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**The Budget: A Gender and Poverty Sensitive Perspective**

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Aasha Kapur Mehta

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### **I. Introduction**

The Union Budget is not just an annual statement of receipts and expenditures. It is an instrument for fulfilling the obligations of the state and a political statement of the priorities set by the government in allocating the resources it has mobilized. 'The budget reflects the values of a country – who it values, whose work it values and who it rewards....and who and what and whose work it doesn't' (Elson, 1999). A review of the existing work on Gender Budgets describes them as efforts to disaggregate government's mainstream budgets according to their impact on women and men. They are not separate budgets for women or for men. The purpose is to monitor expenditure, public service delivery and taxation from a gender perspective. (Esim, 2000). Policies have different outcomes for men and women. Gender Budgets try to "improve access of women to public resources as a way of mainstreaming gender concerns". (Krishnaraj, 2003).

For those who live in the city it doesn't take much in terms of observation or sensitivity to see homeless, shelterless, hungry people sleeping on pavements, braving the rain or heat or cold. For those of us who travel to villages in the more remote parts of India, it is a shock to find that even today, at distances that are less than two hours away from a state capital, are villages that are 10 kilometres away from a pucca road, that do not have electricity, or a school and where one person in the entire village has one torch that is used on rare occasions when city folks arrive and need light in order to try to avoid stepping on a snake in the dark. These remote villages also house people who are – or so the Constitution says – equal citizens of India. They too fall ill and need access to health care, need to be literate and able to demand access to infrastructure, health care and resources that are theirs by right. They too need access to livelihoods to earn money to buy food and meet their basic minimum needs. (Mehta, 2003).

Despite the many five year plans and major and minor changes in development policy and poverty alleviation strategies adopted by us since independence, unacceptably high levels of poverty and hunger persist, however measured and however defined. (Mehta, 2003). It is important to recognize that in most parts of India, when the household as a whole gets less to eat, it is the women and girl children who are the most deprived (Ghosh, 2003). The large number of well meaning policies and vision statements - and their translation into budgetary allocations at all levels - need to be viewed in this context, for the gap between vision and reality now desperately needs to be bridged.

### Recent Policy Statements: Some Highlights

At the outset of his Budget Speech 2003-2004 on page 1, para 3, the Finance Minister said that:

“At the core of our economic endeavour and management of the country’s finances are the interests of our citizens; all this effort is for their total well being. That is our central objective, towards which the NDA government has a non-negotiable commitment. Through Budget 2003-2004, the Government, therefore, addresses the following objectives, as ‘Panch Priorities’, for our citizens and for the economic security of our country, though these are not listed in any hierarchical order of importance:

- a) poverty eradication; addressing the ‘life time concerns’ of our citizens, covering health, housing, education and employment;
- b) infrastructure development;
- c) fiscal consolidation through tax reforms and progressive elimination of budgetary drags, including reform of the additional excise duty, introduction reform of the additional excise duty, introduction of service tax, and introduction of Value Added Tax (VAT) from April 1, 2003 at the State level.
- d) agriculture and related aspects including irrigation; and
- e) enhancing manufacturing sector efficiency, including promotion of exports and further acceleration of the reform process.”

Explaining the conceptual underpinning of these panch priorities, he said on page 2 that

“for converting the liability of want into the asset of ability, **eradication of poverty is crucial**; that is **the moral and economic issue of our times**. Too often it is observed that **budgetary exercises float over the wide mass of India, relating only to a few.**”

And further, on page 4 of the Budget Speech, that

“For eliminating poverty, it is only reforms that result in sustained growth and **high employment that are a durable solution** and that **the disadvantaged must be the first charge on our exchequer**”.

In the foreword to the recently released Tenth Plan, the Prime Minister said that:

“I have a vision of an India free of poverty, illiteracy and homelessness – free of regional, social and gender disparities – with modern physical and social infrastructure – and a healthy and sustainable environment....The most pressing challenge facing us in the coming years will be to provide every Indian with the opportunity to realize his or her full creative potential. Demographic trends indicate that the rate of growth of our working age population during the next ten years will be the highest we have ever experienced, and unless we achieve a significant

improvement in the pace of creation of work opportunities, there will be an increase in the level of unemployment. Such a situation cannot be allowed to materialize.”

