



Financing for gender equality – an agenda for change

- Sarojini Ganju Thakur and Sona Mitra*

India is ranked 108 out of 144 countries in the Global Gender Gap Report 2018 brought out by the World Economic Forum, and 127 out of 160 countries in the Gender Inequality Index compiled for the UNDP HDR 2018. These rankings are indicators of how far we lag behind as a country in achieving equitable development for women and children in the country and in creating an enabling environment where they can exercise their rights and entitlements and develop the voice and agency to be autonomous and empowered.

Whereas we have made significant progress in certain areas such as reduction of maternal and infant mortality rates, (though huge gaps still exist between the better performing states and the laggards) and bridging the gender gap in literacy and education, gender inequalities persist and are reflected in the worsening child sex ratio, declining female work force participation rate, the lack of safety and security of women in public and private spaces, low levels of health and education outcomes and political representation at state and national levels. We need to take a giant leap forward if we want to address these issues effectively, not merely by fully comprehending the issues to be addressed and interventions that need to be made, but also by recognizing and acknowledging the centrality of adequate and appropriate allocations, utilisation of financial resources and establishing the importance of a holistic approach towards transformative financing for gender equality.

An important purpose of this note is to visibilise the inadequacies of budgetary allocations and advocate for macroeconomic financing architecture that goes beyond the current gender budget approach so as to locate the analysis as well as the resulting advocacy within a feminist perception of financing for equality. The emphasis is to extend the argument beyond mere calculations and reporting of budgetary allocations for women's programmes, but to also prepare a roadmap to develop a mechanism for a holistic gender responsive budgeting process that not only looks at implications of expenditure but also implications of existing tax and revenue generation policies on women.

Since the Sixth Five Year Plan (1980-85) there have been consistent efforts to earmark some resources for women's development through schemes and programmes. Initially, this was through a Women's Component Plan which was applicable to sixteen Ministries and ensured that a certain percentage of expenditure of the Ministry would be on women's issues. Rather than fresh issues this often implied a reallocation within the existing budgetary provisions. This continued for a long period.

It was only in 2004-2005 Gender Responsive Budgeting (GRB) was introduced at Union level and gradually in some states. As a tool its purpose was to facilitate the mainstreaming of gender in various sectors by impacting on the "planning and designing of programmes so as to ensure integration of women's concerns at every stage of budgeting in order to ensure a holistic approach to allocation of resources." However, it has not been implemented in its "true essence". (Mitra, 2019).

* Sarojini Ganju Thakur, IAS (Retired) & Chairperson of Institute of Social Studies Trust and Sona Mitra, Principal Economist, Initiative for What Works to Advance Women and Girls in the Economy, are members of the Feminist Policy Collective.

It has been reduced to an ex-post computational exercise, in which Ministries disaggregate their allocations in two categories; women-specific programmes/schemes, and other development areas where at least 30 % expenditure is on women. These are then aggregated into a Gender Budget Statement, Statement 13 of the Union Budget, which is presented to the legislature along with the Budget. Part A reflects Ministry wise the total amounts spent on 100% women specific schemes and Part B covering those sector/ ministries/departments s where a minimum of 30% is assumed to be utilised towards women’s needs. GRB today basically provides a gender lens to assessing government expenditures on programmes, and has not really been used adequately to identify and address gender gaps or to assess the efficacy and impact of programmes. Despite this limitation, it does highlight the government’s priorities and hence becomes a useful tool.

The reality is that if one looks at the expenditure on women Part A and Part B since the commencement of the exercise it has remained fairly static at around 5 % of the total budget (Table 1).

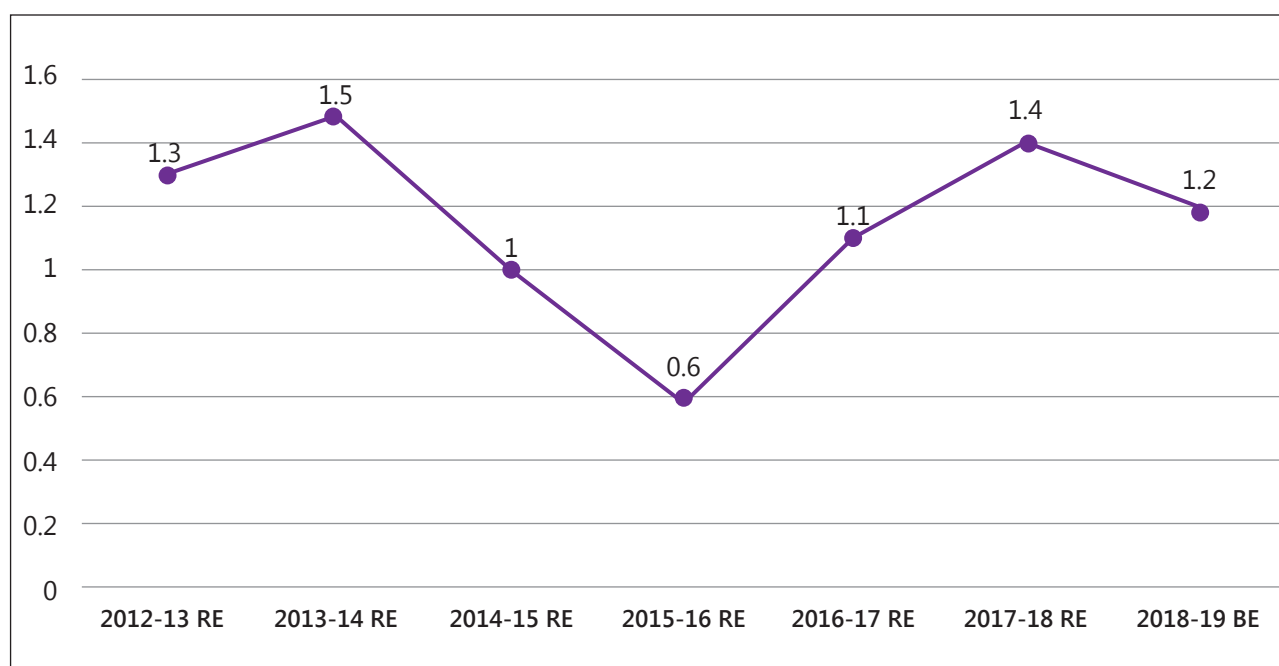
Table 1: An overview of expenditures reported by Gender budget statements 2005-2019

