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NATIONAL CONSULTATION ON PUBLIC FINANCE FOR WOMEN AND CHILDREN

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INTRODUCTION

The 2030 Agenda for Sustainable Development commits to leave no one behind, and to ensure a life of dignity and equality for all. This set of universal and transformative goals resolve to take effective measures and actions to meet the needs of the most vulnerable, especially women and children. Integrating gender equality and child development into mainstream programmes and policies of the government is an important step towards creating an inclusive society.

The needs of women and children are spread across sectors, and thus it is important to understand whether public investments in each sector are reaching them in equal measure. We need to know if these investments will improve their quality of life by assessing the adequacy and effectiveness of funds. In tracking outlays to outcomes for women and children, it is essential to understand the bottlenecks and inconsistencies around fund release and utilisation, and the need for a robust public finance monitoring system across the country.

Over the last few decades, gender and child budgeting have emerged as important strategies and accountability mechanisms that influence all aspects of public finance for women and children including government processes, programme design and implementation. They are useful tools to inform the planning process, to ensure adequate funds are allocated for gender and child needs, and to subsequently monitor programmes. While gender and child budgeting have now become integral processes at the national and sub-national levels, every government has chalked out its own path with variations in methodology.

In 2019, UNICEF and the University of Mumbai set up Centre of Excellence for Public Finance Management to generate robust evidence and ideas for policy advocacy regarding women and children. This partnership between UNICEF Maharashtra and the Mumbai School of Economics and Public Policy includes the following:

- ✓ Develop a state level knowledge collective comprising academic institutions, think tanks, government and non-government partners. This collective will serve as an informed and independent voice in identifying, articulating, and evaluating current policy issues, proposals and programmes and suggest solutions for PFM concerns for the state.
- ✓ Conduct evidence building/research in areas of urban governance and policy, with the objective of understanding vulnerabilities in urban areas.
- ✓ Develop a state level training module on PFM, to inform and enhance capacities of officials regarding budgeting and allocations, fund flow and bottlenecks.
- ✓ Strengthen an evaluation framework for the state to enable regular Monitoring and Evaluation of schemes by all departments of the Government of Maharashtra.
- ✓ Within this context, the Centre of Excellence for Public Finance Management organised a National Consultation on Public Finance for Women and Children in Mumbai on 23 January 2020 at Hotel Avion. The main objectives of the consultation were to facilitate cross learning on gender and child budgeting among states and discuss ways to incorporate gender and child needs into existing programmes and policies given the existing public finance challenges across sectors. Under the broad parlance of gender and child budgeting the sub themes discussed were as follows:
 - ✓ Experiences with gender and child budgeting across states and local levels: Challenges and bottlenecks;
 - ✓ Assessing the inclusiveness of investment on women and children in relation to their needs;
 - ✓ Development partners' role in social sector programming and investment.



SESSION 1

CONTEXT SETTING



Prof Ravindra Kulkarni, Pro Vice Chancellor, University of Mumbai

Prof Ravindra Kulkarni

The inaugural address for the consultation was delivered by Prof Ravindra Kulkarni. Introducing the partnership between Mumbai School of Economics and Public Policy (MSEPP) and UNICEF, he spoke about setting up the Centre of Excellence for Public Finance at the University. The main aim of this Centre of Excellence, he said, was to lead thought on public finance and generate robust evidence for policymaking. Prof Kulkarni spoke about the importance of such gatherings which bring together intellectual minds across sectors to discuss the most pressing issues of our times. Such consultations were especially critical to discuss the needs of the most vulnerable – such as women and children – who are a large majority of our population.



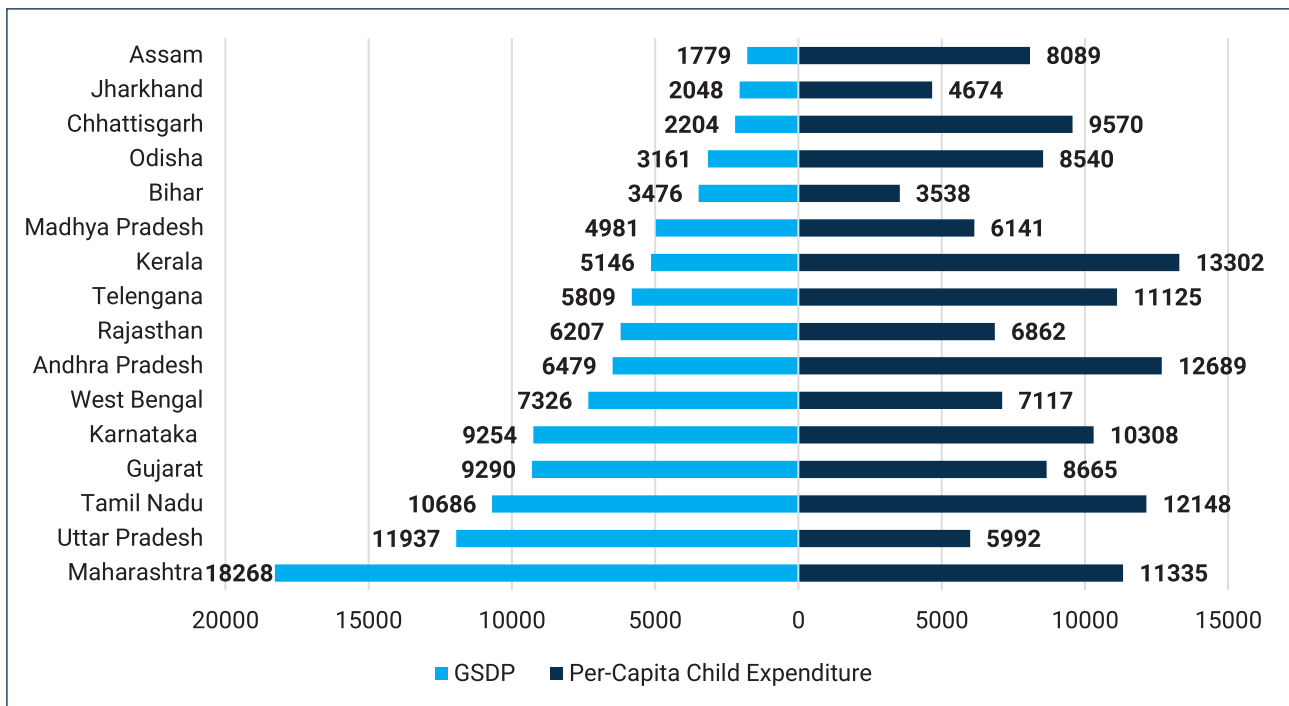
Ms Foroogh Foyouzat, Deputy Representative, UNICEF India

Ms Foroogh Foyouzat

Ms Foroogh Foyouzat spoke about UNICEF's role in influencing public finance for children. In hoping that by 2030 we would be closer to achieving our goal of sustainable development, Ms Foyouzat emphasised the need to focus on human rights in order to build a world where no one is left behind. The best possible way to achieve this, she said, was by ensuring equitable distribution of public resources. "The goal should be effective and efficient utilisation of resources," she stressed.