In the same vein, the Economic Survey, 2002-03 and the Tenth Plan document emphasize the Millennium Development Goals (MDGs) and set monitorable targets for eradicating poverty and achieving development. The MDGs refer to developing a global partnership for development so as to eradicate extreme poverty and hunger, achieve universal primary education, eliminate gender disparities in education, promote gender equality and empower women, reduce infant and child mortality, improve maternal health and reduce MMR, combat HIV/AIDS, malaria and other diseases, ensure environmental sustainability, halve the proportion of people without sustainable safe drinking water and achieve by 2020, a significant improvement in the lives of at least 100 million slum dwellers.

Taking the cue from the MDGs or goals for development and poverty eradication set at the UN General Assembly in 2000, to which we are a signatory, the tenth plan lists monitorable targets that include the reduction of poverty ratio, providing gainful and high-quality employment, all children in school, reduction in gender gaps in literacy and wage rates, reduction in the decadal rate of population growth, increase in literacy rates, reduction of Infant mortality rate (IMR) and Maternal mortality ratio (MMR), increase in forest and tree cover, all villages to have sustained access to potable drinking water and cleaning of all major polluted rivers.

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#### **BOX 1: MONITORABLE TARGETS FOR THE TENTH PLAN AND BEYOND**

- Reduction of poverty ratio by 5 percentage points by 2007 and by 15 percentage points by 2012;
- Providing gainful and high-quality employment at least to the addition to the labour force over the Tenth Plan period;
- All children in school by 2003; all children to complete 5 years of schooling by 2007;
- Reduction in gender gaps in literacy and wage rates by at least 50 per cent by 2007;
- Reduction in the decadal rate of population growth between 2001 and 2011 to 16.2 per cent;
- Increase in Literacy rates to 75 per cent within the Plan period;
- Reduction of Infant mortality rate (IMR) to 45 per 1000 live births by 2007 and to 28 by 2012;
- Reduction of Maternal mortality ratio (MMR) to 2 per 1000 live births by 2007 and to 1 by 2012;
- Increase in forest and tree cover to 25 per cent by 2007 and 33 per cent by 2012;
- All villages to have sustained access to potable drinking water within the Plan period;
- Cleaning of all major polluted rivers by 2007 and other notified stretches by 2012.

**Source: Government of India, Tenth Five Year Plan, 2002-2007, Volume I, Box 1.1, p.6**

#### **Vision, Goals and Reality**

The budget should reflect financial allocations to ensure attainment of goals set in policy and vision statements. The reality however shows the existence of a large chasm between

- a) vision statements or stated objectives or targets,

- b) budgetary allocations made to attain these targets and
- c) the prevailing grassroots reality

Resolving this needs national commitment to giving first priority to or **“first charge on our exchequer” to “the disadvantaged”** in any budget, however constrained. In other words, correcting historical disparities must get priority **over and above any and every other goal.**

While separating the benefits received by males and females from expenditure on maintenance of law and order may be difficult, male and female preferences and priorities may differ. For instance in the different subheads under the head maintenance of law and order, women may want more emphasis on special cells to deal with domestic violence or for night patrolling, while men may emphasize better traffic control. (Banerjee, 2003).

This paper uses existing research to reprioritize the allocation of government expenditure so as to give first charge on the exchequer to the needs of the 260 to 300 million Indians who live below the poverty line and the 496 million Indian women, many of whom suffer disproportionately high incidence of multiple deprivation<sup>1</sup>.

## **II. Budget priorities at the Micro Household Level given a Budget Constraint: How do women allocate resources?**

Routinely, when women are able to exercise choice in determining household budget allocation, they give the highest priority to providing nutritious food for the family with the objective of ensuring good health and lower mortality or morbidity for each member of the household. Purchase of required quantities of food and other necessities requires access to money or purchasing power. This in turn depends on current income or borrowing or wealth. Most of us do not have wealth and would prefer not to borrow. While the flow of income can accrue from returns to labour, interest on savings in various instruments, dividends, profits, etc. for most of us, the income we earn depends on:

- a) availability of work or employment opportunities for the able bodied and
- b) fair remuneration or wages/salaries received for work.

