

Gender Budgeting in Odisha: One Step ahead in Women Empowerment

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Abstract: Goal 5 of the SDGs proclaimed that “achieve gender equality and empower all women and girls” by 2030. Gender Budgeting (GB) can play an important role to accomplish Goal 5. This write-up examines the impact of gender budgeting practice on women 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. Empirical information exhibits that COVID-19 had a transitory negative impact on allocation of gender budget, particularly in Part-B, but reverted back soon. The department of Women & Child Development implemented the maximum number of schemes under both parts of GB. Among the types of expenditure, programme expenditure (PE) occupies a commanding position and the state sector scheme (SSS) has a predominant place under PE. By examining data on various women autonomy parameters, it is concluded that GB has a salutary impact on women empowerment in Odisha.

Keywords: Gender Mainstreaming; Gender Responsive Budgeting; Women Centric Programme

JEL Codes: C02, H61, J16

1. INTRODUCTION

To eradicate all kinds of inequality against women and girls everywhere in the world the United Nations Organisation in September 2015 decided on the new global agenda called ‘Sustainable Development Goals’ (SDGs). Goal 5 of SDGs proclaimed that “achieve gender equality and empower all women and girls” by 2030. All countries and stakeholders, acting in a collaborative partnership will work tirelessly and strive hard to achieve the target.

In order to accomplish Goal 5, various strategies and legal reforms have been adopted by the national and sub-national governments of India. In this respect, Gender Budgeting (GB) can play an important role. “Gender Budgeting is ideally a fiscal innovation that translate gender-related goals into budgetary commitments and can help countries to achieve the

Sustainable Development Goals with regard to gender equality” (Chakraborty, 2019). It can be considered as a vehicle to ensure the required allocation of public funds for furthering gender equality and women’s empowerment. In short GB refers to the systematic examination of budget programmes and policies for their impact on women.

Gender budget is neither a separate budget for women nor about spending the same equally for men and women, nor just assessing the programmes targeted specifically for women and girls. It is an ongoing process of keeping gender perspective into various Government schemes, programmes, policies and covers the process of planning, executing, monitoring and analysing the budget from a gender perspective.

Gender budgeting has gained prominence in recent years, and was given additional impetus by the Fourth World Conference on Women, held in Beijing in 1995, which called for ensuring the integration of a gender perspective into budgetary policies and programs (Sarrafi, 2003). Australia is the first country to start gender budgeting in 1984. Now, over 90 countries of the world have experimented with gender budgeting in some form or the other (OECD, 2014).

In India Gender Budgeting was first introduced in the Union Budget of 2005-06. Subsequently different State Governments and Union Territories of India have introduced the same. By March 2021, except Goa, Telangana, Haryana, Chandigarh, Meghalaya, Ladakh, Mizoram, Puducherry and Sikkim.

Against this backdrop an attempt is made in this article to examine the impact of gender budgeting practice on women empowerment of Odisha. The specific objectives are:

- To track level, trend and composition of public expenditure on women centric programmes in Odisha.
- To map the department wise schemes and programmes aimed for the development of women and girls.
- To investigate the impact of gender budgeting practice on empowerment of women in Odisha.

The rest of the paper is organised as follows: Section II provides the details of gender disparity in Odisha; Section III describes a review of the previous studies in this field; Section IV explains data source and methodology adopted in this article; Section V explains gender budget and its outcome in Odisha; and the last section concludes the paper.

2. TRACKING GENDER DISPARITY IN ODISHA

In Odisha the status of women is lagging behind men in almost all counts, be it work participation, educational attainment, political participation, health condition and social awareness. To examine these aspects, we have taken into account different socio-economic-

political parameters with respect to male and female. Data in the Table 1 reflects that women occupy secondary position as compared to men.

In terms of Labour Force Participation Rate (LFPR) and Work Participation Rate (WPR) the performance of women is quite unsatisfactory, as they record around half of the percentage of men. However, in case of Unemployment rate women are in a better position as compared to men. This may be due to patriarchal work culture system of Odisha.

