transfer from States; (2) GB allocation covers both Part-A and Part-B; (3) all three data sets viz., Actual Figure, Budget Estimate and Revised Estimate are reported regularly.

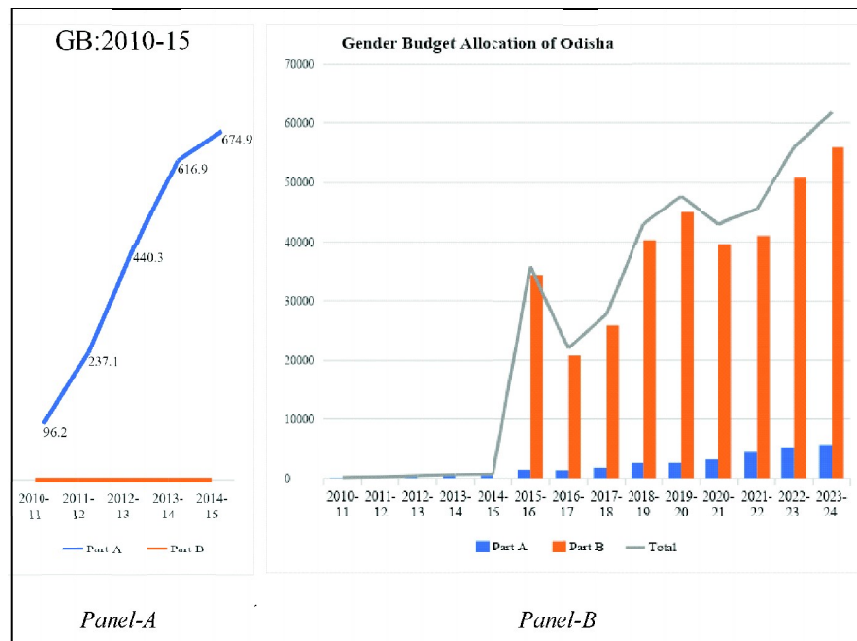
The budgetary provision for schemes under 100 per cent, 30 percent and the total amount of spending, their respective percentages and growth rates from the year 2010-11 to 2023-24 along with per capita allocation for women in Odisha are shown in the table (Appendix-I).

The table reflects that the total expenditure on women-centric schemes is only Rs. 0.96 billion in 2010-11 and increased continuously up to 2015-16, thereafter for two consecutive fiscal years it depicts a downturn, but again picks up to touch a high of Rs. 475.82 billion in 2019-20. In the year 2020-21 and 2021-22 the total gender budget allocation has declined, but it again recovers in the year 2022-23 and 2023-24 i.e., Rs. 561.09billion and 618.31billion respectively.

Growth of allocation under Part-A exhibits an oscillating trend. 2015-16 records a very high growth rate whereas a negative growth rate in subsequent year. A similar trend is also reflected in allocation of Part-B. CAGR and AAGR of expenditure under Part-A are 37.04 & 31.51 and Part-B are 6.33 & 6.13 respectively. So far as percentage of allocation is concerned Gender Sensitive Budget has a lion share. The latest position reveals that Gender Sensitive Budget constitute 90.65 percent (2023-24 BE) of the GBS of Odisha.

To eliminate the price hike GB allocation is expressed at constant prices with the base year 2011-12. Regarding Per Capita Expenditure (PCE) per annum for women at constant prices, it is calculated as Rs. 52.80 in 2010-11 improves to an amount of Rs. 14354.89 in 2023-24, even though, there is a fall in 2015-16 and 2020-2. The average PCE per annum for women is Rs. 8420.74 at constant prices during the entire period of reference.

GB allocation of Odisha over the period 2010-11 to 2023-24 is shown in a graphical manner in Chart 1 (Part-A I in Panel A & Part-B in Panel B) given below.