Good health and lower mortality rates in turn depend on a large number of factors that include:

- a) adequate nutrients in food and in the way it is cooked and stored
- b) access to safe drinking water for drinking, cooking and washing
- c) safe disposal of sewage to ensure no contamination of drinking water sources and spread of disease
- d) reduction in levels of drudgery in work
- e) access to inexpensive but quality medical care and medication in times of ill health.

## **III. Budget priorities at the Macro National Level given a Budget Constraint: Priorities in budget allocation viewed through a Gender and Poverty Sensitive Lens**

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<sup>1</sup> See for example, Cagatay et al, 2000.

## Key Priorities

### 1) Poverty Reduction

Over the last five decades, systematic efforts have been made to alleviate poverty through

- increasing economic growth,
- direct attacks on poverty using targeted programmes,
- land and tenancy reforms,
- participatory and empowerment based approaches and
- provision of basic minimum services.

As a result of these efforts, the incidence of poverty has declined from 54.9 per cent in 1973-74 to reportedly 26.1 per cent in 1999-2000 (See Table 1).

Table 1: Incidence of Poverty in India – Percentage of Population and Number of People Below the Poverty Line 1973-74 to 1999-2000.

Year	Percentage population below the poverty line	Number of poor (millions)
1973-74	54.9	321.3
1977-78	51.3	328.9
1983	44.5	322.9
1987-88	38.9	307.1
1993-94	36	320.3
1999-2000	26.1	260.2

Source: Planning Commission Draft Ninth Five Year Plan (1997-2002) and Government of India, Poverty Estimates for 1999-2000, Press Information Bureau, 22<sup>nd</sup> February, 2001.

However, we still have large numbers of people for whom poverty is intractable and who have remained marginalized. Further, not only are estimates of poverty high at any given point of time but a large number of those below the poverty line are chronically poor. (Mehta and Shah, 2001).

Using state level data for 1970-93 Fan, Hazell and Thorat (1999) show that additional government expenditure on roads has the largest impact on poverty reduction as well as a significant impact on productivity growth. To decrease rural poverty the state should give priority to increasing its spending on rural roads and agricultural research and extension as these types of investment not only have a large impact on poverty per rupee spent but also produce the greatest growth in agricultural productivity.

Evidence from panel data studies suggests that important determinants of poverty are caste, tribe and household demographic composition. The probability of being chronically poor is greater for casual agricultural labour, landless households, illiterate households and larger households with more children. Factors that explain persistence of poverty include belonging to a scheduled tribe, larger household size, increase in household size, larger number of dependent children and increase in number of dependent children. (Bhide and Mehta, 2003).

Factors that drive escape from poverty are literacy, ownership of or access to income from physical assets, increased incomes from physical assets, irrigation and crop intensification, infrastructure and having a large urban population in the neighbourhood. (Bhide and Mehta, 2003). Similarly, perceived reasons for decline into poverty include shocks such as high health care costs, crop failure, adverse market conditions, loss of assets, high interest from private money lenders and social expenses on deaths and marriages. (Krishna, 2003). Policies and/or programmes can address all of these. These findings suggest that to help escape from poverty, greater emphasis should be placed on literacy, infrastructure development and increased backward and forward linkages with urban areas while prevention of entry into poverty may be facilitated by policies that help reduce the impact of health care related shocks or costs and high interest debt. (Shepherd and Mehta, forthcoming).

It is important to stress that "while a government's budget directly or indirectly affects the life of all its citizens, frequently people with modest means are influenced the most". Further, "budget cuts tend to fall on programs that benefit the poor, as other items such as interest on the debt or the public-sector wage bill are more likely to have first claim on scarce funds. Moreover, even when funds have been allocated to anti-poverty programs, weak expenditure and program management - and the lack of political power among the poor - can mean that the money never reaches the intended beneficiaries" (The International Budget Project, 2001).

