



Government of Karnataka
FISCAL POLICY INSTITUTE



And



**Centre for Budget
and Policy Studies**

Perspective Building Workshop Series-2018-19



Perspective Building Workshop Series - 2018-19

1. Public Finance: Basic Concepts and Debates
2. Programme and Outcome Budgeting: Theory and Practice
3. Public Finance for Children (PF4C) and Child Budget
4. Gender Responsive Budgets: Emerging Areas

1- Public Finance: Concepts and Debates

Report on Workshop on

Public Finance: Concepts and Debates

Dates: 4-6 October, 2018

Workshop Co-ordinator: Prof. Vinod Vyasulu



Workshop Overview

Fiscal discipline has been a key objective of State governments in the India of the 21st century. And they have succeeded. Today, most States have stable finances. It is the union budget that is under stress. The responsibility for managing the state finances sensibly is with the Finance Department of the State government. To achieve the major goal of long-term sustainability, FDs have come up with various ways of controlling expenditure. They have endeavored to direct funds to areas of high social importance. They have tried to improve the absorptive capacity of implementing agencies. They have tried to prune unproductive expenditures. The overall success, seen in terms of a fiscally healthy state, has been a result of all these factors.

A consequence of this has been a type casting of the FD as a 'refuse authorization' department. This is often due to the lack of knowledge on the part of officials who work in implementing departments and who feel the stress imposed by the new rules and procedures. If officials in these departments had a basic understanding of the principles and concepts of public finance, it would both reduce stress they feel, and also in turn help the FD understand the constraints of other departments better. Such a two-way improvement in understanding would improve the overall quality of governance.

Workshop Objective

The objective of the workshop is to assist participants to understand the basic concepts of fiscal policy and related issues to be able to contribute to the public policy choices more effectively and appreciate the interconnections between line departments, finance and fiscal choices.

Pedagogy

The workshop involved presentations followed by discussions and practical exercises individually and in groups. The Workshop Agenda is attached at Annexure 2.

Apart from the workshop coordinator from CBPS, Prof. Vinod Vyasulu (Professor and Vice Dean for Academic Affairs, Jindal School of Government and Policy, Jindal Global University, Sonapat, Haryana), experts Sri Gurucharan G, IAS Retd., Director, Public Affairs Centre, and Sri Nagarajan, L V, IAS Retd., former Principal Secretary, Finance Department, Government of Karnataka shared their critical insights on public finance processes and functioning of the Finance Department.

Brief proceedings of the Workshop

The Workshop began with the introductory remarks by the Director of Fiscal Policy Institute, Bangalore, Sri Sujit Kumar Choudhary who welcomed the participants and gave brief introduction about the perspective building workshops, its intent and the visionary role played by Additional Chief Secretary, Finance Department in conceptualizing them and delivering it in collaboration with CBPS also about the first workshop on public finance. He also gave a brief introduction about CBPS and the Coordinator for the workshop, Prof. Vinod Vyasulu.

The Director FPI, also spoke on the need for knowing of fiscal prudence by other departments including the critical aspects of taxation, expenditure and debt. He also highlighted the need for theoretical concepts be understood better in its practical purposes. The fiscal prudence followed by Government of Karnataka by way of passing of Karnataka Fiscal Responsibility Act 2002 which was before it was enacted at Government of India or other states was also highlighted. He also requested the participants to be more engaged to make the sessions more interactive in nature.

The first session started with the basic concepts of public finance, how it is different from the private finance and what is the need to understand and delve on the issues of public finance. Public finance is a field /study concerned with how governments raise the money, how the money is spent and the effect of these activities on the economy. It is also about how the governments at different levels national, state and local level provide the public with the desired services and how funds are raised for the same. Provisioning of public goods like national security (military forces), roads, street lights, public sanitation wherein no individual citizen would voluntarily pay for these services and businesses have no incentive to produce them. Businesses invest where there is a return and even in a public good. Ex: Ring road build by NICE around Bangalore. It is also required to restrain certain effects of economic activities like pollution- by imposing curbs, providing incentives for pro-environment activities (clean energy), solar for certain dimensions of sites. Public Finance is critical for the people in the society who are less endowed or possess very meagre resources and are very vulnerable to catastrophic expenditures in health. Public Finance comes in as a handy way to reach out to these people who are less endowed and also to the people who are physically challenged. Public Finance thus become critical especially during market failure, in case of externalities (both positive and negative) to internalize them through taxation or incentivization and to perform the role of income redistribution. Public finance unlike private finance starts with a need and then finding ways of financing it. Private finance starts with seed money or share capital and moves on to reach the goal of profit through set of activities.

Just like the processes differ in the public finance, the purposes of audit also serve a different purpose unlike the private finance. Government audit is tailored to suit the government finance system. Whether the resources are spent in a better manner, whether the objective of provision of services are being met or not, both adequacy and efficiency are being examined. For ex: The MGNREGA would be examined for its reach to poor families in providing the stipulated 100 days of employment per household rather than its expenditure.

The Second session focused on the need for private players, situation where in the government has to prioritize the services it can provide entirely and also enable other private players to provide services and to regulate the same. The private bus services, private hospitals, private universities, private provisioning wherein the government will regulate and allow the private players to operate in the economy. The prioritization of the use of limited resources at the level of government paves way for the enabling private players. The regulation and its enforcement

become more important in this regard. The allowing of the private players to provide services, regulation of private players to ensure healthy competition among the service providers are critical. If services are given by private players in an efficient manner allow it to be provided by them. Jails are privatized in USA. If government regulates the rates for services given by hospitals, it should be backed up by a complete enforcement system. A private hospital may refuse to treat a patient for not paying the required fees. Mere prescribing rates may not be enough to ensure the services.

The post lunch session started with the screening of the documentary “A question of Equity” and a discussion followed by it to understand the issues of equity in terms of spatial and gender perspective. While the growth indicators for the state as a whole are better, Indicators are not very good if the key districts like Bengaluru, Kodagu, Mysuru are taken out from the state average and the North Karnataka districts are poor in many development indicators. The need to work on the gender and spatial equity has become more critical to move the state average. Whether expenditures directed are addressing them, if so how and to what extent and if not why becomes more critical questions to consider and include in the budget process. The importance of district level budgeting, the use of indicators/data in the budget process was highlighted.

The Second day began with the welcome address by Director, FPI who invited Sri Gurucharan G (IAS ret'd.,) for FPI as well as for the workshop. The sessions focused on understanding of the processes of public finance-Budget processes. Sri Gurucharan outlined the entire budget process in a brief manner.

The budget process starts with series of meetings of finance minister with the finance secretary and other officers during which various aspects of the expenditure and taxation including the priorities of the government are discussed. This is followed by a circular to all departments requesting for sending the estimates for the ensuing year. Importance is attached to arrive at realistic estimates both in expenditure as well as taxation. The working of finance department on a daily basis adjusting the cash flow, using ways and means advance, treasury bills were also explained. Concerns such as contingent liabilities, under-recovery of costs in the power and irrigation were discussed. The need for subsidies and concessions to become explicit and transparent in budgets was also highlighted.

The policy should take into consideration both the tax buoyancy and tax efficiency. While the tax rates should be based on principle of equity, the tax structure should be simple to comply with. As far as non-tax revenues are concerned, economic costs of providing the services should be calculated, internalized and should undergo periodic revisions. This is critical for providing quality services or achieving the service level benchmarks.

The expenditure estimation process needs to undertake an Activity Analysis. This is looking into each of the activity performed/services provided in the department. Checking for whether it can be discontinued or allowed for private to provide service or has to be provided by the

state becomes critical to prioritize the expenditure. The role of committed expenditure was also discussed.



