

Macro-reframing the Gender Budget

Paid and Unpaid Domestic Labour

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The focus of this article is the analytical location of the Gender Budget Statement and several of its elements within the broader economic framework, the evaluation of the consequent extent of fulfilment of specific allocations and urgent gendered requirements. The impact is evaluated through India's global rankings, prevailing labour market trends and patterns, relevant aspects of government expenditure and revenue-raising, the examination of GBS trends and components in recent years, combined with specific ministry- and scheme-wise analysis illustrative of financial commitments to enhance paid work as well as to reduce the unpaid work burden.

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The annual Gender Budget Statement (GBS) is the most eagerly awaited articulation of the state's commitment to gender responsive budgeting (GRB) and gender equality, rhetoric and grandiloquence being demystified by the ultimate denominator, finance. GRB cannot be perceived in isolation from the broader macroeconomic frameworks of fiscal architecture and (the prevailing extent and nature of) public expenditure, including the centralisation of taxes that have a negative impact on the share of states. This is particularly in the context of India's rank sliding downwards across several global rankings. Additionally, there are important simultaneous structural alterations in the labour market, extending from paid work to employment that is underpaid, and labour that is termed as unpaid relating to both domestic and care work.

The focus of this article is the analytical location of the GBS and several of its elements within the broader economic framework, and the evaluation of consequent extent of fulfilment of specific allocations and urgent gendered requirements. The impact is evaluated across four major sections in the article: by locating India's global rankings as well as prevailing labour market trends and patterns; a short overview of relevant aspects of government expenditure and revenue raising; the examination of GBS trends and components in recent years, combined with specific ministry- and scheme-wise analysis illustrative of financial commitments to enhance paid work as well as reduce the unpaid work burden. The methodology incorporates a new element, that is, fiscal marksmanship ratio, to demystify the trends as well

as the potential to raise women's paid work and reduce their unpaid domestic labour.

Gendered Livelihood Structures

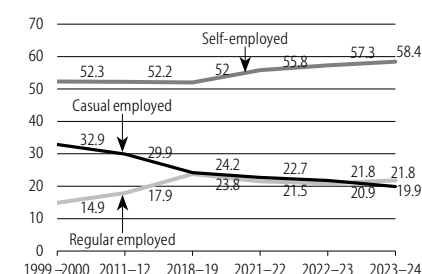
India's global rankings in 2025 across indicators and almost all of the Sustainable Development Goals (SDGs) are rather worrying. India ranks 102 among 125 countries in the Global Hunger Index; 131 out of 148 in the World Economic Forum's *Global Gender Gap Report 2025*; 127 out of 164 countries in the Oxfam Commitment to Reducing Inequality (CRI) Index 2024 (the latest available); 142 out of 146 in Health and Survival (WEF 2024); an all-time low of 142 out of 146 nations in Women's Economic Participation and Health; 57 of 65 in Entrepreneurship; and 63 of 65 countries in Entrepreneurial Activity. As of 2025, India's female labour force participation rate (FLFPR) is 35% according to the International Labour Organization (ILO). India has

the lowest FLFPR among the G20 countries, the highest gender gap in employment rates at 57 percentage points, and the maximum gender wage gap at about 40% (Dewan 2025). It needs to be reminded that this is the scenario when the country is purportedly on a high-growth trajectory.

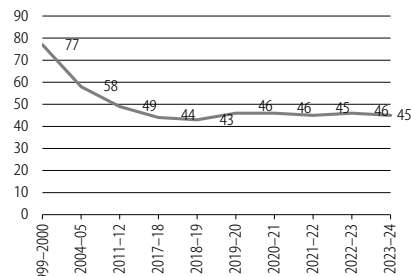
The changes over the last 25 years across regular employment, casual employment and self-employment are rather dramatic (Figure 1). Several limitations relating to definitional changes and comparability notwithstanding, the trend is clear. The major structural change that occurred in the period immediately after demonetisation and the unplanned implementation

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Figure 1: Labour and Livelihoods, Employment Shares, 1999–2000 to 2023–24



Source: Calculation by authors based on NSSO data from 1999–2000 and Periodic Labour Force Survey (PLFS) data since 2017–18.