Year	No. of Ministries/ Departments (No. of Demands)	Magnitude of Gender Budget (BE) as part of Total Budget (In C crore)
2005-06	9 (10)	14,378.68 (2.79%)
2006-07	18 (24)	28736.53 (5.09%)
2007-08	27 (33)	31,177.96(4.5%)
2008-09	27 (33)	27,661.67 (3.65%)
2009-10	28 (33)	56,857.61 (5.57%)
2010 -11	28 (33)	67,749.80 (6.11%)
2011-12	29 (34)	78,251.02 (6.22%)
2012-13	29 (34)	88,142.80 (5.91%)
2013-14	30 (35)	97,133.70 (5.83%)
2014-15	36 (39)	98,029.84 (5.46%)
2015-16	35 (35)	79,257.87 (4.46%)
2016-17	27 (27)	90,624.76 (4.58%)
2017-18	32 (27)	1.13,326.65 (5.27%)
2016-19	33 (28)	1.21.961.32 (4.99%)

Source: MWCD presentation on GRB, LBSNAA (2018)

The trends in allocations towards programmes focussed exclusively on women, provided by the GBS in part A, clearly shows that in terms of spending priorities, there has not been any major change in trends between 2014-15 to 2019-20 compared to periods prior to it (Figure 2). The share of expenditure on women’s programmes over the years have approximately stood at around one percent of the total budgetary expenditure. This clearly reveals that at least in terms of priorities accorded to women within the existing array of welfare programmes and schemes, there has been mere reshuffling of allocations between individual programmes and not exactly prioritising women per se.

Figure 2: Share of expenditure for schemes reported in Part A of statement 13 in total budgetary expenditures



Source: Statement 13, Union Budget documents, various years

Women and expenditure analysis: 2014-19

In this period an analysis of budget reveals that the central focus of the government policy for women revolved around certain high profile programmes such as Beti Bachao Beti Padhao, Pradhan Mantri Ujjwala Yojana and policies related to skill development among women and to encourage women’s entrepreneurship based on a credit based model facilitated by the Pradhan Mantri Mudra Yojana. In addition, **The Maternity Benefits Act was amended to extend the duration of maternity leave and a scheme for providing maternity benefits, called the Pradhan Mantri Matritva Vandana Yojana (PMMVY) was also launched in 2017.** Each of these were impressive initiatives, however the adequacy of the provisions and their responsiveness to the needs and interests of women needed to be examined using the parameters of design, budgetary allocations and implementation.

Beti Bachao Beti Padhao

The major objectives of BBBP were three-pronged; to prevent gender based sex selective elimination, to ensure survival and protection of the girl child and to ensure education of the girl child. The programme adopted a Multi-sectoral convergent approach that included effective enforcement of (PC&PNDT) Act, Pre-Natal/ Post Natal care of mothers, enrolment of girls in schools, community engagement/ training/ awareness generation etc. and involved three nodal ministries namely the Ministry of Women and Child Development (MWCD), Ministry of Health and Family Welfare (MoHFW) and the Ministry of Human Resource Development (MHRD). Initially, BBBP covered 161 districts but given the overall trend for declining sex ratios at birth the programme has now been universalized to include additionally 244 districts under the multi-sectoral approach and 235 districts where the main thrust is advocacy, awareness and outreach.