**Figure 1: Gender Budget Allocation of Odisha**

Source: Compiled by Authors

#### 4.2. Gender Budget as a percentage of GSDP and Total Budget

Table 1 displays the total expenditure related to Gender Budget as a percentage of Gross State Domestic Product (GSDP) and Total Budget (TB) of Odisha during the financial year 2010-11 to 2023-24. Data reveals that the overall quantum of Gender Budget as a percentage of GSDP and TB continues to rise from 2010-11 to 2019-20 with an exception 2016-17. From 2019-20 onwards both these indicators decline continuously, barring a marginal improvement of Gender Budget as a percentage of GSDP in the year 2022-23. The trend of decline is mainly ascribed to COVID-19 and its aftermath effect. In case of TB, 2015-16 is taken as a significant year because Gender Budget as a percentage of TB records an exorbitantly high figure i.e., nearly 45 times as compare to previous year. This is due to the introduction of 'Gender Sensitive Budget' in the year 2015-16. Thereafter, it indicates a fluctuating trend and declined from a high of 45.17 percent in the year 2015-16 to a low of 26.88 percent in 2023-24. Ahead of 2019-20 Gender Budget as a percentage of TB shows an uninterrupted declining trend.

**Table 1: Gender Budget as a Percentage of GSDP and TB**

Year	GB as a % of GSDP	GB as a % of TB
2010-11	0.05	0.27
2011-12	0.10	0.56
2012-13	0.17	0.93
2013-14	0.21	1.10
2014-15	0.21	1.01
2015-16 *	10.88	45.17
2016-17 *	5.64	25.47
2017-18	6.32	28.52
2018-19	8.61	37.68
2019-20	8.94	38.01
2020-21	8.06	34.58
2021-22	7.08	29.56
2022-23 *	7.33	28.05
2023-24 #	7.15	26.88

Note: ‘\*’ Represents Revised Estimates, ‘#’ Represents Budget Estimates and all other figures are Actuals.

Source: Calculated by the Researcher; original data taken from the Budget Documents, Government of Odisha.

#### 4.3. Department wise Allocation under Gender Budget

As mentioned earlier an in-depth analysis is adopted for the period 2017-18 to 2023-24 covering 15 and 35 departments under Part-A and Part-B of GB respectively.

Information about the percentage of allocation in the top 5 departments of Part-A is shown in Table 2. Women & Child Development (W & CD) department tops the list with a share of two-thirds

of the budget. But in 2023-24 Mission Shakti received the highest share of financial allocation (which was carved out from W & CD in 2022-23). The department of Health & Family Welfare (H & FW) has the next largest share of allocation followed by Social Security & Empowerment of Persons with Disabilities (SSEPD), yet the allocation under both these departments is in a fluctuating downward trend over the years. The inconsistent declining percentage of allocation was also noticed in the SC, ST Development department which reduced from 11.26 percent in 2017-18 to 0.40 percent in 2023-24. In 2020-21 and 2021-22 the second-best percentage of share goes to the department of Panchayati Raj, i.e., around 25 percent, although expenditure was neither made prior to nor posterior to the concerned years. These 5 departments cover around 95 percent of the total Gender Specific Budget.

**Table 2: Top 5 Departments in the Allocation of Gender Specific Budget (value in %)**

<i>Year</i>	<i>WCD</i>	<i>MS</i>	<i>H &amp; FW</i>	<i>SC, ST Dev</i>	<i>PR</i>	<i>SSEPD</i>	<i>Total</i>
17-18 AC			19.89	11.26	0.77	10.98	87.87
18-19 AC			18.49	4.54	0.00	6.58	94.22
19-20 AC			19.38	0.92	0.00	13.13	98.11
20-21 AC			14.91	3.61	24.58	7.77	97.96
21-22 AC			15.52	1.84	24.40	7.02	98.21
22-23 RE	38.85	37.55	13.78	0.49	0.00	6.02	96.69
23-24 BE	33.32	41.57	14.58	0.40	0.00	5.54	95.42

*Note:* Mission Shakti (MS) Department is carved out from the Department of Women and Child Development in the year 2022-23.

*Source:* Compiled from the Gender Budget Documents, Government of Odisha

The percentage of allocation in the top 10 departments of Part-B is illustrated in Table 3. The data shows that the department of Panchayati Raj & Drinking Water (PR&DW) plays a predominant role under Gender Sensitive Budget as it is associated with the highest allocation with an oscillating trend over the years. Department of Rural Development (RD) has the next biggest allocation followed by School& Mass Education (SME) in 2017-18. But, the proportion of spending by these departments are fallen over the years. The overall trend of expenditure by H & FW, Works and Disaster Management shows an increasing one with minor fluctuation. On the contrary, another pair of departments where the proportion of allocation is shrinking over the years are ST & SC Development, W & CD and Agriculture& Farmers' Empowerment (A & FE). The proportion of allocation by the department of SSEPD is around 6.5 percent of the Pro-women Budget over the years. It is observed that the expenditure made by these 10 departments constitute around 84 percent of the total Gender Sensitive Budget.