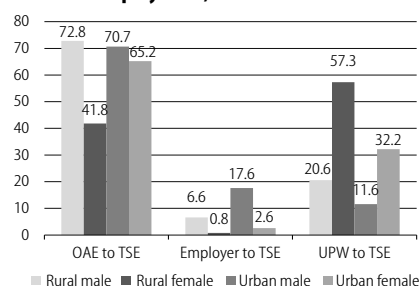
Figure 2: Agriculture Employment, 1999–2000 to 2023–24

Source: Authors' compilation based on NSSO data from 1990–2000 and PLFS data from 2017–18.

of GST hugely impacted livelihood sources, with both regular and casual employment collapsing, and self-employment taking over as the panacea for survival.

Apart from the resort to self-employment, which will be critically looked at further on in this article, another crucial effect precipitated by the two interventions of demonetisation and the implementation of GST is reverse migration. Contrary to all historical experience, it began after demonetisation and was reinforced thereafter during COVID-19 due to the absence of any pandemic measures by the state that was empathetic to the migrant workers. With the beginning of this unprecedented reverse migration, the percentage of workers dependent upon agriculture rose from 44.1% in 2017–18 to 46.1% in 2023–24 (GoI 2025), the share of women being typically higher. As of 2026, 49% of working men and over 76% of women are employed in agriculture (Figure 2).

Figure 3 presents the major sources of livelihood, with its three basic components across sectors and gender. The dominance of own account enterprises (OAEs) as well as unpaid family labour reveals that most of the microenterprises are fundamentally for survival, and that those who are unpaid helpers cannot be counted as workers at all. This primarily applies to women, though men are not too far behind. This brings one to the required de-mystification of “self-employment,” in relation to “entrepreneurship,” another much-used term in the neo-liberal contemporary. It needs to be clarified that self-employment is not “entrepreneurship.” By definition, “entrepreneurship” incorporates the ability to take risks and the capacity to invest. Of the reported 633.88 lakh micro, small

Figure 3: Gendered Subcategories of Total Self-employment, 2023–24

OAE – own account enterprises

TSE – total self-employment

UPW – unpaid family helper

Source: Authors' compilation based on the PLFS 2023–24.

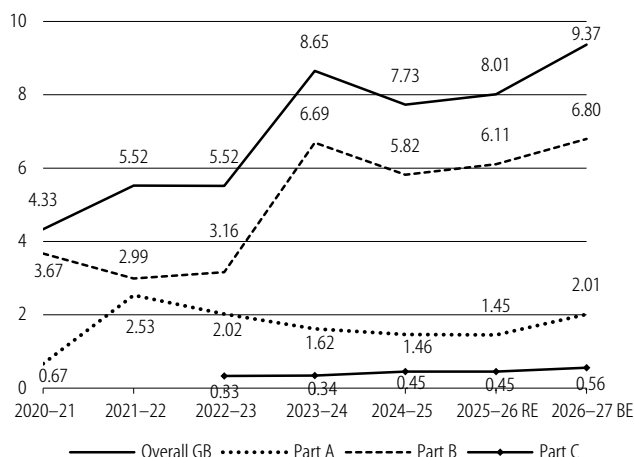
and medium enterprises (MSMEs), 99.5% are microenterprises, of which less than 20% are owned by women. Ninety-two percent of these women-owned “enterprises” are necessity-driven, with loans from self-help groups (SHGs) financing merely 1% of women-led enterprises (Dewan 2025). Self-employment and petty production need to be perceived within the historically contextual location of production, as a site of production, of reproduction of the means and tools of production, where most of what is created is consumed by the household. And where women are concerned, additionally and irrevocably, in the system of reproduction of the labour force as unfolding in the process of primitive accumulation.

