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Gender Responsive Budgeting

P.R. Sodani and S. Sharma

Introduction

Gender budgeting is a process that entails maintaining a gender perspective at various stages like programme/policy formulation, assessment of needs of target groups, review of extant policies and guidelines, allocation of resources, implementation of programmes, impact assessment, reprioritisation of resources, and so on. A gender responsive budget (GRB) is the culmination of this process (UNIFEM 2001).

Gender responsive budget is not a separate budget for women but an allocation of budgetary resources with gender intelligence to translate policy commitments into gender-specific goals. The main objectives of a gender-sensitive budget are to attain more effective targeting of public expenditure and offset any undesirable gender-specific consequences of budgetary measures.

This type of budgeting which takes into account gender disparities is referred to by different names from 'gender budgets' to 'women's budgets' and 'gender-sensitive or responsive budgets.' All these names are references to the efforts of the promotion of gender equality and equity through government budgets. The term 'women's budget' is misleading as it may convey that GRB is about separate budgets for women and men which is not so. It is not about seeing how much money is allocated for women and girls or for gender projects. It is not about seeing how many women and men are employed in the government and at what levels and salaries. But, GRB is about gender

mainstreaming—ensuring that there is awareness regarding gender specific issues in the policies by all government agencies.

According to Budlender et al. (2006) gender responsive budgeting (GRB) is about ensuring that government budgets address the needs and interests of individuals that belong to different social groups. Thus, GRB looks at biases that can arise because a person is male or female, but at the same time considers disadvantages suffered as a result of ethnicity, caste, class or poverty status, location and age. GRB is not about separate budgets for women or men, nor about budgets divided equally. It is about determining where the needs of men and women are the same, and where they differ. Where the needs are different, allocations should be different.

GRB lays stress on prioritising the areas of expenditure incurred to maximise the visibility of women's unpaid work within the particular sectors. The unpaid care work done by women includes water and fuel collection, caring for the children and the sick, domestic care, and so on. This unpaid care work done by women accounts for a major contribution in the economics of a nation. A GRB can bring to light this effort of women in running an economy and attaining economic efficiency by including gender equity in budget performance indicators. The bulk of the public expenditure and policy concerns lie in gender neutral sectors like power, defence, petroleum, transport, and so on, and the implications for women in these sectors are not recognised or identified. It is increasingly being felt that unless gender concerns are also mainstreamed in these sectors, public expenditure will always be skewed disadvantageously towards women. Hence there is an imperative need for gender mainstreaming as a natural outcome of gender budgeting.

GRB involves a range of activities from research, advocacy, monitoring, training, awareness-raising, policy-analysis to policy designing through various actors, namely, governments, academia, donors and financial institutions. The GRB initiative has opened new vistas of research and analysis of public expenditure. For planning and programme formulation and for adequate allocation of resources, Gender Development Indices (GDIs) are being developed. Also gender auditing and development of evaluation mechanisms is being undertaken. The most difficult task in the gender analysis of budget is to compile gender segregated data on allocation of expenditure on pro-women and gender neutral schemes. Many advocacy efforts have been initiated to use sex-disaggregated data. GRB is thus gaining increasing acceptance as a tool for engendering macro economic policy-making.

Blackden and Bhanu (1999) described that through development and application of various tools and techniques, GRB can make a number of crucial contributions. These include efforts to: (i) recognise the contributions made by women in the reproductive or domestic (invisible and undervalued) spheres of the care economy and market economy; (ii) promote women's leadership in the public and productive spheres of politics, economy and society; (iii) engage in a process of transformation to take into account the needs of the poorest and the powerless; and (iv) build advocacy capacity among women's organisations on macroeconomic issues.

Gender Budgeting Tools

Around the world several frameworks and tools have been utilised for gender responsive budgeting initiatives (Andia-Perez et al. 2004; Elson 1999; Esim 2000; Sharp 2003; UNIFEM 2006). Of all the tools available for GRB analysis the economist Diane Elson's six tools are very popular. A brief description of these tools is given below.