Literacy rate, years of schooling and enrolment ratio are considered as yardstick of education standard. As per NFHS-5 data, the female literacy rate is 69.5 per cent as against the male literacy rate of 84.6 per cent. Regarding the number years of schooling the percentage is higher in case of male than that of female. This is also reflected in the field of enrolment in higher education. The only exception is Post Graduate, where female surpasses male. Gender difference is also reflected in political participation.

So far as health standard is considered female performs inferior as compared to male. Here, we have examined Body Mass Index (BMI) below normal and persons aged 15-49 years who are anaemic. In each indicator women suffered more than men. With regard to social awareness, we have considered two variables: Married before legal years of marriage and Persons who have ever used the internet. In both these indices the position of women is lagging behind men.

Table 1: Gender Disparity in Odisha: A Snapshot View

<i>Indicator</i>	<i>Odisha</i>	
	<i>Male</i>	<i>Female</i>
Labour Force Participation Rate [15 years & above; US (PS+SS)]	80.1	33.2
Work Participation Rate [15 years & above; US (PS+SS)]	75.1	32.2
Unemployment Rate [15 years & above; US (PS+SS)]	6.3	3.1
Literacy Rate	84.6	69.5
10 or more years of schooling	38.6	33.0
Enrolment (Under Graduate)	50.1	49.9
Enrolment (Post Graduate)	49.3	50.7
Enrolment (Ph.D.)	59.6	40.4
Elected Members of Loka Sabha	66.7	33.3
BMI below normal (BMI <18.5 kg/m ²)	15.3	20.8
Persons aged 15-49 years who are anaemic	28.5	64.3
Married before legal years of marriage	13.3	20.5
Persons who have ever used the internet	50.7	24.9

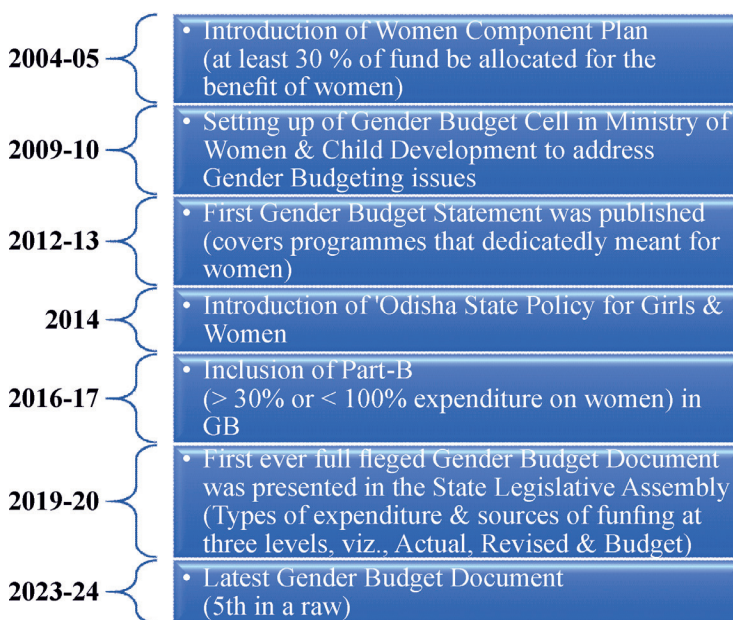
Source: NFHS 5th Round; 17th Loka Sabha (2019); PFLS Report; AISHE Report, 2020-21

Note: Reference Year is 2020-21 and all values are expressed in per cent

From the above analysis it is observed that there is gender disparities exist in Odisha.

3. LITERATURE SURVEY

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 per cent 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 per cent 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 per cent 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.



Timeline of Gender Budget Initiatives in Odisha

* Gender Specific Budget and Part-A (Schemes having 100 per cent women and girls’ beneficiaries) of the Gender Budget are used interchangeably, likewise, Gender Sensitive Budget and Part-B (Schemes having > 30 per cent and < 100 per cent women and girls’ beneficiaries) of the Gender Budget are used synonymously.

