

Towards a Feminist Fiscal Policy in a Post-pandemic Economy

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With the COVID-19 pandemic receding in public memory, many of its long-standing effects on the economy and especially vulnerable groups such as women also seem to be forgotten. This is reflected in policymaking as well, as witnessed through a feminist analysis of budget documents. In particular, budgets over the last two fiscals have cut down allocations and expenditures on several key schemes meant for women and other vulnerable groups. Going further, there is a need for gender-sensitive planning and budgeting in order to ensure inclusive growth and development, and better crisis preparedness.

The COVID-19 pandemic laid bare multiple shortcomings in India's fiscal planning and its catastrophic effects on the Indian economy, society and people, especially the most vulnerable and marginalised groups. In this context, several studies have revealed the deeply gendered impact of the pandemic, including those conducted by the Feminist Policy Collective (Dasgupta and Mitra 2020; Dewan 2022). All arguments and observations point towards the need for better planning and resource allocation to prevent the widening of gender gaps. These include addressing aggravated gender differences in paid employment (both formal and informal), occupational segregation leading to gender pay gaps, gendered trends in job losses, women having to do greater amounts of unpaid work, cessation of critical sexual and reproductive health services as well as the alarming rise in gender-based violence. Going forward, it is imperative that all policies should take an intersectional feminist lens that is sensitive to the vulnerabilities faced by women and gender minorities. This is essential for inclusive growth and development as well as better crisis preparedness.

In this paper, we argue that gender-responsive budgeting (GRB) is an existing public finance tool that should be leveraged to remedy the neglect of gender disparities in policymaking. Additionally, it must also be located within an understanding of the macro-patriarchal fundamentals of the state and its resultant policies, within which "the financial and monetary systems and structures are closely intertwined with women's recognized and unrecognised, multiple and all-pervasive roles in the economy" (Dewan 2011: 19–21). This paper argues for a feminist fiscal planning against the backdrop of Union Budget 2023–24, through effective use of GRB located within a macro-economic framework, complemented by robust implementation mechanisms to ensure effective fund utilisation.

According to the *World Inequality Report 2022*, India is among the most unequal countries both in terms of income and wealth, with a staggering increase in the ratio of private wealth to national income going up from 290% in 1980 to 555% in 2020 (Chancel et al 2022). India has fared exceptionally poorly in terms of protecting its economy during the pandemic, with little hope for a rebound of livelihoods of a large section of the population. During the COVID-19 pandemic, many vulnerable groups were severely affected by the loss of livelihoods, poor access to healthcare, food security and social protection, especially casual and informal workers, including women, Dalits, Adivasis, minority communities, adolescents

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and children, transgender persons, sex workers, widows, orphans, those with disabilities, the elderly, and the homeless. Post-pandemic budget allocations have shown little intent to address these structural issues, choosing instead to incentivise and promote the private sector.

Fiscal Policy Scenario

Globally, \$11 trillion has been spent between January 2020 and July 2021 as a response to the pandemic-induced financial crisis. Of this, 88% has been spent by high-income countries, compared to just 2.5% spent by developing nations (United Nations 2020). India continues to rely on a conservative fiscal policy strategy. The Union Budget 2023–24 pegs government spending at an increase of 7.5% over the revised estimate of 2022–23 (Ministry of Finance 2023a). In 2023–24, the budget estimates capital expenditure of ₹10 lakh crore with the aim to trigger growth with greater involvement of the private sector. The actual benefit to the nation, however, must be viewed in the context of the fact that at least one-third of this amount will go in interest payments, apart from the prevailing high inflation rate.

In terms of government spending, achieving gender equality is closely associated with allocations to subsidies targeting the poor. However, allocations for all major subsidies, including those crucial for women, such as the public distribution system (PDS) and cooking gas, have been reduced. The Ministry of Rural Development, which covers programmes that provide a critical income safety net for the rural poor, saw a 12% reduction over revised estimates of 2022–23 (Ministry of Finance 2022a, 2023a). The non-enlargement of fiscal deficit and a fall in essential subsidies have a severe impact on gender equality, worsening the lopsided burden of the pandemic borne by women and girls.