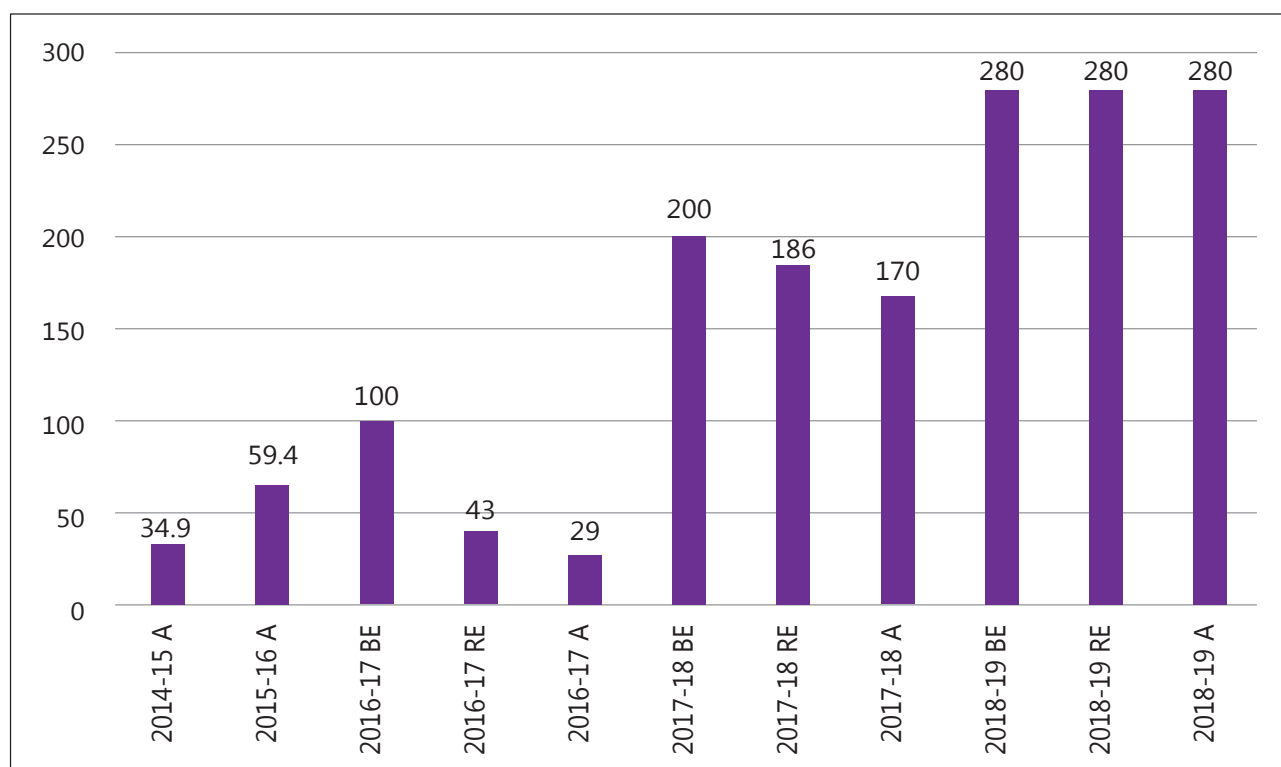
While there has been a shift from the early days of BBBP which were characterized by the lack of clear guidelines for implementation and underutilisation of funds from 2017 -18 onwards the allocation and

utilisation of funds has increased significantly. The revised guidelines (May 2019) make it amply clear that the focus of expenditure is primarily on awareness, publicity and sensitization of government officials, public representatives and society at large yet it is agreed that a large-scale impact of the programme remains to be felt.

At district level the flexibility of approach has led to some interesting innovations and interventions quite often driven by individual District Magistrates. However, if we are looking for sustainable change it has to be systemic and structural with a shared framework of indicators across the country of the changes one expects to see accompanied by accountability mechanisms and frequent monitoring by independent agencies. The impact on sex ratios can only be verified when independent data like the Census become available.

In fact, BBBP in the current context aims at convergence of the programmes related to implementation of PC&PNDT Act, primary and secondary girl-child focussed education programmes (such as components in *Sarva Shiksha Abhiyan* and the *Rashtriya Madhyamik Shiksha Abhiyan*, National Scheme for Incentive to Girl Child for Secondary Education, scholarship programmes for girl children and so on) but under the programme these aspects are not reviewed systematically and either no longer exist separately or are in their way of being wrapped up.

Figure 2: Funds allocated and utilised under *Beti Bachao, Beti Padhao*



Source: Union Budget documents, various years

For example, the Mahila Samakhya does not feature in the budgets post 2014-15. The allocations to National Scheme for Incentive to Girl Child for Secondary Education was discontinued from 2015-16 for two years and was restarted in 2017-18 with reduced allocations from Rs. 320 crore in 2017-18 (BE) to Rs. 256 crore in 2018-19 (BE). The SSA and RMSA are being completely funded out of the education cess with no extra amount being allocated from the government's own coffers. The gender budget statement which reported an array of programmes under the department of school education and literacy, barely reports two programmes now. These trends possibly indicate that the increased allocations to BBBP were actually at the cost of siphoning off some of the older programmes, which neither augurs well for BBBP nor does it indicate any radical initiative for securing women's rights to live and get educated.

Women's Economic Empowerment: Emphasising entrepreneurship

Declining women's work participation rates created ripples in the policy circles and one of the major focus of discussions revolved around women's economic empowerment and targeted employment generation for women. If we consider budgets as one of the major policy documents of the government, then the successive annual union budgets included announcements to create employment opportunities for the economy with special emphasis on women's employment.