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 observed that there is no such unanimity with respect to the approach and methodology adopted by different state governments for gender budget practice. Stotsky & 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.

In Odisha, the practice of gender budgeting suffers from two defects. These are: the absence of well thought-out and clearly laid down methodology to capture intangible benefits and 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, Mehta (2020) mentions that the State of Odisha has an edge over others and the state performs better in many counts.

4. DATA AND METHODOLOGY

4.1. Data Source, Sample Area and Reference Period

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, 2021-22, Government of Odisha; the Odisha State Report of National Family Health Survey (NFHS), Round 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 2017-18 to 2023-24. Although the first GBS was published in the year 2012-13 and contains data on Gender Budgeting from 2010-11, yet up to 2014-15 only Part-A was covered, thereafter Part-B was included. Further, the allocations on women centric programmes are available for Budget and Revised figures but not Actual for the years 2015-16 & 2016-17. From 2017-18 onwards till date fragmented allocations, i.e., Part-A & Part-B and three types, viz., Actual, Revised Estimate & Budget Estimates are available. Therefore, pre and post 2017-18 GB data do not stand on same footing, and are not compatible for comparison. For this reason, in present analysis we have confined our attention to analyse data from 2017-18 to 2023-24.

4.2. Methodology and Design

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. So far as trend is concerned, we have employed growth rates, i.e., Compound Annual Growth Rate (CAGR) and Average Annual Growth Rate (AAGR). 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 percentage distribution of allocations and the number of schemes across the departments with respect to the 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.

5. DATA ANALYSIS

5.1. Gender Budget Allocation in Odisha

To have a complete knowledge on Gender Budget let us analyse the allocations from very day of the launching of GB. Data on Gender Budget is available from 2010-11 till date in Odisha and it shown in Chart 1. In 2010-11 a meagre amount of less than one billion was spent for women centric programme, which touch to 6.75 billion in the period of four years. Suddenly, in 2015-16 the figure moved to a high of 357.35 billion. This is due to inclusion of Part-B in GB. However, for a brief spell of one year allocation declined. From 2017-18 onwards the allocation depicts a rising trend and the latest figure is 618.31 billion.

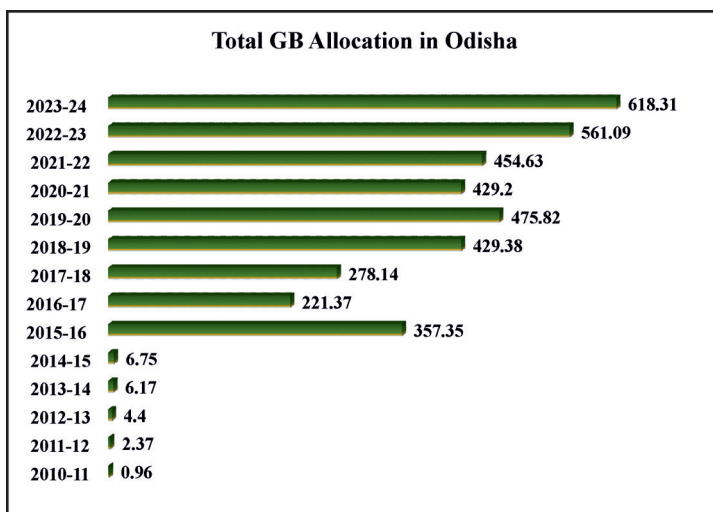


Fig. 1: Gender Budget Allocation in Odisha (Rs. In Billion)

Source: Compiled

Chart 2 shows 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 2017-18 to 2023-24. It can be ascertained that both these indicators reflect an upward trend up to 2019-20. After that both decline continuously, barring a marginal improvement of Gender Budget as a percentage of GSDP in the year 2022-23. The declining trend is mainly ascribed to COVID-19 and its aftermath effect.