As per the 2023–24 budget, the fiscal deficit is projected at 5.9%, a further reduction from 6.4% as in the financial year 2023 (Ministry of Finance 2023a). In such a scenario, it is crucial to examine the composition and implications of the tax revenue generated. Even before the pandemic struck, tax collection fell primarily due to the steep cut in corporate tax rates announced in September 2019 (Dewan 2022). However, evidence suggests that in the first wave of COVID-19, the gross tax revenue generated was higher than what was generated in April–November 2019 due to the sharp increase in taxes on petrol and diesel.

Petroleum products are “universal intermediaries” used for public transport, carrying goods, and agricultural production. The hike in the price of petroleum products leads to an all-round increase in prices, which hurts the poor the most. On the other hand, concessional corporate tax rates at 15% have been extended for newly incorporated manufacturing companies. Effectively, the private sector contribution through corporate taxes will continue to remain considerably low despite making profits, while those in the low-income group will have to bear the burden of higher fuel prices and consequently even higher inflation. In other words, the already high income gap will widen, representing in fact a reverse subsidy.

One of the gender effects of increase in regressive taxes is that it disproportionately disadvantages low-income women as compared with men—who too are severely impacted. Considering this, petroleum product taxes should have been reduced, and those with important gender implications brought under the zero-rated slab. The resultant loss in revenue can be made up through more equitable taxing, such as by reintroducing wealth tax and inheritance tax as well as levying a higher rate of property tax on high-end properties. The union budget caps the surcharge of long-term capital gains tax at 15%, which could have been increased on securities, since it is much lower than the income tax rate.

GRB in a Macroeconomic Framework

GRB is a strategy aimed at influencing policies and budgetary processes to address gender concerns in all government interventions, which was formalised in 2005–06 (Planning Commission 2002). However, while GRB was conceptualised as a tool to facilitate both planning and budgeting for women’s empowerment, its implementation is largely limited to *post facto* analysis and welfarist approaches within public expenditure. The 2023–24 Gender Budget Statement (GBS) reports that the size of the gender budget is ₹2,23,219.75 crore, which amounts to 4.9% of the total expenditure, a slight increase from last fiscal’s 4.3% (Ministry of Finance 2023b). However, its share of the total budget represents a fall of 0.2%. Similarly, the gender budget as a proportion of gross domestic product (GDP) has only increased to 0.73% in this fiscal from 0.71% in 2022–23 revised estimates, whereas the budget for the Ministry of Women and Child Development (MWCD) as a share of the total budget continues to remain below 1% (Ministry of Finance 2022a, 2023a).

Strategies for investments in schemes directed at the empowerment of women have not only remained insignificant but have, in reality, reduced even more, especially in the last few years. The 2023–24 GBS shows that Part A (schemes with 100% provision for women) makes up 39% of the gender budget, while Part B (30%–99% provision for women) comprises the majority 61% (Ministry of Finance 2023b). Moreover, these figures do not fully capture the allocations for women-specific and women-related schemes as many ministries/departments still do not report on this subject. Schemes that have less than 30% women beneficiaries are not captured in the statement. The gender budget ends up focusing primarily on welfare schemes and does not examine the role of women as economic agents. Any analysis or understanding of the presence of women beneficiaries in other sectors is rarely undertaken.

For example, most programmes run by the Ministry of Micro, Small and Medium Enterprises and the Ministry of Skill Development and Entrepreneurship (MSDE) are left out of the GBS due to non-reporting or lack of gender disaggregated data. Interestingly, the MSDE’s Skill India programme was allocated a total of ₹2,278.37 crore, all of which is reported in the GBS under Part B schemes, which should ideally only reflect schemes where 30%–99% is earmarked for women. This seems to lay bare the methodological inconsistency and

potential inaccuracy in the way the GBS is written. Given the thrust towards self-employment over wage employment, these are important ministries to track in order to understand the actual percentage of the budget that benefits women.

