The Political Economy of Gender Budgeting: Empirical Evidence from India

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Abstract

Gender budgeting is a public policy innovation to transform the gender commitments into budgetary commitments. The political economy process of gender budgeting in India has encompassed four distinct phases - innovative knowledge networking, building institutional structures, reinforcing state capacity and strengthening the accountability mechanisms. Against these policy processes, we have estimated the sector-wise quantum of gender budgeting in India emphasising the statistical invisibility of care economy. The State-wise equally distributed equavalent (Xede) estimates of gender development showed that Kerala tops the scale 0-1 scoring 0.72. Though the link between gender budgeting and these Xede scores is beyond the scope of the paper, the fiscal marksmanship of gender budgeting showed a mixed scenario across sectors. The fiscal marksmanship of gender budgeting showed an upward bias in the errors in the projections relate to education, social justice empowerment and health, and downward bias in agriculture, petroleum and natural gas. These deviations between BE and RE in gender budgeting has significant policy implications for better state capacity and governance.

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Keywords: Gender Budgeting, Fiscal Marksmanship, Gender Inequality, Inter-governmental Fiscal Transfers, Care Economy, Political Economy

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Introduction

The political economy of gender budgeting encompasses both the fiscal and legal frameworks. The fiscal frameworks of gender budgeting include”engendering” the taxation and public expenditure policies along with the intergovernmental fiscal transfers (IGFT) at ex-ante and ex-post levels. The legal framework of gender budgeting incorporates the mandate for earmarking the allocations for ’gender and development’ through laws as in the case of the Philippines or the inclusion of clauses relate to gender budgeting within the national finance laws as in the case of Korea. Both these processes involve a heterogeneity of stakeholders, from the stages of budget formulation to implementation.

Chakraborty (2014) points out that the political economy of the gender budgeting has four transitional phases, including the knowledge networking and model building, institutional mechanisms, capacity building and accountability mechanisms. This paper analyses these political economy processes of gender budgeting in India and quantifies the sector-wise allocations in gender budgeting.

GRB is an approach to fiscal policy that seeks to use a country’s national and / or local budget(s) to reduce inequality and promote economic growth by applying a “gender lens” to the identified problems. It is also defined as a fiscal-innovation based policy as a way of transforming a new concept into a tangible process, resources and institutional mechanism in which a benefit meets an identified problem (Chakraborty, et al 2017). Translating the gender commitments into fiscal commitments is the policy-objective of the new-found policy space.

This paper is organised into the following five sections. Section II presents the scope of gender budgeting in India taking cues from existing public policy literature on gender budgeting. Section III deals with the measurement issues of gender inequality. Section IV presents the significant elements of gender budgeting in terms of sector-wise quantum of allocation and fiscal marksmanship in India. Section V concludes.

II. Scope of Gender Budgeting in India

Gender Budgeting is an approach to budgeting that uses fiscal policy and administration to promote gender equality while translating gender commitments into fiscal commitments through identified processes, resources and institutional mechanisms and can work on both the spending and revenue sides of the budget (Chakraborty, 2016 and Stotsky 2016).

One of the key thrusts of gender budgeting is to eliminate the statistical invisibility of care economy. This argument is linking gender budgeting with better measurement of non-market production. Gender budgeting by itself does nothing to remove the statistical invisibility of the care economy, unless we identify the context specific care economy infrastructure arrangements in a specific country, and how paid and unpaid components of it are arranged. To properly measure the care economy requires an investment in improving measurement of household production through time use surveys for example. Gender budgeting has no direct implications for the measurement of home production, unless we identify the scope of public benefits by reducing the care economy burden through care economy infrastructure arrangements and release the excess burden felt in the sector .

The fundamental rationale behind gender budgeting is to make policymakers aware of the extent of loss in economic efficiency that may arise out of gender neutral fiscal policies, and to frame policies to correct those biases to prevent the policies turning gender blind. Stotsky (2016) discusses the 3 Es, namely efficiency, externalities and equity arising out of gender budgeting, using specific country experiences. Chakraborty (2016) provides insights on the fiscal transmission of GRB in Asia Pacific countries and Chakraborty(2014) throws light on the four phases of gender budgeting which help in the transmission of concept into a public policy framework. At the sub-national levels, intergovernmental fiscal transfer mechanism plays a major role in providing sufficient financial resources to carry out the expenditure assignments.