#### **4.4. Mapping of Allocation Across Types of Expenditure and Sources of Funding in GB**

In tune with the recommendation of 14<sup>th</sup> Finance Commission, Government does away with Plan/ Non-Plan division of expenditure, with effect from Fiscal Year 2017-18. Thereafter, all the expenditures



**Table 3: Top 10 Departments of Gender Sensitive Budget (value in %)**

<i>Department</i>	<i>17-18</i>	<i>18-19</i>	<i>19-20</i>	<i>20-21</i>	<i>21-22</i>	<i>22-23</i>	<i>23-24</i>
PR & DW	21.88	25.54	19.25	17.61	13.17	17.98	18.24
H & FW	9.22	5.16	7.43	10.91	15.36	13.54	12.80
Works	6.92	6.10	8.01	9.40	8.20	9.49	11.26
S & M	10.60	7.33	8.72	9.36	6.53	8.77	9.80
RD	13.30	17.89	6.58	8.68	8.36	8.92	7.10
SSEPD	6.29	5.11	6.83	4.64	7.12	6.56	6.95
DM	4.37	3.25	9.69	7.24	7.56	3.95	5.42
ST&SCDev	4.57	5.14	3.33	3.14	3.48	2.80	2.97
W & CD	9.41	3.61	3.37	4.69	3.36	2.46	2.26
A & FE	6.83	6.34	12.30	6.81	6.70	5.69	1.53
Total	93.39	85.47	85.51	82.48	79.84	80.16	78.33

*Source:* Compiled by Authors

are categorised into four different components, viz., “Administrative Expenditure (AE), Programme Expenditure (PE), Disaster Response Fund (DRF) and Transfers. Further, PE is sub-divided into State Sector Schemes (SSS), Central Sector Schemes (CS), Centrally Sponsored Schemes (CSS); DRF is bifurcated into State Disaster Response Fund (SDRF) and National Disaster Response Fund (NDRF); and Transfers are segregated as Union Finance Commission transfers to local bodies, State Finance Commission transfers to local bodies and other transfers” (Odisha Budget 2018-19: At A Glance, GoO). This finer division of expenditure will help us to track the source of funding of different schemes and programmes initiated by various line departments for implementation of gender specific/ gender sensitive activities.

Table 4 depicts AE, PE and DRF from 2017-18 to 2023-24 under GB of Odisha.

Panel I explain the detailed segregation of allocations under Part-A of GB. PE constitute biggest share, i.e., 98.5 per cent. Other expenditures such as AE and DRF contribute a marginal portion while Transfer from State remains zero. In 2017-18, segregation was not reported. In 2018-19 and 2019-20 schemes under SSS dominate the picture as compared to CSS. However, from 2020-21 onwards juxtapose occurred. CS plays an insignificant role throughout the analysis.

Allocation under Part- B of the GB is shown in Panel II. It can be inferred from the table that the total allocation for Gender Sensitive schemes increases continuously from Rs. 260.02 billion in 2017-18 to Rs. 560.46 billion in 2023-24 except 2020-21 and 2021-22 on account of COVID-19. Among different types of expenditure, PE is the dominant one, i.e., more than 88 percent, on the contrary, the TS is trivial (less than one percent). Less than 4 percent of total expenditure is made towards AE. The DRF is hovering around six percent of total allocation. The schemes funded by the State constitute more than half of the total schemes under PE. It was 56.88 percent in 2017-18, suddenly increases to 86.25 percent in the next year but reverts back to 49.89 percent in 2019-20 and around 60 percent



thereafter till the end of the period. Central Sector schemes cover a very insignificant part of PE. The rest of the allocation is running under CSS.