## 2) Unemployment

Among other targets, the Tenth plan also aims to provide gainful and high-quality employment at least to the addition to the labour force over the Tenth Plan period. However, the results of the 55<sup>th</sup> round NSS survey are worrying and show that the rate of growth of employment on current daily status declined from 2.7 per cent per annum in 1983-94 to 1.07 per cent per annum in 1994-2000 (See Table 2 below). In this context the SP Gupta Committee (Special Group on Targeting 10 million Employment Opportunities per year) has noted that:

- The present rising unemployment is primarily an outcome of a declining job creating capacity of growth, observed since 1993-94.
- The employment growth fell to 1.07 per cent per annum (between 1993-94 and 1999-2000) from 2.7 per cent p.a. in the past (between 1983 and 1993-94) in spite of acceleration in GDP growth from 5.2 per cent between 1983 and 1993-94 to 6.7 per cent between 1993-94 and 1999-2000.
- Employment elasticity of output has gone down from 0.52 over the years 1983 to 1993-94 to 0.16 over 1993-94 to 1999-00.
- This is primarily because of the present policy of shedding excess labour in order to meet the growing market competition and the pattern of growth, moving in favour of capital intensive sectors.
- If the experiences of the late nineties are extrapolated, then India is going to face increasingly higher incidence of unemployment.



Table 2: Past and Present macro employment and unemployment (CDS Basis) (Person years)

	Million	Million	Million	Growth Per annum ( per cent)	Growth Per annum ( per cent)
	1983	1993-94	1999-2000	1983 to 1993-94	1993-94 to 1999-2000
		<b>All India</b>			
Population	718.20	894.01	1003.97	2.00	1.95
Labour Force	261.33	335.97	363.33	2.43	1.31
Workforce	239.57	315.84	336.75	2.70	1.07
Unemployment rate ( per cent)	(8.30)	(5.99)	(7.32)		
No. of unemployed	21.76	20.13	26.58	-0.08	4.74

Source: Economic Survey, p. 218

The Group also points out that in future, because of the limit in the absorbing capacity for additional employment in the organized sector, education and skills need to be oriented towards the needs of the unorganized sector like agriculture, small industry, services and the self-employed, as also the new areas like IT, tourism and financial sectors. They sound a note of caution and state that unless the cause of employment is taken up on a high priority basis, the unemployment at the end of the 10<sup>th</sup> Plan will be nearly 10 per cent of the labour force, with severe socio-economic implications, especially in certain areas and among certain section of the population. The clear message therefore is that unless steps are taken on a "high priority basis" unemployment will rise, and the target of providing gainful and high-quality employment at least to the addition to the labour force over the Tenth Plan period will not be achieved. Further there will be consequences of this in terms of unrest and conflict generated by the increasing inequalities between different classes of society.

### 3) Drinking Water<sup>2</sup> (Mehta and Menon, 2001)

Public provisioning of safe and adequate drinking water to all citizens is the primary responsibility of the state. The Conference of Chief Ministers held in July, 1996, recommended the adoption of an all out effort to attain 100 per cent coverage of seven basic minimum services for all citizens of India by 2000 A.D. The Chief Ministers were aware of the 'paramount importance (of basic minimum services) in securing a better quality of life for our people, especially those residing in rural areas'. Heading this list was 100 per cent provision or coverage of the population with access to safe drinking water. State failure to meet this target is woefully evident with frequent reports of water scarcity. With newspaper editorials predicting the worst ever water crisis and televised coverage of water tankers being sent to villages under police escort to prevent rioting during the scramble for the abysmally poor supply of water, 100 per cent coverage still remains a distant dream. Water is precious and drinking water even more so. State failure in provision of drinking water occurs on many counts - lack of universal access, lack of achievement of minimum consumption norms, irregularity of supply, distance from source and quality. Poor quality of water can have serious health related ramifications.

<sup>2</sup> This section is based primarily on Aasha Kapur Mehta and Nikhila Menon, Drinking Water, Alternative Economic Survey, 2001.

A nationwide survey showed that over 43.5 million people living in 1.42 lakh habitations are at health risks due to problems of drinking water quality like excess fluoride, arsenic, salinity, iron and chemical pollutants like pesticides and insecticides. (Chand, 1999). In India, many of the water borne diseases such as gastroenteritis, diarrhoea, dysentery, cholera etc. owe their origins to the pathogens present in drinking water. Several diseases like diarrhoea, hepatitis, ascariasis (roundworm), hookworm infection, trachoma, and guineaworm have been linked to human contact with polluted water. The World Bank and WHO have estimated that in India 21 per cent of all communicable diseases (11.5 per cent of all diseases) are water related. (Parikh, 1999-00). They estimate that every year 1.5 million children under 5 years die in India of water related diseases and the country loses 1800 million person hours (over 200 million person days) each year due to these water borne diseases. A quantitative measure that integrates premature deaths and temporary disability due to diseases is Disability Adjusted Life Years (DALYs). About 30.5 million DALYs is worth Rs. 36,600 crores. Thus the country should be willing to spend that much annually to provide clean drinking water to all. Improvements in water supply and sanitation can substantially reduce the incidence and severity of these diseases as well as the infant mortality associated with diarrhoea.