Furthermore, the surplus appropriation of labour in both absolute and relative terms is combined with exclusion and marginalisation, which are a “necessary” condition of the process of primitive accumulation. Thus, 60% of male and 56% of female regular workers do not have an employment contract, and 48% of men and 44% of women do not get paid leave. Average hours of work in India exceed 51 hours per week, among the highest in the world. Also, real wages are either declining or stagnant, with Schedule Castes (SCs) and Schedule Tribes (STs) reporting the lowest at 0.81 and 0.65 in terms of regular/salaried jobs with a written contract, the net income gap between them and other businesses reaching a high of 55% due to discrimination (Dewan 2024).

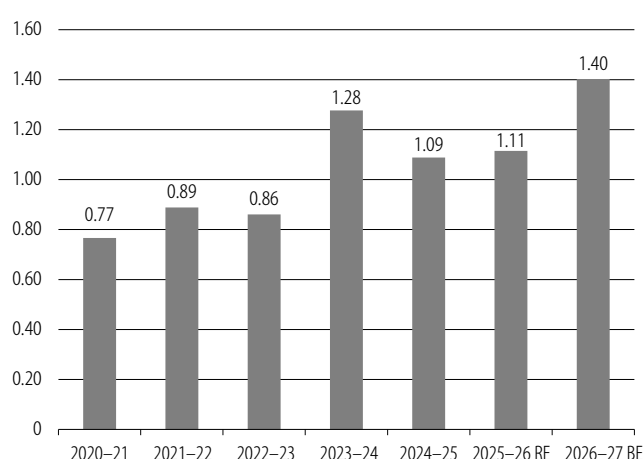
The labour continuum is intricate and interconnected, and contains various interlinked forms of labour—paid, underpaid, unpaid domestic, unpaid household,

unpaid family care—and all that which lies outside the boundary of exchange-value, a concept that goes beyond the somewhat simplistic market/non-market binary, and often extends into that of use value, particularly in a primarily informal and developing economy. Exchange value and use value are inherent in all forms of work and labour, the macro-patriarchal state benefiting from the use value of unpaid domestic and care work, all of which have a hidden exchange value. So long as this remains covert, the resolution of the paid-underpaid-unpaid burden is constrained to “microeconomic” processes and the household level, limiting the resolution of this “problem” to modifications and solutions centring on “adjustment” within families, thereby creating another form of devisibilised appropriation of both relative surplus and absolute surplus.

That India has among the highest proportions of women involved in unpaid domestic and care work is noted in all major studies, including the Time Use Survey (TUS) 2024. In fact, the participation rate between the TUS 2019 and the TUS 2024 has actually risen from 53.2% to 54.1% for Unpaid Domestic Services for Household Members, and from 20.7% to 25.9% for Unpaid Caregiving Services for Household Members. As of the present, 84% of adult women spend more than seven hours each day on unpaid domestic and caregiving tasks, whereas men spend less than three. Women thus participate in 2.6 times more unpaid care work than men (NSSO 2020, 2024). The multiplicity and simultaneity of activities carried out by women and also men involve a wide circle of paid and unpaid work, where each impacts the other in tandem within and across not only employment but also livelihoods and sustainable living. It is crucial to highlight that the primary solution is not merely an intra-household balance but a macroeconomic solution that reduces the total unpaid time burden. What is termed as a “double burden” is, in fact, a triple burden, with women (and also men) attempting additionally to fill in the vacuum created by macroeconomic investment and policies that are occlusive of gender sensitivity.

Figure 4: Gender Budget and Constituents as Share of Total Expenditure

Source: Authors' compilation based on data from the union budgets, Government of India.

Figure 5: Gender Budget (Overall) as Share of GDP

Source: Authors' compilation based on data from the union budgets, Government of India.

The purpose of this rather long analysis of the prevailing gendered labour structure is primarily to locate if and how the state, via its gender budget (GB) allocations, increases paid employment opportunities for women and additionally reduces unpaid labour. The underpaid component is unfortunately excluded, as no statement or policy focuses on the issue of gender-based wage and work differentials, inequalities, and inequities.