Sri Gurucharan G discussing with participants

After the explanation of budget process, a practical exercise was provided to the participants. The group was spilt into 2 as revenue and expenditure sections of finance and were provided with the data on actual revenues and expenditures of the Karnataka state for the year 2016-17. The exercise was to arrive at realistic estimates of revenues and expenditure for the year 2018-19 with a constraint of not changing the tax rates as well as not reducing the critical expenditures. This exercise gave the participants a first-hand experience of juggling of numbers, understanding the political facets and nitty-gritty of budget making. Participants had themselves engaged deeply into the exercise which was followed by presentation by each group. This was compared with the Budget Estimates of Government of Karnataka for the year 2018-19 and the implications were discussed. The importance of fiscal deficit ceiling and the Fiscal Responsibility and Budget Management statements were also discussed in brief.

After this practical session, a brief overview of the legal and institutional framework of the budget was discussed. This covered the cycle of budget starting from the way the budget or Annual Financial Statement has to be laid in the legislature/parliament, the structure of accounts, the independent audit system, the role of standing committees, estimates committee as well as public accounts committee, the accounting standards, six tier budget classification, and the need for understanding the budget documents to decipher the translation of policies of government into action was discussed. This session also touched upon the fiscal architecture,

the union finance commission and its role in sharing of revenues of GoI across states, the horizontal and vertical devolution were also discussed.

The third day started with the welcome address by FPI director who invited the former Finance Secretary to Government of Karnataka, Sri L V Nagarajan (IAS ret'd.,) to conduct the session highlighted the fact that it would be a first-hand information for the participants about the working of the finance department.

Sri L V Nagarajan, apart from bringing perspective on the important areas of public investments like roads and bridges in United States and across the world, spoke about the efficient ways of financing big projects and highlighted the need for good governance principles. He went on to discuss how the Finance Department (FD) is usually perceived by other departments, how the FD works on various types of proposals sent by different departments, what were the most common replies rendered by FD on the proposals, constraints at the FD, poor decisions relating to starting of a project with token provision, followed by much higher expenditure and often with no certainty in the project term or the returns and etc.,.

He also highlighted using examples of which he was involved as Finance Secretary, the need for clarity on the public private partnerships (PPP), the concession agreements, and the caution that needs to be exercised while working as government vis a vis a government corporation/company. He stressed the need for clarity on what government only should provide and what it can regulate while the services are provided by private players. The session also highlighted the need for building an investment climate, understanding the nitty-gritty of the contract management, oversight and learning from examples as key to good PPP.

The post lunch session focused on the finance commissions both union and state level, the recommendations of 14th finance commission, the changes in the sharing pattern of the centrally sponsored schemes, the Goods and Service Tax which aimed at removing the cascading effect of taxation, the cess route taken by GOI, loss of taxation powers of the state.

The final session was devoted to summing up where the coordinator Prof. Vinod Vyasulu briefly summed up the workshop contents by each session. The participants were also asked to express their opinion and reflect upon different sessions of the workshop. Dr. M. R. Narayana who is the Research Consultant with FPI, who offered the concluding remarks highlighted the importance of public finance and fiscal policy, thanked the ACS to Finance, Government of Karnataka, Director FPI, coordinator for the workshop Prof. Vinod Vyasulu and the support staff of FPI as well as participants in making this first workshop a success.

The workshop had a feedback component which was session wise and focused on the three important aspects, viz., achieving the learning objective, coverage of subject as well as the time devoted to the subject/session. The rating scale was 1 to 5 with 1 being did not achieve learning objective/very poor in subject coverage/ time was very inadequate/ to 5 which endorsed full achievement of learning objective, comprehensive coverage of subject with devoting adequate time for the session/subject.

In all 44 participants across different government departments representing senior (not very senior) to middle level participated in this workshop. While the majority of participants (63 percent) rated the sessions between 4 & 5 on day one, 90 percent of the participants rated the sessions between 4 & 5 on day two and about 69 percent of the participants rated the sessions between 4 & 5 on the last day of the workshop (Annexure 3).

Few important qualitative remarks included making the workshop more active by examples and exercises which also reflected in the rating/feedback. Few participants felt the need for providing the latest information on the topics of discussion including examples. Participants also opined on the need for more structured/sequential sessions (without much back and forth or repetition) wherein the learnings can become better.

Annexure 1: List of Participants

Sl. No.	Name of the department	Name and designation of the Participant
1	Agriculture	Shri Nagaraj Sheregar, Chief Accounts Officer
2	Agriculture	Smt. Anitha, Agriculture Officer
3	Horticulture	Dr. Nanda. S Joint Director, Horticulture, Lalbagh
4	Horticulture	Shri MahanthaGowda G Rojohalli, Technical Officer (Planning) Horticulture, Lalbagh
5	Animal Husbandry	Dr. Chandrasekhar, Chief Veterinary Officer, Kengeri, Bangalore
6	Animal Husbandry	Dr. Lokesh, Chief Veterinary Officer, Bangalore
7	Fisheries Department	Shri Sunil, Assistant Director
8	Finance Department	Shri T R Krishna Kumar, DCCT (Personnel)-3, Commercial Tax Department
9	Finance Department	Smt. Sridevi B Sankeshwar, ACCT (Expenditure)
10	DPAR	Shri H R Puttegowda, Deputy Secretary, DPAR (Service)
11	DPAR	Smt. Sudha G Under Secretary, DPAR (Service)
12	DPAR	Shri N Satish Under Secretary, DPAR (Service)
13	Home Department	Shri H. S. Lolaksha, Joint Director, Sainik Welfare Department
14	Home Department	Smt. Renuka, DS, Home Dept.
15	RDPR	Shri Joshi, EE PRD Section, RDPR
16	RDPR	Shri Shashidhar. S, EE, RWS Section, RDPR
17	Forest Department	Shri Manoj, IFS CFO (Budget and Advances)
18	Forest Department	Shri Natesh, IFS CFO (Development)
19	Co-Operation Department	Shri Sukumar T S Asst. Registrar of Cooperative Societies, (Loans, Budget & Audit)
20	Co-Operation Department	Shri R J Vineesh, Joint Director, Agriculture Marketing Department
21	Co-Operation Department	Sri Shridhar K, Additional Director, Department of Cooperation, Bangalore
22	Co-Operation Department	Shri ChandrashekarHegde, Additional Director, Department of Cooperation, Bangalore
23	Backward Classes Welfare Department	Smt. D M Neena, District Backward Classes Welfare Officer, Bangalore Rural District
24	Backward Classes Welfare Department	Shri Somashekhar G S, District Backward Classes Welfare Officer, Mysore District
25	Public Work Department	Shri Mahesh, Accounts Officer, PWD, Koppal
26	Public Work Department	Shri Upendra, Accounts Officer, PWD, Bidar

Sl. No.	Name of department	Name and designation of the Participant
27	Public Work Department	Shri Raghupathi, AE
28	Planning Department	Dr. Janakiram, Joint Director (PME)
29	Planning Department	Shri NarashimaPani, Joint Director
30	Planning Department	Smt. Champa, Assistant Director
31	DES, Planning Department	Shri Mahesh, ASO
32	DES, Planning Department	Smt. Puspa, ASO
33	DES, Planning Department	Smt. A V Nalina, ASO
34	Law Department	Shri Shivamurthy, Section Officer
35	Law Department	Shri Harish Kumar Section Officer (Budget Branch, High Court)
36	Energy Department	Shri C S Harish,Deputy Accounts Officer
37	Energy Department	Shri Rajshekar S Gandad, AE
38	Energy Department	Smt. Prathibha K R AE
39	Karnataka Neeravi Nigam Ltd	Harish Kumar K S, Asst. Mananger
40	Karnataka Neeravi Nigam Ltd	V. Srinivasa Rao, Audit Officer
41	State Accounts Department	Mutha Raju L, Senior Deputy Director,Local audit circle bangalore
42	Excise Department	Ramesh Kumar, Suptd of Excise
43	Excise Department	Veeranna Bagevadi, Suptd of Excise
44	State Accounts Department	Shobha T R, CAO, Bengaluru Rural ZP