The framing of policies has either been non-responsive to the challenges faced by women and gender minorities or has reinforced patriarchal stereotypes in the name of public provisioning. For example, the Ujjwala Yojana is promoted as a women's exclusive programme, thereby reinforcing the patriarchal stereotype of women being solely responsible for cooking. On the other hand, the Awas Yojana is categorised under Part A, even though houses constructed under this scheme are held in joint names. In the following sections, we look at some of these issues through a gender lens, illustrating what GRB should look like going forward and suggest steps that can be taken for reducing inequalities. Our analysis uses objective-based disaggregation (Sinha and Mishra 2012) of the budget, focusing on expenditure objectives instead of disaggregated expenditure, within the broader framework of macroeconomic policy.

Economic Empowerment

The rural economy relies heavily on the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) which has continually been underfunded, incurring arrears every year, yet is central to providing wage employment to rural women. Despite an increase in demand for work under the scheme, the 2023–24 budget estimate for MGNREGA is ₹60,000 crore, much lower than ₹89,400 crore as in the revised estimates of 2022–23 (Ministry of Finance 2022a, 2023a). This is a huge cut given the significant wage arrears. In fact, the allocation should have at least tripled along with increasing the days of work to 150, and also extending it to urban areas, using the template of schemes that exist in Odisha and Kerala.

The pandemic also severely hit women-owned micro, small and medium enterprises due to the disruption caused by the successive lockdowns leading to a loss of revenue and business discontinuity. While women-owned enterprises comprised only 11.6% of the total number of enterprises (Ministry of Statistics and Programme Implementation 2016), mostly in the micro and nano segment, 73% of women-run businesses were hit badly, and nearly 20% were on the brink of closure (Chawla et al 2020), especially those with low scale and low turnover, impacting female labour force participation (FLFP). Women-led micro-enterprises should be given loan waivers and grants-based assistance, especially for those from vulnerable groups.

The *State of Working India Report 2021* reveals that about 47% of working women faced a permanent job loss, not returning to work even by the end of December 2020, while the corresponding figure for men was 7% (Centre for Sustainable Employment 2021). This massive gap can largely be explained by the fact that around 95% of working women are in the informal sector and that significant impediments are caused by the increased burden of household care work. The withdrawal of all subsidies to cooking energy in 2020—citing a drop in crude oil prices during the pandemic—came as a shock

given the context of reduction in incomes and massive rise in unpaid work (ANS 2020). The liquified petroleum gas subsidy under direct benefit transfer (DBT) has reduced drastically from ₹4,000 crore (budget estimates 2022–23) to ₹180 crore (Ministry of Finance 2022a). This is, of course, apart from the massive rise in cylinder costs.

One effective way to reduce women's burden of care work and facilitate increased FLFP is to extend the scope of anganwadis to work as crèches for a minimum eight-hour period while ensuring fair compensation for anganwadi workers. The National Crèche Scheme for the children of working mothers (now Palna scheme) is another important initiative to reduce childcare work. However, the number of functional crèches under this scheme is as low as 6,458 (2019–20), reduced from 18,040 in 2017–18 (Press Information Bureau 2022). As per the 2023–24 budget, this scheme was moved to the Samarthya head,¹ making it difficult to track the exact allocation or effectiveness of implementation (Ministry of Finance 2023a). It received a combined allocation of ₹2,582 crore along with other important schemes like the Pradhan Mantri Matru Vandana Yojana (PMMVY), working women's hostel, etc.

Agriculture: With more than 50% of women workers engaged in agricultural labour, allocation for this sector should target programmes that address the yawning gender gaps in resource rights for women farmers with regard to land, water and appropriate technology. Steps need to be taken to enable their recognition and registration as “farmers” on the basis of their work and not just landownership, so that they have access to entitlements such as Pradhan Mantri Krishi Sinchayee Yojana, Pradhan Mantri Fasal Bima Yojana (crop insurance) and other such DBT schemes. The formal recognition of women farmers has been a long-standing demand which has not yet been met, as a result of which women form only 25% beneficiaries of schemes like the Pradhan Mantri Kisan Samman Nidhi (PM-KISAN), which provides income support by cash benefit to individual farmers.² However, the allocation for the agricultural sector has been slashed drastically from ₹1.33 lakh crore in 2022–23 to ₹1.25 lakh crore in 2023–24—a fall from an already low share of 3.36% to 2.78% of GDP (Ministry of Finance 2022a, 2023a).