Expenditures and Revenue: An Overview

Demystifying the GBS necessitates a compendious overview of the current budget in totality. The maintenance of the fiscal deficit target of 4.3% of the gross domestic product (GDP) is done by reducing expenditure rather than raising revenues. Consequently, the revised estimates (RE) have cut the gross revenue target from ₹42.70 lakh crore to ₹40.77 lakh crore, capital expenditure falling from ₹15.48 lakh crore to ₹14.03 lakh crore. Revenue expenditure has declined from 11.83% of GDP in FY 2022-23 to 10.83% in the current financial year, and is projected to decline further in FY 2026-27 to 10.5%. Additionally, even among these, reduced RE is the fact that total allocation to the Ministry of Defence (MoD) accounts for 14.7%, given that India is now the second largest arms importer in the world. The implication is obvious that funds consequently lessen for the benefit of citizens, with allocations to centrally sponsored schemes falling from ₹5.41 lakh crore

to ₹4.20 lakh crore (Feminist Policy Collective 2026).

In this context, it is crucial to note two fundamental alterations in gross tax revenue (GTR). GTR, as a share of GDP, is to reduce from 12% to 11.25%. Additionally, the share of direct taxes, which is currently at 59%, appears to be progressive, but breaking up the two components reveals that Personal Income Tax accounts for 53.39%, while the share of Corporate Tax is at a historical low of 5.7%. In fact, this budget will lead to a further fall in the share of corporates, given that long-term tax exemptions have been given to multinationals right up to 2047.

There are, of course, several other issues related to revenue-raising, relating to both direct as well as indirect taxes. For instance, higher GST rates for smaller-sized packaged food products, such as ground wheat, result in increased inequalities between lower and non-lower-income consumers. Also, the same rates are applied to commodities and services produced by corporates, small and micro enterprises, as well as the SHGs, even though all three differ in their scales and processes of production.

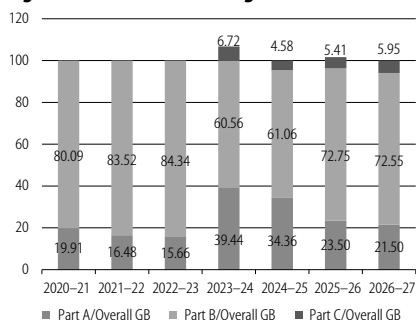
Simultaneously, the recommendations of the Sixteenth Finance Commission Report (2026-31) will further impact the share of states in gross revenue, thereby affecting future developmental plans and investment across all regions. The ongoing process of centralisation of taxes with rising dependence on cesses and surcharges has resulted

in a fundamental reconfiguration of the relationship between the union and the states. Share not in the divisible pool has risen sharply from 9.3% in 2014-15 to 17.5% in 2023-24, with devolution to the states declining from 36.1% in 2015-16 to 31.8% in 2024-25 budget estimate (BE). Further, dividends, receipts from disinvestment, and asset monetisation, which constitute non-tax revenue, are not shared with the states.

Financial Commitment Impacting Paid and Unpaid Labour

Statement 13 of the GBS, which has been representing gender budgeting since 2005-06, contains two parts—Part A relates to 100% allocation for women, and Part B, which reports allocations where at least 30% is intended for women. Part C has been introduced recently, and reports schemes where less than 30% allocation is for women. The current budget, which accounts for 9.37% of all expenditure, records shares of 21.49% for Part A, 72.56% for Part B, and 5.95% for Part C. Starting with 10 demands for grants, the GBS has steadily increased its demands for grants, covering a total of 59 ministries and departments in 2026-27.

Figure 4 presents the expenditure allocations of the GBS from 2020-21 to 2026-27. Although they have increased as a share of total expenditure for the overall gender budget by 5.04 percentage points, nearly 73% of this rise has been in Part B, which shows 3.67 percentage points, whereas Part A has risen by a mere 1.34 percentage points in

Figure 6: Size of Gender Budget Constituents

GB - gender budget.

Source: Authors' compilation based on data from the union budgets of Government of India.

the last seven years, with a marginal expansion in Part c, which was introduced in 2022–23.