Speaking about key findings from a recent UNICEF study on public investment for children, Ms Foyouzat highlighted the inadequacies of total child expenditures across major 16 states – both as a share of total expenditure and as a share of Gross State Domestic Product (GSDP).

Per capita child expenditure vis a vis GDPs for 16 Indian states. (Source: UNICEF India - CBPS study, 2019)



She said, the negligible spending on children in the 0-6 age group was another area that needed urgent attention of policy makers.

she said, adding that states such as Kerala, Orissa, Jharkhand, Bihar, Assam were leading by example in child budgeting.

Greater focus on budgeting and planning using the lens of child rights can ensure policies and programmes address many vital issues around child rights and gender equality. The mandatory focus on gender and child budgeting both at Union and state level will strengthen the idea of sustainable fiscal allocation,

Finally, Ms Foyouzat reiterated that to ensure equitable fiscal allocation requires collective effort using the lens of child rights and gender equality, and thus more states should adopt this kind of planning and budgeting.

Ms. Nishtha Satyam

Throwing light on UN Women’s role to influence public finance for gender equality in India, Ms Nishtha Satyam began her address by speaking about the power of collective action and transforming stimulating dialogues into policies. In doing so, she stressed on addressing structural barriers for gender equality using instruments of public finance.

Equitable public financing through the adoption of gender budgeting must be backed by institutional support, Ms Satyam said. Further, planning and budgeting processes must be based on sectoral analyses. Speaking about the importance of monitoring and evaluation, she highlighted how gender audits in Karnataka had proved to be critical. It is thus important to learn from success stories, identify what more needs to be done, and formulate policies accordingly, in order to ensure adequacy and equity of public finance.



Ms Nishtha Satyam, Deputy Representative, UN Women India





Ms Syeda Saiyidain Hameed, Former Member, Erstwhile Planning Commission of India

Ms Syeda Saiyidain Hameed

The keynote address for the consultation was delivered by Ms Syeda Saiyidain Hameed. She began by speaking about her experiences in the erstwhile Planning Commission of India and the coming together of a group of feminist economists to propose the institutionalisation of Gender Budgeting. Reflecting on the processes followed by the group to review the work of all departments to ensure the integration of gender issues in the planning process, she described it as a continuous and ongoing battle to make public finance responsive to the needs of women and children.

Quoting the World Economic Forum's Global Gender Gap Index 2020, she highlighted the worsening gender inequalities in India. India has slipped 4 ranks to the 112th spot out of 153 countries, she reminded the audience. Given such realities, the government must focus on inclusive fiscal allocation. "Women's unpaid work accounts for almost 3.1 % of India's GDP," she said .

The Ministry of Finance has made many promises of forming various Committees to ensure implementation of gender budgeting, but most remain unfulfilled, she said. "Most government schemes including Swachh Bharat are not fully and efficiently implemented. It is the need of the hour to create ministries to tackle issues regarding infant deaths and other issues specific to children." She concluded by reiterating the need to be united in our efforts to make public finance more responsive to the needs of women and children.



SESSION 2

GENDER BUDGETING AND CHILD BUDGETING ACROSS STATES AND LOCAL LEVELS- CHALLENGES AND BOTTLENECKS

Gender and Child Budgeting are accountability mechanisms that can help address gender and child needs during the planning and budgeting cycle. The tools used for gender and child budgeting often include Gender/Child Budget Statements, outcome budget cells, audits and impact assessments, and appointment of nodal officers. While the tools remain the same across states, given the varying social, economic and political contexts, the specific processes followed often vary. The first session aimed to understand the different methodologies adopted for gender and child budgeting across states, and the challenges faced.



Left: Dr Mridul Eapen, Member, State Planning Board, Government of Kerala and other panelists

Dr Mridul Eapen

Dr Mridul Eapen spoke about experiences from Kerala. She began by talking about how Gender Aware Planning (GAP) was adopted from the Ninth Plan onwards, during which local bodies were made aware of the importance of gender budgeting and 10 per cent of the local body plan was earmarked for women's schemes. Stressing on the need for strong political commitment with the backing of institutions, Dr Eapen said the main thrust areas for Kerala has been to improve women's participation in the public sphere and find ways to change the attitude towards women's unpaid work.

Before delving into the technical details of Kerala's experience, Dr Eapen spoke of the Eleventh Plan's approach to gender budgeting which involved a) identifying women specific programmes and b) allocating at least 30% of resources towards women schemes. However, the implementation of these goals was not easy mainly due to the paucity of funds, she said. Thus the approach taken in Kerala was to focus first on programmes and addressing needs, and then address finances. Once programmes are identified, allocations can be shifted towards these identified programmes, she said.

Highlights from Kerala:

- ✓ Identifying thrust areas for gender issues is key. The efforts of the gender budgeting team were aimed primarily at women issues that were not being addressed by any other department.
- ✓ This helped make the entire budget gender responsive rather than focusing only women's specific schemes in the Thirteenth Five Year Plan of the state. Departments were encouraged to scrutinise their budgets from a gender perspective. Thus the Thirteenth Plan focused on integrating Gender Budgeting in the planning process.
- ✓ The need to specify the number of women benefiting from composite schemes or the share of funds expected to flow to women based on gender disaggregated beneficiary data was stressed. In the Kerala Gender Budget Statement these allocations figure in Part B (Less than 90% spending on gender) and each entry is accompanied by an explanation.
- ✓ Social policies which impact women are integrated with macroeconomic policies in the state.

Dr Eapen also stressed on the need to build capacity of officials who are involved with gender budgeting.

In conclusion, she suggested the use of the term 'Gender Justice' instead of gender equality as more appropriate for the feminist movement and stressed on the need for collective efforts.

Ms Simonti Chakraborty

Ms Simonti Chakraborty spoke about the processes followed in Assam to institutionalise child budgeting. Providing background on the status of children in Assam, Ms Charaborty spoke about issues regarding high infant mortality rate and child trafficking. Child budgeting, she said, was the state's effort towards making lives better for children and towards the fulfilment of sustainable development budgeting targets. As Assam has been experiencing a transition in budgetary processes of reporting specialised and composite schemes, there has been a drop in the budgetary allocations towards children from Budget 2018-19 to Budget 2019-2020, Ms Chakraborty added. However, the government is committed to integrate child budgeting and gender budgeting with outcome budgeting by 2030.

Highlights from Assam:

- ✓ Child Budgeting constituted 5.8% of the consolidated funds of Assam Public Finances of the year 2019-2020. There are about eight departments working on child related schemes.
- ✓ The 'Inclusive Budget Cell' which conducts expenditure tracking exercises acts as a knowledge resource centre on inclusive budgeting. The Cell has the following roles:
 - ✓ Act as a nodal cell within the govt. on the responsiveness of State Budget to children, women, transgender, persons with disabilities and elderly.
 - ✓ Providing technical inputs for building the departments' capacities on budgeting for children, women and other vulnerable groups in Assam.
 - ✓ Coordinating with departments in preparation and publication of special budget statements (CBS, GBS, etc.).
 - ✓ Act as a Knowledge Resource Centre on inclusive budgeting through budget analysis, expenditure tracking, documentation and sharing of success stories.
- ✓ The state uses various tools for sustained capacity building. These include handbooks for quick reference, strengthening technical support, and undertaking public expenditure reviews on child budget schemes.
- ✓ The Child Budget Statement comprises two parts - Part A constitutes 100 % child specific schemes, while Part B consists of composite schemes. Ms Charaborty enumerated the various challenges in reporting, such the inclusion of committed heads of expenditure in the Child Budget Statement.