Several policy announcements related to employment made it amply clear that the emphasis for increasing economic activities was not to be led by wage-employment creation but by increasing self-employment within the economy. Thus, the thrust was on creating an enabling environment by imparting skills, facilitating access to institutional credit and encourage small and medium entrepreneurship among the youth and women. So the existing wage employment programmes such as the MGNREGA, which incidentally had high rates of women's participation, instead of being expanded to urban areas, experienced an almost wrap-up. Such tendencies of marginalising programmes like MGNREGA are evident from the declining rate of allocations with each successive annual budgets since 2014-15. The share of allocations for employment related expenditures has been way below 1 percent of GDP (Mitra, 2019). In terms of women's participation, ground level reports of implementation bottlenecks such as inordinate delays in fund flows, wage payments have made it difficult for women to participate effectively.

On the other hand, a strategy of creating self-employment based on an entrepreneurship model financed by low-interest institutional credit facilities such as the MUDRA loans were pushed by the government as employment generation mechanisms for the economy. Even programmes such as PM's Employment Generation Programme launched under the aegis of the Ministry of MSME, encouraged self-employment ventures, micro-enterprises and encouraged mechanisms for increasing income-earning capacities of individuals rather than creating wage-employment possibilities. Women's entrepreneurship was provided special attention within this framework of employment generation.

The government launched the mega 'Make in India' Mission that focussed on providing a boost to the almost stagnant manufacturing sector and thus creating the much needed new employment/jobs. The initiative was launched with action plans prepared for 27 sectors. The Department of Industrial Policy and Promotion coordinates action plans for 15 manufacturing sectors while Department of Commerce coordinates 12 service sectors.

The targets of Make in India were to attract foreign direct investments, provide ease of doing business and thus increase investments in sectors which would in turn generate employment. In addition, the idea of successful implementation of Make in India was based on effective implementation of several programmes/Missions such as the Skill India, Start-up India and so on.

Thus, while Make in India did not have components directly targeting employment generation for women specifically, the Skill India initiative included specific proposals for increasing both women's participation in economic activities as well as increasing employability of women. The *Pradhan Mantri Kaushal Vikas Yojana* (PMKVY), the flagship scheme instituted by MSDE under its flagship program called Skill India, which was launched on July 15, 2015, witnessed more than 35 lakh people getting trained in an array of skills, 50 percent of which were imparted to women candidates. The skill development of women included training focussing on IT, textiles and clothing, beauty and wellness, healthcare, retail and also in construction, electronics and IT hardware, financial services and so on to enable women's entry into newer occupations.

Further, in addition to training and capacity building of women SHGs under *Deen Dayal Antodaya Yojana* (DAY-NRLM), *Deen Dayal Upadhyaya Grameen Kaushal Yojana* (DDU-GKY) implemented by Ministry of Rural Development (MoRD), as a placement linked Skill development programme has a provision of mandatory coverage of 33 per cent women candidates in each Skill Development projects.

Skill India has been facilitated by access to credit under the MUDRA yojana. The Prime Minister Mudra Yojana (PMMY) was also launched in the year 2015 encouraging women to start new ventures or create 'start-ups' using the discounted loans and thus become an engine of women's empowerment via entrepreneurship. The salient features of PMMY inter-alia include, extending institutional finance by providing loans upto Rs 10 lakh for manufacturing, processing, trading, services and activities allied to agriculture, provision of Mudra card for withdrawal of working capital, refinance facility for Member Lending Institutions (MLIs) and credit backing facilities. Since its inception, the government claims to have breached all limits of the target amount.

Although approximately 75 percent of the Mudra loans were provided to women for encouraging small business among them, a large share of the loans were under the category of 'shishu' which were essentially loans of amount below Rs. 25,000/-. Thus while the amount of loans sanctioned is higher than what was targeted, the size of each loan is so small that it cannot be considered enough to start a business that employs other persons.

In addition, the reports of good practices brought out by the MSDE and MSME reveal that such entrepreneurship among women has led to more beauty parlours, tailoring units, tuition centres and various other small ventures in food processing rather than women using it for alternative/newer start-up initiatives, which may have had the potential for breaking the rigid occupational barriers which women workers persistently face in the context of Indian labour markets. It would have been ideal if the trends in skilling and entrepreneurship among women were those occupations that increased women's ability to earn income through newer occupations under the overall skill india and make in India programme.

In addition, the emphasis on women's entrepreneurship and collective action has shown some way forward. The impact evaluations of NRLM, based on women's self-help groups, has indicated that there is high impact on the women who are members of the groups in terms of improved confidence and social awareness, greater participation in community institutions, improved access to education and health, and enhanced access to credit as demonstrated both in the quantum of loans and greater size advanced to women under the Mudra scheme. However the evaluation highlighted lower impact in terms of augmentation of income and access to new technologies.