A comparison of the size of the overall gender budget to the size of the economy brings to the fore the stark reality that, though there has been a 1.82 times increase, the gender budget constitutes merely 1.06% of GDP on average since 2020–21. Even as the size of the gender budget has increased, decomposition analysis of constituent trends points to a trade-off between women-centricity (Part A) and mainstreaming through Parts B and C. Part A constitutes a mere fifth of the gender budget, with Part B dominating the budgetary allocations (Figures 4, 5 [p 33] and Figure 6). This trend has also been reported for the post-pandemic period in Barman and Gupta (2025).

The size of the total gender budget has increased by 11.5% from ₹4,49,028.68 crore in 2025–26 BE to ₹5,00,878.73 crore in 2026–27 BE. However, the increase in Part A has been a mere 2% from ₹1,05,535.40 crore to ₹1,07,688.42 crore, Part C rising sharply by 22% from ₹24,299.97 crore to ₹29,777.94 crore. The increase in budgetary allocations to Part B by 11.3% from ₹3,26,672 crore in 2025–26 BE to ₹3,63,412.87 crore in 2026–27 BE, mirrors the expanded allocations to the overall GB (Table 1).

The very purpose of introducing the GBS as a part of the union budget was to enable credible women-centric budgetary

Table 1: Gender Budget (Budget Estimates)

	Overall	Part A	Part B	Part C
2025–26	4,49,028.68	1,05,535.40	3,26,672.00	24,299.97
2026–27	5,00,878.73	1,07,688.42	3,63,412.37	29,777.94
Growth	11.5	2.0	11.2	22.5

Source: Compiled by the authors based on the union budgets, Government of India.

action. The union budget is not only a statement of the government's income and expenditure but also reflects national priorities and can be viewed as an instrument to achieve allocative efficiency of resources and thereby ensure optimum trickle down to concerned regions/groups/sectors. Hence, the case for credible and accurate budgetary estimates and forecasts, in addition to effective implementation and monitoring. Fiscal marksmanship brings to the fore the accuracy of budget forecasts and estimates, as well as the extent to which the forecasts deviate from the actuals. Significant and constant deviations between the forecasted budgetary estimates and actuals can point to a mismatch between budgetary signalling and the real fiscal outcomes, a lack of coherence between objectives and implementation, and a lack of commitment. Fiscal marksmanship, therefore, constitutes a vital component of the public financial management system (Chakraborty and Sinha 2018; Saha and James 2022).

In fiscal marksmanship, the actuals can be benchmarked to either budgetary or revised estimates: adapting the methodology of Chakraborty et al (2019), Raju et al (2025) and Saha and James (2022), fiscal marksmanship ratios (R) have been computed as:

Table 2: Gender Budget—Marksmanship Ratios

Year	Overall Gender Budget	Part A	Part B
2020–21	0.94	1.22	0.89
2021–22	0.73	0.26	1.13
2022–23	0.74	0.32	1.09
2023–24	0.58	1.22	0.45
2024–25	0.91	1.65	0.74

R = budget estimate/actuals (1)

R > 1 indicates an overestimation of budget estimate

R < 1 indicates an underestimation of budget estimate

R = 1 indicates a perfect forecast budget estimate with actual expenditure

Source: compiled by authors based on the union budgets, Government of India.

The marksmanship ratios presented in Table 2 indicate an underestimation in the budgetary estimates vis-à-vis actual expenditure of the overall gender budget, thereby implying that actual expenditures were higher than the budgeted expenditure in each year

under consideration. As for constituent analysis of Part A and Part B, an overestimation in Part A corresponds with an underestimation in Part B in a given year. Further, an overestimation in Part A, which accounts for only a fifth of the gender budget, can be observed for three of the five years accompanied by an underestimation in Part B which accounts for 72% to 80% of the gender budget. Also, years that witnessed overestimation of budget estimates and hence higher budgetary allocations have seen a substantive reduction in the budget allocations in the subsequent year. Such uncertainty can have adverse implications for planning and performance of the various schemes as well as for utilisation of funds. It would thus be pertinent and also useful to examine scheme-wise fund utilisation.

