

UNION BUDGET 2020-21 AND THE GENDER BUDGET STATEMENT: A CRITICAL ANALYSIS FROM A GENDER PERSPECTIVE

Aasha Kapur Mehta

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ABSTRACT

In her Budget Speech on 1 February 2020, Finance Minister, Nirmala Sitharaman, emphasised a “three-pillar framework” that promised fulfillment of the aspirations of different sections of the society, economic development and a caring society. It is undeniable that all three issues are extremely important. However, the need for caring and compassion has never been greater in India, than at the present time when the country has been ravaged by health, employment and livelihood related shocks due to Covid-19. This paper uses a gender lens to review the three pillar framework in the Union Budget 2020-21.

A few months before preparing the Annual Union Budget, the Ministry of Finance issues a Budget Circular. The Budget Circular 2020-21 was issued on 2 October 2019 and required all ministries and departments to report allocations for women and girls in their existing schemes in the Gender Budget Statement (GBS) for Budget 2020-21. This paper analyses the extent to which ministries and departments complied with this stipulation in the GBS. It also highlights the inaccuracies in reporting that only 5 percent of India’s Total Budgetary Expenditure is spent on women and girls. This inaccurate reporting has persisted since the introduction of the GBS both due to flaws in its conceptualisation as well as in the process followed for reporting in it.

The paper analyses the schemes and allocations reported in the GBS by the Department of Rural Development, to illustrate how reporting can be improved even within the existing format of the GBS, despite its flaws. It draws attention to the Gender Budget prepared by the Government of Odisha to identify ways in which the Union Budget and Budgets of several State Governments can be made more caring and compassionate.

India was at the forefront of Gender Budgeting more than a decade ago. However, over the years it has lost the gains made during the initial years of implementing Gender Budgeting. It can regain that lost ground as well as achieve the promises made in the three pillars presented in Union Budget 2020-21 by using the six question framework and tools of Gender Budgeting discussed in the paper. Not only will this help them to provide appropriate budgetary estimates in the GBS but it will also lead to gender and poverty transformative planning, budgeting, implementation and outcomes. Perhaps next year’s Budget 2021-22 may then qualify as a Budget that represents a caring society.

Union Budget 2020-21 and the Gender Budget Statement: A Critical Analysis from a Gender Perspective

Aasha Kapur Mehta*

1. INTRODUCTION

Union Budget 2020-21 aims to address the aspirations and hopes of the youth, Scheduled Castes (SCs) Scheduled Tribes (STs), minorities and women, who are seeking a better life. In her Budget Speech on 1 February 2020, the Finance Minister Nirmala Sitharaman said that her Budget was worked out on the basis of a “three-pillar framework,” consisting of (1) Aspirational India as all sections of the society seek better standards of living, with access to health, education and better jobs; (2) Economic development for all through reforms that would ensure higher productivity and greater efficiency; and (3) A caring society that is both humane and compassionate. She also referred to the enhancement of social security in the country by improving the pensionary system and by deepening insurance penetration (Ministry of Finance 2020a). All three issues are extremely important at the present time. Prior to the announcement of the Union Budget, Budget Circular 2020-21 issued on 2 October 2019, required all ministries and departments to report allocations for women and girls in their existing schemes in the Gender Budget Statement (GBS) for Budget 2020-21. If necessary, new programmes and schemes could be initiated to enable this.

In view of the above, the objectives of this paper are: (a) to analyse the extent to which GBS 2020-21 (or Statement 13) complies with or deviates from the mandated allocations for women and girls mentioned in Budget Circular 2020-21; (b) to identify the scope for corrective action while reporting information in the GBS and explore ways in which the GBS can be made a more useful tool for bridging gender gaps; and (c) to review Budget 2020-21 from a gender perspective in the

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context of commitments made by the Finance Minister regarding the promise of caring and compassion in society.

The paper is organized as follows. Section 2 briefly explains what is meant by Gender Budgeting. It then discusses the extent to which ministries and departments complied with Budget Circular 2020-21 while reporting budget estimates in GBS 2020-21. Section 3 analyses the allocations reported in Parts A and B of the GBS. It then reviews the allocations reported in it by the Department of Rural Development to try to illustrate ways to increase the accuracy of what is reported in the GBS. Section 4 explains why the GBS is flawed and then clarifies that to make the GBS meaningful, the process used for reporting estimates has to change. Each ministry must first implement Gender Budgeting and determine what it can do this year to bridge gender gaps in its domain of work before it identifies budgetary estimates for the GBS. This will make the GBS a more useful policy tool. Section 5 compares the approach adopted by the Union Budget with the approach adopted by the Government of Odisha. Section 6 reviews the three pillars, on which Budget 2020-21 is based, from a gender lens. Finally, the last section provides a conclusion and a way forward to ensure that gender perspective is taken into account during the preparation of budgetary estimates.

2. GENDER BUDGETING, BUDGET CIRCULAR 2020-21 AND GENDER BUDGET STATEMENT 2020-21

Gender Budgeting is a process of using a gender perspective at all stages of policy making. This includes the use of a gender lens in the formulation of legislation, policies, plans, programmes and schemes; allocation and collection of resources; implementation, execution, monitoring, audit and impact assessment of programmes and schemes; and corrective action to address gender disparities. It is far from just reporting information in the format provided for the GBS. It uses the Budget as one of many entry points to correct gender gaps but it is not limited to the Budget Statement. Rather, it is a continuum or an ongoing process of applying a gender lens at all stages of policy making – before, during and after the passage of the Budget.