Ms Simonti Chakraborty, Centre for Budget and Governance Accountability, New Delhi

Ms Chakraborty also reviewed the public expenditure patterns for children in the state which focus on education and drinking water sectors. In conclusion she said that while the state had made significant progress in child budgeting in the last few years, she emphasised the need for improved efficiency in allocations towards children and women.





Dr Barna Ganguli, ADRI, Bihar

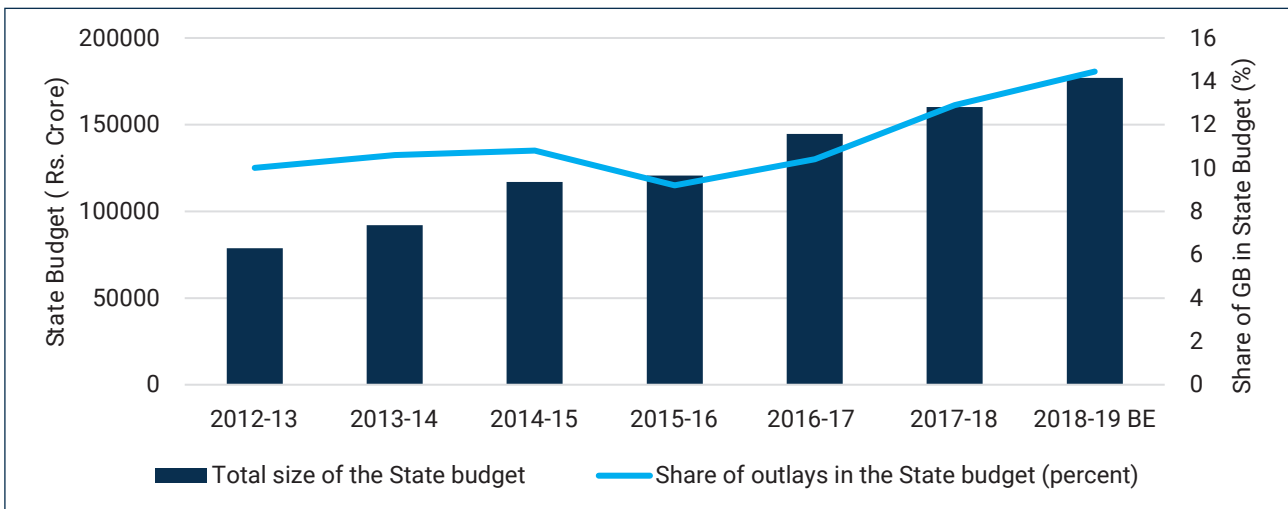
Dr Barna Ganguli

Dr Barna Ganguli spoke about both Gender Budgeting and Child Budgeting processes in Bihar, highlighting patterns in allocation and main challenges:

Gender Budgeting:

- ✓ The state presented its first Gender Budget Statement in Assembly in 2008, alongside the State Budget.
- ✓ The Gender Resource Centre, within WDC, was established in 2016 as nodal agency for gender budgeting in the state
- ✓ From 12 departments reporting in GB in 2008-09, the number increased to 20 departments in GB 2019-20. Highest share is of the Departments of Rural Development, Education/ HRD and Social Welfare.
- ✓ The share of the gender budget in the total state budget has also increased, as shown in the graph below:

Bihar's Gender Budget as a percentage of the state budget.



Child Budgeting:

- ✓ The state of Bihar adopted Child Budgeting in 2013-14.
- ✓ The child budget document only includes 8 departments, leaving out many essential departments like PHED, Rural Development, Home Department, etc.
- ✓ Some programs related to child are missing in the child budget document but are there in main budget document.

She also mentioned the need to introduce a separate minor budget head to capture all child related allocations and expenditure under each department of the state government. She said it was due to the joint effort of the state and its institutions that the state has moved towards efficient fiscal allocation towards women and children. Dr Ganguli concluded by stressing the importance of political commitment in the process of Gender and Child Budgeting.

Ms Uppali Mohanty

Ms Uppali Mohanty shared experiences of gender budgeting from Odisha. It was one of the first few states to adopt gender budgeting in 2004-05, and the Gender Cell was set up within the Women and Child Department in 2009-10

Highlights from Orissa:

- ✓ Budgetary allocations for schemes with 100 percent provision for women has increased from Rs.1,808 crores in 2017-18 to Rs. 2,442 crores in 2019-20.
 - ✓ Reporting by 13 departments. 70 schemes reported, with a major share of Women and Child Development, and Health and Family Welfare.
- ✓ Budgetary allocation for schemes with at least 30 percent provision for gender has significantly increased from Rs.26, 005 Crores Actual in 2017-18 to Rs 44,046 Crores 2019- 2020(BE).
 - ✓ Reporting by 29 departments. 415 schemes reported, with a major share of Agriculture, and Health and Family Welfare.
- ✓ Going beyond the Gender Budget Statement, she shared some of the gender responsive measures of the state. These are as follows:
 - ✓ 50 % reservation in local governance for participation of more women in local self-government bodies prior to implementation of 73rd amendment Act.
 - ✓ Odisha Cooperative Societies Act, 1992 amended to enhance participation of women in the co-operative sector.
 - ✓ Complaint Committees at district and state to look into sexual harassment of women at the work place and implemented domestic violence Act.
 - ✓ A chapter on 'Gender Sub-Plan' was incorporated in Comprehensive District Plans prepared by districts of the State.



Ms Uppali Mohanty,
Centre for Youth and Social Development, Odisha

Speaking about the challenges of institutionalising gender budgeting, Ms Mohanty highlighted the lack of gender disaggregated data, limited capacities of line departments to undertake gender budgeting, lack of enforcement mechanisms and the difficulties experienced in gender analysis of the so called 'invisible' sectors. She also talked about limitations of the Gender Budget Statement as being only a reporting mechanism.

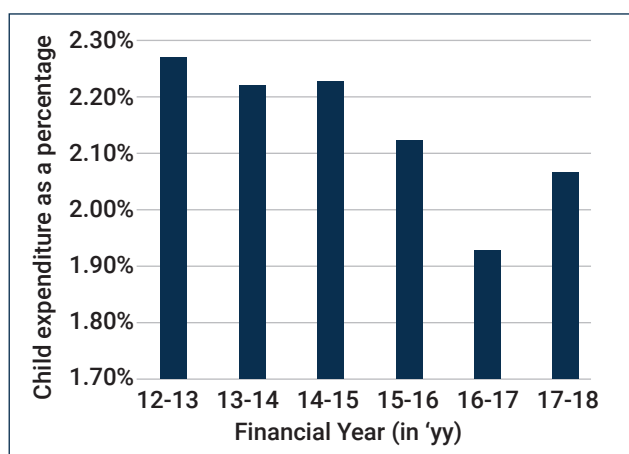


Ms Rajeshwari Chandrasekar

Ms Rajeshwari Chandrasekar spoke about the lessons learnt from Maharashtra in tracking outlays to outcomes for women and children.