The schemes selected for fund utilisation analysis are those that are included in the GBS and which relate primarily to the two gendered labour aspects focused on in this article: the seriousness and extent of commitment to expand income-earning employment opportunities, and to reduce the total unpaid work burden relating particularly to domestic work. There are, of course, several other schemes that could be examined, particularly those comprising household care work, but the focus here is on the major ones that affect the major sectors where women are primarily employed, as shown in the denouement of the prevailing labour market structure. This is certainly not to undermine the crucial importance of unpaid care labour: in fact, it requires a complete, stand-alone, detailed analysis.

The Public Expenditure and Financial Accounting (PEFA) Framework has been adapted to evaluate scheme-wise

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performance based on the utilisation of funds on the combined average of three years (Annexure 1, p 37). The results are presented in Table 3.

Eight of the 10 schemes evaluated are related directly to expenditures for enhancing paid employment, only three of them achieving Grade A with all utilising over 100% funds. The National Rural Livelihood Mission-Aajeevika, launched in 2011, appears to be the only Grade A scheme holding out hope for women's employment. With a utilisation level of 127.15%, it has received the largest allocation over the last budget among the 10 selected schemes, at 235.21%. The replacement of the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) by the non-demand-based Viksit Bharat-Guarantee for Rozgar and Aajeevika Mission (VB-G RAM G) Scheme has been allocated a total of ₹95,692.31 crore, of which ₹44,506.49 crore has been mentioned in the GBS. MGNREGA had been performing extremely well, as evident in the achievement of maximum utilisation among all selected schemes at 148.52%, yet it records the highest negative percentage change at -65.11% in BE.

Programmes such as the National Programme for Dairy Development (NPDD), which had achieved full utilisation, have inexplicably faced a -19.2% decline. And

this despite the fact that the livestock sector, which employs 8,00,00,000 farmers with rural women leading at 70%, has witnessed a 195% rise in gross value added (GVA) over the period from 2014–15 to 2025–26, placing India as the highest global milk production rank (PIB 2025b).

The other five schemes fall in the lowest Grade D. Even though there is much public build-up on women's work participation rate rising and increase in skilling, it must be pointed out that of all associated schemes are located in Part B of the GBS, Skill India Programme, which is implemented by the Ministry of Skill Development and Entrepreneurship, has the lowest utilisation level among all selected schemes at 49.39%. Schemes implemented by the Ministry of Micro, Small and Medium Enterprises (MoMSME) and the Krishonnati Yojana and others that have substantial employment possibilities, also display low utilisation rates of 76.4% and 67.39%, respectively. Fortunately, despite their expanded potential not being fulfilled, their allocations have been increased significantly in the current budget by 31.76% of BE, which amounts to ₹3,360 crore and 22.57% of BE, which amounts to ₹3,457.74 crore. It is worth noting that nearly 40% (₹3.07 crore out of ₹7.71 crore) registrations on the government's Udyam Registration portal are women-led enterprises as

of February 2026. Conversely, however, schemes under the Ministry of Labour and Employment, which too have lower utilisation levels, such as the Pradhan Mantri Shram Yogi Mandhan (PM-SYM), Labour Welfare Scheme and Social Security for Plantation Workers in Assam, or the Pradhan Mantri Cha Shramik Protsahan, witnessed a fall in their allocations by -4.02%. Their current allocations total a minuscule ₹213.22 crore, which is certainly not enough to have a major impact.

The fisheries sector in India has been performing well, with fish production increasing by more than 140%, from 96 lakh tonne in 2013–14 to 195 lakh tonne in 2024–25, contributing approximately 1.1% to 1.24% to the overall GDP and over 7% to the agricultural GDP as of today (PBI 2026a). The Union Budget 2026–27 announced a record allocation of ₹2,761.80 crore for this “sunrise” sector, but the revised estimate for 2025–26 was only ₹1,732.95 crore, much lower than the BE of ₹2,703.67 crore. Similarly, the RE for the Pradhan Mantri Matsya Sampada Yojana (PMMSY) fell to ₹1,500 crore from the BE of ₹2,465 crore. It is estimated that about 3,00,00,000 persons are engaged in fisheries for a living, with the share of women ranging from 44% to 72% (PIB 2026b). It would thus have been expected that this scheme would have received high allocations. However, with an extremely low utilisation level of 55.04%, it has recorded a decline of -3.73%. Additionally, this scheme has been shifted from Part B to Part C, implying an even lower level of possible paid labour opportunities for women.