Annexure 2: Workshop Agenda

Day 1	Session 1	Inauguration	
	Session 2&3	Overview of Public Finance	Prof. Vinod Vyasulu
	Session 4	Issues of Equity	Prof. Vinod Vyasulu
Day 2	Session 5	Public Finance Processes	Gurucharan Gollerkeri (IAS Retd), Director,PAC
	Session 6	Political facets and priorities	
	Session 7	Deficit Financing	Prof. Vinod Vyasulu
	Session 8	Legal & Institutional framework	Madhusudhan Rao B.V
Day 3	Session 9	Working of Finance Department	L.V Nagarajan (IAS Retd,)
	Session 10	Finance Commissions	Prof. Vinod Vyasulu
	Session 11	Summary and wrapping up	Prof. Vinod Vyasulu
	Session 12	Valediction and Feedback	Mr. M.R Narayana, & S.K.Choudhary, Director FPI

Annexure 3: Analysis of Feedback

DAY 1	1	2	3	4	5	Average Score
Adequacy of time						
i. Overview of public finance -how does it differ from private finance	0	2	36	64	50	3.9
ii. Public provisioning vs public financing: Regulations	0	4	39	48	60	4.3
iii. The issues of equity (spatial temporal and gender)	1	4	33	56	55	4.4
Adequacy of Coverage						
i. Overview of public finance -how does it differ from private finance	0	4	48	40	55	4.3
ii. Public provisioning vs public financing: Regulations	0	6	42	40	60	4.5
iii. The issues of equity (spatial temporal and gender)	0	4	45	48	50	4.5
Achievement of Learning Objectives						
i. Overview of public finance -how does it differ from private finance	0	4	30	48	75	4.4
ii. Public provisioning vs public financing: Regulations	0	6	27	52	70	4.4
iii. The issues of equity (spatial temporal and gender)	0	8	27	48	70	4.5
Day 2						
Adequacy of time						
i. public finance process	0	4	6	36	130	4.5
ii. Political facets and processes	0	2	9	48	115	4.5
iii. Deficit financing MTFP, Fiscal responsibility	0	2	9	52	110	4.4
iv. Legal and institutional framework	0	4	9	48	105	4.3
Adequacy of Coverage						
i. public finance process	1	2	6	32	135	4.5
ii. Political facets and processes	1	2	6	36	130	4.5
iii. Deficit financing MTFP, Fiscal responsibility	1	2	9	40	120	4.4
iv. Legal and institutional framework	1	4	12	40	110	4.3
Achievement of Learning Objectives						
i. public finance process	1	0	3	36	140	4.6
ii. Political facets and processes	1	0	3	56	115	4.5
iii. Deficit financing MTFP, Fiscal responsibility	1	0	3	60	110	4.5
iv. Legal and institutional framework	1	0	12	60	95	4.3
Day 3						
Adequacy of time						
i. Overview of public finance -how does it differ from private finance	0	2	27	64	70	4.1
ii. Public provisioning vs public financing: Regulations	0	4	30	72	40	3.7
iii. The issues of equity (spatial temporal and gender)	0	2	30	80	45	3.9
Adequacy of Coverage						
i. Overview of public finance -how does it differ from private finance	0	4	21	84	50	4.0
ii. Public provisioning vs public financing: Regulations	0	4	30	76	35	3.6
iii. The issues of equity (spatial temporal and gender)	0	4	30	80	40	3.9
Achievement of Learning Objectives						
i. Overview of public finance -how does it differ from private finance	1	2	33	56	65	3.9
ii. Public provisioning vs public financing: Regulations	1	2	42	52	45	3.6
iii. The issues of equity (spatial temporal and gender)	1	2	42	60	45	3.8

2 - Programme and Outcome Budgeting: Theory and Practice

Report on Workshop on Programme and Outcome Budgeting: Theory and Practice

Dates: November 25-27 October, 2018

Workshop Co-ordinator: Srinivas Kumar Alamuru



Workshop Overview

India follows traditional line item, input based, budgeting. Following First Administrative Reforms Commission's recommendation, Government of India and state governments had started preparing performance budgets from early 1970s. This was expected to shift focus from monitoring inputs (*whether money has been spent*) to focusing on whether money has been spent *to produce intended outputs*. Since 2005, the Government of India and some of the states have started preparing outcome budgets, which is expected to further shift the focus onto *outcomes of public expenditure*.

Programme Budgeting involves aggregation of expenditures with common objective under a single programme with identified outcomes and outputs. It allows the government to prioritize the expenditure and thus facilitating allocative efficiency as also ensuring accountability of budget holders to achieving the identified outcomes. Programme budgeting requires a matching chart of accounts. Outcome budget is a variant of programme budgeting, but in the absence of classification of budget and accounts on the basis of programmes, preparation of outcome budget in India has become a ritual as was the case with performance budgets.

The workshop would discuss various budgetary reforms undertaken by the union and state governments since independence and the related issues with specific focus on outcome and programme budgeting.

Workshop Objective

The objective of the workshop was to assist participants to appreciate the conditions necessary for successful implementation of outcome / programme budget and equip them with the necessary knowledge and skill to work around the present shortcomings in the chart of accounts to prepare a meaningful outcome budget.

Pedagogy

The workshop involved presentations followed by discussions and practical exercises individually and in groups.

The Workshop Agenda is attached at Annexure 2.

Brief proceedings of the Workshop

The Workshop was inaugurated by Sri SK Chowdhury, Director, FPI. In his address, the Director said that this workshop was second of the four Conceptual Workshops being delivered by Centre for Budget and Policy Studies under the aegis of Finance Department. Generally, the programmes conducted by FPI are focused on training officers from Finance Department, be it Excise, Commercial Taxes or State Audit and Accounts. For the first time, this workshop on programme and outcome budget has participants from several other departments such as Women and Child Development, Higher Education, Health, Rural Development, Urban Development, Agriculture, Industrial Development, Planning, etc. The participants have also

been carefully chosen keeping in view their job profile and the Workshop content. After the inauguration, Srinivas Alamuru, Adviser CBPS and Workshop Coordinator provided an outline of the workshop.

In the first two sessions of the workshop, Dr G R Reddy provided an overview of the budgetary processes, concepts, terminology, issues, reforms tried in the past and the recent developments. He dealt with issues such as higher devolution vs. lesser transfers under CSS by XIVFC; significance of removal of distinction between plan and non-plan in budgeting; resource constraints - how the amount available for development / fresh investment is restricted by committed expenses like salaries, pensions, debt servicing, boundaries specified by FRBM, etc.; the medium term perspective (MTEF / MTFPF) - why is it important and deficiencies in current practices; and challenges in budget implementation due to lack of resources / time for planning, constraints in funds flow and restrictions placed on re-appropriations, and so on. These sessions laid a foundation on the basics of budgeting as participants from departments other than Finance are not fully conversant with the budgeting. It also provided a context for subsequent sessions.

The fourth or the last session of the first day required the participants to simply identify objective(s) and outcome indicators for a set of programmes e.g. Basic (Elementary) Education, Higher Education, Energy, Health, Agriculture, Rural Development, Police, etc. Participants were divided into six groups and they did the exercise in groups. It generated considerable interest. The answers provided by the groups were discussed in the first session of the third day, after they did the same exercise again on second day after they had the benefit of learning about theory of change, outcomes, indicators to measure them and so on.

The first session on second day started with a presentation by Mohan Gopalakrishnan on theory of change, which is the conceptual basis for any intervention. Earlier, the government interventions or developmental programs were seen from bottom up, that is, it was presumed that certain activities would result in producing certain outputs which in turn would cause or result in some outcomes i.e. positive changes in existing status e.g. improved literacy, reduced morbidity, etc. The theory of change, on the other hand, sees it from the other way round, that is from top down. It starts from a given problem statement (or situation) and sets out a development objective or the outcome sought to be achieved. It seeks answers to question as to how a change could be brought about – the causal pathways to the desired change; in other words, what should be done in order that the problem is resolved or the given situation is improved. Concepts of outcome and output, and how to distinguish them were explained. Similarly, the concept of indicators (to measure outcomes and outputs) and criteria for select them were also discussed with examples.