Every year, a few months before preparing the Annual Budget, the Ministry of Finance issues a Budget Circular. This is usually issued in September or early October and contains formats, circulars, guidelines, timelines, etc., for submitting information related to the Union Budget to the Budget division of the Ministry of

Finance. Budget statements are prepared on the basis of the information furnished by the ministries or departments. One of these statements is the Gender Budget Statement (GBS). In order to prepare it, the budget circular requires ministries and departments to highlight the quantum of public expenditure they have earmarked for women for the upcoming year.

When the GBS was first introduced in the Union Budget 2005-06 it was called Statement 19. From Budget 2006-07 to 2016-17, it was called Statement 20. Since Budget 2017-18, it is called Statement 13. The GBS gets a lot of attention because it is included in the main budget, and it is tabled in Parliament.

The Budget Circular requires ministries and departments to highlight the quantum of public expenditure earmarked for (a) programmes with 100% provision for women in Part A of the GBS and (b) between 30% to 99% provision for women in Part B. What differentiates Budget Circular 2020-21 from earlier circulars, is that it clearly stipulates that all sectors and departments have an impact on the lives of women and girls. It uses the term “compulsory allocations” for Gender Budgeting and requires that they are reported under Statement 13 of the Expenditure Profile 2020-21. It also requires that all ministries and departments “strictly” follow the instructions issued by the Secretary of the Ministry of Women and Child Development (MWCD) in this regard. It mentions that the “process of budget planning and preparation provides a critical opportunity to identify, prioritize and address gender concerns in all ministries/departments” (Ministry of Finance 2019), and provides scope for making existing schemes/ programmes more gender responsive or for formulating new schemes/ programmes.

2.1 Gender Budget 2020-21: Allocations

The allocations reported in the Gender Budget in the last three years are presented in Table 1. The total allocation for the Gender Budget in 2020-21 was Rs 143461.72 crore, of which Rs 28568.32 crore has been reported in Part A and Rs 114893.40 crore in Part B. The share of the Gender Budget as a percentage of Total Budgetary Expenditure was 4.98 percent in 2018-19 (actuals), 4.91 percent in 2019-21 (budget estimates), 5.29 percent in 2019-20 (revised estimates), and only 4.72 percent in 2020-21 (budget estimates). While these levels are low, over the last 15 years, the size of the Gender Budget has remained below 5 percent in most years with few exceptions.

Table 1
**Allocations reported in the Gender Budget in Rs crore
 and as a percent of Total Expenditure**

Item	2018-2019 Actuals	2019-2020 Budget Estimates	2019-2020 Revised Estimates	2020-2021 Budget Estimates
Total Budgetary Allocation to Women Specific Schemes or Part A of the GBS	24440.07	27420.03	29473.52	28568.32
Total Budgetary Allocation for Pro Women Schemes or Part B of the GBS	90766.54	109514.07	113339.78	114893.40
Gender Budget (Part A+B)	115206.61	136934.10	142813.30	143461.72
Total Expenditure	2315113	2786349	2698552	3042230
Gender Budget as a Percent of Total Budgetary Expenditure	4.98	4.91	5.29	4.72

Source: Ministry of Finance, Budget 2020-21

It is incorrect to suggest, based on what is reported by ministries and departments in the GBS, that only 5 percent or less of the Total Budgetary Expenditure in India benefits women and girls. Yet this inaccurate reporting persists for many reasons that are discussed later in this paper. However, the two most important reasons for inaccurate reporting are the following. First, several programmes that benefit women and girls are simply not reported in the GBS. Second, inadequate efforts have been made by ministries and departments to understand the gender dimensions of government programmes, and to make provisions to bridge gender gaps, prior to reporting in the GBS.

Box 1: Questions that each Ministry/ Department must address

- What are the Goals and Objectives that my Ministry/ Department seeks to achieve? How do they contribute to the larger National Goal of achieving Gender Equality?
- What are the needs and priorities of women, especially those who are poor, in my Ministry/ Department's domain of work?
- Are these presently included and addressed in the Ministry/ Department's Policies, Plans, Programmes and Schemes?
- What activities will the Ministry/ Department undertake this year that will reduce gender gaps?
- What difficulties does the Ministry/ Department face in enabling its services to reach women and girls?
- How can these challenges be addressed?

Source: MWCD Handbook of Gender Budgeting 2015.

Each ministry and department needs to answer six questions based on the framework listed in Box 1 , so as to understand the needs and priorities of women, especially those who are poor. This framework enables ministries and departments to plan what they can do in the year as well as in the long-term to meet those priorities, and hence, bridge gender gaps. Unless ministries and departments fix the process of reporting by first understanding and implementing Gender Budgeting and then determining what is to be reported in the GBS, it will remain a flawed statement.

These questions cannot be answered without visiting villages and slums to undertake Participatory Planning and Budgeting, Gender Aware Policy Appraisal such as through situation analysis and the five step framework, Spatial Mapping and the use of Gender Sensitive Checklists. Only after this is implemented will it be possible for a ministry or department to report allocations in the GBS.

Participatory planning and budgeting ensure that women's priorities are given importance. For instance, in villages where there are deep-seated cultural barriers that prevent women from raising their concerns during a Gram Sabha, a short-term solution, while we wait for a change in attitudes, is to hold a Mahila Sabha (women's meeting) prior to the Gram Sabha to ensure women's priorities are included in the plans.

The five-step framework developed by Debbie Budlender is one of the many tools for Gender Budgeting. It consists of: (a) understanding gender gaps (b) seeing if policy addresses them (c) assessing if budgetary allocations are adequate (d) reviewing the expenditure of the last few years and (e) examining if the situation has changed over time.