Anand and Chakraborty (2010) devised a formula for tax devolution followed by incorporating gender sensitivity into the same. Their results revealed that “engendering” the intergovernmental fiscal transfer adds to better progressivity in the fiscal transfers. Stotsky, Chakraborty and Gandhi (2018) also found that intergovernmental fiscal transfers have positive effects on gender equality outcomes.

III. Measurement Issues Relate to Gender Outcomes

The measurement issues relate to gender outcomes is a significant challenge to fiscal interventions to reduce gender inequality. In this section, we propose the existing methodologies to capture gender outcomes , though not arguing for measurements like Gender Development Index (GDI), Gender Inequality Index (GII) and the unequal distribution of non-market activity as the sole potential targets for gender budgeting. Aggarwal and Chakraborty (2015) highlight the shortcomings of GDI and GII and propose alternative methodology that can address these short-comings. However, none of the measures address gender pay gaps in market sector employment either which is something to consider while formulating gender budgeting to increase the women’s work force participation rates.

The Human Development Index (HDI) is a summary measure of achievements in three key dimensions of human development: a long and healthy life, access to knowledge and a decent standard of living. The Gender Development Index measures the gender gaps in human development achievements by accounting for disparities between men and women in three basic dimensions of human development for both males and females – health, knowledge (education) and living standards (UNDP Report, various years) using the component indicators mentioned previously. Further, under the GDI, the average value of each component variable is substituted with equally distributed equivalent achievements (Xede), which represents the level of achievement that would, if attainted equally by men and women, be considered exactly as valuable to the society as the actually observed disparate achievements (Lahiri, Chakraborty, Bhattacharyya, 2003).

Lahiri, Chakraborty and Bhattacharyya (2003) noted that taking an additively separable, symmetric, and constant elasticity marginal valuation function with elasticity 2, the equally distributed equivalent achievement Xede for any variable X is the following:

$$Xede = [nf (1/Xf) + nm (1/Xm)]-1$$

where, Xf and Xm are the values of the variable for females and males, and nf and nm are the population shares of females and males. Xede is a 'gender-equity-sensitive indicator'(GESI). Under this calculation, for a chosen value of 2 for constant elasticity marginal valuation function, GDI is computed as follows:

$$GDI = \{Lede + (2/3 \times Aede + 1/3 \times Eede) + Yede\}/3$$

Table 1 presents state wise GDI scores in India for the year 1996 and 2006. It clearly shows that Goa, Kerala, Chandigarh and NCT Delhi have performed the best with values of 0.747,0.745, 0.763 and 0.701 respectively in year 2006. Though, there has been only a marginal improvement over time for all the states. All-India figures have increased from 0.514 to 0.590 only. Thus, much improvement on account of GDI has not yet been reported. No state-wise surveys have been done ex-post 2006.

