

GENDER AUDIT OF UNION BUDGET 2015-16

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Abstract: The budget is an important tool in the hands of the state. It is an important tool for affirmative action. It can stimulate the development process in the economy, because no affirmative action will be successful without monetary support. People have a lot of expectations and hopes over the prospects and potentials of budgets. The outcome of the budget can act as a deciding factor for the formation of a Government. The residing parties in the State and the Centre will have a special concern towards the causes and effects of its budget. Presently, the Union budget of 2015-16 is a special budget. There are a lot of expectations in the air. Modi Government has given a lot of promises especially with regard to developing and empowering the status of women. Thus, this paper has made an effort to analyse the Socio – Economic spending of the Union Budget of the year 2015-16 through gender lens. This paper is also going to do a reality check of the budget in the direction of Modi's various promises towards empowering women.

Key Words: Affirmative action, Gender Audit, Gender Lens, Union Budget, Women Empowerment.

Introduction: The Budget is an important tool in the hands of the state for affirmative action for reduction in gender gap in the development process, because no affirmative action will be successful without monetary support. It can help to reduce income inequalities, between men and women as well as between the rich and the poor (NCAS, Patel, 2003). But budgetary policies have differential impacts on men and women. This is due to the systemic differences in men and women in relation to economy. So there is a need for the process of analyzing the public expenditures and revenues from a gender perspective point which is called as a Gender Budgeting or Gender-Responsive Budgeting or Gender-Sensitive Budgeting. It will help in creating Gender equality.

What is Gender Budgeting?: Gender Budgeting is a methodology to assist the Government to integrate a gender perspective into the budget as a key national plan for public expenditure (Patel, 2003, MWCD, 2007). It can directly promote women's development when funds are allocated for programmes (Patel, 2003, Reddy, 2011) that address women's economic, social and other needs. A Gender Budget is not a separate budget for women (Goyal, 2005, MWCD, 2007, UNPAC, 2010...). Rather, gender budgets are an attempt to assess government priorities as they are reflected through the budget and examine how they impact women and men and within that, certain groups of women and men (UNPAC, 2010). The most obvious outcome of gender budgeting is not only improving economic equality but it can also improve effectiveness, efficiency, accountability, and transparency of Government budgets (MWCD, 2007, UNPAC, 2010). "Women's budgets", "gender budgets", "gender-sensitive budgets", and "gender responsive budgets" are all terms that are used to describe initiatives that have used gender as lens from which to analyze budgets at national, regional, and civic levels. (Equity Foundation, 2008, UNPAC, 2012). It

focuses on a gender-based analysis and an equality-oriented evaluation of the distribution of resources (Blickhauser, Barga, Berlin, 2007)

Gender budgeting statement was first introduced in the Union budget in the year 2005-06. The statement indicates in two parts, the budget provisions for schemes that are substantially meant for the benefit of women. Part A details schemes in which 100 percent provision is for women, Part B reflects schemes where the allocations for women constitute at least 30 percent of the provision.

Union Budget 2015-16: The Union budget 2015-16 is considered as a special budget because after a long period of coalition government ruling, a single BJP party captured the centre with full majority. So, this is a first full-fledged budget by the BJP government with a lot of promises and undertakings towards the election manifesto, especially on empowering women. In order to attract the women voters for the 16th Lok Sabha elections the Prime Minister Narendra Modi assured a number of favour for women development and empowerment. But many of the commitments given by the BJP party in the election manifesto were not fulfilled in the present budget of 2015-16 (Tabassum, 2015). Excluding Beti Bachao Beti Padhao, building of toilets (around 89 lakh toilets built in rural India in one year) under Swachha Bharat Scheme, providing protection services like Mobile Security APP for women, Passenger and Security Help Line under Railways, the other promises were not yet fulfilled in this budget. For example, enabling women with training and skills, creating an Acid Attack Victims Welfare Fund to take care of the medical costs related to treatment and cosmetic reconstructive surgeries of such victims, Mobile Bank to Cater to women, Reviewing the working conditions and enhancing the remuneration of Anganwadi Workers, ensuring low interest loans for SHG's women etc.,

While focusing on Gender Budgeting Statement, it is revealed that in the Budget Estimate of 2015-16, there were 34 Ministries/Departments and 5 Union Territories Governments with a total magnitude of Rs.79007.87 crore. It marked a remarkable change over since from its inception. During the introduction stage, the GBS consisted only 10 Ministries/Department with a total budgetary allocation of 24240.51 crores. However it is low when compared to the Budget Estimate of 2014-15 which accounts about Rs.98029.84 crores. It is noted that this marginal reduction in the contribution of the Union Government is due to the enhanced devolution of Union Taxes to state as recommended by the Fourteenth Finance Commission (FFC) (Expenditure Budget, 2015-16). Any shortfall in the Gender Budget on account of FFC award can be made up from the enhanced resources of the state. So, this can ensure consistency of the Gender Budget Statement.