On the other hand, spatial mapping is also of great importance. It tells us how provisioning is spread across a state, district, block, and even panchayat. However, in one gram panchayat with a population of 5,000 there were only two AWCs. Hence, despite universal entitlement, the number of AWCs falls short of norms. Spatial mapping helps us to know this. Additionally, it tells us whether or not the AWCs are located in the poorer habitations of a panchayat.

Another tool to ensure women's participation in the budget preparation process is the use of gender-sensitive checklists, developed by the MWCD. There are three parts to this: planning and budgeting; performance audit, and future planning and corrective action. If ministries can adhere to the above guidelines, the reporting of allocations in GBS becomes more accurate.

2.2 Budget Circular and Gender Budget Statement 2020-21: Compliance and Deviations

Ministries and Departments that Reported Allocations in the GBS

There are more than 70 ministries and departments that demand grants from the government. 57 of them have Gender Budget Cells. However, only 34 of these 57 ministries and departments have reported allocations in the Gender Budget Statement 2020-21.

- 18 ministries/ departments reported allocations in Part A of the GBS 2020-21. Six of the 18 reported allocations only in Part A.
- 28 ministries/ departments reported allocations in Part B* of the GBS 2020-21. Of them, there were 16 that reported only in Part B.
- 12 ministries/ departments reported allocations in both Parts A and B (see Table 2).

Table 2
**Ministries and Departments Reporting Allocations in the GBS in
only Part A, only Part B and both Parts A and Part B**

Reporting only in Part A	Reporting only in Part B
Department of Agricultural Research and Education	Department of Agriculture, Cooperation and Farmers' Welfare
Law and Justice	
Ministry of Micro, Small and Medium Enterprises	Atomic Energy
Ministry of Railways	Ministry of Culture
Ministry of Road Transport and Highways	Ministry of Earth Sciences
Department of Science and Technology	Ministry of Electronics and Information Technology
Reporting in both Parts A and B	Department of Fisheries
Ministry of AYUSH	Department of Animal Husbandry and Dairying
Ministry of Development of North Eastern Region	Department of Health and Family Welfare
Ministry of External Affairs	Ministry of Housing and Urban Affairs
Department of Health Research	Ministry of Labour and Employment
Police	Ministry of New and Renewable Energy
Department of School Education and Literacy	Department of Social Justice and Empowerment
Department of Higher Education	Department of Empowerment of Persons with Disabilities
Ministry of Minority Affairs	Ministry of Textiles
Ministry of Petroleum and Natural Gas	Ministry of Tribal Affairs
Department of Rural Development	Ministry of Youth Affairs and Sports
Ministry of Skill Development and Entrepreneurship	
Ministry of Women and Child Development	

* This does not include Andaman and Nicobar Islands, Dadra and Nagar Haveli, Daman and Diu, Chandigarh, Ladakh and Lakshadweep which also reported allocations in the GBS.

Ministries/ Departments that Did Not Report Allocations in the GBS: An Illustration

On the other hand, more than half the total number of ministries and departments did not comply with the directions stipulated by the Ministry of Finance (see Table 3). These include Commerce, Posts, Telecom, Consumer Affairs, Corporate Affairs, Finance, Defence, Parliamentary Affairs and Panchayati Raj. Some of them had reported in the GBS in the past.

For instance, the Ministry of Panchayati Raj reported allocations in Part B of the GBS from 2008-09 for schemes such as Panchayat Mahila Evam Yuva Shakti Abhiyan and Rashtriya Gram Swaraj Yojna that were subsequently subsumed in the Rajiv Gandhi Panchayat Sashaktikaran Abhiyan in 2012-13 and continued till 2016-17. It also reported large allocations for the Backward Regions Grants Fund in 2013-14 and 2014-15. However, it has not reported any allocations for women in either Part A or B since Budget 2017-18. The Panchayati Raj ministry implements a Centrally Sponsored called Rashtriya Gram Swaraj Abhiyan since 2018 but allocations have not been reported either in Part A or Part B of the GBS.

Table 3

Ministries/ Departments that did not Report Allocations in the GBS

Ministries/ Departments not reporting in the GBS	
Department of Chemicals and Petrochemicals	Department of Heavy Industry
Department of Fertilisers	Department of Public Enterprises
Department of Pharmaceuticals	Ministry of Home Affairs
Ministry of Civil Aviation	Ministry of Information and Broadcasting
Ministry of Coal	Department of Water Resources, River Development and Ganga Rejuvenation
Department of Commerce	Department of Drinking Water and Sanitation
Department for Promotion of Industry and Internal Trade	Ministry of Mines
Department of Posts	Ministry of Panchayati Raj
Department of Telecommunications	Ministry of Parliamentary Affairs
Department of Consumer Affairs	Ministry of Planning
Department of Food and Public Distribution	Ministry of Power
Ministry of Corporate Affairs	Department of Land Resources
Ministry of Defence (Civil)	Department of Biotechnology
Ministry of Environment, Forests and Climate Change	Department of Scientific and Industrial Research
Department of Economic Affairs	Ministry of Shipping
Department of Expenditure	Department of Space
Department of Financial Services	Ministry of Statistics and Programme Implementation
Department of Investment and Public Asset Management	Ministry of Steel
Department of Revenue	Ministry of Tourism
Ministry of Food Processing Industries	

3. GENDER BUDGET STATEMENT 2020-21: A CRITICAL LOOK

As mentioned above, only 18 ministries and departments have reported allocations in Part A and 28 in Part B in budget estimates 2020-21. However, just four of them, viz., Department of Rural Development, Ministry of Women and Child Development, Ministry of Petroleum and Natural Gas and Police, accounted for as much as 96 percent of the estimates reported in Part A of the GBS (Table 4).