**Table 4: Mapping of Allocation across Types of Expenditure and Source of Funding in GB**

<i>Panel I: Gender Specific (Part-A) Schemes</i>							
	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>2020-21</i>	<i>2021-22</i>	<i>2022-23</i>	<i>2023-24</i>
AE	.10 (0.55)	0.33 (1.26)	0.41 (1.56)	0.44 (1.37)	0.54 (1.22)	0.67 (1.26)	0.86 (1.50)
PE	17.98 (99.4)	25.93 (98.11)	26.12 (98.44)	32.08 (98.34)	43.86 (98.6)	52.46 (98.52)	56.96 (98.5)
SSS		15.55 [59.98]	22.53 [86.25]	12.19 [38.00]	14.13 [32.22]	18.27 [34.83]	22.59 [39.67]
CS		0.12 [0.47]	0.01 [0.07]	0.16 [0.50]	0.83 [1.90]	0.90 [1.72]	0.48 [0.84]
CSS		10.25 [39.55]	3.57 [13.69]	19.73 [61.49]	28.90 [65.88]	33.29 [63.45]	33.88 [59.49]
DRF	0	0.16 (0.63)	0	0.09 (0.29)	0.07 (0.18)	0.11 (0.22)	0
Total	18.08	26.43	26.53	32.63	44.49	53.25	57.83
<i>Panel II: Gender Sensitive (Part-B) Schemes</i>							
	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>2020-21</i>	<i>2021-22</i>	<i>2022-23</i>	<i>2023-24</i>
AE	27.96 (10.76)	14.59 (3.62)	10.04 (2.23)	11.67 (2.94)	14.56 (3.55)	16.53 (3.25)	16.19 (2.88)
PE	232.06 (89.24)	375.95 (93.30)	396.57 (88.26)	353.22 (89.06)	361.65 (88.17)	467.89 (92.13)	510.50 (91.08)
SSS		213.82 [56.88]	211.53 [86.25]	176.22 [49.89]	215.16 [59.49]	281.77 [60.22]	323.46 [63.36]
CS		9.48 [2.52]	0.33 [0.07]	0.63 [0.18]	0.22 [0.06]	0.95 [0.20]	1.10 [0.22]
CSS		152.64 [40.60]	184.70 [13.69]	176.35 [49.93]	146.25 [40.44]	185.15 [39.57]	185.94 [36.42]
DRF		12.39 (3.07)	42.65 (9.49)	28.72 (7.24)	30.92 (7.5)	19.94 (3.92)	30.36 (5.41)
SDRF		8.97	9.71	23.72	25.92	12.22	19.62
NDRF		3.41	32.94	5.00	5.00	7.71	10.73
TS		0	0	2.94(0.74)	2.99(0.73)	3.45(0.68)	3.41(0.60)
Total	260.02	402.94	449.27	396.56	410.14	507.82	560.46

*Note:* Figure in Parenthesis () shows the percentage of item out of total allocation, Figure in Parenthesis [] shows the percentage of item out of PE and the outside values are Rs. in billion.

*Source:* Compiled by Authors

#### **4.5. Improvement in the Status of Women in Odisha**

In this section we shall investigate the linkage between GB and WE. Paucity of sex-disaggregated data is a stumbling block in this direction. On account of data constraints, we are not in a position to forge one-to-one relationship between GB and WE. Yet, the position of women can be judged from their socio-economic-political status. Here, it is assumed that the allocation made under GB helps women to improve their socio-economic-political status.

Appendix-II exhibits different socio-economic-political variables of women in Odisha for three different time period. The economic status of women is gauged from Labour Force Participation Rate (LFPR), Work Participation Rate (WPR) and Unemployment Rate (UR). All these three parameters reflect a fluctuating trend over the period but the end result is encouraging. Literacy rate among women increased from 50.51 percent to 69.50 percent. Data on ten or more years of schooling enhanced from 26.7 percent to 33.0 percent. So far as health status is concerned, we have taken six variables, viz., women having BMI below normal (BMI <18.5 kg/m<sup>2</sup>), women aged 15-49 years who are anaemic, mothers who had at least 4 antenatal care visits, mothers who received postnatal care within 2 days of delivery, institutional births and Births attended by skilled health personnel. All these variables show a considerable improvement over the period, the only exception is women aged 15-49 years who are anaemic accentuated during 2015-16 to 2020-21, implied thereby health status of women traversed in the desired direction.