Less than 20 per cent of people surveyed were aware of the link between drinking unsafe water and diarrhoeal disease which kill over 15 lakh children under five every year. (Durgaprasad, 1996). Casual labourers cannot afford to take time off from work in case of ill health. The food that they and their families eat depends on the money earned from working that day. Poor quality of water can have serious health related ramifications in terms of causing water borne diseases originating from the pathogens present in drinking water. Additionally, several states report problems due to occurrence of arsenic, fluoride contamination and excess iron in ground water as also inland salinity caused by over exploitation of ground water and excessive surface irrigation.

#### **Opportunity cost of time and drudgery in collecting water for the household**

According to the studies done by the Indian Market Research Bureau in India, households that collect drinking water from exposed sources like ponds, lakes, canals, etc. visited dug wells about 12 times a day, public hand-pumps and taps nine times, exposed sources like lakes six times. The distances travelled ranged from 100 meters to 400 meters and in some states over 1,000 meters. A pproximately, two and half hour's time is spent in the above process. Being the principal water collector in Indian households, women spend over two hours and walk about 1,000 meters to collect about 190 litres of water per day per household. (Durgaprasad, 1996). The time taken to collect water is time taken away from other activities including participation in the labour market.

#### **Use of Bottled Water and Filters – access for the privileged**

Due to state failure in providing access to safe drinking water, 'bottled water' has come to play a major role in various cities and towns. The growth of the bottled water business has been phenomenal and was estimated to be around Rs.1,100 crores in India as on June 22, 2000. (Free Press Business Journal, 2000). This market is expected to grow by 70 per cent. Water shortage in cities and towns has led to the spurt in the growth of companies marketing

'bottled water' as a substitute for tap water. The sector is flourishing because of the public fear that water supplied by civic bodies is impure and unreliable.

In addition to the 'bottled mineral water' business, the manufacturers of various types of filtering devices are also having a flourishing business. NSS results (Sarvekshana, 2000) show that a significantly higher percentage of households in urban areas filtered or boiled their drinking water i.e. an estimated 36 per cent of urban households practiced filtration as against an estimated 18 per cent in rural areas.

For filtration, people spend around Rs.220 to Rs.20,000 for installing devices to filter the impure contaminated water supplied by the government authorities through the piped water supply lines. One of the leading manufacturers of filtering systems has claimed that around 40,000 units are being sold annually in a city like Delhi and for the country as a whole, it is more than 2,70,000 per annum. These units are priced between Rs.6,000 and Rs.7,500. There are other less expensive as well as more expensive filtering devices marketed by local manufacturers and others in both the organized and informal sectors. (Consumer Voice, 2000). Even these filters may not conform to quality standards and the government has no strict standard or regulations applicable to them either. Hence, the drinking water scenario in India is evolving into a major crisis and tough measures need to be taken to bring some respite for the people who face a crisis on the waterfront as a daily routine.

These are privately allocated costs to make up for poor quality of an irregularly supplied publicly provided good that should have high priority in budget allocation. With each household in a locality spending money on pumps and filtration devices, the costs of private provisioning are high. Given economies of scale, public provisioning would be cost effective and the money spent on filtration devices or on scarce and expensive fuel used to boil water in households could readily be transferred to the state, provided there is assurance of "safe" regular and reliable water supply.

#### **4) Hunger And Lack Of Availability Of Two Square Meals A Day<sup>3</sup> (Kala and Mehta, 2002).**

Hunger is the starkest indicator of severe poverty. It is estimated that India has 20 percent of the global child population but accounts for 40 per cent of the world's malnourished children. (Measham and Chatterjee, 1999). Measham and Chatterjee identify the three main causes of malnutrition among young children and pregnant women to be inadequate food intakes; disease, including common diarrhoea; and deleterious caring practices, such as delayed complementary feeding. Poverty and gender inequality are among the most important factors that explain the high level of undernourishment. Empirical research on the nutritional condition of children below five years in two villages of West Bengal provides firm evidence of the remarkably high incidence of undernourishment and also of systematic sex bias reflected in higher deprivation of girls vis-à-vis boys. (Sen and Sengupta, 1983).