Health Infrastructure

The public health system has already been consistently under-resourced with active moves towards privatisation, with much of it barely functioning. In terms of access to healthcare, vulnerable groups such as Dalits, Adivasis/particularly vulnerable tribal groups, Muslims, single women, senior citizens, persons with disabilities, transgender persons, and sex workers are the worst affected. Lockdowns and exclusive use of public hospitals for treatment of COVID-19 severely affected women's access to sexual and reproductive health services, leading to higher incidence of unsafe births and unattended complications of childbirth and abortions (Hadyniak 2021). Transgender persons experienced heightened discrimination, harassment and violence while trying to access health services; testimonies of transgender rights activists reveal that HIV positive

transgender COVID-19 patients were also denied ambulance and other services (Chakraborty 2021).

For a gender-sensitive response to the pandemic, the union budget should have shown a quantum jump in public health expenditure, including universalisation of access to comprehensive healthcare and equalisation of per capita investment in healthcare provision. Shockingly, while the expansion of health and wellness centres and other essential services through guaranteed and assured cashless services—including free diagnostics and medicines—is necessary, there is no mention whatsoever of these centres in the 2023–24 budget document. In fact, the health budget lacks the foresight and planning needed to reduce the burden of out-of-pocket expenditure of socially and economically disadvantaged groups. The National Health Policy benchmarks 2.5% of GDP, of which 40% is the centre's share. Therefore, the 2023–24 health budget should have been ₹6,80,000 crore with the centre's share at ₹2,70,000 crore. However, with only ₹92,803 crore allocated, including grants to states, the centre's deficit stands at ₹1,77,197 crore, with the total deficit being a massive ₹5,87,197 crore. The National Health Mission, which is the fulcrum of India's public healthcare, has received ₹36,785 crore, which is even lower than the budget estimates for 2022–23 (₹37,000 crore) (Ministry of Finance 2022a).

The community of front-line workers, such as the anganwadi workers, helpers, and accredited social health activists (ASHA, *sahiya* or mitanin) put their lives at risk during the pandemic. They are overburdened with tasks while being denied fair wages and basic social protection, including health coverage, maternity benefits and pensions. Incidentally, the life insurance coverage allocation for health workers has reduced significantly from an already low ₹226 crore in 2022–23 to ₹0.01 crore in 2023–24; beyond this, they have been almost entirely ignored in the budget (Ministry of Finance 2022a, 2023a). The indifference to their demands and the treatment meted out to protesting ASHA/anganwadi workers reflect a patriarchal and extractive approach to care work being performed by under-compensated women workers (Dasgupta and Kingra 2022).

The government's health protection scheme, the Pradhan Mantri Jan Arogya Yojana, failed to shield the poorest from catastrophic expenses in 2020 and 2021. While the allocation has risen from ₹6,457 crore (budget estimates 2022–23) to ₹7,200 crore (budget estimates 2023–24), almost 75% of the payments has gone to the private sector. The Ayushman Bharat scheme has now been combined with other components into the Pradhan Mantri Ayushman Bharat Health Infrastructure Mission, which received ₹4,200 crore. While the budget speech stressed the importance of mental health, the allocation for the National Mental Health Mission continues to remain as low as ₹40 crore, which is pitifully inadequate for addressing the large-scale mental health crisis in the wake of the pandemic, especially for women.

Maternity Entitlements and Nutrition

Maternity entitlements for pregnant and breastfeeding women have been consistently denied for years through under-budgeting. As per the National Food Security Act (NFSA), 2013

every mother is entitled to ₹6,000 per child but the centre's maternity benefit scheme—PMMVY—promises ₹5,000 only for the first live birth, thus violating the NFSA. Given that contraceptive services were unavailable during the pandemic period, directly affecting women's reproductive health, it is unfair to disqualify women from accessing PMMVY by putting a cap on the number of deliveries for which the scheme can be availed.