Data reveals that the social status of women has been improved over time. Participation of currently married women in household decision-making progressed from 80.3 in 2005-06 to a high of 90.2 in 2020-21. At the same time, women married before the legal year of marriage and women affected by spousal violence declined from 37.2 to 20.5 and 38.4 to 30.6 respectively in the corresponding period. Further, women having bank or saving account that they use moved significantly from a low of 9.8 percent in 2005-06 to a quantum jump 86.5 percent in 2020-21. Likewise, women having a mobile phone that they use also augmented. Political participation of women represented by percentage of elected members in Lok Sabha and State Legislative Assembly also improves, though not remarkable.

### **5. Results and Discussion**

The total allocation under the Gender Budget was only Rs. 0.96 billion in 2010-11 increased to Rs. 618.30 billion in 2023-24 with a decline in 2020-21 on account of COVID pandemic. Component wise Gender Sensitive schemes dominate the picture. Per Capita Expenditure (PCE) per annum in GB at constant prices is calculated as Rs. 52.80 in 2010-11 improves to Rs. 14354.89 in 2023-24. Initially PCE was very low due to non-inclusion of a major component of GB, i.e., Part-B till 2015-16. The average Per Capita Expenditure per annum is Rs.8420.74. The trend of GB is ascertained from CAGR and AAGR. These values are 37.04 & 31.51 for Part-A and 6.33 & 6.13 for Part-B. The overall quantum of Gender Budget as a percentage of GSDP and Total Budget continues to rise from 2010-11 to 2019-20 with an exception in 2016-17. From 2019-20 onwards both these indicators decline continuously. The composition of the gender budget is inferred from the absolute and percentage distribution of allocations across the departments. Women and Child Development/Mission Shakti Department tops the list of allocations under Part-A followed by Health and Family Welfare Department. The department of PR

& DW plays a predominant role under the Part-B of GB followed by Health & Family Welfare, School & Mass Education and Works Department. Investigation of the GB allocations across types of expenditure shows that PE constitutes the lion's share both under Part-A & Part-B, i.e., 98.55 and 90.17 per cent of the total expenditure respectively. So far as funding of PE is concerned it is observed that the SSS dominates the picture as compared to CSS till 2019-20 under both parts of the GB. However, the trend remains the same under Part-B but the juxtapose occurs in the case of Part-A. CS schemes play a marginal role in the entire GB Statement.

To track the status of women in Odisha over the study period we have analysed 18 socio-economic-political parameters. It is observed that, concerning socio-political indicators women progressed in desired direction, however, status quo is maintained in the field of economic indices. This may safely be considered as the outcome of gender budgeting practice, hence, corroborating the fact that "if a development intervention promotes women's empowerment along a particular dimension, empowerment in other dimensions will necessarily follow" (Narayana, 2005).

## 6. Conclusion

In 2004-05 Odisha introduced the practice of GB and became the first State of India to enforce it and continues till date. The progress of GB of Odisha is in the right direction. It is found that allocation for Gender Specific schemes (Part-A) is rising consistently, even if it constitutes a small portion and Gender Sensitive schemes (Part-B) is dominant in GB of Odisha. GB as a percentage of GSDP and Total Budget continued to rise from 2010-11 to 2019-20, afterward both these indicators declined marginally. Under Part-A of the gender budget W&CD/MS tops, whereas in Part-B the Department of PR&DW leads the list of allocations. Among different types of expenditure, PE is the dominant one under both Parts. So far as funding of schemes is concerned SSS has an edge over CSS in GB, while in the post COVID period the scenario is inverse under part-A. Data reveals that COVID-19 had a transitory negative impact on allocation of GB, but reverted back soon. Lack of sex-disaggregated data compels us to abandon an outlay-outcome approach to explore the impact of GB on WE. However, by taking data on the socio-economic-political performance of women at three different points of time, it is noticed that a perceptible progress in the status of women occurred in Odisha, which may safely be ascribed to gender budgeting practice.