Further, the release of the Periodic Labour Force Survey, 2017-18 has shown that almost 70% of all women workers continue to be engaged in the agricultural sector. With male migration to the cities, there has been a specific feminization of small-scale agriculture. However, women are still not recognised as farmers and thus can hardly take advantage of schemes under the Rashtriya Kisan Vikas Yojana in the agricultural sector. This lack of recognition of women as farmers excludes them from availing benefits of the various mainstream schemes of the Ministry of Agriculture. This also puts women outside the orbit of the Prime Ministers Kisan Samman Yojana which guarantees income of Rs 6000 per annum as women are not recognized as farmers.

Addressing 'care work of women' - Prime Minister's Ujjwala Yojana (PMUY) and Maternity Benefits

The PMUY was launched in 2016 by the Ministry of Petroleum and Natural Gas (MPNG). It was conceived to provide cleaner cooking fuels to women which would ensure a 'smoke-free' kitchen and hence reduce potential health hazards for women caused due to excessive exposure to fumes produced by solid fuels and also reduce the burden of collecting firewood. The scheme had a target to distribute five crore liquefied petroleum gas (LPG) connections to poor women 'free of cost' by March 2019. The programme has met 98 % of its target releases and has performed exceedingly well. However, its definition as a scheme for the 'empowerment' of women is open to question as in fact the cleaner cooking fuel is for the household, and while its impact is principally on women, its imagery and discourse do not recognize women's unrecognized work but reinforces her reproductive role within the family.

The financial provision of the programme entails that the government would provide a cost-free connection, i.e. cover for Rs.1600/-. However, the additional cost of first gas stove and cylinder at about Rs. 1500/- would have to be borne by the households as well as the cost of subsequent refills to sustain the connection. Experts have pointed out the difficulties of sustaining the figures given the increase in the price of LPG cylinders in the last two years. Table 2 shows high rate of fund utilisation for the programme.

Table 2: Achievements and funds utilised under PMUY

Year	Target (in crore)	Connections released (in crore)	Allocations (in Rs Crore)	Fund Utilised (in Rs crore)
2016-17	1.5	2	2500	2500
2017-18	1.5	1.56	2500	2251
2018-19	2	1.17 (up to 18.7.2018)	3200	1642 (up to 18.7.2018)

Source: Union Budget document, 2018-19 and Lok Sabha unstarred question #817, 2018

There has been mixed reviews in terms of beneficiaries opting for refills. A study in EPW by Dabadge and othersⁱ clearly showed that in spite of the official figure of about 80 percent of PMUY beneficiaries opting for at least one refill, the numbers of refills are far from sufficient to meet the cooking needs of the number of targeted households. A recent report in the Indian Express based on a study in tribal districts in Gujarat shows that not only are people not using their LPG connections because they cannot afford refills but their ration cards have now been removed from BPL category because they have a LPG connection!ⁱⁱ Another study commissioned by the Petroleum Planning and Analysis Cell (PPAC) showed that around 90 percent of surveyed households without LPG connections in many districts of Bihar, Uttar Pradesh and Rajasthan cited the high refill price of LPG as a barrier to using it.ⁱⁱⁱ These considerations should be of prime importance while allocating for the PMUY in the coming years for its success. The programme also needs a systematic method of information dissemination in order.

Despite this, one has to acknowledge that the provision for access to clean fuels not only reduces the aspect of the drudgery of women's unpaid care work related to cooking with solid fuels but also has a positive impact on reducing the time spent on cooking and collecting/gathering alternate sources of fuel. In the current context of ensuring women's economic empowerment in a backdrop of declining women's work participation rates, such reduction of the 'burden' of unpaid care has a potential to go a long way in facilitating women's access to labour markets and help improving the employment rates. The scheme therefore has a strong positive component in its overall disposition. Independent evaluations will be able to assess actual impacts in terms of extent of utilization of gas as a substitute fuel and its impact on employment.

An announcement by this government which also has the potential to recognise the burden of unpaid care work on women is related to maternity entitlements. The Maternity Benefits Act was amended to increase the maternity leave period from 12 weeks to 26 weeks. While this is a welcome move, this Act only includes women in the organised sector who are less than 10% of the entire women's workforce in the country. Further, the Act lays the entire burden of payment for the maternity leave on the employer (irrespective of size of establishment) thereby disincentivising the recruitment and employment of women. This Act would be more meaningful if it covered women in the informal sector and also mentioned what the government's role is in ensuring its implementation while preventing discrimination in hiring practices and thus needs to be reflected in the budgetary allocations in the coming years.

The Prime Minister also announced a maternity benefit scheme giving Rs. 6000 for all pregnant and lactating women in his New Year's Eve speech on 31 December 2016. The step was an adherence to a legal obligation following the inclusion of such an entitlement in the National Food Security Act (NFSA), 2013. The *Pradhan Mantri Matritva Vandana Yojana* (PMMVY) was launched in 2017 in a truncated form covering on the first live birth. As many have pointed out this is in violation of the NFSA and in fact excludes women who are most marginalised. The budgetary allocations for this scheme also has been insufficient as pointed out in a letter to the Finance Minister from 60 Indian economists before the interim budget of 2019 . In the interim budget a provision has been made of Rs 2500 crores, but this is still inadequate to meet the demands of all pregnant and lactating mothers. It will be good to enhance these provisions in the forthcoming budget.