*The Report of the State of Food Insecurity in the World, 1999* estimates that in the developing world, 790 million people do not have enough to eat. India alone has more

<sup>3</sup> This section is based primarily on Shalini Kala and Aasha Kapur Mehta, *Hunger and Starvation, Alternative Economic Survey, 2001-02*

undernourished people (204 million) than all of sub-Saharan Africa combined. While access of all to adequate quantities of nutritive food is extremely desirable, state failure is reflected in the existence of a subset within this group of 204 million undernourished people in India, who are unable to access even two square meals a day. It is this subset to which we attempt to draw attention as the starkest indicator of chronic poverty in the severely deprived sense.

The NSS 50<sup>th</sup> round (1993-94) provides information (at the household level) regarding availability of two square meals a day:

- a. throughout the year
- b. only during some months of the year
- c. not getting two square meals a day even in some months of the year.

Analysis of this data shows that hunger was more widespread in rural than in urban areas. 4.2 per cent of rural and 1.1 per cent of urban households reported getting two square meals a day only during some months of the year. Those not getting two square meals a day even in some months of the year constituted 0.9 per cent of rural and 0.5 per cent of urban households (See Table 3).

The lowest monthly per capita expenditure class was those earning less than Rs.120 in rural and less than Rs.160 in urban areas. This is less than 60 per cent of the poverty line set at Rs.205 (per capita per month) for rural and Rs.281 for urban areas in 1993-94. As expected, the proportion of households reporting availability of two square meals a day only in some months, category (b), or not even in some months of the year, category (c), was highest in the lowest monthly per capita expenditure (MPCE) class. As many as 11.8 per cent of rural and 4.5 per cent of urban households in the lowest MPCE class were estimated to be in category (b) while 3.4 per cent of rural and 3.3 per cent of urban households in this class were in category (c).

Table 3: Percentage distribution of households by availability of two square meals a day at the National level Households Getting Two Square Meals a Day

Households getting two square meals a day				
	Throughout the year	Only in some months of the year	Not even in some months of the year	All
<b>Rural India</b>				
Less than Rs. 120 MPCE	84.2	11.8	3.4	100
All Classes	98.5	4.2	0.9	100
<b>Urban India</b>				
Less than Rs. 160 MPCE	91.9	4.5	3.3	100
All Classes	98.1	1.1	0.5	100

Source: NSS 50th Round (1993-94) Report No. 415

Inadequacy of food intake was especially severe in rural households in Orissa, West Bengal, Kerala, Assam, Bihar and Maharashtra and urban households in Kerala, Orissa, West Bengal and Assam. The largest incidence of non-availability of two square meals occurred during the months of June, July, August and September.

The circumstances leading to hunger and starvation may be different for the chronically poor tribal in Orissa and the Andhra powerloom weaver who suddenly faces severe poverty, indebtedness and starvation due to an inability to compete with cheaper substitutes due to policy change. However, the underlying cause of starvation in both situations is severe poverty – whether long duration or transitory.

#### 5) Female-Male Ratio

Gender discrimination is clearly revealed in statistics pertaining to the female – male ratio. The sex ratio for the 0-6 age group declined steeply from 945 in 1991 to 927 in 2001, implying that millions of girls went missing in just a decade. A falling child sex ratio could be due to several factors – foeticide, neglect, infanticide – and “reflects reduced tolerance for girl children in the society”. (Singh, 2002-03).