In Part B of the GBS too, just four ministries and departments, account for 75 percent of the allocations that are pro women and girls. These are the Department of Health and Family Welfare, Department of Rural Development, Department of School Education and Literacy and Ministry of Women and Child Development (see Table 4).

Table 4

Four Ministries/ Departments Reporting the largest Budgetary Allocations for Women Specific Schemes in Part A of the Gender Budget Statement

Ministry/ Department	Allocation to Women Specific Schemes 2020-2021 Budget Estimates	Percent of Budgetary Allocation to Part A of the GBS
Women Specific Schemes (Part A)		
Department of Rural Development	21437.79	75.0
Ministry of Women and Child Development	3919.00	13.7
Ministry of Petroleum and Natural Gas	1118.00	3.9
Police	1004.07	3.5
Others	1089.46	3.8
Total Budgetary Allocation to Women Specific Schemes or Part A of the GBS	28568.32	100.0
Pro Women Schemes (Part B)		
Department of Health and Family Welfare	27271.27	23.74
Department of Rural Development	25110.90	21.86
Department of School Education and Literacy	17636.10	15.35
Ministry of Women and Child Development	16790.52	14.61
Others	28084.61	24.44
Total Budgetary Allocation to Pro Women Schemes or Part B of the GBS	114893.40	100.0

Source: Gender Budget Statement 2020-21

Improving Estimates Reported in the Gender Budget: An Illustration based on Department of Rural Development

The Department of Rural Development is the largest contributor to the budgetary estimates reported in the Gender Budget 2020-21. One third of the

total value of the total Gender Budget comprising both Parts A and B is reported by it. The Department accounts for 75 percent of the total budgetary allocations reported in Part A and 21.86 percent of the the total budgetary allocations reported in Part B of the GBS 2020-21. The Department reports only two budget heads in Part A and two in Part B (see Table 5 below).

Table 5
Estimates reported by Department of Rural Development in the Gender Budget

Department of Rural Development Gender Budget Heads	2018-2019	2019-2020	2019-2020	2020-2021
	Actuals	Budget	Revised	Budget
		Estimates	Estimates	Estimates
Part A: 100% Women specific programmes	24440.07	27420.03	29473.52	28568.32
Total Department of Rural Development Part A	21041.60	19000.00	20412.72	21437.79
1. Rural Housing (Pradhan Mantri Awaas Yojana)	19307.95	19000.00	18475.00	19500.00
2. Indira Gandhi National Widow Pension Scheme	1733.65	...	1937.72	1937.79
Part B: 30% to <100% Women specific programmes	90766.54	109514.07	113339.78	114893.40
Total Department of Rural Development Part B	23496.76	24512.00	28179.27	25110.90
1. National Rural Livelihood Mission-Aajeevika	2891.74	4512.00	4512.00	4610.90
2. Mahatma Gandhi National Rural Employment Guarantee Scheme	20605.02	20000.00	23667.27	20500.00
Total Gender Budget	115206.61	136934.10	142813.30	143461.72

Source: Ministry of Finance Budget 2020-21

As much as 90 percent of the amount reported by Department of Rural Development as 100% women specific allocations is for allocations for the Pradhan Mantri Awaas Yojana. However, reporting the entire amount of Rs 19,500 crore budgeted for PMAY houses in Part A of the GBS is inaccurate for two reasons. First, PMAY houses are often jointly held by the husband and wife, so including them in Part A of the GBS is incorrect. This should be reported in Part B of the GBS. Second, the amount of Rs 19,500 crore includes Rs 2,800 crore for interest payment to NABARD for loans (Table 6). This cannot be regarded as an allocation that benefits women and so should not be reported in the GBS.

Table 6
Budget Estimates for Pradhan Mantri Awas Yojna (PMAY) – Rural

Pradhan Mantri Awas Yojna (PMAY) – Rural	Rs crore
PMAY-Programme Component	16600.00
Interest Subsidy	100.00
Interest Payment to NABARD for EBR Loans	2800.00
Total- Pradhan Mantri Awas Yojna (PMAY)- Rural	19500.00

Source: Ministry of Finance, Budget 2020-21

While the Department of Rural Development correctly reports budget estimates of Rs 1937.79 crore for the Indira Gandhi National Widow Pension scheme in Part A, however, it does not report other payments that benefit women that are also part of the National Social Assistance Programme (NSAP). For instance, a large proportion of the Rs 6,259 crore allocated to pensions for women senior citizens under the Indira Gandhi National Old Age Pension Scheme benefits women but is not reported by the Department of Rural Development in Part B of the GBS. As 48.5 percent of those getting old age pension are women, approximately Rs 3,038 crore (or 48.5 percent of Rs 6,259 crore) should be reported in the GBS in Part B.

On the other hand, the amount paid as old age pension increases from Rs 200 per month to Rs 500 per month for those above 80. As the life expectancy of women is higher than men, the share of women in pensions paid to people above 80 may increase. Hence, administrative data can be used to refine this estimate further, based on the share of women among those above the age of 80 who receive a pension as this data is not available in the public domain.

Similarly, amounts paid to women under the Indira Gandhi National Disability Pension Scheme and the National Family Benefit Scheme should be reported in the GBS Part B as well. Further, while the “caring-society pillar” rightly mentions social security through pensions and insurance, an allocation by Government of India of just Rs 200 per month as old-age pension does not meet the minimum threshold required for being classified as either “compassionate” or “humane”.