Table 1: Health, Education and Income Components-wise GDI Scores

S.N.	States/UTs	GDI 2006				GDI 1996			
		Health Xede	Education Xede	Income Xede	GDI 2006	Health Xede	Educa-tion Xede	Income Xded	GDI 1996
1	Andhra Pradesh	0.584	0.422	0.716	0.574	0.525	0.346	0.656	0.509
2	Arunachal Pradesh	0.621	0.603	0.702	0.642	0.615	0.351	0.667	0.544
3	Assam	0.497	0.608	0.650	0.585	0.440	0.523	0.606	0.523
4	Bihar	0.536	0.377	0.524	0.479	0.474	0.274	0.449	0.399
5	Goa	0.792	0.652	0.797	0.747	0.733	0.627	0.711	0.691
6	Gujarat	0.600	0.529	0.742	0.624	0.540	0.454	0.682	0.559
7	Haryana	0.601	0.521	0.773	0.632	0.530	0.434	0.700	0.555
8	Himachal Pradesh	0.631	0.594	0.767	0.664	0.561	0.506	0.689	0.585
9	Jammu & Kashmir	0.600	0.466	0.639	0.568	0.527	0.411	0.638	0.525
10	Karnataka	0.632	0.494	0.707	0.611	0.591	0.403	0.642	0.545
11	Kerala	0.834	0.697	0.705	0.745	0.836	0.678	0.649	0.721
12	Madhya Pradesh	0.457	0.451	0.641	0.516	0.340	0.335	0.576	0.417
13	Maharashtra	0.697	0.587	0.748	0.677	0.626	0.516	0.704	0.616
14	Manipur	0.759	0.631	0.705	0.699	0.684	0.505	0.611	0.600
15	Meghalaya	0.564	0.609	0.700	0.624	0.570	0.565	0.640	0.592
16	Mizoram	0.698	0.640	0.723	0.687	0.566	0.630	0.641	0.612
17	Nagaland	0.719	0.644	0.727	0.697	0.585	0.626	0.666	0.626
18	Orissa	0.471	0.450	0.651	0.524	0.355	0.380	0.600	0.445
19	Punjab	0.680	0.558	0.749	0.663	0.634	0.479	0.701	0.605
20	Rajasthan	0.526	0.381	0.672	0.526	0.423	0.284	0.637	0.448
21	Sikkim	0.656	0.608	0.713	0.659	0.546	0.537	0.616	0.566
22	Tamil Nadu	0.684	0.559	0.722	0.655	0.589	0.469	0.671	0.576
23	Tripura	0.641	0.608	0.628	0.626	0.567	0.542	0.529	0.546
24	Uttar Pradesh	0.487	0.437	0.604	0.509	0.401	0.321	0.563	0.429
25	West Bengal	0.666	0.526	0.675	0.622	0.578	0.468	0.614	0.553
26	Chhattisgarh	0.524	0.413	0.688	0.542	0.392	0.335	0.576	0.434
27	Jharkhand	0.590	0.418	0.665	0.558	0.490	0.274	0.449	0.404
28	Uttarakhand	0.622	0.600	0.718	0.647	0.487	0.321	0.563	0.457
29	Andaman & Nicobar Islands	0.698	0.642	0.737	0.692	0.689	0.594	0.723	0.669
30	Chandigarh	0.774	0.684	0.832	0.763	0.741	0.633	0.744	0.706
31	Dadra & Nagar Haveli	0.679	0.619	0.722	0.673	0.562	0.480	0.667	0.569
32	Daman & Diu	0.716	0.660	0.654	0.677	0.546	0.458	0.624	0.543
33	NCT Delhi	0.674	0.703	0.727	0.701	0.640	0.641	0.707	0.663
34	Lakshadweep	0.728	0.627	0.551	0.635	0.757	0.636	0.589	0.660
35	Puducherry	0.721	0.638	0.759	0.706	0.774	0.564	0.645	0.661
All India		**0.573**	**0.494**	**0.702**	**0.590**	**0.490**	**0.409**	**0.643**	**0.514**

Source: Government of India (various years)

Gender Inequality Index is an inequality index which replaced GDI in 2010, due to its inadequate indicators, and hence the estimates. It serves as a measure of quantifying the disparities among men and women on the following grounds (a) Reproductive health assessed by Maternal Mortality Ratio (MMR) and Adolescent Birth Rates (ABR), (b) Empowerment proxied by the number of parliamentary seats occupied by females

(PR) & proportion of adult females and males aged over 25 with at least some secondary education (SE) and (c) economic status expressed as labour market participation (LFPR) by both males and females aged over 15 years.

III.1: Incorporating the Care Economy in Gender Budgeting using theTime-use Surveys

Time-use surveys (TUS) provide comprehensive information on how individuals spend their time, daily or weekly, on paid Systems of National Accounts (SNA) activities and unpaid extended SNA activities as per the SNA 1993.

Table 2: Time Spent in Care Economy by Men and Women in Selected States of India (hours per week)

States	Females	Males
Haryana	31.06	1.99
Madhya Pradesh	35.79	4.43
Gujarat	39.08	3.19
Orissa	35.70	4.47
Tamil Nadu	30.46	3.19
Meghalaya	34.52	7.16
Combined States	34.63	3.65

Source: CSO (2000), Time Use Survey, Government of India

TUS in India was done in 1998-99 with an objective of estimating the labour force and to estimate a value of unpaid care economy in the country. Table 2 suggests that women spent about 34.63 hours a week in unpaid work, while men spent only 3.65 hours a week in the same. It was as high as 39.08 hours per week by women in Gujarat, as compared to 3.19 hours per week by men in the same State.

Table 3: Time Spent in Care Economy as a % of State Domestic Product (SDP) by Men and Women in Selected States of India

States	Females	Males	Total	
Haryana	27.28	2.48	29.76	
Madhya Pradesh	40.99	6.31	47.30	
Gujarat	26.07	2.55	28.62	
Orissa	34.72	4.48	39.20	
Tamil Nadu	22.80	3.52	26.31	
Meghalaya	38.35	11.58	49.93	

Source: Basic Data, CSO (various years), Government of India

The Table 3 indicates the burden of unpaid care economy as per cent of State Domestic Product (SDP). The estimates show that the care economy as per cent of SDP is as high as 49.93 in Meghalaya and 47.30 in Madhya Pradesh.