In 2019, a group of prominent economists had recommended that the PMMVY alone must receive an allocation of ₹8,000 crore under the 60:40 ratio so that, along with state government contribution, the total budget will be ₹17,000 crore, minimally required to fulfil the NFSA promise for all pregnant women.³ The utilisation under the PMMVY for the previous years and allocation in this fiscal is difficult to ascertain as it falls under the Samarthya umbrella, the programme which also covers other key schemes on working women's hostels, crèches, Swadhar Grehs, widow homes and others. Samarthya has received an overall allocation of only ₹2,582 crore, thus falling severely short of the amount required to meet the NFSA entitlement specifically for pregnant women.

Given the widespread impoverishment during and after the pandemic years, it is imperative to immediately universalise PDS, expand the food basket to include oil and proteins as well as include non-ration cardholders, especially migrant workers, the homeless, sex workers, transgender people and all vulnerable communities. For 2023–24, lentils, millets and other nutritious commodities such as pulses and edible oil need to be added to the cereals being provided. Instead, the current food subsidy allocation is at ₹1.97 lakh crore, significantly lower than the revised estimates of 2022–23 (₹2.87 lakh crore), implying the cessation of the provisioning of extra foodgrains under the Pradhan Mantri Garib Kalyan Anna Yojana. The cut by 30% in the purchase of foodgrains from the Food Corporation of India will have grave effects on the Integrated Child Development Services. Similarly, the budget for school midday meals has also been slashed by ₹1,200 crore, while Saksham Anganwadi and the Prime Minister's Overarching Scheme for Holistic Nutrition 2 have received ₹20,554 crore, which is only a slight increase from the revised estimates of 2022–23 (Ministry of Finance 2022a, 2023a).

Social Protection and Education

Instead of strengthening social protection rights, the current budget has reduced allocation to sectors that are crucial for the welfare and development of women, gender minorities, and other vulnerable groups. While the pandemic resulted in the debilitating loss of livelihoods, marginalised groups were left to fend for themselves with little to no income security, pensions or other benefits. For example, in many states, the transgender community, which depends primarily on sex work and begging, was pushed to poverty and starvation. The budget allocation for transgender persons is as low as ₹30 crore under the Comprehensive Rehabilitation for Welfare of Transgender persons. The sex workers' community was also severely affected without access to healthcare, food security and social welfare

benefits as many of them are unregistered and do not possess identity proof.

The allocation for the National Social Assistance Programme that covers social security pensions remains relatively stagnant at ₹9,636 crore. This amount translates to the centre's contribution being as low as ₹200 per month per pensioner (Sinha 2022). The programme includes important schemes like pensions for the elderly, widows, DBTs for women holders under the Pradhan Mantri Jan Dhan Yojana, etc. Pensions need to be urgently enhanced to meet the living-wage threshold for the elderly, people living with disabilities, transgender persons, single women, those in informal employment or working as farm labour and all front-line workers in the community (ASHA, anganwadi workers, and midday meal workers).

Another group that has been overlooked throughout the pandemic is the sanitation workers, which includes a significant number of women. They have been working at the front line of the pandemic response, cleaning up medical waste and bearing the brunt of continuous exposure to the virus. The National Safai Karamcharis Finance and Development Corporation has been allocated ₹10 crore, which is less than half the budget estimate of 2022–23. In 2022–23, a paltry sum of ₹70 crore was allocated under the Self-Employment Scheme for Rehabilitation of Manual Scavengers that inexplicably expects them to transform into successful entrepreneurs. In 2023–24, this scheme has received no allocation whatsoever.