Two budget heads, National Rural Livelihood Mission-Aajeevika (NRLM) and Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) are reported in Part B of the GBS. NRLM includes schemes such as Deen Dayal Upadhyaya – Grameen Kaushalya Yojana (DDU-GKY) and Rural Self Employment Training Institute (RSETI) that give skills training to boys and girls. Hence NRLM is rightly reported in Part B of the GBS. The budget estimate reported for NRLM is Rs 4,610.90 crore or around 50 percent of the total demand for grant of Rs 9,210.04 crore. However, more than 50 percent should be reported in the GBS since the bulk of the benefits of NRLM are for women and girls. It would be very useful if information regarding allocations for girls trained under DDU-GKY and RSETI is reported separately in the GBS so that the reach of the programmes and their translation into placement in jobs through DDU GKY and work through RSETI can be tracked.

Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) workers have been provided skills through Project UNNATI to enable them to move up the ladder in terms of skills. The allocations for women under this could also be reported separately as well. In the context of MGNREGS, the Ministry of Rural Development reports one-third of the total budget for MGNREGS in Part B of the GBS. However, the data that is available on the MGNREGA website shows that women workers account for around 55 percent of the total person days of work under MGNREGS (see Table 7).

Table 7
**Person Days Worked by Women out of Total Person
Days Worked at MGNREGS Worksites**

	FY 2019- 2020	FY 2018- 2019	FY 2017- 2018	FY 2016- 2017	FY 2015- 2016
Person days worked by Women out of Total (%)	54.78	54.58	53.53	56.16	55.26

Source: Ministry of Rural Development website accessed 28 February 2020

Based on the principle that atleast one-third of the total person days worked under MGNREGS should be by women, out of the Rs 60,000 crore budgeted for MGNREGS in 2019-20, the Department of Rural Development reported only Rs 20,000 crore in Part B of the GBS. Applying the same principle, out of the revised estimate of Rs 71,001.81 crore for MGNREGS for Budget 2019-20 the Department reported a revised estimate of Rs 23,667.27 crore for this head in Part B of the GBS. However, this is inaccurate since the data on the MGNREGS website shows that 54.78 percent of person days were worked by women. Hence 54.78 percent of Rs 71,001.81 crore (or Rs 38,895 crore) should be reported by the Department in the GBS Part B instead of Rs 23,667.27 crore. Since 55 percent of person days in MGNREGS have been contributed by women for several years, it would be more accurate for the Department to revise the budget estimate for MGNREGS in GBS 2020-21 from Rs 20,500 crore to Rs 33,825 crore.

Inadequate Allocations for Schemes: Caring Society?

The second highest budgetary allocation in Part A of the GBS is Rs 3,919 crore for the Ministry of Women and Child Development. Around 64 percent of this or Rs 2,500 crore, is for pregnant women under the Pradhan Mantri Matru

Vandana Yojana (PMKVY). There have been complaints of low coverage in the context of PMMVY. For instance, Chandra (2020) cites an RTI application filed by Ritika Khera, Jean Dreze and Anmol Somanchi, which shows that only “38.3 lakh women, or 61% of the 62.8 lakh beneficiaries registered under the PMMVY between April 2018 and July 2019, received the full amount of Rs 5,000 promised under the scheme.”

Referring to the above RTI application, Chandra notes:

“the scheme failed to reach at least 49% of total 123 lakh mothers who are estimated to have given birth to their first child and, therefore, it was able to benefit only 31% of its intended beneficiaries. Worse, the economists contend, since the total number of births in 2017 was 270.5 lakh, the number of births covered stands at 23% of the total number of child births that year, and proportion of those who actually received the cash benefit is a paltry 14%.”(Chandra 2020)

Clearly, the allocations for PMMVY need to be substantially higher if the scheme aims to reach all those for whom it is intended. However, allocations alone are far from enough. Following up to ensure that all women who are entitled to benefit from the scheme are aware of it and get the promised benefits is also critical.

Apart from the four ministries and departments mentioned above, the allocations reported by the other 14 ministries and departments in Part A of the GBS are minuscule and together account for 3.8 percent of the total.

Unspent Budgets and Reduction in Allocations

The amounts budgeted for the Police for the safety of women under the Nirbhaya fund show a decline relative to budget estimates for 2019-20. The decision to reduce this allocation may have been determined by the unspent amounts of around Rs 40 crore in the revised estimates of 2019-20. The reasons for the inability to spend the allocated amounts need to be investigated, especially in light of continued violence against women threatening their safety and compromising their security.

The allocations by the Ministry of Skill Development and Entrepreneurship for women-specific schemes have decreased by Rs 107 crore between budget estimates of 2019-20 and 2020-21. This is a cause for concern, and the challenges faced by the Ministry need to be explored and addressed.

Similarly, the Department of Social Justice and Empowerment was unable to spend Rs 93 crore allocated to it in the budget estimates of 2019-20 for hostels meant for girls from SC households. MWCD was also unable to spend Rs 120 crore out of Rs 165 crore allocated to it for working women's hostels in the budget estimates of 2019-20. Given the safety concerns, there is dire need for girls hostels to enable them to study and to provide safe residential facilities for working women. Hence, the reasons for these unspent balances need to be understood and addressed.