**Table 4: Census 2001 – Sex Ratio Variations**

India/ States/UTs	Sex ratio 2001	Rank	Sex ratio for 0-6 only
Kerala	1,058	1	962
Pondicherry	1000	2	958
Chattisgarh	990	3	975
Tamil Nadu	986	4	939
Manipur	978	5	961
Andhra Pradesh	978	6	964
Meghalaya	975	7	975
Orissa	972	8	950
Himachal Pradesh	970	9	897
Uttaranchal	964	10	906
Karnataka	964	11	949
Goa	960	12	933
Tripura	950	13	975
Lakshadweep	947	14	974
Jharkhand	941	15	966
Mizoram	938	16	971
West Bengal	934	17	963
India	933		927
Assam	932	18	964
Maharashtra	922	19	917
Rajasthan	922	20	909
Gujarat	921	21	878
Bihar	921	22	938
Madhya Pradesh	920	23	929
Nagaland	909	24	975
Arunachal Pradesh	901	25	961
Jammu and Kashmir	900	26	937

Uttar Pradesh	898	27	916
Sikkim	875	28	986
Punjab	874	29	793
Haryana	861	30	820
Andaman and Nicobar Island	846	31	965
Delhi	821	32	865
Dadra and Nagar Haveli	811	33	973
Chandigarh	773	34	845
Daman and Diu	709	35	925

Source: RGI, India - \*Estimated male live births per 1000 female live births  
Based on SRS.

#### 6) Health and Literacy Gaps and Indicators

Gender discrimination is equally visible in several health and literacy indicators. There are wide-ranging inter-connections between three aspects of human deprivation in India (low literacy, endemic undernutrition and social inequality). Both gender inequality and educational backwardness are crucial causal antecedents of endemic undernutrition. Indeed, women's education has emerged in many empirical investigations as one of the most powerful determinants of child health. Based on data for a sample of 296 districts in 14 states accounting for 94 per cent of India's population; Murthi, Guio and Dreze find that female literacy has a negative and statistically significant effect on child mortality, (the effect on female child mortality is larger). Maternal education results in increased knowledge about nutrition, hygiene and health care and this is significant in the context of the "remarkably uninformed and deficient nature of child-care practices in large parts of rural India". Basic education helps mothers to take advantage of public health-care services, thereby reducing child mortality. (Mehta, 1998).

Whether we look at the estimated incidence of child undernourishment, or of low birth weights, or of anaemia among pregnant women, India fares poorly. In fact, among all countries for which estimates are available, none does worse than India in any of these respects, with the possible exception of Bangladesh. More than half of all Indian children are undernourished (in terms of standard 'weight for age' criteria), and the incidence of anaemia among pregnant women is estimated to be as high as 88 per cent. These are catastrophic failures, with wide-ranging implications not only for the people of India today, but also for the generations to be born in the near future. (See tables 5,6 and 7 below).

Table 5: Per Capita Expenditure, Mortality Rates and Literacy

	Avg HH	IMR	Estimated	Literacy Rate, age 7+	
	exp.			2001 ( per cent)	
	per capita	1997-99	MMR	Female	Male
	(Rs/mth)	Per 1000	1987-96		
	1999-2000		(per 1 lakh live birth)		
<b>STATES</b>					
AP	541	65	283	51	71
Assam	475	76	984	56	72
Bihar	414	68	513	35	62
Gujarat	678	63	596	59	81
Haryana	771	69	472	56	79
HP	740	63	n/a	68	86
J&K	745	45	n/a	42	66
Karnataka	640	56	480	57	76
Kerala	810	14	n/a	88	94
MP	475	93	700	51	77
Maharashtra	699	48	380	68	86
Orissa	410	97	597	51	76
Punjab	795	53	n/a	64	76
Rajasthan	607	83	580	44	76
TN	715	53	195	65	82
UP	514	84	737	44	71
WB	571	53	458	60	78
All India	589	71	479	54	76

Source: Dreze and Sen, 2002, India: Development and Participation, Table A3

Table 6: Proportion of children suffering from Undernourishment and Anaemia

States	Proportion of severely undernourished children below age 3 1998-99	Proportion of severely undernourished children below age 3 1998-99	Proportion of severely undernourished children below age 3 1998-99	Proportion of children (between 6-35 mths) with moderate or severe anaemia 1998-99
	Weight-for-age	Height-for-age	Weight-for-Height	
AP	10	14	1.6	49
Assam	13	34	3.3	32
Bihar	26	34	5.5	54
Gujarat	16	23	2.4	50
Haryana	10	24	0.8	66
HP	12	18	3.3	41
J&K	8	17	1.2	42
Karnataka	17	16	3.9	51
Kerala	5	7	0.7	19
MP	24	28	4.3	53
Maharashtra	18	14	2.5	52
Orissa	21	18	2.9	46
Punjab	9	17	0.8	63
Rajasthan	21	29	1.9	62
TN	11	12	3.8	47
UP	22	31	2.1	55
WB	16	19	1.6	52
All India	18	23	2.8	51