Education and child protection: Access to education was severely hampered due to the pandemic, with schools shifting to online mode. The vast digital divide in the country led to millions of children dropping out, especially girls along with children from impoverished Dalit, Adivasi, and Muslim households who struggled to keep up with the curriculum in the absence of financial and infrastructural support from the government. Children with disabilities were disadvantaged by distance learning, regardless of their economic status. Despite this, the allocation for education in the 2023–24 budget is ₹1,12,899 crore, which makes up around 2.5% of total share.

Even as a percentage of GDP, the education budget is significantly lower than the required 6% as per the National Education Policy. The 2023–24 budget for children is 0.34% of the GDP, as compared 0.36% in 2022–23 (Ministry of Finance 2022a, 2023a). Enhanced allocation is urgently needed to bridge the digital divide, ensure free secondary education for girls (exemption of tuition fees, board examination fees, etc), provide monetary and non-monetary incentives to students (demand-driven scholarship that is timely and inflation indexed), special scholarships for children of families engaged in sanitation work, as well as free education for transgender children and children of sex workers. UNICEF (2021) and other agencies have warned that the pandemic may further push more children into child labour and girls are at a higher risk of being married at younger ages. It was expected that the budget for children would be at least 5%,⁴ distributed across the various programmes for child protection, development,

education, and health towards strengthening and universalising existing schemes, especially keeping in mind the impact of the pandemic on children's well-being.

Gender-based Violence

The National Family Health Survey 5 data shows that the number of married women between ages of 18–49 who have ever experienced spousal violence has more than doubled from 20.6% in 2014–15 to 44.5% (Poovanna 2021). Women from marginalised communities (Dalit, Adivasi, minority ethnic, and religious groups), women with disabilities, trafficked women/children, survivors of abuse, homeless girls/women, workers from the informal and agricultural sectors, sex workers, and from diverse gender and sexual identities are highly vulnerable to various forms of violence and need focused attention and access to services that ensure their safety and protection. The MWCD, in its testimony to the parliamentary committee, emphasised the need for increased outlay, since for the past five years, the ministry's budget as a percentage of the Government of India's budget has remained unchanged at merely 1%.

There is an urgent need to upgrade the ecosystem of services addressing gender-based violence. Some of the key programmes fall under Sambal, which includes Beti Bachao, Beti Padhao, One Stop Centres (OSCs), Nari Adalat, Mahila Police Volunteer, Women's Helpline that have together been allocated ₹562 crore, same as the last fiscal. The 2022–23 revised estimates—₹333 crore—indicates that a good proportion of the initial budget estimate (₹562 crore in 2022–23) is projected to remain unutilised. In order to streamline services, the 733 OSCs approved thus far by the MWCD should be functional and integrated with the 181 women's helpline and other support services, such as shelters, health and livelihood support (MWCD 2021). However, funds have been consistently underutilised (Ambast and Samal 2023). It is difficult to ascertain the exact allocation and utilisation for these schemes because they are now budgeted under one big umbrella. However, data from previous budget documents illustrate the pattern of underutilisation. For example, of the ₹385 crore (budget estimates 2020–21) allotted, OSCs utilised only ₹160 crore. Similarly, of ₹50 crore (budget estimates 2020–21) allotted, Swadhar Greh utilised ₹24 crore.

In the case of safety and protection of working women, accommodation support through working women's hostels is essential especially considering lower wages and ever-increasing rents. However, since the inception of the Working Women's Hostels programme in 1972–73, only 972 hostels have been sanctioned all over the country. Steps should also be taken to tackle workplace harassment and violence under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) or POSH Act and the ratification of International Labour Organization's convention number 190, which is an international treaty to recognise the right of everyone to a world of work free from violence and harassment, including gender-based harassment and violence. A recent study found that almost no budgetary provisions were made under the POSH

Act (Oxfam India 2021), indicating that little work has gone into formulating schemes, audits, and monitoring mechanisms to address workplace harassment.