IV. The Elements of Gender Budgeting

Engendering the tax reforms, inter-governmental fiscal transfers, fiscal decentralisation efforts and local budgeting, and assessing the effectiveness and feasibility of public expenditure via expenditure tracking analysis and Benefit Incidence Analysis (BIA) are a few elements of gender budgeting. The Women's Component Plans (WCP), a strategy to promote gender equality was adopted in 1997, has failed in India. Then gender budgeting was launched in 2000.

One of the initiatives of WCP was to designate 30 percent of the developmental funds particularly for women to promote gender equity and equality in all of the sectors. However, earmarking funds reserved for 30 percent ad-hoc policies is only a second-best policy choice for gender budgeting practises. This led to the demise of WCP, leading to the construct of macro level gender budgeting in 2000, encompassing entire budget.

IV.1: Phases of Gender Budgeting, as a Fiscal Innovation

In India, National Institute of Public Finance and Policy (NIPFP) along-with UN Women (then UNIFEM) and Ministry of Women and Child Development (then DWCD) have been the significant entities to bring forth this fiscal innovation in the country. 2000-01 was the pioneering year for GRB in India in terms of developing models by NIPFP.

IV.1.1: Knowledge Building and Networking

Investing in research and knowledge building is pivotal for the development of the notion of gender budgeting. At the time when no developing country had adopted this strategy, India invested its research and networking skills in the concept that achieved national accreditations and validations later. NIPFP had done the pioneering study on gender budgeting in co-ordination with UN Women and Ministry of Women and Child Development, Government of India. The role of the NIPFP in the process of GRB as an innovation was multifold. First, it provided an analytical framework and models to link fiscal policy stances to desired gender development. Second, this policy research institute served as the nodal agency to provide policy inputs in the process of institutionalization. Third, it served as the coordinator and facilitator for capacity building for the sectoral budgetary processes of GRB. Fourth, it highlighted the need for accountability processes.

IV.1.2: Institutionalization and Governance of Gender Budgeting in India

It is been often said that a good institutional mechanism is one of the most important ingredients for a good policy implementation. The Ministry of Finance, Government of India, started with their process of institutionalising in various phases. Revival of Gender Budgeting Secretariat - which was established within the Ministry of Finance in 2004 with expertise from Controller of Government Accounts (CGA) and NIPFP - is an urgent policy reform to initiate second level reforms in gender budgeting in India.

It is interesting to recall that inclusion of a chapter on "gender inequality" in the Economic Survey of India (2000-01) can be acknowledged as the embryonic step in the institutional process of GRB initiated by the Ministry of Finance. This can be attributed to the study conducted by NIPFP, in collaboration with MWCD and UN Women.

IV.1.2.1: Analytical Matrices of gender budgeting

Moreover, theoretical framework of gender budgeting can be dichotomized into ex-ante and ex-post. Ex-post gender budgeting refers to the analysis of existing budgets through a gender lens to ascertain the gender differential impacts, whereas ex-ante gender budgeting refers to building budgets from below after identifying the gender needs. Intensity of gender allocations in public expenditure, public expenditure benefit incidence analysis and tax incidence are the components of ex-post framework. In India, the ex-post gender budget analysis begins with the identification of three categories of public expenditure: (i) expenditure specifically targeted to women and girls (100 per cent targeted for women), (ii) pro-women allocations; which are the composite expenditure schemes with a women component (that is, a scale of 100 to 30 - at least 30 per cent targeted or women) and (iii) mainstream public expenditures that have gender-differential impacts (that is, a scale of 0 to 30). Another important method for ex-post gender budgeting analysis is through benefit incidence analysis (BIA) which involves allocating unit costs according to individual utilisation rates of public services. It helps to identify the distributional and allocational benefits of the public services.

The ex-ante gender budgeting process includes (i) identifying gender issues by place, sector and across various socioeconomic groups to segregate the data (ii) identifying and translating gender concerns into relevant objectives to be included in the annual budget policy and programmes for implementation (iii) defining gender strategies at the policy and programme levels, with appropriate targets to be achieved (iv) defining gender-sensitive performance indicators for all dimensions and (v) costing interventions to form the gender budget and subsequently identifying the budget as per the cost-benefit analysis.