On the one hand the Finance Ministry of India make sure the consistency of the overall budget but on the other hand it had failed to maintain the reliability of the budgetary allocations for women related schemes. Union Budget 2015-16 failed to provide for the needs of the women in the country, with budgetary allocation for most women's development schemes facing a steep reduction (Patel, 2015).

Social and Protection Services: Social sector spending under both women specific and pro women specific schemes has faced a deep decline. For instant, the total budgetary allocation on Department of Health and Family Welfare was allocated a low budget when compared to last year budget. It was Rs.9977.82 crore in the Budget Estimate of 2015-16 which was comparatively low when compared to the Budget Estimate of 2014-15 comprises Rs.11874.01 crores. It is well known that the Ministry of women and Child Development is considered as a nodal agency for women welfare, development and empowerment. But the budgetary allocation was low. It was Rs.11300.54 crores in the year 2014-15 (B.E.) and it was only Rs.8072.36 crores 2015-16 (B.E.). In fact the major portion of budgetary allocation under MWCD goes to Integrated Child Development Scheme which occupies nearly 92.93 percent of its budget. Remaining 7.06 percent is only available for women welfare schemes. This is mainly due to the presence of certain anomalies behind the policy designing. Inclusion of ICDS (children specific scheme) under women specific schemes is highly questionable because the schemes for children are meant for both boys and girls. This is due to misleading and patriarchal assumptions set behind the making of the budget. (Mishra, Das, 2006).

Providing relief and rehabilitation to the rape victims is one of the manifestos of the BJP party, but it was

not reflected in the gender budgeting statement. At the same time the scheme called Restorative Justice to Rape Victims has been withdrawn in this budget. It seems to be contrary in implementation of the promises. Other schemes like Rashtiya Mahila Kosh, Assistance to states for implementation of protection of women from Domestic Violence Act, 2005 and Swarna Jeyanthi Rozgar Yojana have been withdrawn in this budget. Schemes like One Stop Crisis Centre, Priyadarshini Scheme, Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA) and Women Helpline reveals a huge decline in the budgetary allocation.

Allocation of Rs.1000 crore to Nirbhaya Fund is a welcome step, but the total budget of Rs.3000 crore (including the present 1000 crore) seems to be unutilised. Only time will answer about the utilisation of the fund (Tabassum, 2015).

As a highlight of the Union budget 2015-16, Rs. 100 crores has been allocated for the new scheme called Beti bachao beti padhao, which aims to address the issue of Child Sex Ratio through a mass campaign across the country. Focus on 100 selected districts which has low CSR was highly concentrated. The overall goal of this programme is to celebrate the girl child and enable her education which going to boost up the gender equality.

Under the Ministry of Human Resource and Development, the budgetary allocations of Department of School Education and Literacy and Department of Higher Education shows a slight decline. The budgetary allocation of Department of School Education and Literacy is Rs.12472.07 crores in the year 2015-16 (B.E.) which is slightly lower than last year budget which accounts Rs.16208.16 crores. In the Department of Higher Education it was Rs.7446.34 crores in 2015-16 (B.E.) and it was Rs.7621.57 crore in 2014-15 (B.E.).

Economic services: Spending on economic services like improvement in the working conditions of Child/Women labour, Support to Training and Employment Programme (STEP), and Mahatma Gandhi National Rural Employment Guarantee Scheme (MNREGA) revealed the increase of budgetary allocation compared to last year budget. Fund for the development of the Women's Self Help Groups has been withdrawn in this budget which is said to be contrary because strengthening of SHG's through provision of loans is one of the election manifesto.

Conclusion: The purpose of the Gender Budgeting is considered as the process of monitoring the expenditure and public service delivery in a gender perspective, as a means of mainstreaming women's concerns in all activities and improving their access to public resources (Expenditure Budget, 2015-16). But in reality the rationale behind the making of the

budget seems to be highly debatable. The budgetary allocations in the Gender Budgeting Statement have come down compared to the last year budget which is mainly due to the consequences of FFC. Many of the BJP's promises during election were not yet

implemented. Policy makers should undertake gender equity as an underlying principle as it brings out gender equality in the economy which in turn boosts up the economic development of the country.

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