- ✓ Enumerating the major Public Finance Management (PFM) challenges faced in Maharashtra, Ms Chandrasekar spoke about inadequate resource allocation and inefficiencies in utilization, the lack of an integrated approach to social sector financing, the lack of coordination among departments for planning and budgeting, implementation bottlenecks, HR capacity gap and the lack of quality data for monitoring and evidence based planning.

Total Expenditure on children in Maharashtra as a proportion of GSDP has shown a consistent decrease between 2012-13 and 2017-18. (Source: UNICEF India - CBPS study, 2019)



- ✓ She went on to speak about UNICEF's support to the Government of Maharashtra across three main verticals – Evidence generation, institutionalising gender and child budgeting, and developing a state level knowledge collective on public finance.



- ✓ Key learnings in Maharashtra were:

- ✓ Political will and its anchoring in Finance and Planning department essential.
- ✓ All departments need to identify direct women and child specific components of their schemes and indirect components that benefit women and children.
- ✓ Sex- and age-disaggregated data (even if collected at point of delivery) should be compiled at the state level.
- ✓ Identification of gender and child needs for every department to influence policies/schemes.

In conclusion, she highlighted the two main areas that needed intervention in the state. First, urgent requirement for PFM reforms with child and gender perspective to influence policy making, allocation and operational efficiencies. Second, developing a framework to link sectoral plan to sectoral outputs to promote equity and value for money in PFM.



Dr.Aasha Kapur Mehta, Institute for Human Development

Remarks by the Chair - Dr.Aasha Kapur Mehta

Dr Aasha Kapur Mehta stressed the need to move beyond a statement-centric approach as far as gender and child budgeting were concerned. It was important, she said, to not equate gender budgeting with publishing gender budget statements. **Gender and Child Budgeting is not just a reporting tool, but a planning and implementation tool to bridging the gap between objectives and policies, she said.**

Political will and capacity building both within and outside the bureaucracy are critical to ensure equitable fiscal allocation, she said.

Dr Mehta concluded by saying that gender and child budgeting should go beyond being number crunching exercises. "Collective efforts of states, backed by political institutions shall enable us to achieve equitable fiscal allocations towards women and children."



SESSION 3

ASSESSING THE INCLUSIVENESS OF INVESTMENTS ON WOMEN AND CHILDREN IN RELATION TO THEIR NEEDS

This session focused on the extent to which government investment in various sectors address the needs of women and children. It sought to understand whether investments are relevant, adequate and effective from the perspective of women and children.



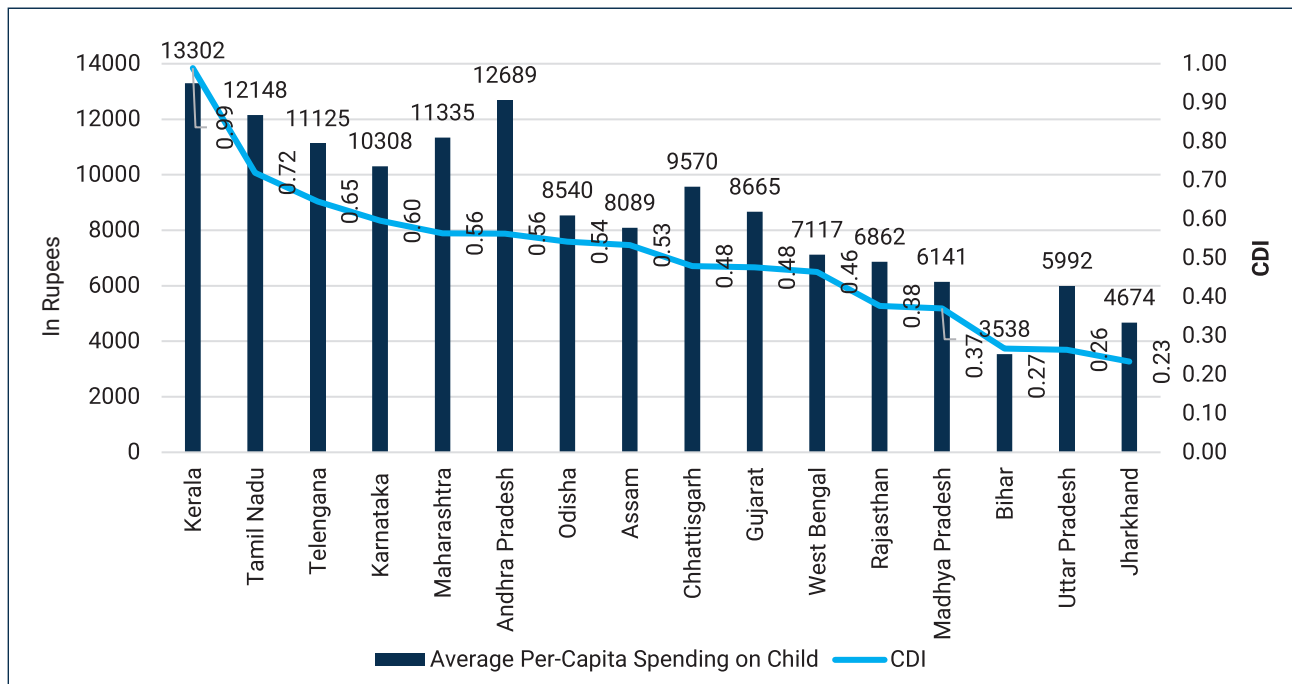
Dr Jyotsna Jha,
Centre for Budget and Policy Studies, Karnataka

Dr Jyotsna Jha

Dr Jha presented the findings of a UNICEF commissioned comparative study on the Public investment for children across 16 Indian states, with focus on health and nutrition. The main findings were as follows –

- ✓ Public spending on children is closely linked with child development status of a state. She said states which have higher average per capita expenditure on children are also the ones positioned high in the child development index.
- ✓ Five Southern Indian states and Maharashtra top the list with Kerala having the first position, and Bihar the last. While Per Child Expenditure (PCE) has shown an increase in all the 16 states during the seven year period, Bihar, Jharkhand and UP have consistently been the lowest.

Average of Per-Capita Spending on Child



- ✓ Economic capacity along with prioritisation matters.
 - ✓ Assam with the lowest GSDP of Rs. 1,779 billion among these 16 states spends Rs. 8,089 per child per annum; Gujarat whose GSDP at Rs. 9,290 billion is five times larger spends roughly the same amount (Rs. 8,665) per child per year.
 - ✓ Karnataka which is similar in size of the economy as that of Gujarat, has significantly higher PCE than Gujarat. This obviously shows that public spending on children is not a priority in Gujarat.
- ✓ Kerala which has the highest PCE at Rs. 13,302 per child per annum is ranked tenth when it comes to annual GSDP. Maharashtra with more than twice the size of GSDP in comparison to Kerala spends much less at Rs. 11,335 per child per annum.