This session was followed by group exercise in which the participants were given a case study which required them to articulate what the problem was and identify the objective (outcome) statements and indicators to measure the outcome(s). There were animated discussion in the groups and at the end of the session, all the groups presented their solutions on chart papers

that were pasted along one side of the class room wall. In the following session i.e. the third session, Mohan discussed the solutions provided by the participant groups, pointed out the deficiencies and provided suitable explanations.



Participants engaged in group exercise

In the last session on second day, the participants attempted the exercise they did on the first day of identifying objectives for a given set of programmes again, but this time with the benefit of knowledge of what exactly are outcomes, outputs and indicators. They discussed in groups and submitted the solution in excel sheets as they did on the first day.

The first session of the last day started with Srinivas discussing the solutions to exercise done on the first and second days. It was evident that there was a definite improvement in understanding of the concepts of objectives, outcomes and indicators; however, there was still some confusion between outcome and indicator. This was once again clarified with suitable examples.

The following two session were taken by Srinivas to explain the concept of programme budgeting and how it was different from conventional line item budget; and the difference between programme budget as understood and practiced internationally and the outcome budget being prepared by Government of India and some of the states. The critical linkages between programme budgeting and budgetary classification as per chart of accounts (CoA) was explained to underscore the importance of an appropriate CoA for programme budgeting to work in practice. The occasion was also used to point out the deficiencies in current List of

Major and Minor Heads followed in India and the attempts at reforming it. In spite of a not so helpful CoA, it was explained, how a more programme oriented budget can be prepared by rationalizing the schemes by converging them around a common objective.

The penultimate session was devoted to another group exercise which required participants to consolidate / group schemes of select departments with similar objectives into a single scheme, thus reducing the number of schemes. Although this was a difficult exercise to accomplish in one session of 90 minutes, the groups made sincere attempt at doing what they could. The idea of exercise was not so much to find an ideal fit of consolidated schemes as it was to drive home the point that it is desirable to group expenditure by a common objective (programme) so that it could have an identified outcome and set of indicators to measure its achievement.

A feedback was obtained from participants on three aspects viz. adequacy of time; adequacy of coverage; and achievement of learning objectives on a 1-5 point scale 1 being least satisfactory and 5 being highly satisfactory. The feedback for all sessions has been compiled and placed at Annexure 3. The feedback shows that the participants scored the sessions by and large around 4 out of 5.

The Director, FPI and Director, CBPS participated in the last session dedicated to valediction and feedback. Director, CBPS thanked ACS, Finance and FPI for the opportunity to present these conceptual workshops as part of capacity building efforts by Finance Department. She explained that the Conceptual Workshops are intended to equip the participating officials with the latest knowledge and practice in the given domain, and in that sense provide them with fresh perspectives to view the work they are already doing. She informed that the next two workshops on Child Budgeting and Gender Budgeting too would be similarly focused on departments directly related with their preparation.

The Workshop ended with Vote of Thanks proposed by Prof. Narayana.

Annexure 1: List of Participants

Sl.No	Name	Designation
1	Sri. Vijay Kumar S. Kallimani	Deputy Director, KGID
2	Smt. Mala. B	Asst. Director (Admn.) KGID
3	Smt. N. Yashoda	Deputy Director, Dept.of Treasuries
4	Smt. Suma. S	Deputy Director, Dept.of Treasuries
5	Smt. R. Malavika	Deputy Director, Dept.of Treasuries
6	Sri. R. M. Yeriswamy	Deputy Commissioner, Dept. of Commercial Taxes
7	Sri. Lakshipathi N Naik	Assistant Commissioner, Dept. of Commercial Taxes
8	Smt. H.V. Sujatha	Assistant Commissioner, Dept. of Commercial Taxes
9	Smt. Vanajakshi. M	Excise Superintendent, Excise Dept.
10	Smt. Shylaja T V	Excise Superintendent, Excise Dept.
11	Sri. Mahendra C K	Excise Deputy Superintendent, Excise Dept.
12	Sri. N B Shivarudrappa	Additional Director, KSAAD
13	Sri. R. Govinda Raju	Financial Adviser, RDPR
14	Sri. Y B Honnalinaappa	General Manager (F&A), KSBCL
15	Sri. S. Gopi chandra	Under Secretary, FD
16	Shri Venkatesh H S N	Section Officer - FD
17	Smt. Laxmi	Under Secretary, FD
18	Sri. Bhaskar	Accounts Officer, UDD
19	Sri. Sanganagowda	Accounts Officer, UDD
20	Smt. Roopa	Accounts Officer, UDD
21	Smt. Pushpa Mudalingammanavar	Assistant Director, DWCD
22	Smt. Pushpa G Rayar	Program Officer, DWCD
23	Anusha A	Development Inspector, KSWDC
24	Nirmala	Development Inspector, KSWDC
25	Shri Mariappan,	Asst. Director, Disabled Welfare
26	Smt. Rajani	Superintendent, Disabled Welfare
27	Sri. C Shambulingaiah	Deputy Secretary, SWD
28	Smt. B N Sumathi	Deputy Secretary, SWD
29	Smt. Vanitha	Special officer, SWD
30	Sri. Mohammad Atheequlla Sharief	Director, IDD
31	Sri. Kambanna	CAO, Primary and Secondary Education
32	Sri. Nagendra Madhyastha	SSA Director
33	Sri. Mohammed Ansar	Joint Director (ATS) Department of Technical Education (Higher Education)
34	Sri Ravi Kolhallakar	Co-ordinator, Dept. of Collegiate Education
35	Sri IF Magi	U/S, University -1, Higher Edn. Cell
36	Smt. H.S. Ushadevi	HQA - CPI

Sl.No	Name	Designation
37	Dr. Janakiram	Joint Director, Planning Dept.
38	Smt L Kavitha	Asst. Director , Economics and Statistics Dept
39	Smt. Veena Kumari	Asst. Director , Economics and Statistics Dept
40	Smt. Suma Mirajkar	Asst. Director , Economics and Statistics Dept
41	Sri A R Sridhar	Asst. Director , Economics and Statistics Dept
42	Dr. M Krishnaraju	Under Secretary, RDPR

Annexure 2: Workshop Agenda

Day 1	Session 1	Inauguration	
	Session 2&3	Overview of Public Finance	Dr GR Reddy, IES (Retd.) Economic Adviser Government of Telangana Hyderabad
	Session 4	Group Exercises	Srinivas Alamuru
Day 2 Specialist	Session 5	Theory of Change and Logic Framework Model	Mohan Gopalakrishnan, Sr. Financial Management The World Bank, New Delhi
	Session 6	Group Exercise	
	Session 7	Presentation & Discussion	Led by Mohan Gopalakrishnan
	Session 8	Group Exercise	Srinivas Alamuru
Day 3	Session 9	Discussion on of day # 1 and 2 and Programme Budgeting	Group Exercise Srinivas Alamuru
	Session 10	Chart of Accounts & Outcome Budgeting	Srinivas Alamuru
	Session 11	Group Exercise	Srinivas Alamuru
	Session 12	Valediction and Feedback	Sri S K Choudahry, Director FPI Dr. Jyotsna Jha, Director, CBPS