The schemes selected for reducing women's unpaid domestic labour are two that are central to high time burden and drudgery. These are the LPG connections to poor households under the Ministry of Petroleum and Natural Gas, and the Jal Jeevan Mission (JJM) under the Department of Drinking Water and Sanitation, Ministry of Jal Shakti (MoJS). Relating to clean cooking energy, LPG connection to poor households achieves Grade A with a 103.45% utilisation rate, yet has a markdown of -27.76% over budget 2025–26. First launched in 2013 as direct benefit transfer for LPG (DBTL),

Table 3: Utilisation of Funds, Select Schemes Impacting Paid and Unpaid Labour

Sr No	Ministry/Department	Scheme	Average Utilisation (2022–23 to 2024–25)	Performance Grade	Percent Change Budget Estimates (2025–26 and 2026–27)
1	Department of Agriculture, Cooperation and Farmers' Welfare	Krishonnati Yojana	76.45	D	31.76
2	Department of Fisheries	Pradhan Mantri Matsya Sampada Yojana	55.04	D	-3.73
3	Department of Animal Husbandry and Dairying	Dairy Development Programmes	100.00	A	-19.20
4	Department of Drinking Water and Sanitation	Jal Jeevan Mission	66.02	D	61.28
5	Department of Rural Development	National Rural Livelihood Mission-Aajeevika	127.15	A	235.21
6	Department of Rural Development	Mahatma Gandhi National Rural Employment Guarantee Scheme	148.52	A	-65.11
7	Ministry of Skill Development and Entrepreneurship	Skill India Programme	49.39	D	34.27
8	Ministry of Petroleum and Natural Gas	LPG connection to poor households	103.45	A	-27.76
9	Ministry of Micro, Small and Medium Enterprises	All schemes	67.39	D	22.57
10	Ministry of Labour and Employment	All schemes	70.09	D	-4.02

Source: Authors' compilation based on data from union budgets, Government of India.

this renamed scheme today covers over 33,00,00,000 households, and one-third of them are scheme beneficiaries. With the majority of households left out of access to clean cooking energy, the allocation should have been increased instead of being reduced. Added to the problem of access is the consistent increase in the price of LPG cylinders. Given that half of India's households earn less than ₹9,000 per month, it is not possible for them to spend 15% of their monthly income on a single cylinder to reduce women's unpaid domestic work. Also, it must be pointed out that including the PMUY, this scheme in the GBS, in fact, reinforces the patriarchal stereotype.

Launched in 2009 as the National Rural Drinking Water Programme (NRDWP), the JJM took off in 2019, sharply increasing the supply of water to cover 95% of households, a rate of progress that has surpassed the world average. Inexplicably, while its total budget has increased only by ₹670 crore from ₹67,000 crore in 2025–26 BE to ₹67,670 crore in 2026–27 BE, the gender budget component has risen, without explanation, from ₹20,476 crore in 2025–26 BE to ₹33,022 crore in 2026–27 BE. The JJM witnesses a gain of 61.28%, although Graded D with a utilisation rate of a low two-thirds. Such a low utilisation rate goes against the fact that Indian women collectively spend an estimated 15,00,00,000 work days annually in fetching water. The water quality, however, remains a major issue. India ranks 120 out of 122 nations in the Water Quality Index (WQI). Studies have shown that only about 40% of rural households have safe drinking water, with the numbers for urban households actually declining from about 73% in 2013–14 to 68% in 2023 (Rukmini 2026). Also, while piped connectivity has increased, only 6% of surveyed urban households in 2025 reported getting drinkable quality water directly from the tap (LocalCircles 2025). Meanwhile, the MOJS has been allocated ₹94,808 crore in the Union Budget 2026–27, reflecting a 5% decrease from the ₹99,503 crore allocated in budget 2025–26 (Ahmed 2026).