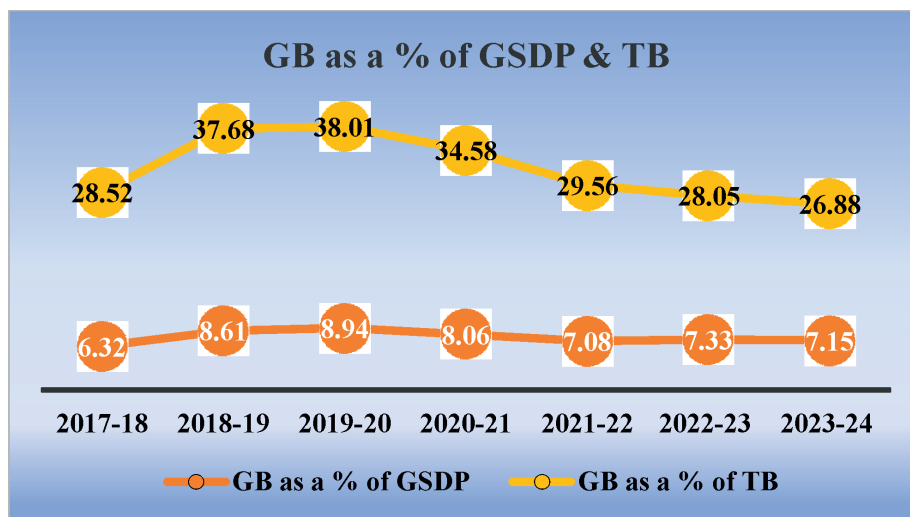


Fig. 2: Gender Budget as Percentage of GSDP & Total Budget

Source: Compiled

The budgetary provision for schemes under 100 per cent (Gender Specific / Part-A), 30 per cent (Gender Sensitive / Part-B) and the total amount of spending (by combining both Parts of the GB), their respective percentages and growth rates from the year 2017-18 to 2023-24 along with per capita allocation for women at constant prices (with the base year 2011-12) in Odisha are shown in Table 2.

The table reflects that the total expenditure on women-centric schemes is only Rs. 278.14 billion in 2017-18 and increased continuously up to the end of the period except the year 2020-21. The decline of Rs. 46 billion in 2020-21 was on account of COVID-19. With the restoration of normalcy, the detailed allocation backs to track and the latest figure is 618.31 billion. On an average Rs. 463.79 billion per year was spent on women centric programmes during the period 2017-18 to 2023-24.

It is observed that there is a continuous rise of allocation under Part-A of the GB, in spite of COVID pandemic during 2020-21. However, under Part-B there is a decline of allocation in Pandemic. The average value of expenditure during last 7 years under Part-A and Part-B

is Rs. 37.04 & 426.75 billion respectively. Moreover, high consistency is noted in allocation under Part-B than that of Part-A.

Growth of allocation under Part-A exhibits an oscillating trend. 2017-18 records a very high growth rate (46.15 per cent) after that a slowdown in growth rate was noticed in subsequent years. Growth rate of allocation under Part-B also reflects the similar trend, even registered negative value for the year 2020-21 (-11.73). The Compound Annual Growth Rate (CAGR) and Average Annual Growth Rate (AAGR) of expenditure under Part-A are 21.38 & 19.37 and Part-B are 13.65 & 12.80 respectively. So far as percentage of allocation is concerned Part-B of GB has lion's share. Over the years the percentage of allocation under Part-A improves, yet it is below 10 per cent of the total gender budget. The most recent figure reveals that Part-B constitute 90.65 per cent and Part-A forms 9.35 per cent (2023-24 BE) of the Gender Budget Statement of Odisha.

Regarding Per Capita Expenditure (PCE) per annum for women at constant prices, it is calculated as Rs. 10132/- in 2017-18 improves to an amount of Rs. 14355/- in 2023-24, even though, there is a fall during 2020-22. The average Per Capita Expenditure per annum for women is Rs.13419/- during the entire period of reference (Per Capita Expenditure is calculated on the basis of projected women population of Odisha).