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Appendix I: Gender Budget Allocation of Odisha during 2010-11 to 2023-24

Year	Total Allocation (Rs in Billion)	Allocation (Rs in Billion)		Growth Rate of Allocation under		Growth Rate of Allocation under		Allocation under		PC/A under GB at Constant Prices (Rs.)
		under Part-A (Rs in Billion)	under Part-B (Rs in Billion)	Part-A	Part-B	Part-A	Part-B	Part-A (In %)	Part-B (In %)	
2010-11	0.96	0.96	--	--				100		52.80
2011-12	2.37	2.37	146.55	146.55				100		114.20
2012-13	4.40	4.40	85.70	85.70				100		194.57
2013-14	6.17	6.17	40.10	40.10				100		259.37
2014-15	6.75	6.75	9.41	9.41				100		268.88
2015-16*	357.35	14.23	343.12	110.91				3.98	96.02	14505.43
2016-17*	221.37	13.01	208.36	-8.59	-39.28			5.88	94.12	8560.09
2017-18	278.14	18.08	260.06	39.02	24.81			6.50	93.50	10131.64
2018-19	429.38	26.44	402.94	46.15	54.95			6.16	93.84	14596.49
2019-20	475.82	26.54	449.28	0.38	11.50			5.58	94.42	15379.76
2020-21	429.20	32.63	396.57	22.97	-11.73			7.60	92.40	13113.62
2021-22	454.63	44.49	410.14	36.34	3.42			9.79	90.21	12527.19
2022-23*	561.09	53.26	507.83	19.70	23.82			9.49	90.51	13831.50
2023-24#	618.31	57.84	560.47	8.60	10.37			9.35	90.65	14354.89
Mean Value										8420.74
CAGR (%)		37.04	6.33							
AAGR (%)		31.51	6.13							

Note: \*# Represents Revised Estimates, # Represents Budget Estimates and all other figures are Actuals.

Source: Compiled by Authors

## Appendix II: Women Empowerment over Time (Value in Percentage)

Indicators	Year of Reference		
	2004-05	2013-14	2020-21
<i>Economic Status</i>			
Labour Force Participation Rate [15 years & above; US (PS+SS)]	33.2	22.3	33.2
Work Participation Rate [15 years & above; US (PS+SS)]	29.9	20.1	32.2
Unemployment Rate [15 years & above; US (PS+SS)]	3.2	10	3.1
<i>Educational Status</i>			
	2001 Census	2011 Census / NFHS 4	NSS 75 <sup>th</sup> Round (2017-18)/ NFHS 5
Literacy Rate	50.51	64.36	69.50
10 or more years of schooling	—	26.7	33.0
Political Participation	14 <sup>th</sup> LS/13 <sup>th</sup> OLA	16 <sup>th</sup> LS/15 <sup>th</sup> OLA	17 <sup>th</sup> LS/16 <sup>th</sup> OLA
Percentage of women elected members of Loka Sabha from Odisha	9.52	14.28	33.3
Percentage of women elected members to Odisha Legislative Assembly	8.16	8.16	11.56
Health Status	NFHS 3 (2005-06)	NFHS 4 (2015-16)	NFHS 5 (2020-21)
Women having BMI below normal (BMI <18.5 kg/m2)	41.4	26.5	20.8
Women aged 15-49 years who are anaemic	61.1	51.0	64.3
Mothers who had at least 4 antenatal care visits	36.9	61.9	78.1
Mothers who received postnatal care within 2 days of delivery	31.7	73.2	88.4
Institutional births	35.6	85.3	92.2
Births attended by skilled health personnel	44.0	86.5	91.8
Social Status	NFHS 3	NFHS 4	NFHS 5
Married before legal years of marriage	37.2	21.3	20.5
Currently married women who usually participate in 3 household decisions	80.3	81.8	90.2
Women having a bank or savings account that they themselves use	9.8	56.2	86.5
Women having a mobile phone that they themselves use	—	39.2	50.1
Women affected by spousal violence	38.4	35.2	30.6

Source: Employment & unemployment Situation in India, NSS Report 61<sup>st</sup> Round, Periodic Labour force Survey 2019-20, Key indicators of employment & unemployment in India 2009-10; NFHS 3<sup>rd</sup>, 4<sup>th</sup> & 5<sup>th</sup> Round.