✓ 0-6 age group face under-investment and deserve higher public spending; adolescents also deserve greater attention in a few states.

- ✓ States like Kerala with high urbanization have high spread of private pre-schools and therefore less demand for public spending (30% age group children going to anganwadis)
- ✓ States still struggling with elementary education are not spending on secondary education (e.g., Bihar, Jharkhand and UP)
- ✓ Odisha stands out in its investment on 0-6 age group; 86% of relevant age group attend anganwadis; high expenditure on nutrition
- ✓ Gujarat, as compared to other economically advanced states, spends much less on adolescents – resulting into poor secondary education participation rates.

✓ Regarding the Public Expenditure Review of Health in Maharashtra, the main findings highlighted by her were:

- ✓ The total expenditure on health as a percentage of total state expenditure has increased from 4.3 % in 2012-13 to 5.1 % in 2017-18
- ✓ The per-capita expenditure (nominal terms) has increased from Rs. 677 in the year 2012-13 to Rs. 1,349 in the year 2017-18.
- ✓ The health expenditure as a proportion of Social Services Expenditure (SSE) has increased over the years from 10.61% in 2012-13 to 15.21% in 2017-18
- ✓ The social services expenditure as a proportion of total expenditure has decreased from 40.54% in 2012-13 to 33.33% in 2017-18.
- ✓ NHM comprises about 20% of the state's health expenditure

Dr Jha stressed on the fact that considering close to 30% of India's population is in the age group 0-14 years, the need for redistribution of public finances for children is urgent if India wants to reap the full benefits of the so called demographic dividend.



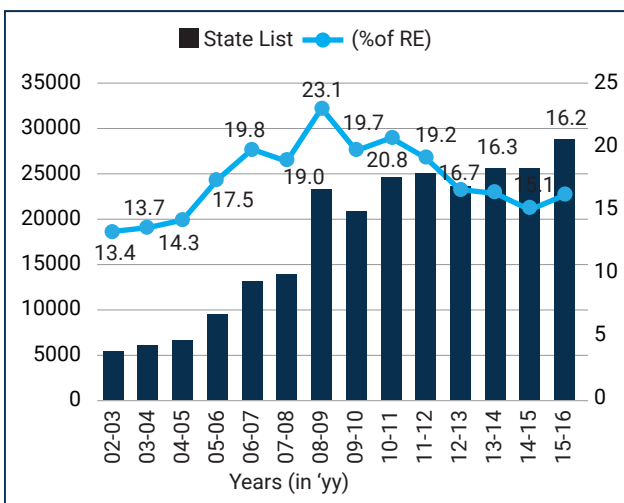


Dr Pinaki Chakrabarty

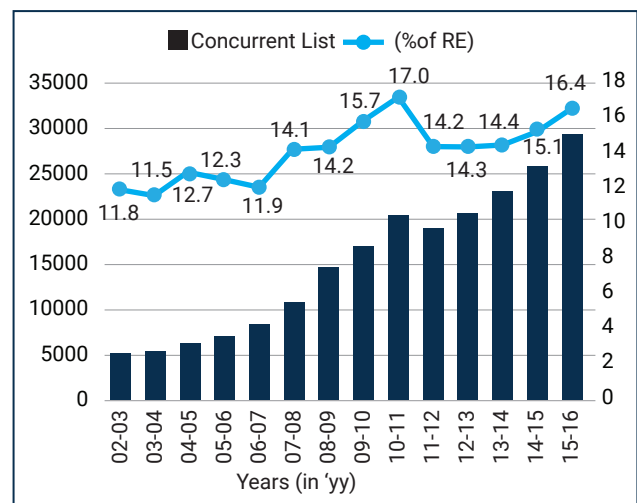
Dr Pinaki Chakrabarty provided important insights on the landscape of public financing in India today. He touched upon the following main issues around social sector spending:

- ☑ Change in functional space in social sector spending in federal setting: It has been observed that Union government investment on subjects in Concurrent List and State List has increased, whereas expenditure on Union List has declined in the last twenty years (see graph). Education is one of the drivers of this increase.

Share of Union Government's Expenditure on State List Subjects



Share of Union Government's Expenditure on Concurrent List Subjects

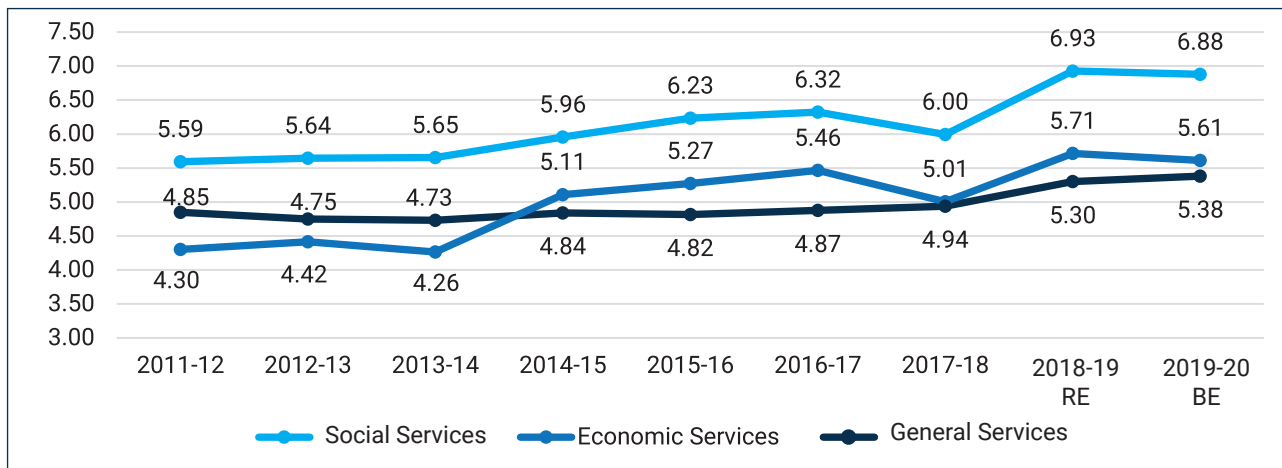


Between 2011-12 and 2017-18, we observe social sector expenditure is more or less stagnant, in a situation where general services expenditure has declined. "As far as social sector spending is concerned," he said, "we are talking of a spending scenario where we are going through a contractionary fiscal phase, which is focused primarily on controlling deficit." In the process

spending is no longer the reason for having a deficit, but to control deficit, spending is not undertaken. If we look at primary drivers of social sector spending – education and health, we find that in the entire country expenditure on them as percentage of GSDP declined between 2016-17 and 2017-18.