The next step in institutionalising is preparing an ex-post budgetary report, when the Parliament went into recess after the budget presentation. The process of engaging parliamentarians, policy makers and research had not taken its full shape, despite continued efforts. The NIPFP had undertaken various ex-post analyses of the budget through a gender lens to quantify the allocations by gender into specifically targeted programs for women, public expenditure with pro-women allocations (at least 30 percent women specific programs), and benefit incidence analysis and expenditure tracking analysis.

The single most significant entry point to institutionalise gender budgeting in India was establishment of an Expert Group on "Classification System of Government Transactions" within Ministry of Finance in co-ordination with NIPFP which has two-fold objectives: preparing analytical matrices; proposing institutional and governance reforms to GRB. Categorising expenditure based on the analytical matrices, checking for transparency and accountability of the policies with effective targeting of public spending for gender equality. The recommendations of this committee was accepted by the Finance Minister in 2004 and it was announced in Union Budget that India will undertake gender budgeting within Ministry of Finance since 2005-06. Since 2005-06, a Statement on Gender Budgeting was opened in the budget documents by the Union Government.

IV.1.3: State Capacity

State capacity to undertake gender budgeting has become a crucial concern. The fiscal data generation through a gender lens has been a tough exercise, especially in computing the sectoral unit costs and units utilised. The NIPFP acted as the major player in the training of various stakeholders at national as well as international levels, followed the UN Women's initiative to organise five regional meetings on GRB for South-Asian region (2000-05). NIPFP and UN Women have been indispensable to this phase, which is the most crucial element for strengthening the procedure.

NIPFP has prepared a training manual for Ministry of Human Resources (DWCD) to initiate sector-intensive training in 2005. The second phase, which started in 2006 had the responsibility of training the officials within and outside the ministry, i.e. capacity building for officials already in the ministries along-with reinforcing the working of the Gender Budgeting Cells (GBCs). More than 100 training workshops on gender budgeting have been reported by ministry's Annual Report 2010-11. Also, the Gender Budgeting Handbook and Gender Budgeting Manual were published by MWCD for the training programs. In 2007, a charter for functioning, rules and regulations and their composition of GBCs was also published.

IV.1.4: Accountability Mechanisms

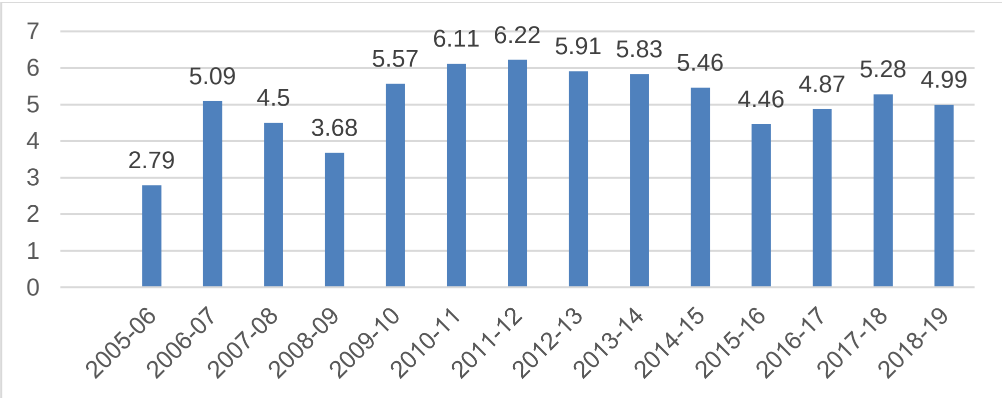
The accountability mechanisms for gender budgeting process are yet to be established in a proper manner. The ernstwhile Planning Commission's XII Five-Year Plan (the Report of the Working Group on Women's Agency and Empowerment 2012) was the entry point in this phase. The NIPFP was responsible for providing the inputs to the working group. The groups' functions included a full-length review, analysis and evaluation of the existing provisions and programs for women and to make recommendations for the XII Five Year Plan.

Budget circular states that now each ministry and sectoral department is required to undertake gender based analysis of specific demand for grants2 through GBCs using a practitioner's manual[3] developed by National Institute for Public Finance and Policy (NIPFP).

IV.2: Empirical Estimates of Gender Budgeting in India

It is not yet legally mandatory to undertake GRB in India. The existing estimates based on the fiscal fiat initiatives showed that gender budgetary allocation is 4.99% out of total budget in 2018-19, as shown in Figure 1. The figures are not strictly comparable intertemporally as the number of Demand for Grants selected to conduct gender budgeting at the national level vary across years.