Tool 1: Gender-disaggregated Beneficiary Assessments of Public Service Delivery and Budget Priorities

This tool aims at asking actual or potential beneficiaries the extent to which current public policies and programmes delivery meet the beneficiaries priorities. This technique uses quantitative methods like opinion polls and attitude surveys; and qualitative methods of participatory rapid appraisal (PRA) processes, focused group discussions, interviewing and observations. Here the potential and actual beneficiaries of a government programme are asked; 'how, if they were the Finance Minister, they would slice the national budgetary pie?' The responses to the questions are then analysed with a view to assess how far policies meet the priorities of men and women. This is an analytical approach involving analysis of the policies and programmes with a gender perspective. It questions the assumption that policies are 'gender-neutral' in their effects. This is a way of looking at policies with a view of measuring their impact on gender inequalities. A gender-aware policy evaluation is a means of identifying policy gaps and limitations and also the adequacy of the allied resource allocation.

Tool 2: Gender-aware Policy Evaluation of Public Expenditure by Sector

It involves the development of an analysis reflecting upon implicit and explicit gender issues of the adequacy of the resource allocation. This tool can be employed by listing expected outcomes from the planned public expenditure and expected chain of intermediate outputs to the anticipated gendered impact. It can be implemented by: (i) listing the expected outcomes; (ii) developing a checklist of questions for assessing the policy which also question the gendered assumptions of the policy against the evidence; (iii) a log frame analysis; and (iv) programme performance budgeting: checking the policy against its stated aims and performance objectives.

The weakness of the gender-aware policy evaluation tool is that the nature and scale of the links in the causal chain from planned public expenditure and the activities it supports, to expected intermediate outputs, to anticipate ultimate impact on men and women cannot be predicted with accuracy.

Tool 3: Gender-disaggregated Public Expenditure Incidence Analysis

This technique compares benefits achieved through public expenditure for a given programme, to reveal the distribution of expenditure between women and men, girls and boys. This utilises the instrument of benefit incidence analysis by employing the data usually through household surveys to calculate the unit cost of providing a service and units utilised by both genders. This tool can be used to evaluate the gender specific distribution of government expenditure of a given programme between men and women and boys and girls. For example, gender-disaggregated public expenditure incidence analysis can be used to compare expenditure on primary education in different localities to the number of boys and girls enrolled. This can prove to be of help in the ministry of finance for development of public services and in designing public policies in a gender sensitive manner. This tool requires quantitative data and can be used in providing baselines and monitoring policies and programmes.

Tool 4: Gender-disaggregated Analysis of the Impact of the Budget on Time Use

This technique identifies the relationship between the national budget and the way time is used by women in unpaid care work in households. This

ensures that the time spent by women in unpaid work which contributes in social reproduction is accounted for in policy analysis. It thus lists the extent of macroeconomic implications on unpaid work such as caring for young people, the aged and those who are ill, cooking, cleaning, collecting fuel and teaching children. The time use studies done through household surveys form the backbone of such an analysis. The data thus generated can be used to calculate reproduction tax, that is, the time spent on unpaid reproductive work in maintaining society. It can as well be used to develop input-output matrix of unpaid care work. This technique thus calculates the share of gross household product by pricing the unpaid care work thereby recognising the work done by women in contributing to the economy.

Tool 5: Gender-aware Medium Term Economic Policy Framework

This tool attempts to incorporate gender into the macroeconomic models on which medium term economic frameworks are based, with the aim of affecting future budgets. The gender is incorporated in economic models by disaggregating variables where gender is applicable; incorporating both national income and household income accounts reflecting unpaid work; and changing underlying assumptions about the social-institutional setup in society. To analyse engendering of economies several approaches could be employed, namely, identification of gender balance in decision making, gender composition of organisations and gender role in economic adjustment.

Medium term economic modelling is done at two levels. At the macroeconomic level, there is modelling which involves variables such as growth rates, budget deficits, inflation, interest and employment. At the more detailed level there are models which look at multi-year budgetary allocations within the overall expenditure projected by the general model; an example in health would be based on the expected number of patients to be treated by the public health system and the average number of visits per patient.

The gender-disaggregated analysis requires relatively high level skills to project models on national and household data and requires highly detailed economic data.

Tool 6: Gender-aware Budget Statement

This involves a process of sex disaggregation of the public expenditure by different ministries and sectors. The projected public expenditure is disaggregated by portfolio, ministry or functional division of its line budgets.

A variety of gender disaggregations could be made while developing gender aware budget statements. One such example could be to assess the gender equality targeted expenditure by estimating the expenditure targeted specifically to women. Another could be estimating the expenditure on women's priority public services. Few other examples may include estimation of share of expenditure devoted to Ministry of Women's Affairs and shares of women and men in public sector employment at various levels.