Table 2: Gender Budget Allocation of Odisha during 2017-18 to 2023-24

<i>Year</i>	<i>Total Allocation (Rs in Billion)</i>	<i>Allocation under Part-A (Rs in Billion)</i>	<i>Allocation under Part-B (Rs in Billion)</i>	<i>Growth Rate of Allocation under Part-A</i>	<i>Growth Rate of Allocation under Part-B</i>	<i>Allocation under Part-A (In %)</i>	<i>Allocation under Part-B (In %)</i>	<i>PCA under GB at Constant Prices (Rs.)</i>
2017-18	278.14	18.08	260.06	--	--	6.50	93.50	10132
2018-19	429.38	26.44	402.94	46.15	54.95	6.16	93.84	14596
2019-20	475.82	26.54	449.28	0.38	11.50	5.58	94.42	15380
2020-21	429.20	32.63	396.57	22.97	-11.73	7.60	92.40	13114
2021-22	454.63	44.49	410.14	36.34	3.42	9.79	90.21	12527
2022-23 *	561.09	53.26	507.83	19.70	23.82	9.49	90.51	13832
2023-24 #	618.31	57.84	560.47	8.60	10.37	9.35	90.65	14355
Mean Value	463.79	37.04	426.75					13419
CV	23.35	40.3	22.33					
CAGR (%)	14.24	21.38	13.65					
AAGR (%)	13.31	19.37	12.80					

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

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

5.2. Department wise allocation under Gender Budget

Table 3 gives information about the department-wise percentage of allocation in the Gender Budget of Odisha from 2017-18 to 2023-24. Panel 1 and 2 details the allocation under Part A and Part B of GB respectively.

Panel 1 reflects that the Department of Women & Child Development (W&CD)/ Mission Shakti (MS) tops the list, followed by Health and Family Welfare (H&FW) and Social Security & Empowerment of Persons with Disabilities (SSEPD) under Part-A of GB. Yet, the allocations under H&FW and SSEPD are falling over the year. The recessionary fluctuating trend of expenditure also noticed in ST & SC Development department. In 2020-21 and 2021-22 the second-best percentage of share goes to the department of Panchayati Raj (PR), although expenditure was neither made prior to nor posterior to the concerned years. These five departments cover around 95 per cent of the total GB under Part-A.

Panel 2 exhibits that the allocation made by the department of Panchayati Raj & Drinking Water (PR&DW) heads the list under Part-B of GB. Initially, PR&DW is followed by Rural Development (RD) but from 2019-20 onwards RD is replaced by H&FW. The next important department is the School & Mass Education (S&M). The allotment of S&M depicts an oscillating trend over the years. On the contrary, the allocation goes to the department of Works are rising with minor fluctuation. These five departments cover around 57 per cent of Gender Sensitive Budget of Odisha.

Table 3: Top 5 Departments in the allocation of GB (in %)

<i>Panel 1: Percentage of allocation in Top 5 Departments under Part A of GB</i>							
Department	17-18	18-19	19-20	20-21	21-22	22-23	23-24
W&CD/MS	44.97	64.62	64.68	47.09	49.43	76.4	74.89
H & FW	19.89	18.49	19.38	14.91	15.52	13.78	14.58
SC, ST Dev	11.26	4.54	0.92	3.61	1.84	0.49	0.4
PR	0.77	0	0	24.58	24.4	0	0
SSEPD	10.98	6.58	13.13	7.77	7.02	6.02	5.54
Total	87.87	94.22	98.11	97.96	98.21	96.69	95.42
Allocation (in billion)	18.08	26.43	26.53	32.63	44.49	53.25	57.83
<i>Panel 2: Percentage of allocation in Top 5 Departments under Part B of GB</i>							
	17-18	18-19	19-20	20-21	21-22	22-23	23-24
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	12.8
Works	6.92	6.1	8.01	9.4	8.2	9.49	11.26
S & M	10.6	7.33	8.72	9.36	6.53	8.77	9.8
RD	13.3	17.89	6.58	8.68	8.36	8.92	7.1
Total	61.92	62.02	49.99	55.96	51.62	58.7	59.2
Allocation (in billion)	260.02	402.94	449.27	396.56	410.14	507.82	560.46