Additionally, as of 13 March 2026, four conditions have been for states by the MOJS, mandatory compliance

requirements for states and union territories have been set to receive central funds for the JJM, such as the signing of a new memorandum of understanding (MoU), the creation of Sujal Gaon IDs for complete digital mapping of all rural piped water supply schemes, the completion of regular and timely reconciliation of funds and notification of formal policies for operation and maintenance of water supply systems. Also, central funds would be released upfront only for single village schemes (svs), while multi-village schemes would be funded based on the review of detailed project report. That these added conditionalities will further negatively affect regional attainment levels is clear from the fact that several states have not yet been granted funds. Maharashtra, for example, has not received funds under JJM since September 2024 (*Times of India* 2026).

In Conclusion

This article has evaluated the seriousness of financial articulation and commitment to enhance women's work participation rates as well as to reduce their unpaid domestic labour as part of GRB. The short-term trends in the allocations under GBS bring to the fore several disconcerting facts, such as the consistent reduction in the demands for grants and allocations under Part A of the GBS which represents the women centricity of the budget, the domination of Part B which seeks to expand the mainstreaming of the budgetary process but without the associated certainty of ascertaining the number of women beneficiaries, the movement of schemes from Part A to Part B such as the PMAY (rural and urban), Aajeevika, PMMSY, resulting in ambiguity as to the motive of entirely or partially focusing on women.

GRB 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 recognised and unrecognised labour, the multiple and all-pervasive roles they have in the economy. Activities of women need to be critically conceived so that

they are understood to be income-generating, income-augmenting and income-substituting, each merging into the other, simultaneously independent and interdependent. The nature of the subsidising support provided by the underpaid, and especially unpaid economy to the paid economy has to be perceived in the context of the prevailing interconnection of macro-, meso-, and micro-factors and processes within the framework of the fundamental and ongoing changes in the macroeconomic and financial architecture as well as increasingly exclusive and invasive market functioning which questions the very concept of a welfare state.

Of special concern is the ongoing process of institutionalisation of inequalities at myriad and multiple levels, which individually and collectively impact women's labour continuum, especially (Dewan 2026). Illustrations include increased control over farming and farmers through acts and ordinances, intensification of the already unequal equilibrium between capital and labour by replacing existing labour laws with Labour Codes, the dilution of Forest Rights Act (FRA), 2006 the warping of the Forest (Conservation) Act, 1980, the Environment Impact Assessment (EIA) policy, the question of post facto environmental clearance, the "Non-geographical Replacement" of forests. The list is too long to be included here in its entirety.

Evaluation of the process of enhancing gender rights through a finance lens connects directly to the demystification of the macro-patriarchal construct of the state, which cannot function without the interlocking of macro policies with patriarchal structures. These macroeconomic

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policies are increasingly exclusive, and the already entrenched patriarchal structures are being increasingly strengthened. The integration of patriarchy in the prevailing system of production and reproduction of goods and services is organic, and one cannot exist without the other in the current stage and pattern of growth. In other words, it is a dialectical dependency, each feeding into the other and thereby continuously getting reinforced.

The path to advancing and attaining gender equality is spelt out in the Constitution of India. Article 15(3) asserts that nothing shall prevent the state from making any special provision for women and children. Article 39 clearly states that the ownership and control of the material resources of the community be so distributed as best to subserve the common good; that the operation of the economic system does not result in the concentration of wealth and means of production to the common detriment. It is therefore imperative that the Constitution be reread and re-understood, and that it be the fundamental base for conceiving, designing and implementing all schemes and policies.

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Annexure I

Categories of Performance under the Public Expenditure and Financial Accounting (PEFA) Framework

- | | |
|---|--|
| A | Actual expenditure is between 95% and 105% of budgeted expenditure in at least two of the last three years |
| B | Actual expenditure is between 90% and 110% of budgeted expenditure in at least two of the last three years |
| C | Actual expenditure is between 85% and 115% of budgeted expenditure in at least two of the last three years |
| D | Performance is worse than in "C" |