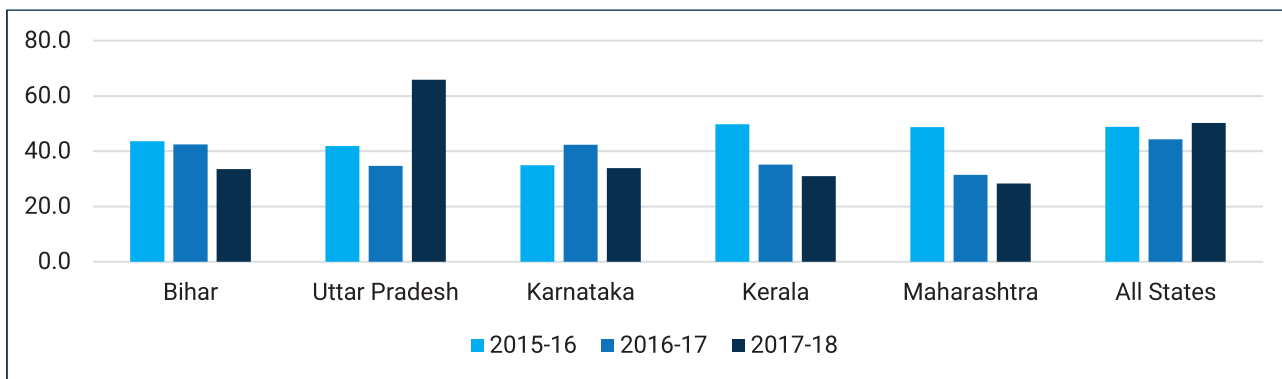
Services-wise Expenditure (Percentage of GSDP)



Another important issue he raised with regard to social sector spending was the poor performance ratio, i.e. allocation vs. release by central government. Giving example of Sarva Shiksha Abhiyaan (SSA), he said that between 2015-16 and 2017-18, central allocation and the release ratio was less than 60%, thus 40% funds were not being used either due to design complications or poor absorption (see graph). This he said will be the case with other big CSS as well.

Dispelling the myth that per capita expenditure should continuously increase to improve outcome, he said that this may be correct up to a level but the relationship is nonlinear. Thus, Bihar need not reach per capita level of expenditure that Kerala makes on education to reach Kerala's level of literacy. Incremental expenditure to educate a child is much less as compared to per capita average. Thus, we need to find that optimal level of spending which can deliver the same level of outcome.

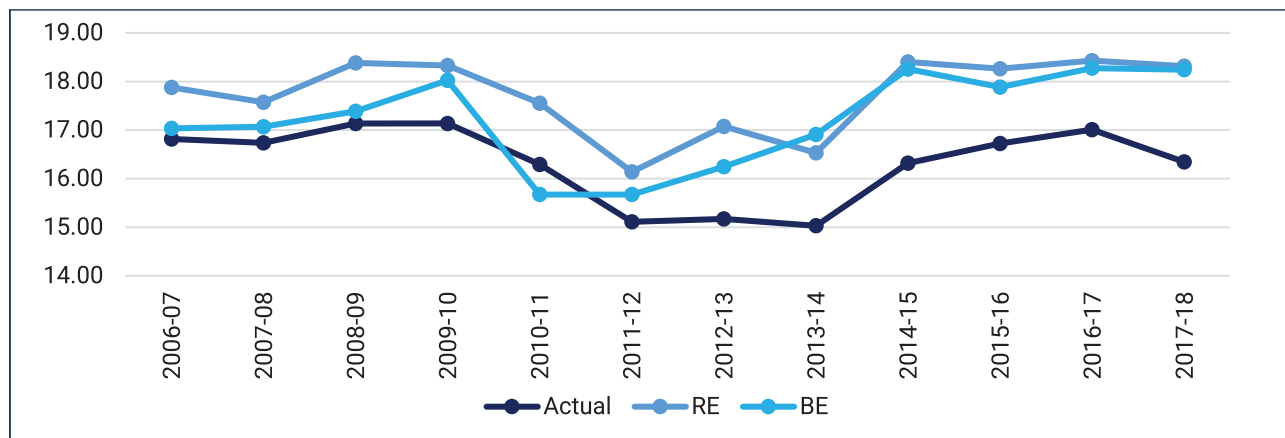
The SSA Scheme Performance Ratio: Selected States



✓ Credibility of the budget has weakened over the years: State governments now manage more than 60% of the total government expenditure. However, as can be seen from the graph, there is considerable gap between the estimates (BE/RE) and Actual expenditure. This is to the extent of 2% of GDP. Revenue side reported more 'fiscal forecasting errors' than expenditure side. Within revenue, grants component shows the highest predictability errors. Within expenditure, capital expenditure has shown maximum deviation between estimates and Actuals. This variance could be due to the following reasons:

- ✓ Volatility & unpredictability in central transfers.
- ✓ Incorrect estimation of own revenues.
- ✓ Last-minute efforts to meet fiscal deficit targets (as states also do cash-based accounting, delaying expenditures helps meet deficit targets).
- ✓ Poor execution of various schemes and projects.

Total Expenditure (Percentage of GSDP)



✓ Considerable divergence between the Constitutional provisions and working of State Finance Commissions (SFCs) on the ground. Review of latest SFC reports (25 states) reveal that the average time taken to submit reports is around 32 months, average delay in report submission is about 16 months, and average time taken by state governments to table ATR is around 11 months. Also, it has been noticed that per capita devolution to lower tiers of government is low.

He concluded by emphasising the need for more robust and accurate budgeting process and strengthening state finance commissions institution that can help deliver some of the basic services like WASH in a more cost effective manner.





Ms Snehal Shah, Accountability Initiative, Centre for Policy Research, New Delhi

Ms Snehal Shah

Ms Snehal Shah presented the main findings from the 'Mapping of policies, programmes and interventions for protection of women and children in Maharashtra'. The study period was FY 2014-15 to FY 2018-19. The highlights from her presentation were as follows:

- ☑ Violence Against Children Expenditures as
 - ✓ Proportion of the total budgetary expenditures ranged from 0.07% to 0.05%
 - ✓ Proportion of Social Service budgetary expenditures ranged from 0.18% to 0.13%
 - ✓ Departments spending the most on protection of children were as follows- Women and Child Development, Home, Labour, Public Health and School Education.
- ☑ Violence Against Women Expenditures as
 - ✓ Proportion of the total budgetary expenditures ranged from 0.03% to 0.04%
 - ✓ Proportion of Social Service budgetary expenditures ranged from 0.08% to 0.1 %
 - ✓ Departments spending the most were Women and Child Development, Home and Public Health.
- ☑ At the local government level, has a narrowly defined role which is inconsistently executed. Thus collective efforts should be made in order to change the existing scenario and to make the allocations better.
- ☑ The main recommendations from the study were as follows:
 - ✓ Need to emphasise 'prevention' with clearer direction on what constitutes 'prevention' in practice.
 - ✓ Examine ways in which implementation fails to deliver 'holistic' protection.
 - ✓ Need for convergence among line departments:
 - ✦ Clearly articulate the role of departments other than WCD (School Ed. & Sports, Public Health, Labour, Home, SJSA et al), with implementation provisions to supplement WCD efforts.
 - ✦ Augment a centralised, updated database of key statistics of protection
 - ✦ Consolidate data of schemes to provide a holistic picture of VAW/C.