Annexure 3: Analysis of Feedback

Day 1						
	1	2	3	4	5	Average Score
Adequacy of time						
Overview of Budget Process	1	4	30	72	25	3.7
Overview of Budget Process	1	2	30	68	30	3.7
Group Exercise – part 1	1	4	9	68	55	4.0
Adequacy of Coverage						
Overview of Budget Process	0	4	33	68	20	3.7
Overview of Budget Process	0	4	36	64	15	3.6
Group Exercise – part 1	1	2	12	72	45	4.0
Achievement of Learning Objectives						
Overview of Budget Process	0	6	42	48	35	3.6
Overview of Budget Process	0	2	42	48	40	3.8
Group Exercise – part 1	1	4	12	72	45	3.9
Day 2						
Adequacy of time						
Theory of Change and Logic Framework Model	1	2	12	68	60	4.1
Group Exercise	1	2	15	52	75	4.1
Group Exercise Presentation	1	4	15	44	75	4.1
Group Exercise – part 2	1	2	21	44	50	3.9
Adequacy of Coverage						
Theory of Change and Logic Framework Model	1	2	15	84	35	3.9
Group Exercise	1	2	12	72	65	4.1
Group Exercise Presentation	1	4	12	68	65	4.1
Group Exercise – part 2	1	2	12	72	35	3.9
Achievement of Learning Objectives						
Theory of Change and Logic Framework Model	1	6	12	84	30	3.8
Group Exercise	1	4	12	72	55	4.0
Group Exercise Presentation	1	4	9	76	55	4.0
Group Exercise – part 2	1	2	6	72	35	4.0
Day 3						
Adequacy of time						
Programme Budgeting	1	6	15	56	65	4.0
Chart of Accounts	1	8	12	80	35	3.8
Outcome Budgeting – Group Exercise	1	4	21	64	50	3.9
Adequacy of Coverage						
Programme Budgeting	1	6	24	48	60	3.9
Chart of Accounts	1	6	18	68	45	3.8
Outcome Budgeting – Group Exercise	1	6	21	52	60	3.9
Achievement of Learning Objectives						
Programme Budgeting	2	2	18	64	55	3.9
Chart of Accounts	1	4	21	68	45	3.9
Outcome Budgeting – Group Exercise	1	6	12	64	60	4.0

3 - Public Finance for Children (PF4C) and Child Budget

Report on Workshop on Public Finance for Children (PF4C) and Child Budget

Dates: January 3-4, 2019

Workshop Co-ordinator: Dr. Jyotsna Jha



Workshop Overview

The National Policy for Children brought out in 2013 highlighted the state commitment for securing the rights of the child keeping in view the needs of the children at different stages in a life cycle approach. India's commitment to UN Convention on Rights of Child (UNCRC) emphasizes the need for assessing the budgets from the child rights perspective (Article 4 of UN CRC). India's commitment to Sustainable Development Goals (SDGs) also emphasizes the need for greater focus on children¹. Children are the basis for all the dimensions of sustainable development. They have a right to thrive, develop to their full potential and live in a sustainable world (The Lancet, 2013). One of the important steps in the process of assessing the child rights is by analysis of public finance for children.

Public Finance for Children or Child budget Analysis include one or more aspects of the following with regard to budgets and expenditures on children by all related Ministries and Departments

- a) *tracking of allocation of resources*
- b) *tracking of utilisation of resources*
- c) *assessing the impact on outputs and outcomes for children*

CBPS has developed a comprehensive methodology for undertaking the analysis using the social protection framework² of UNICEF at state level. The child related expenditure is compiled and classified into **core and core plus**³, **Sectors** (Health, Education, Food Security, Legal and Institutional, Social Protection and Social Welfare) **and by age groups** (0-6, 6-14, 14-18 and multiple age groups).

Workshop Objective

The objective of the workshop was to assist participants to appreciate the need for child budget analysis, child budget concepts and methodology and to enable them to undertake a review of budget (of their department) from child rights perspective leading to formulation of child budget document as a supplement to the budget which can be presented alongside the Budget in the legislature.

Pedagogy

The workshop involved presentations followed by discussions and practical exercises in groups. The Workshop Agenda is attached at Annexure 1.

Apart from the workshop coordinator, Dr Jyotsna Jha, Director, CBPS, Madhusudhan Rao B.V. Research Adviser, CBPS shared the findings of the child budget studies and facilitated with the exercises for the participants.

Brief proceedings of the Workshop

The Workshop began with the introductory remarks by the Director of Fiscal Policy Institute, Bangalore, Sri Sujit Kumar Choudhary who welcomed the participants and gave brief introduction about the perspective building workshops, its intent and the visionary role played by Additional Chief Secretary, Finance Department in conceptualizing them and delivering it in collaboration with CBPS and also about the importance of child budget perspective. He also gave a brief introduction about CBPS and the Coordinator for the workshop, Dr Jyotsna Jha.

The first session by Jyotsna Jha began with an introduction to Public Finance for Children (PF4C) and the importance of child budgets and child budget statements as a part of the budget. This introduction to the child budget was followed by the presentation of the Child Budget analysis of Karnataka state undertaken by CBPS. The presentation apart from highlighting the need for analysis of child expenditure as a commitment to child rights and CRC, also elaborated on the economic rationale of

¹ UNICEF identifies 8 custodian and 9 co-custodian indicators for identifying and tracking SDG's progress with respect to children. <https://data.unicef.org/children-sustainable-development-goals/>

²The UNICEF social protection framework focusing on (i) social transfers, (ii) programmes to ensure economic and social access to services, (iii) social support and care services, (iv) legislation, and (v) policies to ensure equity and non-discrimination in children and families access to services and employment and livelihood, acted as a backdrop for the analysis.

³Core include entire expenditure on children while core plus include expenditure on others as well but having significance for child development

PF4C. The presentation focused on the social protection framework for the analysis of the public expenditure on children. The assumptions such as what constitute a child, core and core plus expenditure relating to children were explained.

The results of the child budget analysis of Karnataka state for the period 2001-2017 was discussed in detail. The declining trend of the child expenditure as percent of total state expenditure as well as a percent of GSDP was discussed. The sectoral composition where in the education having the larger share followed by nutrition and health, the age group analysis which indicated the lower allocations to 0-6 age group, expenditure on social transfers and share of Government of India in the total child expenditure were discussed. The benefit incidence analysis which indicated the reach of public expenditure by income quintiles was also discussed using the example of reach of elementary, secondary, tertiary education and immunization programme. The child budget analysis also discussed the child budget advocacy efforts of CBPS.

This session was followed by the group exercises in which participants were made into groups and were expected to extract the child expenditure from the budget copies of the Departments of Women and Child Development, Social Welfare, Education, Health and Labour provided to them. The co-ordinators facilitated the reading and identification of child expenditures and encouraged participants to critically think of the child expenditures from the social protection framework.

The next day morning began with the presentations from the participants (groups) who discussed the child expenditures by different departments along with the rationale for including or excluding an expenditure. The participants were provided with the correct calculations as well as the explanations for the child budget expenditures of the 5 departments.

The next session discussed the interstate comparison of the child budget analysis. This focused on the variation across the states in terms of child expenditures. The child expenditures were compared with the child development index to provide a good understanding of the adequacy of the child expenditures. The per-capita child expenditures, expenditure as percent of GSDP which made the child expenditures across the state look starker were also discussed. The importance of the enabling factors such as infrastructure, personnel, transport, power and water facilities were also highlighted. After this interstate comparison, the next session focused on the issues beyond budget which looked into the policy frameworks, adequacy of expenditure and the importance of institutions. The existence or non-existence of a policy can be a critical for the child expenditure to be incurred by the state. Similarly, certain low-level expenditures can suffice very little for it to have impact on the child development indicators. While the schemes meant for child development are critical, the institutions which cater to the children, are equally important. Their ability to serve to the changing needs of the society is critical for ensuring the child development. This session discussed the policies on education, child protection and the concept of children Gramasabha at the GP level.

In all 32 participants across different government departments representing senior (not very senior) to middle level participated in this workshop. These officers belonged to the Departments of Women and Child Development, Social Welfare, Audit and Accounts, Labour Rural Development and Panchayat Raj, Education and Backward Classes. (Annexure 2).