In addition to unspent balances in Beti Bachao Beti Padhao and working women's hostels, MWCD had unspent balances of Rs 150 crore in the Scheme for Adolescent Girls, Rs 100 crore in the allocations for Mahila Shakti Kendra, Rs 70 crore in one stop crisis centres and Rs 15 crore in Swadhar Greh scheme. The allocations made for such facilities are important to combat violence against women, and serious efforts are needed to ensure that funds under these heads are utilized effectively. The total unspent balances with MWCD in revised estimates of 2019-20 were Rs 667 crore.

4. REINVENTING THE GENDER BUDGET STATEMENT: ISSUES NEEDING ATTENTION AND RECTIFYING THE PROCESS

While the GBS has successfully drawn attention to budgetary allocations by different ministries/ departments for schemes that benefit women, it has several flaws that need to be addressed. A few of these are outlined below.

There are errors in reporting demand-for-grants in both Part A and Part B of the GBS. Anomalies occur because the time given to ministries and departments for reporting information for the GBS is limited. Several programmes and schemes listed in Part B of the GBS simply report a flat 30, 40 or 50 percent of the total allocations. The preparation of the Gender Budget Statement for the Union Budget remains largely an ex-post exercise. Most of the ministries and departments report information for GBS on their schemes, after the total allocations for the schemes have been decided. The assumptions made by ministries/ departments while apportioning funds to Part B of the Statement remain unclear. There are problems of disaggregating allocations between men and women. Not all allocations for women that constitute 30 percent or more of the provisioned amount necessarily

get reported in the Gender Budget Statement. There are several schemes in which allocations for women constitute less than 30 percent of the provisioned amount. These issues are ignored in the GBS. Hence, it is erroneous to argue that only 5 or 6 percent of the Budget reaches women (see for example, Das and Mishra (2006); Parvati, Jhamb, Shrivastava and Rehman (2012); Mishra and Sinha (2012); and Mehta (2013)).

Rectifying the Flaws in the Gender Budget Statement

In order to rectify the flaws in the Gender Budget Statement and make it meaningful, the process used for determining and reporting the estimates needs to change. At the outset, each ministry/ department must answer the questions listed in Box 1 above.

The estimates of budgetary allocations for women and girls should be based on a roadmap prepared by each ministry/ department, which shows how it plans to meet gender needs and bridge existing gender gaps. This will convert the GBS from being a casually-reported ex-post statement to a document that is used on a continuing basis to transform the lives of women and girls in each department's domain of work, by enabling government services to reach the hardest to reach so that they are not left behind.

In particular, ministries/ departments which deliver infrastructure facilities, such as roads, consider their services to be gender-neutral and do not know why and how to report in the GBS. However, it is important to draw attention to the fact that with a little thought, the same facilities could become far more useful for the less privileged. For instance, while major roads and highways are primarily used by fast-moving vehicular traffic, pedestrians also use them, and often find it difficult to cross them. In such a scenario, building and maintaining well-lit subways and foot-over bridges would reduce accidents and ease the burden of travelling for those who do not have vehicles. Similarly, rest areas could be developed at frequent intervals along roads and highways, not only for use of toilet facilities but also to take the weight off the backs of women (and men) who are carrying headloads.

On the other hand, spaces could be created in hospitals where women (and men) can stay, rest, and sleep, while waiting for their turn as patients as well as caregivers if they cannot afford hotels. Similarly, safe working women's hostels, spaces in markets where they can sell their produce, pavements on the roads so that the old

or physically challenged do not have to negotiate potholes or rubble, rest areas on railway platforms, etc., are among a few examples of gender sensitive planning and budgeting in infrastructure. It is also important that existing infrastructure is well-maintained and made functional. For instance, a large number of public toilets are built across the country every year but ensuring sustainable functionality is critical to prevent them from falling into a state of disrepair. The expenditure for these facilities could be reported in the GBS as they contribute towards achieving a caring and a humane society.

5. UNION BUDGET 2020–21: CONTRASTING THE CENTRE’S APPROACH TO GENDER BUDGETING WITH THAT OF SELECTED STATES

Many state governments have also been presenting Gender Budgets, along with their state budgets. Kerala, Odisha, Bihar and Karnataka and several other states have been performing better compared to some of the other states¹. For instance, the Government of Odisha, on an average, earmarks 36 percent or more of its total annual budgetary allocations to meet the requirements of the Gender Budget (Parts A and B combined). Government of Kerala reports 18.4 percent of its Budget in the Gender Budget. However, the Gender Budget for India is a fraction of this at less than 5 percent (see Table 9).

Table 9
Gender Budget as a Percent of Total Budgetary Expenditure: Odisha and India

Budget Year	Women Specific (100%)	Women Specific (30% to <100%)	Total
Odisha			
2018-19	2.32	35.36	37.68
2019-20 RE	1.96	37.19	39.15
2020-21 BE	1.79	34.01	35.8
India			
2018-19	1.06	3.92	4.98
2019-20 RE	1.09	4.2	5.29
2020-21 BE	0.94	3.78	3.72

Source: Data collated from Odisha state government and the Ministry of Finance, Government of India

The Odisha government provides universal health care. Through its flagship scheme Biju Swastya Kalyan Yojana (BSKY), *assured free health services* are provided to

all the people from local sub-centre level all the way up to medical college hospitals. This is truly universal as this is available for everyone in the State. In addition, over 70 lakh economically vulnerable families in the State are provided annual health coverage of Rs.5 lakh per family and Rs.10 lakh for the women members of the family. Since ill health leads to entry into poverty for many of those above the poverty line and immiserisation for those already struggling with poverty, such efforts are genuinely aimed at building a caring society.