Conclusions

The experience of GRB in India clearly indicates that several aspects of the process need to not only be strengthened but urgently mainstreamed, apart from ensuring that all ministries and departments report on allocations and outcomes with respect to women. The GBS continues to report the expenditure profile without prior assessment of the gender responsiveness of programmes and schemes under different ministries. A more comprehensive approach would involve the formulation of gender action plans within line ministries to identify key gender gaps and priority action points within the sector (Sinha and Mishra 2012). The MWCD's Gender Budget Manual (2015) also attempts to achieve this by asking every ministry/department to first identify sector-specific needs and priorities of women, which will help them formulate immediate and long-term plans to address gender gaps; the estimates of budgetary allocations must be made based on such a framework developed by each ministry (Mehta 2020).

A systematic approach like this will also ensure that a transfer/change of roles in administration does not hinder GRB as incumbents can refer to already identified goals and objectives, as opposed to the ad hoc manner in which it is currently done. At present, there is no mechanism to check whether ministries/departments follow this kind of a comprehensive approach as the evidence from the GBS does not capture these details. The paucity of gender disaggregated data coupled with increasing difficulty in tracking outcomes due

to clustering and rationalisation of crucial schemes is a worrying sign. The COVID-19 pandemic has shown that there is need for accurate data disaggregated by age, sex, and comorbidities/health conditions for better planning and an appropriate health system response. Incidentally, the National Programme for Improving Quality of Statistics, which received a sum as low as ₹1,00,000 in 2022–23, reports no allocation whatsoever in the demand for grants document in this fiscal (Ministry of Finance 2022a, 2023a).

Strengthening institutional mechanisms for rolling out GRB at the subnational level and continuous capacity building of officials is essential and urgent. Special attention needs to be given to the staff in the gender budget cells as they should be able to lead the *ex ante* exercise in their respective ministries. Establishing systems for regular monitoring of the processes as well as putting in place detailed guidelines for implementation at the state level need to be systematised, in which the MWCD has a key role to play. Furthermore, states that require hand-holding in institutionalising GRB should be given immediate support. The impact of gender-insensitive policy and pandemic response can have long-term generational consequences, resulting in a process of de-equalisation of gendered labour, livelihood, and mobility rights. These include loss of potential for increasing employment and employability; intensification of precarity of labour and migration movements, both horizontal and vertical; reinforcement of patriarchal divides; widening gender wage gap; expansion of poverty; intensification of economic and extra-economic inequalities; and a decline in nutritional, health and educational access, thereby negatively affecting the quality of not only the present but also the future workforce (Dewan 2022).

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Policy vision and articulation need to prevent women and marginalised groups from falling further into poverty. This includes provisioning of universal social protection coverage for everyone who does not pay income tax and the introduction of economic relief packages for workers, including contractual/casual workers, rural people and others whose livelihoods have been devastated in the pandemic. The lack of

commitment to addressing the differential impact of the pandemic is evident from the way budgets and policies are designed in terms of revenue-raising and expenditure allocations with complete disregard to the lived realities of women and gender minorities, pointing to a state of wilful apathy. What is needed is a vision based on inclusive development that leaves no one behind.

NOTES

- Mission Shakti has two sub-schemes—Sambal and Samarthya. While the Sambal sub-scheme is for safety and security of women, the Samarthya sub-scheme is for the empowerment of women. The components of Sambal consist of erstwhile schemes of OSC, Women's Helpline, and Beti Bachao, Beti Padhao, with a new component of Nari Adalats (women's collectives to promote and facilitate alternative dispute resolution and gender justice in society and within families). The components of Samarthya are erstwhile schemes of Ujjwala Homes, Swadhar Greh and Working Women's Hostel, National Creche Scheme for children of working mothers and the PMMVY.
- As a national average, more than 75% of the beneficiaries of PM-KISAN Yojana are men (7.70 crore) while women beneficiaries constitute 24.25% (2.46 crore); however in north-eastern states more than half the beneficiaries were women (Nayak 2020).
- Calculation based on amount required (central share) to meet NFSA norms of providing ₹6,000 maternity entitlement per child to all pregnant mothers (Wire 2018).
- The share of budget for children in the union budget has been continuously declining, from 4.76% in 2012–13 to 2.4% in 2021–22 (Haq Centre for Child Rights 2021).

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