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

5.3. Department Wise Distribution of Schemes under Gender Budget

Chart 3 highlights department wise distribution of schemes dedicatedly meant for women and girls under Part-A of GB for the period 2017-18 to 2023-24. Altogether 17 departments have implemented schemes under Gender Specific Budget. A glance of the Chart reveals that up to 2021-22 on an average 56 scheme adopted per year which is increased to more than 80 in next two years. In consistent with the common knowledge the department of W & CD implemented maximum number of schemes followed by H & FW department. Other leading departments are, viz., ST&SC Development, Home and Handloom, Textile & Handicrafts (HT&H). All other departments implemented around 10 schemes per year.

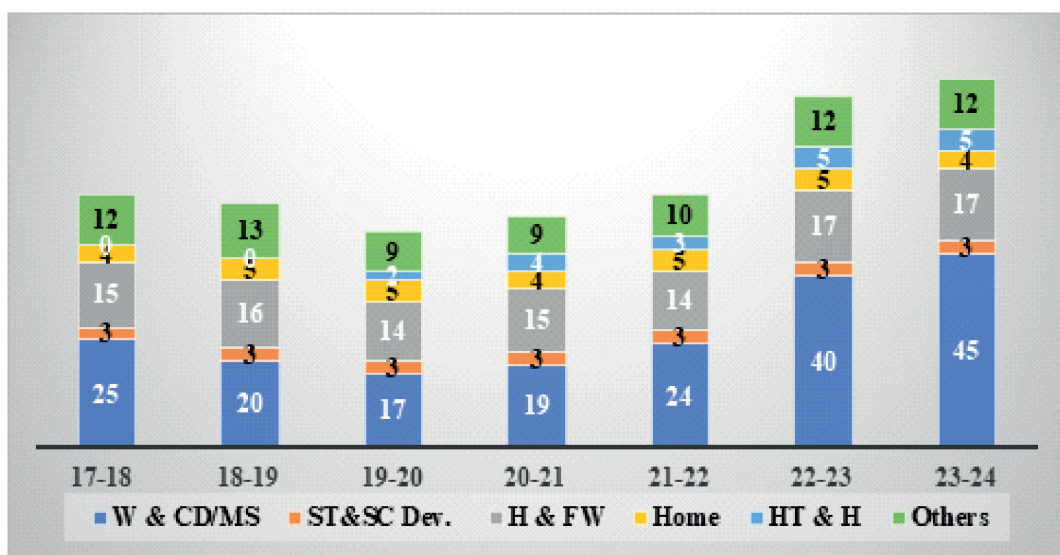


Fig. 3: Department wise Distributions of Schemes under Part A of GB

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

The department wise number of schemes adopted by different departments under Part B of GB from 2017-18 to 2023-24 of Odisha are shown in Table 4. From the table, it is observed that three departments namely, H&FW, W&CD and SSEPD executed more or less equal number of Gender Sensitive Schemes over the period. Agriculture and Farmer's Empowerment (A&FE) department operate maximum number of schemes (41) in 2017-18, but goes on decline continuously to have a low of 11 in 2023-24. Other prominent departments adopted different schemes under Part-B are ST&SC development, PR&DW, HT&H, Higher Education (HE), and MSME department. These 10 departments carried out more than 55 per cent of the total schemes under Part-B of GB.