A feedback was obtained from participants on three aspects viz. adequacy of time, coverage of topics and achievement of learning objectives on a 1-5 point scale with 1 being least satisfactory and 5 being highly satisfactory. The feedback for all sessions has been compiled and given Annexure 3. The feedback shows that the participants scored the sessions by and large around 4 out of 5 (Annexure 3). The Principal Secretary to Government, Department of Women and Child Development, Director, FPI and Director, CBPS participated in the last session dedicated to valediction and feedback. Director, CBPS thanked ACS, Finance and FPI for the opportunity to present these conceptual workshops as part of capacity building efforts by Finance Department. Ms Uma Mahadevan, Principal Secretary, highlighted the need for taking the discussion on child budget forward towards bringing out a child budget statement.

The Workshop ended with Vote of Thanks proposed by Prof. Narayana.

Annexure 1: List of Participants

SL. No	Name	Designation and Office
1	Manjula C	IFA, 0/o The SWD, Bangalore
2	Chandrashekar C	Deputy Director(P) O/o The KSS&AD, Bangalore
3	Shiva KumaaK R	Deputy Director(P) O/o The KSS&AD, Bangalore
4	Murugesha V	Deputy Director(P) O/o The KSS&AD, Bangalore
5	ShivakumaritS S	Deputy Director(P),0/o The KSS&AD, Mysore
6	Mamata V Nayak	Joint Director, Education Department, Belgaum
7	Mamtaz H L	istrict Child Protection Officer,0/o the DCPO, Madikeri, Kodagu.
8	Lakshmi Kanthamma	Project Director, ICPS 0/o The WCD, Bangalore
9	G K Karanth	Director,O/o The KSLI, Bangalore
10	Nandini A D	Assistant Controller(P), 0/o The KSA&AD, Mysore
11	Shabeen Taj	Audit Officer(P),O/o The KSA&AD,Bangalore
12	Ramesh R M	ASPM,0/o The KSRLPS, Bangalore
13	M P Made Gowda	Joint Director, O/o The JDPI, Mysore Division, Mysore
14	K Padmavathi	Joint Director, O/o The JDPI, SSA Division,Bangalore
15	Guruprasad	D CPO, 0/o The DCPO, Raichur
16	R Shanthi	Deputy Director, Department of Planning, Bangalore
17	Dr Shripad S B	Joint Commissioner, 0/o The Labour Department
18	Krishriaveni B V	Deputy Director, O/o The Backward Classes Welfare Department,Bangalore
19	Archana Y B	Joint Director, 0/o The Social Welfare Department, Bangalore
20	Najeebulla Khan	Assistant Director, 0/o The Minority Department, Bangalore
21	Dr. R Govinda Raju	IFA, 0/o The RDPR, Bangalore
22	Ashwathmma C	CDPO, 0/o The Women & Child Department, Bangalore
23	Dr. Prabhudev Gowda	Deputy Director,0/o The Child Health &Family Welfare Services,Bangalore.
24	Harsha S	District Officer, 0/o The BCWD, Bangalore
25	T N Gayatheri Devi	Joint Director, DSERT, Bangalore
26	Sathya Shree	Joint Director, 0/o The Social Welfare Department, Bangalore
27	Nirmala H Surapur	DCPO, 0/o The DCPU, Vijayapura
28	Uma Shankar	Employment Officer, 0/0 The Skill Development Department, Bangalore
29	Kalpana S K	Director, 0/o The Planning Department, Bangalore
30	Dr. Pushpa	Assistant Director, 0/o The Women & Child Department, Bangalore
31	Dr. Soujanya S Walke	Consultant, Maternal Health, 0/o The Child Health &Family Welfare Services,Bangalore.
32	M G Paly	Deputy Director, Department for empowerment of differently abled and senior citizens, Bangalore

Annexure 2: Workshop Agenda

Day 1	Session 1	Inauguration
	Session 2&3	Overview and concepts of Child budget & Analysis child Budget in Karnataka- What does it reveal
	Session 4	Group Exercises
Day 2	Session 5	Discussion on Group Exercises
	Session 6	Child Budget- interstate analysis
	Session 7	Public Finance for children- Advocacy issues, adequacy of expenditure and importance of institutions
	Session 8	Closing

Annexure 3: Analysis of Feedback

Sl. No	Session Name	1	2	3	4	5	Average Score
1	was the time devoted to the subject adequate?						
	Overview of Child Budget and Public expenditure on Children in Karnataka	0	2	9	40	80	4.37
	Child Budget- An interstate analysis	0	2	12	44	65	4.10
	Public Finance for Children- Beyond budget- issues of adequacy, importance of institutions	0	2	15	36	75	4.27
	Group Exercises	0	0	12	28	75	3.83
2	Was the coverage of subject comprehensive?						
	Overview of Child Budget and Public expenditure on Children in Karnataka	0	0	27	28	70	4.17
	Child Budget- An interstate analysis	0	0	24	32	70	4.20
	Public Finance for Children- Beyond budget- issues of adequacy, importance of institutions	0	0	21	36	70	4.23
	Group Exercises	0	0	21	32	65	3.93
3	Did the session achieve the learning objectives?						
	Overview of Child Budget and Public expenditure on Children in Karnataka	0	0	15	32	85	4.40
	Child Budget- An interstate analysis	0	0	15	36	80	4.37
	Public Finance for Children- Beyond budget- issues of adequacy, importance of institutions	0	0	9	60	60	4.30
	Group Exercises	0	0	15	40	70	4.17

4 - Gender Responsive Budgeting: Emerging Areas

Report on Workshop on Gender Responsive Budgeting: Emerging Areas

Dates: January 16-18, 2019

Workshop Co-ordinator: Ms. Sarojini Ganju Thakur



Workshop Overview

Gender responsive budgets (GRBs) have to be viewed in the broader context of gender equality and women's empowerment, which are critical not only as rights-based issues but also to the overall development agenda. Strong commitments to gender equality and women's empowerment exist, as reflected most recently at the international level, in the stand alone Goal No 5 in the Sustainable Development Goals and the gender specific targets and indicators across all goals, and at the national and state level in the policies for gender equality and women's empowerment. While there has been considerable progress in gender equality in certain areas such as in access to elementary education and maternity care, several challenges persist across a wide spectrum of development sectors, resulting in

slow, uneven progress and even widening gaps between men and women. It is this context that gender responsive budgeting has emerged as pragmatic strategy to examine and analyse national and state plans and budgets with a view to bring about sustainable changes in the planning and budgeting processes and to accelerate investments for gender equality and women's empowerment.

GRBs are both a tool for gender equality and for gender mainstreaming. They involve the introduction by the government of measures for incorporating gender into its public finance systems. To do this effectively building capacity of officials to apply GRB and ensure that policies and outcomes are gender responsive is essential. In Karnataka the government has a long-standing commitment to GRBs and annually presents a gender budget statement which indicates the total quantum of resources invested for women to the Assembly.

Workshop Objective

The objective of the workshop was to assist participants to appreciate the need for GRB as well as to strengthen the capacities within the government for undertaking GRB activities, and to go beyond viewing GRB as an exercise in classification of expenditure on women. The workshop also aimed at

- developing a deeper understanding of the relationship between gender and development,
- enhancing capacities for gender analysis and GRB
- sharing good practices in GRB
- enabling participants to develop recommendations /action plans for implementation in sectors

Pedagogy

The workshop involved presentations followed by discussions and practical exercises in groups. The workshop was organised around two broad themes, as under

- **Gender Responsive Budgeting: moving from commitment to realisation**-This is a necessary building block for capacity building in GRB. Sessions included an exposure to the nature and rationale for gender responsive budgeting, processes in the form of tools and concepts. Good practices from various sectors and states were also shared.
- **Emerging areas for GRB**- In the context of GRBs, social sector expenditure is often prioritized. The workshop also extended from visible and obvious areas for the application of GRB to sectors and issues which are less obvious and visible from a gender perspective. This focused on demystifying GRB in equally important in "hard"/ unconventional sectors such as transport and infrastructure, Gender responsive budgets in Gram Panchayat Development Plans, and visible unpaid work.