Another important initiative which has been taken by the Odisha government to stop distress migration is the provision of an *additional 100 days* of wage employment in rural areas under MGNREGS and an enhancement of MGNREGS wages on par with minimum wages in the identified blocks through providing a top-up of about Rs.100 per day from the state exchequer in addition to the wages provided by the union government. In Odisha the allocation for setting up Old Age Homes has also been increased five-fold. Such steps will certainly help build a “caring society,” which the Finance Minister has referred to in her Budget Speech 2020–21 as part of Government of India’s “three-pillar framework” for economic development in the country (Ministry of Finance 2020a).

India was at the forefront of Gender Budgeting more than a decade ago. However, over the years it has slowly lost the gains made. Statement 20 (now Statement 13) or the Gender Budget, requires substantial and continuous investment of time and thought by Gender Budget Cells of ministries and departments for proper implementation of the Gender Budget Charter 2007 issued by the Ministry of Finance (Mehta and Krishnan 2007).

6. REVIEWING THE THREE PILLARS IN BUDGET 2020-21 FROM A GENDER LENS

The Budget Speech 2020–21 by Finance Minister Nirmala Sitharaman has laid emphasis on a “three-pillar framework” that promises economic development, fulfilment of aspirations of different sections of the society, and to bring about a caring society.

However, women and girls are relegated only to the pillar called “caring society,” when one reviews the budget from a gender lens. There is no mention of meeting the aspirations of girls in achieving a “better standard of living, with access to health, education and better jobs”. Nor does the Budget recognise women’s massive

(but invisible) contribution to economic activities and economic development or identify measures needed to raise women's productivity and efficiency. The only reference to women in the context of agriculture is in item 23(6) regarding a village Storage scheme that would enable women SHGs to regain their position as "Dhaanya Lakshmi".

However, what needs recognition is the fact that women play a pivotal role as economic agents who contribute to the Gross Domestic Product (GDP). For instance, in agriculture, women work as agricultural labourers and farmers and they perform a range of tasks in production of major grains and millets, in preparing land for sowing, seed selection, sowing, weeding, transplanting, threshing, winnowing and harvesting. Additionally, they contribute to livestock production, fish processing and collection of non-timber forest produce, among others (Planning Commission 2007). Yet the only reference to women as workers in the budget is in the context of SHGs and in the section on economic development in item 40 which states that "young men and women have given up greener pastures elsewhere to contribute to India's growth. They are risk-taking and come up with disruptive solutions to festering challenges" (Ministry of Finance 2020a).

Most of the references to women are in the section titled "caring society," under a subheading called women and child, and social welfare (Scheduled Castes and Divyang). Hence by limiting women and girls to the section on caring society, Budget 2020-21 loses the ground that had been gained through decades of struggle that led to recognition of women's agency in the Eleventh Plan². The section in the Finance Minister's Budget Speech that refers to women and girls is concerned with Beti Bachao Beti Padhao (BBBP), education, age at marriage, motherhood and nutrition and Anganwadi workers. While Budget Speech item 65 states that "Beti Bachao Beti Padhao" has yielded "tremendous results" with the enrolment of girls at secondary school level at 81.32 percent compared to 78 percent for boys, however, it misses the fact that as many as 44.5 percent females in rural and 25 percent females in urban areas are not literate. Only 12 percent of females in rural and 34 percent in urban areas have completed secondary education (NSSO 2014). While this data predates BBBP, the kind of effort required at many levels to help us achieve tremendous results on education is not visible. Meanwhile the allocation for BBBP decreased by Rs 60 crore in the budget estimates for 2020-21 relative to the previous year.

Referring to the need to increase women's age of marriage to enable them to pursue higher education and careers (Budget Speech item 67) the Finance Minister drew attention to the critical issues of lowering maternal mortality as well as improvement of nutrition levels and the close correlation between health of mother and child. She mentioned that the Prime Minister's Overarching Scheme for Holistic Nourishment (POSHAN) Abhiyan was launched in 2017-18, and "more than six lakh anganwadi workers [have been] equipped with smart phones to upload the nutritional status of more than 10 crore households. The scale of these developments is unprecedented" (Ministry of Finance 2020a). Two points need attention in this regard.

First, while age at marriage is an important determinant of the survival and health of the mother and child, there are difficulties in implementing the **existing** Prohibition of Early Child Marriage Act 2006. A 2018 National Commission for Protection of Child Rights (NCPCR) study has found that that in 12 states more than 40 percent of teenage married girls had at least one child or more. Second, while providing smart phones to Anganwadi workers is helpful for reporting nutritional status, however, improvement in nutritional outcomes requires several other measures.

Most important among those are access to work and incomes to enable households to purchase food, strengthening of the health care system and raising awareness of mothers, adolescent girls, caregivers, Anganwadi workers, accredited social health activists (ASHAs), regarding optimal nutritional practices, effective breastfeeding techniques during the first six months after childbirth and optimum complementary feeding practices after the infant is six months old, through locally available and home-made nutrient rich products. Stringent enforcement of the Infant Milk Substitutes Act is needed together with providing access to functional and effective delivery of antenatal and postnatal care as well as health care and nutrition throughout the lifecycle. The information regarding optimum feeding practices, through spoken tutorials, is available at no cost as these are funded by government, and are freely downloadable from the internet. What is needed is that the Ministry of Women and Child Development (MWCD) and the Ministry of Health and Family Welfare (MoHFW) use the Anganwadi and health centre network as well as work through the Ministry of Information and Broadcasting to

spread awareness regarding these methods across the country in order to address malnutrition and morbidity.