This tool thus, is a statement, or report, from public portfolios on its audit of policies, programmes and related budgets. Summarily, a gender-aware budget statement is an accountability report by government in relation to its gender equity objectives. It requires a high degree of commitment and co-ordination throughout the public sector as all ministries assess the gender impact of their line budgets.

Country Experiences

In September 1995, the Fourth World Conference of Women was held in Beijing. It adopted the Platform for Action that called for a gender perspective in all macroeconomic policies and their budgetary dimensions. The Sixth Conference of Commonwealth Ministers of Women's Affairs held in New Delhi in April 2000 also stressed on Gender budgeting. Another leap forward was taken with the Outcome Document of the UN General Assembly Special Session on Women, held in June 2000, which called upon all the nations to mainstream a gender perspective into key macroeconomic and social development policies and national development programmes.

The first country to develop a gender-responsive budget was Australia, with the Federal government publishing in 1984 the first comprehensive audit of a government budget for its impact on women and girls. South Africa followed with contributions from parliament and NGOs in 1995. The Commonwealth initiative to integrate gender into national budgetary processes was started in 1997 in Fiji, St Kitts and Nevis, Barbados and Sri Lanka. Several other nations have also taken steps to engender their national budget (Canada, United Kingdom, Mozambique, Namibia, Tanzania and Uganda). Gender budget initiatives are currently being attempted in 35 countries following diverse approaches in terms of the process and partners involved in undertaking the activity.

In the following sections, we discuss the GRB initiatives in selected South East Asian countries.

India

The gender budgeting initiative in India started in July 2000 when a workshop on 'Engendering National Budgets in the South Asia Region' was held in New Delhi in collaboration with the United Nations Development Fund for Women (UNDFEM). During the workshop, the National Institute of Public Finance and Policy (NIPFP) was asked to commission a study about gender related economic policy issues (Lahiri et al. 2001). The study included gender segregation of relevant macro data, quantification of contribution of women in economy, assessment of the impact of government budget on women, the role women can play in improving institutional framework for delivery of public services and the policy alternatives for building a gender sensitive national budgeting process. The NIPFP was involved in the first initiative on gender budgeting in India, which resulted in the inclusion of a chapter on gender inequalities in the National Economic Survey 2000–01 for the first time and subsequently a chapter on equalities in 2001–2002. This marked the first time that the term 'gender' was used in the Economic Survey of India. The National Economic Survey for 2002 featured chapters on 'Women in the Work Force' and 'Development of Women and Children'. A task force was set up to look at data needs for ensuring GRB and identified 18 ministries to formulate 2005 Union budgets according to gender responsive standard. (UNIFEM 2005)

The public expenditure was categorised into three main types in the NIPFP report: (i) women specific allocations which are specifically targeted to women and girls; (ii) pro-women allocations which are the composite expenditure of schemes with the women component; and (iii) mainstream public expenditures that have gender differential impacts. The data collection regarding pro-women specific allocation was a major challenge and specific formulae were used by NIPFP for calculating it. The study thus concluded that it is a Herculean task to measure benefits to gender in precise quantitative terms as public expenditure provides services which are public in the sense that they are provided to people irrespective of caste, creed, race or sex. To overcome the gender bias inherent in a male dominated society it must be known how much is earmarked in the budget specifically for the benefit of women. It is not about segregating budget into male and female benefit heads

but about providing data regarding the expenditures meant primarily for women so that budget for such services is easily obtainable. For the smooth flow of funds and facilitation of gender equity process on the whole, the report recommended that a mechanism to collate gender disaggregated data from relevant departments be developed to obtain the gender-wise relevant statistical database, targets and indicators. The need to analyse State budgets with a gender perspective was felt since the States/Union Territories account for a bulk of the expenditure in social sector which impinges on the welfare, development and empowerment of women. For this purpose an analysis of the State budget documents of women specific schemes (100 per cent of allocation was meant for women), pro-women schemes (30 per cent of allocation for women or significantly benefit women), and gender neutral schemes is made (Lahiri et al. 2001).