The need to create a conducive enabling environment to enhance work force participation is recognized. Child care has been recognized to be a constraint. While there have been increases in the interim budget for allocations to the National Crèche Scheme from Rs. 30 crores to Rs. 50 crores, the 'tripling' of the Working Women's Hostel scheme from Rs. 52 crores (RE 2018-19) to Rs. 165 crores; a Rs. 35 crores rise in the Mahila Shakti Kendras scheme to Rs.150 crores; an additional Rs.10 crores for rescued trafficked women to total Rs. 30 crores; homes for widows are set to receive another Rs. 7 crores to now total Rs. 15 crores, these provisions are tokenistic and inadequate. Some of the trends in these allocations have been given below in Table 3.

Table 3. Outlays for Key Schemes of Ministry of Women and Child Development (in Rs. crore)

	2014-15 A	2015-16 A	2016-17 A	2017-18 A	2018-19 BE	2018-19 RE	2019-20 BE
Core ICDS [^] /Anganwadi Services	16,684	15,489	14,632	16,048	19,335	20,907	23,234
<i>Pradhan Mantri Matritva Vandana Yojana</i> (Maternity Benefit Programme)	343	233	75	2,048	2,400	1,200	2,500
Rajiv Gandhi Scheme for Empowerment of Adolescent Girls-SABLA	622	475	482		500		--
National Crèche Scheme	98	133	125	49	128	30	50
<i>Mahila Shakti Kendra</i> (NMEW)	9	21	31	58	267	115	150
Support to Training and Employment Programme for Women (STEP)	7.4	11.74	8.86	3	5	5	3
Beti Bachao Beti Padhao	35	59	29	170	280	280	280
<i>Ujjwala</i> (Comprehensive Scheme for Combating Trafficking)	13	20	20	25	50	20	30
One Stop Centre/Sakhi	0	10	40	30	105	303	274
Women Helpline	0	15	1	8	29	29	18
Other Schemes			192	115	359	161	201
Swadhar Greh	29	48	84	57	95	50	50

Source: Statement 13, Gender budget statement, Union Budget, various years

Prevention of violence against women and programmes addressing safety concerns of women

Some of the key interventions in redressal of violence by the union government include 181 helplines, one stop crisis centres, shelter homes and compensation funds for survivors of violence. The budgetary outlays for these schemes however have also been tokenistic for each scheme, which does not clearly meet the estimated requirements. For example, the one stop crisis centres or 'Sakhi' (as renamed by the current government in 2015), supposed to facilitate women's access to integrated range of services including medical aid, police assistance, legal aid and case management, psychosocial counselling and temporary support services, is yet to take off as per requirements. The current need is to have one such centre in all the 640 districts of the country, however, till 2018, only approvals for 300 such centres were extended and only 170 centres became operational. If we go by the budgetary allocations, the 2018-19 budget allocated Rs. 105 crores for the programme. This has increased in the interim budget to an allocation of Rs. 274 crores in 2019-20. This momentum needs to be maintained.

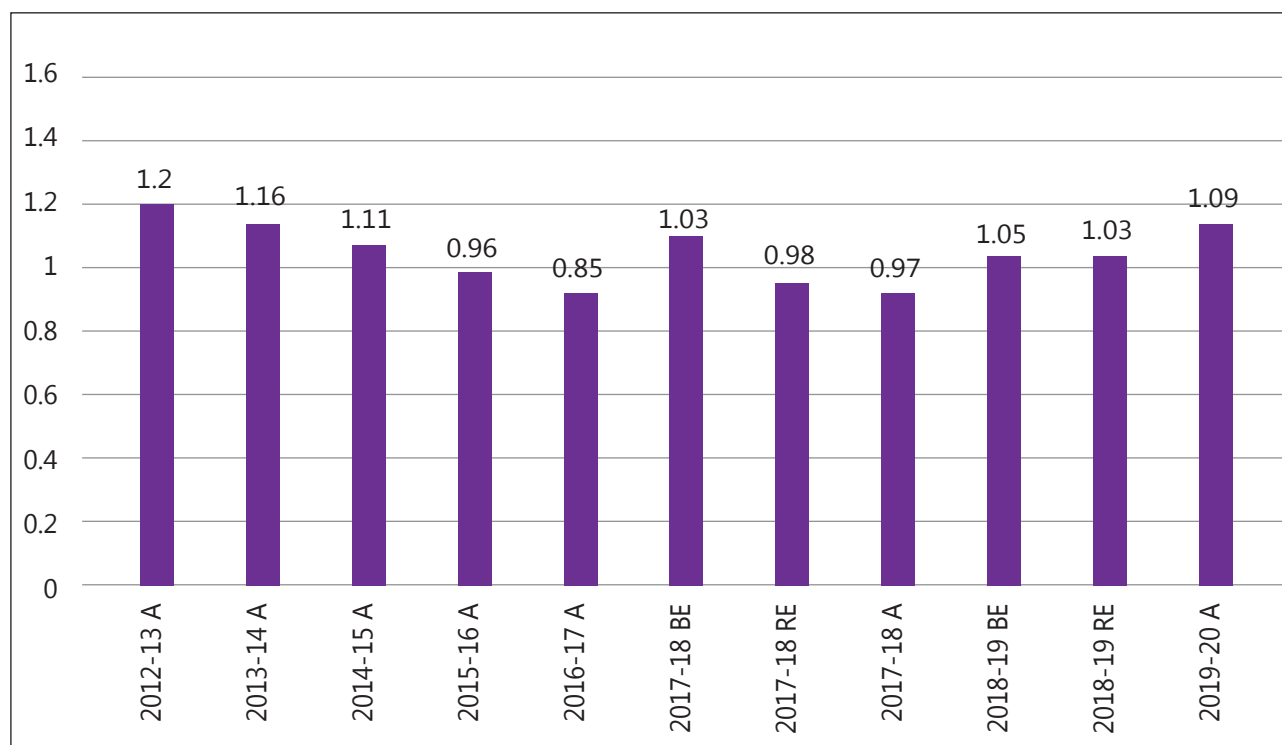
Following the gruesome incident of Delhi gangrape in December 2012, the UPA government had established the *Nirbhaya* fund for ensuring safety and protecting dignity of women with a non-lapsable corpus of Rs. 1000 cr during 2013-14. Further, an amount of Rs. 1000 cr. was provided in 2014-15. The non/under-utilisation of funds for two successive years led to reduced addition at the rate of Rs.550 crore respectively for the financial years 2016-2017 and 2017-18. In 2018-19 budget Rs.500 cr have been provided for transfer to the *Nirbhaya* Fund.