Figure 1: Gender Budget as a Percentage of Total Budget



Source: Basic Data , Expenditure Budgets, Union Budget documents (various years), Govt of India

IV.2.1: Fiscal marksmanship of gender budgeting

Fiscal marksmanship is the accuracy of budgetary forecasting. It can be a crucial information about how the fiscal agents form expectations. The significant variations between actual revenue and expenditure from the forecasted budgetary magnitudes could be an indicative of non-optimization or non-attainment of set objectives of fiscal policy. The difference between the budget estimates and actual expenditure gives the extent of fiscal marksmanship. Underestimation/overestimation of the budget is of critical importance to drive home the point of accountability of the government.

Table 4 elaborates upon the budgetary estimates to revised estimates ratio or the fiscal marksmanship of gender budgeting. The specifically targeted programmes for women implemented by Department of Agricultural Research and Education, Ministry of Women and Child Development, Ministry of Petroleum and Gas had fiscal marksmanship ratio less than one. Fiscal Marksmanship ratio below one shows that BE is greater than the RE. Ministry of External Affairs reported good marksmanship. The

[2] India Budget 2018-19, https://www.indiabudget.gov.in/ub2018-19/eb/stat13.pdf
3 Chakraborty, 2005a: Gender Budgeting in Selected Ministries: Conceptual and Methodological Issues," Working Paper, NIPFP- DWCD, Ministry of HRD, Government of India, May 2005

fiscal marksmanship of 1 is perfect forecast, while other deviations are either underesmates or overestimates (Table 4).

Table 4: Fiscal Marksmanship of Gender Budgeting: Select Ministries

Ministry/ Department	Fiscal Marksmanship of Gender Budgeting (%) 2018-19
Agricultural Research & Education	0.44
External Affairs	1.00
Petroleum and Natural Gas	0.70
Women and Child Development	0.95
School Education and Literacy	1.01
Higher Education	1.06
Health and Family Welfare	1.16
Women and Child Development	0.96
Social Justice and Empowerment	1.00
Micro, Small and Medium Enterprises	1.04
Textiles	1.00

Source: Author's compilations (Basic Data from Demand for Grants, Union Budget 2018-19)

IV.2.2: Engendering Intergovernmental Fiscal Transfers

Wide-ranging inter-state disparities in social and infrastructural needs can be mitigated through inter-governmental fiscal transfers. Gender disparities are also a reason behind regionally differentiated growth rates. The rationale for intergovernmental transfers is to offset the fiscal disabilities of subnational jurisdiction and for addressing horizontal and vertical imbalanced in fiscal federalism. Article 280 of the Indian constitution establishes an institutional framework to facilitate transfers from the central government to the states. This body is the Finance Commission, which came into existence in 1951. The core mandate of the Finance Commission, as laid out in Article 280 of the constitution, is to make recommendations on "the distribution between the Union and the States of the net proceeds of taxes which are to be, or may be, divided between them." Since 1951, fourteen Finance Commissions have been assembled to submit their reports to the Union government and fifteenth Finance Commission is expected to submit their report in 2019. A gender criteria in the fiscal transfers is a plausible methodology to strengthen gender budgeting initiatives at the subnational government levels. Integrating 0-6 sex ratio in the formula-based tax transfer could be a plausible suggestion. Yet another is to integrate "gender budgeting" as a criteria in the formula with at least 7 per cent weightage and allocate it to states on the principle of "equal sharing" component in the tax transfer formula.

V. Conclusion and Policy Recommendations

The political economy processes of fiscal interventions to redress gender inequality in India encompass four distinct phases, viz., innovative public policy networking, building institutional structure to implement the identified tools, building state capacity and ensuring transparency and accountability. We identified that heterogeneity of stakeholders at various entry points of budget management processes in India is one of the positive features of gender budgeting. However, estimates revealed that the statistical invisibility of care economy is as high as around 50 per cent of GSDP in a few States. The care economy is not yet properly integrated into Systems of National Accounts (SNA) and in gender budgeting. The gender budgeting in terms of specifically targeted programmes is still confined to around 5 per cent of public expenditure. The fiscal marksmanship of gender budgeting revealed a mixed picture across sectors. While the fiscal fiat attempts to translate the gender commitments to budgetary commitments, the lack of legal mandate to ensure the same appeared as one of the constraints to deepen the policy processes. To deepen the gender budgeting initiatives at the subnational level, it would be ideal to integrate gender as a criteria in the tax transfer formula of Fifteenth Finance Commission which is expected to submit their report in 2019.

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