Table 4: Department Wise Distributions of Schemes under Part B of GB

<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>
Works	12	12	15	15	14	18	17
ST&SCDev.	17	28	20	23	25	32	25
H & FW	23	19	28	29	29	34	32
PR & DW	8	15	17	16	14	27	22
A & FE	41	32	31	26	28	37	11
HT & H	6	9	10	10	10	15	16
W & CD	24	21	24	27	23	31	32
HE	12	11	12	14	13	15	16
MSME	12	11	9	12	14	13	13
SSEPD	25	31	26	25	25	30	26
Others	130	145	135	144	137	158	153
Total	310	334	327	341	332	410	363

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

5.4. Mapping of Allocation Across Types of Expenditure and Sources of Funding in GB

Information about the distribution of schemes across types of expenditure and sources of funding of the GB in Odisha from 2017-18 to 2023-24 is displayed in Table 5. The number of schemes under Part A and Part B of GB are detailed in Panel 1 and 2 respectively. Verification of Panel I reveal 13 different departments implemented around 60 schemes per year during 2017-18 to 2021-22, which increased to 86 in 2023-24. As ascertained from Panel II Gender Sensitive Budget in 2017-18 covered 28 departments and afterward the coverage increased to 34 departments. There is a close proximity regarding the basic feature of type of expenditure and sources of funding under both parts of GB. Among the type of expenditure PE occupies commanding position and SSS as the source of funding has a predominant place under PE, however, it is more pronounced under Part-B of the GB. With respect to type of expenditure PE is followed by AE and DRF. Furthermore, regarding sources of funding SSS is followed by CSS and CS played a minor role.

5.5. Outcome of Gender Budgeting in Odisha

In this section we shall investigate the repercussion of the practice of GB on Women Empowerment (WE). Empowerment in its broadest sense covers the “expansion of freedom of choice and action” (Narayan, 2002). It is also mentioned in the literature that empowerment is “the expansion in people’s ability to make strategic life choices in a context where this ability was previously denied to them” (Kabeer, 2001). Authors who have made efforts to empirically measure empowerment have argued that “as a process it cannot be measured directly, but only through proxies such as health, education level, and knowledge” (Ackerly 1995).

Table 5: Mapping of Schemes across Departments, Types and Sources of Funding

<i>Panel I: Part-A</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>
Department	11	12	11	13	13	14	13
AE: EOM	8	10	10	10	10	14	14
PE:	51	46	40	43	48	67	72
SSS			27	26	27	33	39
CS			0	2	2	2	2
CSS			13	15	19	32	31
DM: SDRF	0	1	0	1	1	1	0
TS	0	0	0	0	0	0	0
Total	59	57	50	54	59	82	86
<i>Panel II: Part-B</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>
Department	28	33	34	33	34	34	34
AE: EOM	49	48	60	57	53	57	55
PE:	267	297	265	278	273	351	306
SSS			214	215	219	274	240
CS			10	7	4	6	6
CSS			41	56	50	71	60
DM: SDRF	0	5	2	4	4	1	0
TS	0	0	0	2	2	2	2
Total	310	334	327	341	332	410	363

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

Here, it is assumed that the allocation made under GB helps women to empower. To examine women empowerment, we have taken into account various indicators under the broad headings such as: control over earning, participation in decision making, access to money and credit, property rights, social awareness, gender-based violence and health achievement of women. We have used NFHS 4th (2015-16) & 5th (2021-22) Round data towards this end as the proxy variables for WE.

Table 6 details 30 parameters under seven broad indicators at two different time period to examine WE in Odisha. All three variables under Control over Earning, six variables under participation in decision making, four parameters under access to money & credit shows an improvement, implied thereby women are empowered over the time. So far as social awareness is concerned, we have examined three elements such as use of mobile phone, reading of message on mobile phone and marriage before legal year of age. In all these respect women performed well across the time. With respect to gender-based violence we have examined emotional, physical and sexual violence of ever married women by their spouses. It is observed

that violence in each of the above respect declined. In the field of health achievement, we have reviewed seven indices. It is noticed that the prevalence of anaemia for ever-married women has increased from 51 per cent in NFHS-4 to 64.3 per cent in NFHS-5. Likewise, the overweight has increased from 16.5 per cent to 23 per cent during the corresponding period. Therefore, the situation has worsened over time for women. However, in all other five health indicators shows an improvement for women. The only grey area is property right. Notwithstanding to the adoption of several legal policies with respect to property rights of women empirical evidence reveals just opposite. We have considered two variables, i.e., women own a house and land alone or jointly. In each respect data show a downturn.