Ms Anuradha Yagya

Ms Anuradha Yagya presented a comparative analysis of urban vulnerabilities across Mumbai, Kolkata and Bhopal. The study aimed to understand the causative factors of these vulnerabilities and their spatial variations, and to understand the social protection mechanisms made available to different population groups. **The main recommendation emerging out of her study was that reprioritising spatially can be effective in increasing the investments made on the social sector.** More specifically, she discussed the following points:

- ✓ Requirement for differentiated strategy for different urban spaces based on class sizes of urban centres, and within city vulnerable areas. Understanding strategic needs would help place infrastructure investment especially social infrastructure investment in the right context.
- ✓ Differentiated strategy is needed for population groups such as women, children, disabled and elderly, working age population, urban poor and slum dwellers.
- ✓ Explore opportunities in the current urban narrative and programming in India.



Q&A

The panel was asked why gaps exist between budgetary estimates and actual figures.

Three things need to be taken into consideration while making budget estimates:

1) State Revenue 2) Grants 3) 3% mandatory legislation of Fiscal Deficit. However grants and revenues are overestimated, which increases the gaps between actual and estimated budget figures of the state.

Q&A

The panel was asked the reasons behind the gap that exist between allocations and expenditures.

The answer was mainly owing to fund flow delays and low capacity to utilise these funds. Correcting for these two reasons could bridge the gap between allocations and expenditures. The panel stressed the need for continuous monitoring and review if the allocations are to be made efficient and to be utilised effectively.





Dr. Abhay Pethe, Mumbai School of Economics and Public Policy, Mumbai University

Remarks by the Chair- Dr. Abhay Pethe

- ✓ Dr Pethe spoke about the importance of prioritisation and backing of political will in allocations.
- ✓ Regarding financing for protection of women and children from violence and abuse, he was of the opinion that given the low quantum of spending, statistical analysis becomes insignificant. In sectors like this, he suggested urgent policy interventions to influence allocations.
- ✓ Regarding the analysis of urban vulnerabilities, Prof Pethe said that the specification of proxies used for estimating vulnerabilities would reveal more. He concluded by stressing on the need to understand the nuances of such problems, and thereafter working towards a common objective.



SESSION 4

DEVELOPMENT PARTNERS' ROLE IN SOCIAL SECTOR PROGRAMMING AND INVESTMENT

Development partners such as philanthropists, trusts, foundations and international organisations have been increasingly playing an important role in supporting the government's rollout of programmes for women and children. In light of this, the final session, which was a moderated panel discussion, aimed to understand experiences of states and the different modalities of partnership.

Ms Sujata Saunik

When asked about the role of government in social sector investment, Ms Saunik began by stressing the issues around fiscal efficiency. "Large amounts of unspent money is often forgotten, which could otherwise be used for the social sector," she said. "It is important to keep a check on how public money flows and whether funds are being used efficiently." She underlined three issues with regard to government spending on social sectors:

- ☑ Challenges in introducing innovations within government systems owing to the lack of capacity.
- ☑ Need to build on already existing digital platforms instead of creating new ones. Also, the link between schemes and digital platforms is weak.
- ☑ Role of Finance Department being often restricted to allocating the money, and not reviewing outcomes.

On the role of development partners, she said that development institutions help bring in skill sets that the government lacks, and often helps to expedite processes. She cited the example of the US, where academics and bureaucrats work together on a regular basis.



Ms Sujata Saunik, IAS, Additional Chief Secretary, Skills Development, Government of Maharashtra

Mechanisms to track outlays to outcomes are critical, she said. She concluded by saying that while we are on the right track, efforts to ensure transparency and accountability in the fiscal system is important and urgent.



Dr Radha Reddy

Dr Radha Reddy was very positive with respect to the role played by development partners when it comes to the social sectors. She holds the view that the government is sensitive towards women's health especially maternal health. Political commitment, leadership and willingness to work with the private sector plays an important role in increasing investments made in the social sector.



Dr Radha Reddy, Fernandez Hospital, Telangana

Ms Rema Mohan

Speaking on the role of the private sector in investments in social sector, Ms Rema Mohan said that there exist large corporations who want to give back to the society. She was of the opinion that corporates can fill the gaps between financial needs of a programme and public investment made for them. Ms Mohan was full of hope on the various conversations happening around the needs of the social sector and said that these stimulating conversations would definitely lead to outcomes. She thought that the much-needed rigour and efficiencies is being brought to systems by the private sector. She reiterated that wherever legislation is backed by power, progress is assured.

"There is a certain kind of goodwill associated for the corporates when they enter a social sector. Hence going beyond Corporate Social Responsibility, corporate organisations are identifying the needs of the social sector and are coming up with innovative financial solutions in order to serve these identified needs," she concluded.



Ms Rema Mohan, National Stock Exchange Foundation, Maharashtra



Mr Amit Narkar

Mr Amit Narkar spoke mainly about the role of civil societies in influencing investments in the social sector. Historically, civil societies played a major role in public finance. They served as a mediator in linking public finance to public issues.

“The role of the civil society is defined by the nature/character of the state. When the nature of state changes, role of civil society also changes,” Mr Narkar said. He stressed that people have the right to know how their money is being spent or invested. Civil societies are taking up this job of increasing public awareness. Social audits have brought the issue of accountability to the fore, he said.

He concluded by reiterating that civil societies have an unspoken partnership with the people. They represent people’s issues and also create awareness regarding government expenditure and investments on these critical issues. **Thus, civil societies are a link between the people and the government.**



Mr Amit Narkar, National Centre for Advocacy Studies, Maharashtra

“The role of the civil society is defined by the nature/character of the state. When the nature of state changes, role of civil society also changes,” Mr Narkar said



Ms Misaki Akasaka Ueda, UNICEF India

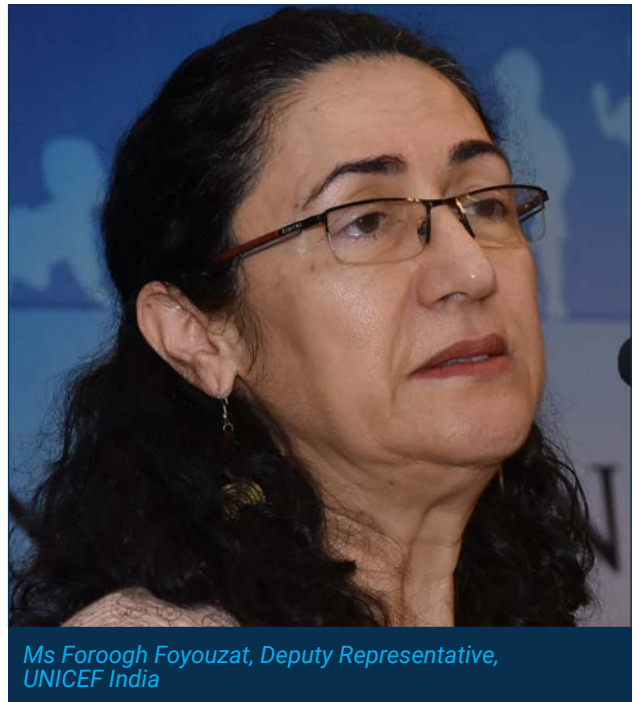
Ms Misaki Akasaka Ueda

Ms Ueda spoke mainly about a number of factors regarding the role of development partners such as the UN in the social sector. The main takeaways were:

- ✓ Given the lack of prioritisation, effectiveness, efficiency and inclusiveness in public finance in India, UN organisations have an important role to help India control its slowing GDP growth.
- ✓ She spoke about the importance of cost-effective packages with sector specific intervention. She cited the example the nutrition sector where such cost effective intervention had proved to be successful.
- ✓ **Another effective way of enabling efficient allocations can be through tracking fund flows, she said. A proper tracking system which reviews allocations and the impact of those allocations on the concerned sectors is important.**

Chair- Ms Foroogh Foyouzat

The session was chaired by Ms Foyouzat, who reiterated the importance of effective, efficient and equitable allocations. She concluded by saying that all the efforts made finally boil down to whether outcomes were achieved. Thus there is a strong need for result based budgeting and effective investments in order to generate value for money spent.



Ms Foroogh Foyouzat, Deputy Representative, UNICEF India

Q&A

The panel was asked how to incentivise investments in remote areas and get the private sector to contribute there.

Rema Mohan answered by saying that many corporate organisations are extremely willing to go to far flung interiors and invest in remote geographies. There is interest in such areas where they need to work and make those sectors better.

Q&A

The Panel was asked about the reason behind ignorance of corporates in some scenarios towards deprived areas.

Rema Mohan said that working in the social sector entails huge costs and sometimes the paucity of funds makes it difficult. For example, investing in residential schools is the need of the hour, but not many are interested in investing for the same. The need has definitely been identified but there are a lot of constrains under which the corporate sector works which confines their interventions. The governments need to prioritise better and the government needs to identify corporate organisations as facilitators in order to convert objectives into allocations.



Public finance for women and children – the way forward

- ✓ Professor Abhay Pethe highlighted the need for **dialogue among stakeholders** in facilitating cross learning across states , and in contributing to a shared understanding of practices relating to gender and child budgeting.
- ✓ He spoke about the **importance of partnerships** between civil society, academic institutions and government to identify needs of the most vulnerable, create conceptual frameworks, encourage research and advocacy, and set up monitoring and evaluation systems on issues pertaining to women and children.
- ✓ Ms Anuradha Nair spoke about the Centre of Excellence (CoE) for Public Finance in Maharashtra as **a model of a state level knowledge collective**, that includes think tanks, academia and civil society. Going forward, she said, this CoE would be critical for UNICEF and MSEPP in their joint agenda to influence discourse and policy on gender justice and child rights.



SESSION: 1





SESSION: 2



SESSION:3



SESSION: 4



ANNEXURE: AGENDA

National Consultation on Public Finance for Women & Children

Date – 23 January 2020

Venue – Hotel Avion, Near Domestic Airport, Vile Parle (East), Mumbai

Session 1	Inaugural
10.00 am – 10.10 am	Inaugural address <i>Prof Ravindra Kulkarni, Pro Vice-Chancellor, University of Mumbai</i>
10.10 am – 10.20 pm	UNICEF's role in influencing public finance for children <i>Forough Foyouzat, Deputy Representative, UNICEF India</i>
10.20 am – 10.30 am	UN Women's role in influencing public finance for women <i>Nishtha Satyam, Deputy Representative, UN Women India</i>
10.30 am – 10.40 am	Planning and budgeting for women and children in Maharashtra <i>Pravin Ghughe, Chairperson, Maharashtra State Commission for Protection of Child Rights</i>
10.40 am – 11.00 am	Keynote address <i>Syeda Saiyidain Hameed, Former Member Planning Commission</i>
11.00 am – 11.10 am	Tea break
Session 2	Gender budgeting and child budgeting across states and local levels - Challenges and bottlenecks
	<i>Chaired by Dr Aasha Kapur Mehta, Institute for Human Development</i>
11.10 am – 11.25 am	Experiences from Kerala <i>Dr Mridul Eapen, Member, State Planning Board, Government of Kerala</i>
11.25 am – 11.40 am	How Assam institutionalised child budgeting <i>Simonti Chakraborty, Centre for Budget and Governance Accountability</i>
11.40 am – 11.55 am	Gender budgeting and child budgeting in Bihar <i>Dr Barna Ganguly, ADRI</i>
11.55 am – 12.10 pm	Odisha's experience with gender budgeting <i>Uppali Mohanty, Centre for Youth and Social Development</i>
12.10 pm – 12.25 pm	Lessons from Maharashtra – at the state and local level <i>Rajeshwari Chandrasekar, UNICEF Maharashtra</i>
12.25 pm – 12.30 pm	Remarks by the Chair
12.30 pm – 1 pm	Q&A
1.00 pm – 2.00 pm	Lunch break



Session 3	Assessing social sector investments on women & children in relation to their needs <i>Chaired by Dr Abhay Pethe, Mumbai School of Economics & Public Policy</i>
2.00 pm – 2.30 pm	Public investment on children – a comparative analysis of 16 Indian states with focus on health and nutrition <i>Jyotsna Jha, Centre for Budget and Policy Studies</i>
2.30 pm – 2.45 pm	Social sector spending on Education and WASH <i>Pinaki Chakrabarty, UNICEF Chennai</i>
2.45 pm – 3.00 pm	Financing for protection of women and children from violence and abuse – the case of Maharashtra <i>Snehal Shah, Accountability Initiative</i>
3.00 pm – 3.15 pm	A comparative analysis of urban vulnerabilities in Mumbai, Kolkata and Bhopal <i>Anuradha Yagya, National Institute of Urban Affairs</i>
3.15 pm – 3.20 pm	Remarks by the Chair
3.20 pm – 3.50 pm	Q&A
3.50 pm – 4.00 pm	Tea break
Session 4	Development partners' role in social sector programming and investment
4.00 pm – 5.00 pm	A moderated panel discussion chaired by <i>Foroogh Foyouzat, Deputy Representative, UNICEF India</i> <i>Discussants</i> <ul style="list-style-type: none"> ✦ <i>Sujata Saunik, Additional Chief Secretary - Skills Development, Government of Maharashtra</i> ✦ <i>Misaki Akasaka Ueda, UNICEF India</i> ✦ <i>Dr Radha Reddy, Fernandez Hospital, Telangana</i> ✦ <i>Rema Mohan, NSE Foundation</i> ✦ <i>Amit Narkar, National Centre for Advocacy Studies</i>
5.00 pm – 5.30 pm	Q&A
5.30 pm – 5.45 pm	Public Finance for women and children – the way forward <i>Dr Abhay Pethe, MSEPP</i>