The impact and outcome of the GRB work in India has led to the development of refined tools for expenditure analysis and improved research and analytical capacity on gender budgeting. It has also expanded the network and capacity of individuals and organisations that are engaged in GRB initiatives. There has been an increased participation of elected women representatives and increased understanding of governance by grassroots women. The national level political commitment to the application of a gender analysis to government budgets by government is another fruit of GRB work in India and has led to participatory processes being introduced to bring women and gender-aware actors into budget formulation and monitoring exercises. The national institutions such as National Commission for Women have taken up gender budgets as an accountability measure to hold governments accountable. The gender budget has increased from Rs 22,251.41 crore for 2006-07 (revised estimates) to Rs 31,177 crore in 2007-08 (Budget estimates), which constitutes an increase of almost 40 per cent. This constitutes a rise from 3.8 per cent to 4.8 per cent of the total union government expenditure. These are appallingly low figures of 0.5 per cent and 0.6 per cent of GDP for the years 2006-07 and 2007-08 respectively, when according to the 2001 census, women constitute more than 48 per cent of India's population. (Mishra and Jhamb 2007).

According to the Annual Report 2006-07 of the Ministry of Women and Child Development, the Government of India in collaboration with the Indian Institute of Public Administration organised workshops for capacity building of Gender Budgeting Cells set up in various Ministries (Government of India 2007). These workshops oriented the officials on concepts, tools,

approach and framework for effective functioning of Gender Budgeting Cells. The involvement of non-governmental organisations, Panchyat Raj Institutions, communities and beneficiaries may further pave the way for GRB work in India.

Pakistan

The Government of Pakistan had started GRB work in recent years and as a part of the budgetary reforms, the country is currently moving towards a medium-term budget framework (MTBF). A medium-term budget framework (MTBF) is useful in calculating the percentage of resources allocated for achieving gender equality. It is a multi-year system of budgeting wherein the legislature passes the forthcoming year's figures but for the next few years estimates are provided so as to facilitate further planning from a GRB perspective. The MTBF approach is similar to GRB in the sense that the outcomes and impact are the indicators of success as well as drivers of plan to reach the proposed targets (UNFPA 2004). The MTBF approach has thus facilitated the GRB work as both fit well together. The work has been initiated in the province of Punjab with the support of the United Nation Development Programme. The project activities include raising awareness regarding GRB work at the federal, provincial and district levels along with the development of resource material suitable for the national setting. The resource material development includes development of training manuals for capacity building of government officials and other stakeholders. Many GRB tools discussed above have been employed, namely, gender aware policy appraisal, gender aware beneficiary assessment survey, time use survey and gender budget statement. The tools have been utilised to develop inventory of research which is utilised for making Gender sensitive policies (Mahbub and Budlender 2007).

Nepal

In 1994, UNIFEM initiated a project on mainstreaming gender considerations into national development with the National Planning Commission. During the project, four different sectors of the Eighth Plan were analysed with a gender perspective, including agriculture, energy, tourism, labour and industries. The project led to development of a gender auditing module by the Planning Commission, the recommendations of which were incorporated into the Ninth Plan (1997–2002). These efforts led to the awareness of issues

of gender equality, gender mainstreaming and empowerment of women. The 'gender budgets' are now being used in the plan as a tool for mainstreaming gender in Nepal. Against this backdrop, a study was commissioned by UNIFEM which focused on gender auditing of the budgetary process, resource allocations, expenditure and sources of revenue. It identified gaps in policies and taxation that create gender inequality, which helped in taking corrective measures as gender analysis of the entire budget of the current and previous two fiscal years through looking at appropriation, actual expenditure (budget estimate, revised estimate and annual expenditure), as well as revenue and taxation. The analysis linked expenditure with activities and outcomes using both secondary and primary data in three districts as well as the resource allocation pattern at district and village levels. Through this project, UNIFEM has supported a series of activities towards the sensitisation of Gender Focal Points of line ministries on 'Gender Budgets'. More local government officials are being employed in carrying out GRB work in Nepal. The drafting of the Economic Survey has been in process in Nepal from 2004 and has included inputs from experts on GRB so as to have a gender perspective on the national macroeconomics of Nepal (UNIFEM/UNDP 2002).

Sri Lanka

Gender budgeting initiative in Sri Lanka could be divided into two phases. The first phase started with Sri Lanka joining the Commonwealth countries' pilot project in 1997. The initial gender-sensitive budget analysis in Sri Lanka focussed on the portfolios of health, education, public sector employment, agriculture, industry and social services. The report of the project found that there was equality of access and usage in mainstream public expenditure but less so in production sectors like agriculture and industry. However, the report stated that there was need for redesigning existing programmes along gender with better monitoring systemd which were sensitive to inequalities instead of incrementing the flow of funds for women.