Apart from the workshop coordinator, Ms. Sarojini Ganju Thakur⁴, the resource persons included, Dr. Ritu Dewan⁵, Dr Dharmistha, agender expert and consultant, Ms. NelleriUmeshwari, Special Officer, FPI and Dr Jyotsna Jha, Director CBPS. The Workshop Agenda is attached at Annexure 1.

⁴ (retired IAS officer) who is a leading name in the area of gender budgets in India and South Asia and has actively supported UN Women and UNICEF in helping the national governments to institutionalize the gender responsive budgeting and gender mainstreaming

⁵Former vice president, Indian Society of Labour Economics; Former President, Indian Association for Women's Studies (2014-2017) and Director(retd), Department of Economics, Bombay University, Mumbai

Brief proceedings of the Workshop

The Workshop began with the introductory remarks by the Director of Fiscal Policy Institute, Bangalore, Sri Sujit Kumar Choudhary who welcomed the participants and gave brief introduction about the perspective building workshops, its intent and the visionary role played by Additional Chief Secretary, Finance Department in conceptualizing them and delivering it in collaboration with CBPS. He also gave a brief introduction of Coordinator for the workshop, Ms Sarojini Ganju Thakur. The workshop was inaugurated by Ms. Vandita Sharma, IAS, ACS and Development Commissioner, Government of Karnataka who in her inaugural address traced the background of making allocations for women and development in Karnataka and stressed the need to go beyond making and attributing allocations to gender towards ensuring that these provisions impact by making a difference in the lives of women and men, girls and boys. She expressed the government's commitment to make the process of gender budgeting more responsive and relevant for policy decisions and implementation. The first session focused on bringing all the participants to a common understanding of gender concepts so that the terminology could be used effectively during the entire period of the workshop. Apart from the basic distinction between gender and sex, it also dwelt on gender mainstreaming, the difference between practical gender needs and strategic gender interests, the distinction between formal equality and substantive equality. It also included a group exercise which looked at various interventions with a view to understanding the importance of gender mainstreaming. The second part of the session contextualised the nature of India's gender equality commitments and related it to the policy and legislative framework in the country so that the issue of gender responsive budgets can be seen against the broader background



One of the participants making a point during the discussion

The second session focused on the concept of gender responsive budgets, the need to understand it as tool for gender mainstreaming and gender equality, as a way of integrating gender into planning and budgeting processes. It also highlighted that GRBs would result in transparency and accountability towards commitments that are made and help in assessing the adequacy and appropriateness of interventions made in the name of women/ gender to advance women's rights. Various GRB tools such as Debbie Bud lender's 5 step framework, gender aware policy appraisal, gender disaggregated beneficiary assessment, gender disaggregated public expenditure incidence analysis, time use surveys, gender budget statements were discussed.

The first session of the Day 2 by Dr Jyotsna Jha elaborated on how gender budgeting process is not only about gender budget documents but also, and more importantly, include the aspects of how any macro-economic and public finance policy impacts the lives of girls and women, and contributes to (or not) to the cause of gender equality. She used examples from various studies in various parts of India and elsewhere to elaborate what gender responsive budgeting process is. She cited the absence of maths teachers in girls-only schools in Uttar Pradesh and absence of public secondary schools in Gujarat as examples of gender-non-responsive measures for Education. She also referred to the analysis of health insurance schemes in Karnataka and their gender segregates usage to establish that assumptions about half the users being women were not necessarily always true. She argued the need for a deeper understanding and application of GRB processes in Karnataka.

The next session dwelt on the experiences of introduction of GRBs in the states of Karnataka and Kerala which highlighted the fact that the entry point for GRB processes in both states were quite different. In Karnataka, as Ms Umeshwari outlined, the history of GRB which started with the provision of women's component plan and the Karnataka Mahila Abhivruddhi Yojna which undertook categorisation of schemes, the engendering of the budget call circular, the processes used by the gender budget cell, and the quantification and of the total amount going to gender. Ms Sarojini focused on the intervention in Kerala which highlighted the Kerala State Planning Board activity where in the annual plan discussions were held to ensure that a gender component is integrated while formulating plans. This rigorous activity has been carried out since the 11th five-year plan period looking at issues that impact on the lives of women in specific sectors. As a result of identifying gender related issues in the past, Kerala had formulated a scheme on gender friendly infrastructure and made provisions for working women's hostels, facilities at bus stands etc. The starting point was the analysis of the sectoral issues and in contrast to many states there was no emphasis on gender budget statement.

The next session by Dr Ritu Dewan highlighted the importance of infrastructure and its impact on development and the linkages between gender and infrastructure. She analyzed various sectors such as roads and transport, which normally are categorized as 'gender neutral' and demonstrated the differential usage and needs of men and women which need to be taken into account at the time of designing transport systems/ roads. The gender differences in usage of public transport in terms of trip, purpose, distance, frequency of use was discussed along with gender specific constraints that women have such as carrying headloads etc. She also highlighted the positive impact that the connectivity has on the improvement of well-being, especially of women, reducing MMR, IMR, infectious diseases etc. This session aroused a lot of interest among participants who had many questions regarding transport and also shared their experiences regarding facilities for women in public places.

The next session was group exercise focused on gender analysis of schemes wherein the participants were divided into 3 groups and asked to apply gender analysis to some of the flagship programmes such as Beti Bachao Beti Padhao, Swachh Bharat Mission and MGNREGA. The participants were given a set of questions which was later discussed at plenary session. This exercise gave valuable insights into the mind set of planners and the need for using a gender lens. The participants were also provided with insight using examples such as Swachh Bharat Mission in the context of public toilets in the cities where the rate for use of toilet was Rs 5 and Rs 2 for women and men respectively. Similarly, how the Ujwala scheme rather than being an 'empowering' programme actually reinforced the role of women within the household by highlighting that cooking as only women's domain was also discussed.

The first session on the third day focused on the need for GRB for panchayat level institutions in the context of devolution of funds through 14th Finance Commission. Based on field work in six Indian states, Ms Dharmistha, discussed issues relating to the actual state of devolution, the role and capacity of elected women representatives, the realities with respect to the inclusion of gender in Gram Panchayat Development Plans and a series of recommendations on how to mainstream gender in GPDP.

The next session by Dr Ritu Dewan discussed visibilizing women's work related to gender and the economy. She discussed the manner in which women's work is calculated when assessing work force participation rates and the manner in which various policies and programmes in sectors like energy and water impact on the quantum and nature of women's work. This led to a lively discussion about invisible work and the difference between unpaid work and unpaid care work. She also spoke about various financial myths surrounding women's economic behaviour. She discussed at length the different kinds of taxation, direct and indirect and the differential impact on men and women using suitable examples.

In all 35 participants across different government departments representing senior (not very senior) to middle level participated in this workshop. These officers belonged to the Departments of Women and Child Development, Social Welfare, Labour, Agriculture, Sericulture, Food and Civil supplies, Animal Husbandry, Education and Backward Classes. (Annexure 2).

A feedback was obtained from participants on three aspects viz. adequacy of time, coverage of topics and achievement of learning objectives on a 1-5-point scale with 1 being least satisfactory and 5 being highly satisfactory. The feedback shows that the participants scored the sessions by and large around 4 out of 5 (Annexure 3).



Valedictory Session in progress

Ms. Uma Mahadevan, Principal Secretary to Government, Department of Women and Child Development, Sri Sujit Kumar Choudhary Director, FPI, Dr Jyotsna Jha Director, CBPS along with the resource persons and co-ordinator for the workshop, Ms Sarojini Ganju Thakur, participated in the last session dedicated to valediction and feedback. Ms. Uma Mahadevan, highlighted the need to go beyond producing the gender budget document which is the desired first step. She also discussed about the future steps to be undertaken to firmly institutionalize the GRB and make it more outcome oriented in the state. Ms. Uma Mahadevan reiterated the GoK's commitment to deepen and strengthen

the GRB process and welcomed new ideas for the same. Director, CBPS thanked ACS, Finance and FPI for the opportunity to present these conceptual workshops as part of capacity building efforts by Government of Karnataka.