However, this fund has remained one of the most underutilised funds of the government due to a lack of designing and implementing programmes. Out of the corpus transferred to the *Nirbhaya* Fund till 2018-2019 was Rs. 3,600 crore out of which till December 2018 it was only able to release Rs 1513.4 crores (Economic Times, 27 April 2019).

The custodian of the *Nirbhaya* fund is a government notified Empowered Committee of Officers under the Chairmanship of Secretary, Women and Child Development Ministry. The programmes conceived under this fund related to setting up special police helplines for women, designing safe public transport, safe city projects etc and other safety mechanisms. However, it was disparate and hence the fund has not been utilised to its potential. In November 2018, a detailed proposal to set up 1023 Fast Track Special Courts to dispose of cases pending trial for Rape and under the POCSO Act, capacity building and training for forensics in cases of sexual assault and strengthening of forensic laboratories under *Nirbhaya* fund, setting up surveillance mechanisms in for the railway and other public transport has been appraised but not resulted in the corresponding release of funds. The central victim compensation funds have also been increased to Rs.200 Crore in this year's budget. The gender budget statement needs to provide details of the expenditure under *Nirbhaya* separately as it is the umbrella of programmes for prevention of violence and safety of women.

In terms of overall allocations to the MWCD also has shown tendencies of stagnation (figure 3). Table 3 clearly shows that largest share of MWCD's allocation is towards ICDS. The rest of the important programmes directed towards core needs of women remain much below adequate expenditure requirements. The trends in allocations towards programmes focussed on women discussed earlier clearly showed that in terms of spending priorities, there has not been any major change in trends between 2014-15 to 2019-20 compared to periods prior to it. The share of expenditure on overall women's programmes over the years have approximately stood at around 5% of the total budgetary expenditure.

Figure 3. Allocations to MWCD as proportion of total expenditure



Source: Statement 13, Union Budget documents, various years

This clearly reveals that at least in terms of priorities accorded to women within the existing array of welfare programmes and schemes, there has been mere reshuffling of allocations between individual programmes and not exactly prioritising women per se. This stagnation of allocations in budgets towards women's needs are an indication of revisiting the exercise of financing for gender equality.

We suggest that for gender responsive budgets to be meaningful the starting point should be based on analysis of sectors or issues and allocations need to be made which respond to women's needs and interests – allocations which are adequate, appropriate and where there is a responsibility fixed to monitor and evaluate the impact of policies/programmes / schemes periodically to ensure that they are producing the desired results. Further suggestions would be an evaluation of all "development" projects using a strong gender lens based on indicators like the gender equality attainment scale in the methodology targeted at redistribution of resources. It is hoped that the assertion that finance through a feminist perspective can function as an equaliser in order to offset the process of gender de-equalisation.