Table 6: Women Empowerment over the Time (2015-16 to 2020-21)

<i>Indicator</i>	<i>NFHS 4</i>	<i>NFHS 5</i>	<i>Remark</i>
Control over earning			
Currently married women employed in the past 12 months	26.3	27.3	↑
Alone or jointly with their husband decide how their own earning are used	81.5	91.6	↑
Alone or jointly with their husband decides how their husband's earning are used	72.8	81	↑
Participation in Decision Making			
Own health care	71.9	80.1	↑
Making major household purchases	72.1	82.1	↑
Visits to her family and relatives	70	81.6	↑
All the above three decision	60.3	71.2	↑
None of the three decisions	18.2	9.8	↑
Women allowed to go alone to market, health facility & outside the village & community	20.3	30.1	↑
Access to Money & Credit			
Women who have money that they can decide how to use	31.1	45.4	↑
Women who have a bank or saving account that they themselves use	56.2	86.5	↑
Women who know of a microcredit programme	66.6	74.4	↑
Women who have taken a loan from a microcredit programme	14.2	25.3	↑
Social Awareness			
Women having a mobile phone that they themselves use	39.2	50.1	↑
Among women who have a mobile phone that they can read SMS messages	69	68.3	→
Women age 20-24 years married before age (18 years)	21.3	20.5	↑
Gender based Violence			
Emotional violence	12.3	9.9	↑
Physical violence	33.3	29.3	↑
Sexual violence	7.6	5.3	↑

<i>Indicator</i>	<i>NFHS 4</i>	<i>NFHS 5</i>	<i>Remark</i>
Physical or sexual violence	34.9	30.3	↑
Emotional, physical or sexual violence	36.4	32.4	↑
Health Achievement			
Mothers who had at least 4 ANC visit	61.9	78.1	↑
Registered pregnancy for which the mother receives a mother& child protection card	97.2	99.4	↑
Institutional birth	85.3	92.2	↑
Women whose BMI below normal (BMI< 18.5 kg/m ²)	26.5	20.8	↑
Women who are overweight or obese (BMI ≥25.0 kg/m ²)	16.5	23	↓
All women age 15-49 who are anaemic	51	64.3	↓
Women who have comprehensive knowledge of HIV/AIDS	20.3	21.4	↑
Property Rights			
Own a house alone or jointly	62.8	42.5	↓
Own land alone or jointly	46.5	36.6	↓

Source: NFHS 4th & 5th Round

Note: All values are expressed in per cent; the upward arrow (↑) shows an improvement of women's status and the downward arrow (↓) represent deterioration of the status of women.

CONCLUSION

In 2004-05 Odisha introduced the practice of GB and became the first State of India to enforce it and continues till date. 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. Data reveals that COVID-19 had a transitory negative impact on allocation of GB particularly in Part-B, but reverted back soon. GB as a percentage of GSDP and Total Budget continued to rise from 2017-18 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. The department of W&CD implemented the maximum number of schemes followed by H&FW department under both parts of GB. Among the types of expenditure PE occupies a commanding position and SSS as the source of funding has a predominant place under PE, however, it is more pronounced under Part-B of the GB. 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 various women autonomy parameters at two different points of time, women empowerment is quite acknowledged in Odisha. This may safely be considered the outcome of gender budgeting practice. This corroborates the fact that “if a development intervention promotes women's empowerment along a particular dimension, empowerment in other dimensions will necessarily follow” (Narayana, 2005). To sum up, the progress of GB in Odisha is moving in the right direction.

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