Next Steps

The discussion involving the resource persons listed the following steps for consideration by the government.

- 1) At departmental level, 2-3 officials need to be identified who are responsible for GRB, and could constitute a gender budget cell. Their capacity needs to be built and their mandate and responsibility spelt out so that they could facilitate the process of programme divisions and look beyond numbers at the manner in which the design, implementation, monitoring and evaluation feeds into the broader goal of gender equality.
- 2) At State level, there is need to develop a technical resource group who can build capacity of departments and facilitate inputs and strengthen departments to mainstream gender.
- 3) An orientation on GRB needs to be organised for senior level officers so as to enable synergy in approach when GRB is being addressed.
- 4) The State may consider prioritizing certain departments for GRB. This would involve doing a detailed situational analysis of men and women and their relationship to the sector and the extent to which the present programmes/ schemes meet their needs, and the adequacy and appropriateness of financial provisions. This would also involve unpacking the impact of certain priority ongoing schemes and capacity building of several key officials within the department.
- 5) There should periodically be a gender audit, a monitoring and evaluation exercise of certain departments to review the gender impact of programmes.
- 6) Lastly, as in the case of Government of India where at the time of any new proposal the Women and Child Ministries' views are solicited and they sit on the EFC for all departments, at the state level too, perhaps some process could be initiated to obtain views of women and child department at the conceptualization stage of new projects/programmes.

The Workshop ended with Vote of Thanks proposed by Prof. Narayana.

Annexure 1: List of Participants

SL. No	Name	Designation and Office
1	K M Jagadeesh	Joint Director, Industries and Commerce Department
2	Rajini V Kamath	Superintendent, Department of WCD
3	Nalini	Assistant Director, Infrastructure Development Department
4	N B Joshi	Administrative Assistant, Agriculture Department
5	Amaresh	Under secretary, Horticulture Department
6	D G Manjunatha	Assistant Director, Sericulture Department, Chanapatana
7	M G Rohini	Assistant Director, Sericulture Department Bengaluru Urban district
8	K N Venkatachalapathy	Assistant Director, Sericulture Department, Bengaluru Rural district
9	Nagarathna	Section Officer, Skill development, Entrepreneurship and livelihood development department, Bengaluru

10	G R Narashimha Murthy	Assistant Director, Sericulture Department, Chickballapur district
11	Sujatha D Hosamani	Additional Director, Food and civil supplies department
12	Devaraje Gowda	Accounts superintendent, Primary and secondary education department
13	Dr D AShamshuddin	Deputy Director, Animal Husbandry Department
14	Mohammed Ansar	Deputy Director, Planning, Department of Technical Education
15	T Mahesh	Deputy Director, Department of Fisheries,
16	Dr Pushpa,	Senior Assistant Director, Department of WCD
17	Nagabhushan Raj urs	Section Engineer, Department of public works, ports & inland transport
18	Shivakumar B R	Administrative officer, Agriculture Department Chitradurga
19	Vasanthi Kumar BV	General Manager, Department of WCD
20	Indira M	Section Officer, Forest, Ecology and Environment department
21	Somashekaraiah	DDPI, Primary and Secondary education department
22	H M Prema	DDPI, Primary and Secondary education department
23	Dr Srikanth Basoor	Joint Director, Health and Family welfare department
24	Anitha	Deputy Director, Industry and Commerce Department
25	Krishnaveni	Deputy Director, Backward classes department
26	Ambanna G M	Deputy secretary, Forest, Ecology and Environment department
27	Siddaraju G M	Under Secretary, Labour Department
28	M Shivashankar	Audit officer, KREIS
29	Subbaiah	Mass Education, Primary and Secondary education department
30	N R Erekippi	Deputy Secretary, Higher Education Department
31	Girija Devi	Joint Director, Food and Civil Supplies Department
32	Arun Kumari	Accounts Superintendent, Public works, ports and inland water transport Dept,
33	Nimmi Hegde	CAO, Social Welfare Department.
34	B S Satyanarayana	Deputy Director Food and Civil Supplies Department
35	Sowmya G	Deputy Director Food and Civil Supplies Department

Annexure 2: Workshop Agenda

Day 1	Session 1	Inauguration
	Session 2	Financing Gender Equality:
	Session 3 & 4	An over view of GRBs – Concepts and Tools
		(including group exercises)
Day 2	Session 5	State experiences of GRB
	Session 6 & 7	Sectoral application of GRBs (traditional and non-traditional sectors)
	Session 8	Group Exercises
Day 3	Session 9	Emerging Areas – GRBs and GPDP
	Session 10	GRBs and Unpaid work
	Session 11	Group Exercises- Action Planning
	Session 12	Closing

Annexure 3: Analysis of Feedback

DAY 1	1	2	3	4	5	Average score
Adequacy of time						
Financing Gender Equality	1	2	18	40	45	3.9
An overview of GRBs (I) – concepts and Tools	0	0	30	36	40	3.9
Concepts and Tools	0	0	27	32	50	4.0
Adequacy of Coverage						
Financing Gender Equality	1	2	24	20	55	3.9
An overview of GRBs (I) – concepts and Tools	1	4	24	20	55	3.9
Concepts and Tools	1	4	18	24	60	4.0
Achievement of Learning Objectives						
Financing Gender Equality	0	0	9	48	60	4.3
An overview of GRBs (I) – concepts and Tools	1	0	18	32	60	4.1
Concepts and Tools	0	0	18	36	55	4.2
Day 2						
Adequacy of time						
GRBs and Social Sector – The Case of Education / Labour?	0	0	27	32	50	4.0
State Experiences of GRB – Karnataka, Kerala and Gujarat	1	2	15	48	40	3.9
GRBs and Non-Traditional Sectors (Transport and Infrastructure)	1	0	18	40	50	4.0
Gender Analysis and GRBs – Group Exercise	0	0	33	20	55	4.0
Adequacy of Coverage						
GRBs and Social Sector – The Case of Education / Labour?	0	4	27	24	50	3.9
State Experiences of GRB – Karnataka, Kerala and Gujarat	2	0	18	44	40	3.9
GRBs and Non-Traditional Sectors (Transport and Infrastructure)	1	0	36	12	55	3.9
Gender Analysis and GRBs – Group Exercise	1	0	24	32	50	4.0
Achievement of Learning Objectives						
GRBs and Social Sector – The Case of Education / Labour?	0	0	21	40	45	4.1
State Experiences of GRB – Karnataka, Kerala and Gujarat	1	0	21	32	55	4.0
GRBs and Non-Traditional Sectors (Transport and Infrastructure)	1	0	21	36	50	4.0
Gender Analysis and GRBs – Group Exercise	0	0	18	36	60	4.2
Day 3						
Adequacy of time						
GRBs and Gram Panchayat Development Plans	0	0	21	32	60	4.2
Macroeconomic under-pinning of the paid –unpaid work continuum	0	2	18	36	55	4.1
GRBs and Taxation	0	4	21	28	55	4.0
Action Planning	0	2	21	44	40	4.0
Adequacy of Coverage						
GRBs and Gram Panchayat Development Plans	1	0	12	40	55	4.2
Macroeconomic under-pinning of the paid –unpaid work continuum	1	0	15	36	55	4.1
GRBs and Taxation	2	0	18	32	50	3.9
Action Planning	1	0	15	28	60	4.2
Achievement of Learning Objectives						
GRBs and Gram Panchayat Development Plans	1	2	24	20	50	3.9
Macroeconomic under-pinning of the paid –unpaid work continuum	0	0	18	36	50	4.2
GRBs and Taxation and Action planning	0	0	15	36	55	4.2