An agenda for change

Given the above range of opportunities with a government commencing its new term of office to do things differently and to define an agenda for change, we propose a few recommendations:

- As would be evident from the above even within the Ministry of Women and Child Development the allocation for women related programmes/ issues is not even 10% of the Budget of the Ministry, given that a lion's share of the budget is taken away by ICDS. Thus, For more focussed attention, and to give gender equality the primacy it deserves in our development agenda, the establishment of a **separate Ministry of Gender Equality** is critical. In terms of functions it would not only continue to implement the current policy, programmes and schemes for women but given the cross cutting nature of gender would also have a monitoring mandate in the context of other Ministries/ departments/ organisations. The Commissions for Women need to be given more teeth at par with the Human Rights Commissions.
- Government needs to **review its approach to GRB to make it inclusive for women in planning for both revenue and expenditures**. In addition to collating the nature of expenditure on women in Statement 13, the government could also prioritize certain issues or sectors and make a concerted effort to adopt a multi-pronged, multi-sectoral approach to address the issue. These could be like violence against women, declining child sex ratio, enhancing political representation at Union and State level, and improving work force participation rates, dealing with single women and female headed households. The starting point for analysis should be understanding the issue in all its complexity, the extent to which existing schemes and programmes respond to these issues, defining a comprehensive approach with interventions need to be prioritized and making appropriate and adequate allocations to effectively deal with the issue within a defined time space. One could work in campaign or mission mode towards solutions.

For example, the Census of 2021 is a real opportunity to demonstrate to the world the improvement in our child sex ratio. On health and survival India has been judged to be amongst the lowest countries in the 2018 Gender Gap Report. There is a chance to redress that. The idea would be to move from only an ex post analysis of budgets to actually an ex ante analysis of priority sectors/ issues. In addition to the government, academics and civil society could also participate in the exercise.

Gender responsive budgeting in the Indian context has focussed primarily on expenditure. It is time that we started to look at the revenue side using the gender lens. This would include understanding the impacts of direct and indirect taxation, subsidies, user fees on men and women. These of course would entail a transparent and accessible gender disaggregated data on the revenue and tax side.

- Needless to say these changes are predicated on the capacity of officers and officials to conduct the analysis and subsequent work. There needs to be a **process of continuous capacity building of the staff** in the Ministries generally, so that they have a shared understanding of the approach. However, special attention needs to be given to the staff in the Gender Budget Cells as they should be able to lead the ex-ante exercise in their respective Ministries. They should be able to analyse how women enter the discourse of the sector under discussion – as producers, consumers, traders, workers, beneficiaries. How does the sector cater to their needs? What are the priority programmes and issues to be addressed, the gaps and the resources required to meet those gaps?
- While the interim budget did show an enhancement of the honorarium to be paid to Anganwadi workers there is a broader question about how the government views its female work force. Anganwadi workers on whose work we are trusting our future generations are volunteers who get an honorarium. This perspective also characterizes the attitude to ASHAs and more recently, the female workers in the Veterinary Department. There is a large workforce comprising of women frontline workers, who are mostly recognised as volunteers for frontline service provisions, apart

from those women looking for work that fulfils their expectations. There has to be a **holistic plan for women's economic empowerment devised and a roadmap conceived for its implementation** in near future for addressing the stark gaps in women's labour market indicators, especially in terms of work participation rates.

- Lastly, the Ministry of Women and Child Development has always been a Ministry where there has always been lively and meaningful interaction, exchange association and participation of academics, lawyers, civil society representatives and donors in working towards the common goal of gender equality. For GRB too **forming an advisory body or group** to work with government on the improved workability of the tool. We need to realize that even when it comes to physical infrastructure, transport, roads i.e. the 'indivisible' sectors, there can also be women's needs identified.
- There may also be scope for **engaging with the Finance commissions on GRB**. Suggestions have been extended on how the 15th Finance commission could devise formulae for allocation from the divisible pool of resources to the States based on child sex ratio, maternal mortality and so on for incentivising those that have performed well. (Rudra, Dewan). With the devolution of funds after the 14th Finance commission directly to panchayats and the formulation of Gram Panchayat Development Plans there is need to focus on ensuring women's participation in the formulation of plans (in some states regular Mahila Sabhas are convened before the Gram Sabhas) and on making these plans gender responsive.

These recommendations are only a starting point but will go a long way in meeting the commitment of the country to the Sustainable Development Goals, which includes gender equality not only as the specific goal 5, but also as part of many of the other goals on poverty, education, health, and the detailed indicators at state and national level. It will also be a step towards reinventing GRB as an effective tool for transformative financing for gender equality and pave the way forward for a 'feminist financing architecture'.

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- i Dabadge, Ashwini, Ashok Sreenivas, Ann Josey, (2018). What Has the Pradhan Mantri Ujjwala Yojana Achieved So Far? EPW, Vol IIII (20), May 19, 2018
 - ii <https://indianexpress.com/article/india/women-from-tribal-villages-lose-bpl-status-after-getting-ujjwala-lpg-5553174/>
 - iii Dabadge, Ashwini, Ashok Sreenivas, Ann Josey, (2018). What Has the Pradhan Mantri Ujjwala Yojana Achieved So Far? EPW, Vol IIII (20), May 19, 2018 See <https://thewire.in/economy/economists-write-jaitley-look-for-increase-pension-maternity-benefits-next-budget>

The Secretariat of the Feminist Policy Collective is located in CBGA (Centre for Budgetary Governance and Accountability), B-7 Extn/110A (Ground Floor) Harsukh Marg Safdarjung Enclave, New Delhi - 110029
Website: www.feministpolicyindia.org • **Email:** feministpolicy.india@gmail.com • **Twitter:** @PolicyFeminist