With the new economic programme The Future—Regaining Sri Lanka (FRSL), Ministry of Women's Affairs in co-ordination with UNIFEM, South Asia has taken initiative for the second round of gender budgeting in December 2002. FRSL is the Sri Lankan Government's attempt to prepare the Poverty Reduction Strategy (PRS) with inputs from public agencies, private sectors, and donors. Gender was identified as a priority area in tracking implementation of PRS. The public initiatives currently under way in Sri Lanka to combat gender inequality include the protection of women's rights,

promoting employment and income opportunities for women, providing for quality early childhood and pre-education for all children, initiating entrepreneurial development programmes for women, providing support for victims of violence against women and female headed households and conducting gender sensitisation programmes (Chakraborty 2003).

The Way Forward

Whether GRB succeeds or not depends on the actors, their goals, their understanding, and the activities they undertake. Most importantly, it depends on the political and social context of the country in which the GRB happens. Budlender and Sharp (1998) have stated that the key lesson learned is that there are no quick answers to the process of gender budgeting and that this should be recognised at the outset. Esim (2000) highlighted that for GRB analysis the Ministry of Finance should be the key stakeholder within government. For GRB work to thrive in, an enabling environment should be created by garnering political support at the highest level. The GRB work should be monitored by creating partnerships with civil society organisations so that accountability keeps the initiative vital.

The United Nations Economic and Social Council (ECOSOC) established the Commission on the Status of Women in 1946 to work exclusively towards gender equality and advancement of women, which is the principal global policy-making body. The Commission of the Status of Women identified 'Financing for gender equality and the empowerment of women' as the theme for its fifty-second session. The Report of the Secretary-General of the fifty-second session analysed the current situation of financing for gender equality and women empowerment and proposed the following important recommendations (ECOSOC 2008) for consideration by the commission:

- Undertake and disseminate gender analysis of macroeconomic policies.
- Develop methodologies and tools to systematically incorporate a gender perspective into results-based public finance management.
- Assess the gender impacts of revenue-raising measures, and develop mechanisms to ensure gender-sensitive revenue raising.
- Initiate transparent expenditure reviews, with the participation of civil society, which link the allocation of resources to overall development

goals, including gender equality, and evaluate impacts on the poor, in particular women.

- Strengthening of the dialogue among ministries of finance and planning and national mechanisms for the advancement of women, to ensure the incorporation of gender perspectives into all economic policies, plans and budgets.
- Resource allocation for capacity-building in gender mainstreaming within finance and relevant line ministries, to ensure that domestic resource mobilisation and allocation is carried out in a gender-sensitive manner.
- Identify and address the differential impacts of trade policies on women and men and develop strategies to ensure that women are protected against trade-related job losses and benefit from job-creation, and to expand access to trade opportunities for women producers.
- Ensure that gender perspectives are addressed in the formulation, implementation and evaluation of trade policies, and facilitate the active participation of women's organisations in national, regional and international trade decision-making structures and processes.
- Carry out gender-sensitive assessments of labour laws and standards, with particular attention to export processing zones, and establish policies and guidelines for the employment practices of foreign investors, including global corporations, building on existing agreed multilateral instruments, including the International Labour Organisation conventions.
- Eliminate conditionalities in debt relief initiatives and debt financing measures that lead to the perpetuation or exacerbation of gender inequalities, and earmark resources released by debt relief to address specific gender equality targets and benchmarks agreed upon in the Beijing Platform for Action and the Millennium Development Goals.
- Increase the share of development assistance specifically targeting gender equality and women's empowerment, through both gender mainstreaming and targeted activities, and strengthen mechanisms to effectively measure resources allocated to incorporating gender perspectives in all areas of development assistance.
- Ensure that new aid modalities and efforts to enhance delivery mechanisms through the Development Cooperation Forum incorporate gender perspectives.

- Ensure that international financial institutions take gender perspectives into account in loan approvals, debt servicing and debt relief, in compliance with commitments to gender equality.
- Ensure that resource allocation is incorporated in all evaluations and audits of United Nations entities' implementation of gender equality policies and programmes.
- Increase resources for the inter-agency work on gender equality to enhance coherence and coordination.
- Ensure that direct funding goes to women's organisations to advance their autonomy and sustainability, and increase support for women's funds that provide small grants to women's initiatives.

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