7. CONCLUSIONS: TOWARDS A CARING AND COMPASSIONATE SOCIETY

The Union Budget 2020-21 has laid a lot of emphasis on budgetary allocations for development of world-class educational institutes, modern railway stations, airports, bus terminals, metro and railway transportation, high speed trains, warehousing, irrigation projects, expansion of the national gas grid, digital connectivity and new smart cities. While all of these are important, it is even more pressing to ensure that the poorest and most vulnerable women (and men) benefit from government spending on infrastructure. **What is needed is development of functional, usable, gender sensitive infrastructure that meets the practical and strategic needs of women and girls.** A few examples given earlier in the paper, illustrate this.

India is ranked 112 out of 153 countries on the Global Hunger Index 2020, based on undernourishment, child stunting, wasting and mortality. **Our record on health is abysmal with high levels of communicable and non-communicable diseases. Out of pocket expenditure on health care is far too high.** Any chronic disease suffered by anyone in the family exacerbates the situation of women in poverty due to financial and other costs and the burden of care work. Health shocks also push the non poor into poverty. **India's allocation to health care as a percent of GDP is among the lowest in the world** (Mehta and Pratap 2018). Therefore, it is important that the Union Government learns from states such as Odisha, as pointed out earlier, **to prioritise universal and equitable access to quality health care that is publicly provisioned and free across the lifecycle. This has been a longstanding and unmet demand.** While "Health for All" and Ayushman Bharat have been mentioned in the Union Budget 2020-21, the scheme provides only partial coverage to a fraction of the population. **Ayushman Bharat needs to be universalized based on public provisioning and not in public private partnership (PPP) mode.** What is of serious concern is the reduction in allocations for public hospitals such as AIIMS on which the poor depend in Budget 2020-21. This needs to be rectified urgently.

Despite India's commitments to the Sustainable Development Goals (SDGs), the ground reality has been that of **high levels of poverty and women's daily struggle for survival necessitated due to livelihoods earned from exploitative wages**. Most women work, but many of them are not counted as workers by the data systems. The international focus is on unpaid care work (i.e., cooking, cleaning, child care and elder care) contributed by women. However, the **unpaid economic contribution (in addition to unpaid care work) of millions of Indian women on family farms, looking after livestock and contributing to products that are sold by the men in the household remains unrecognised and invisible**. There is an incorrect perception, nationally and internationally, that the female work participation rate in India is very low. Our data systems must be rectified to capture the economic contribution of women to GDP.

Traditionally, it has been observed that women lay a lot of emphasis on providing nutritious food for the family so as to ensure good health. But, purchasing power is needed to buy food. This depends on availability of decent work and sustainable livelihoods at living wages for all women who are able to work. **Hence budgetary allocations to ensure access to food for all and that enable access to decent work have to be first priority, combined with social security at the level of a living wage for those who cannot work**. However, at present, social protection is tokenistic. For instance, the amount allocated by the Union Budget for old age pension is Rs 200 per month and is far too low. **Caring social protection would require that pension amounts are equal to the level of a living wage. Central caps on such allocations must be removed**.

The refrain across the country is **Kaam Dilao** or give us work. MGNREGS has been the lifeline of Indian villages. The effective implementation of employment generation schemes can ensure that women have access to decent work at living wages. Despite the demand across the political spectrum for increasing the allocation for MGNREGS in recent times (as well demands that the number of days of work and the wage rate be increased), Budget 2020-21 has allocated less than the amount that was provided in Budget 2019-20 revised estimates. Additionally, there is a fundamental flaw in the MGNREGA as it provides the right to demand work at the level of the household instead of the individual adult. Hence, it subsumes the right of women to demand work in the right of the household to demand work. The mandatory provision to allocate one-third of total work days

for women was an afterthought that was added after the Department of Women and Child Development pointed out the flaw. To correct this error, **all adult women must have separate job cards in their own name, entitling them to atleast 100 days of work.**

In summary, if all ministries step up efforts to identify the specific needs of women in their domain of work and plan what they can do this year to bridge gender gaps in the services they deliver, this will help them to provide appropriate budgetary estimates in the Gender Budget Statement. This will lead to gender and poverty transformative planning, budgeting, implementation and outcomes. Perhaps next year's Budget 2021-22 may then qualify as a Budget that represents a caring society.

Notes

1. Several state governments have been implementing gender budgets. Based on the information from the MWCD 2015 Handbook, Odisha, Tripura, Uttar Pradesh, Karnataka and Gujarat are among the early adopters of gender budgets. Madhya Pradesh, Jammu and Kashmir (erstwhile), Arunachal Pradesh, Chhattisgarh, Uttarakhand, Himachal Pradesh, Bihar, Kerala, and Nagaland have subsequently adopted gender budgets. Dadra and Nagar Haveli, Andaman and Nicobar Islands, Rajasthan and Maharashtra have adopted it more recently. The understanding of Gender Budgeting varies across states. But, there has been no continuity in terms of implementing gender budgets at the state-level. Some states which picked up the model done away with it after a few years, and then restarted it. While the majority of the states lists out a few sections in the main Budget to term them as Gender Budget, Odisha, Bihar, Kerala and Karnataka, on the other hand, provide a detailed Gender Budget report every year.
2. The Eleventh Five Year Plan (2007–12) recognised women as growth agents in India's economic development across various sectors. It was prepared in consultation with a Working Group of Feminist Economists who argued that planning processes and methods thus far exhibited an inadequate awareness of women and their work. Until the Tenth Five Year Plan, there was a customary chapter titled "Women and Children," but in the Eleventh Five Year Plan, it was titled "Women's Agency and Child Rights." See Planning Commission (2008: 184).

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