Source: Dreze and Sen, 2002, India: Development and Participation, Table A3

Table 7: Percentage of Women with Anaemia

STATES	MILD ANAEMIA	MODERATE ANAEMIA	SEVERE ANAEMIA	TOTAL
Andhra Pradesh	32.5	14.9	2.4	49.8
Arunachal Pradesh	50.6	11.3	0.6	62.5
Assam	43.2	25.6	0.9	69.7
Bihar	42.9	19	1.5	63.1
Delhi	29.6	9.6	1.3	40.5
Goa	27.3	8.1	1	36.4
Gujarat	29.5	14.4	2.5	46.3
Haryana	30.9	14.5	1.6	47
Himachal Pradesh	31.4	8.4	0.7	40.5
Jammu and Kashmir	39.3	17.6	1.9	58.7
Karnataka	26.7	13.4	2.3	42.4
Kerala	19.5	2.7	0.5	22.7
Madhya Pradesh	37.6	15.6	1	54.3
Maharashtra	31.5	14.1	2.9	48.5
Manipur	21.7	6.3	0.8	28.9



Meghalaya	33.4	27.5	2.4	63.3
Mizoram	35.2	12.1	0.7	48
Nagaland	27.8	9.6	1	38.4
Orissa	45.1	16.4	1.6	63
Punjab	28.4	12.3	0.7	41.4
Rajasthan	32.3	14.1	2.1	48.5
Sikkim	37.3	21.4	2.4	61.1
Tamil Nadu	36.7	15.9	3.9	56.5
Uttar Pradesh	33.5	13.7	1.5	48.7
West Bengal	45.3	15.9	1.5	62.7
<b>India</b>	<b>35</b>	<b>14.8</b>	<b>1.9</b>	<b>51.8</b>

Source: Women and Men in India 2001, CSO, Ministry of Statistics and Programme Implementation

#### 7) Statistical Invisibility of Women's Work<sup>4</sup> (Mehta, 2001).

Serious inaccuracies and measurement failure occur in the recording of the work that women do. There are basically two kinds of work - work for which payment is received and work for which no payment is made. (Krishnaraj, 1990). Women are known to work longer hours than men and the fact is that women participate in the work force to a far greater extent than is measured by the data. But a lot of the work they do is unrecognised, let alone equally remunerated. Our mechanisms of data collection result in loss of significant information. (Mehta, 1996). This has an impact on the status of women in society, their opportunities in public life and the gender blindness of development policy. (HDR, 1995).

Traditionally, men spend most of their time on tasks for which payment is received or tasks that are clearly within the realm of "economic activity." Hence there is not much variation in the percentage of men reported as workers (roughly 50 per cent of men) regardless of the methodology used for data collection. However, while a large number of women work outside the home and are remunerated for the work they do, most women spend several hours doing work for which no payment is received. "Men are concentrated in the market-oriented side of the continuum of work and women in the statistically less visible, non-monetised subsistence production and domestic side; the latter account for 60 per cent of the unpaid family workers, and 98 per cent of those engaged in domestic work". (IBRD, 1991).

Work for which no payment is received includes two categories of tasks:

- a) those which are considered as necessary for survival but which are not included in economic activity and calculations of National Income in any country, i.e., domestic work like cooking, cleaning, child care, caring for the sick or elderly or handicapped. These are arduous tasks that have to be performed on a daily basis and from which there is no respite. These are also tasks that are traditionally perceived as "women's work" or roles within the home, or work of a housewife, i.e., women reported as not working.
- b) those, which are recognised as constituting economic activity and which should correctly be included in calculations of National Income but which are often missed. These are tasks for which no payment is made when they are performed for the family, such as

<sup>4</sup> This section is based primarily on Aasha Kapur Mehta, Statistical Invisibility of Women's Work, Manushi, Nov 2001

subsistence activities involving kitchen gardening, post-harvest processing, feeding of farm hands or hired labour, livestock maintenance, gathering of fuel, fodder, water and forest produce, unpaid family labour in family farm or family enterprise and so on. Again, these are tasks that are generally performed by women. Since the tasks are performed together with work that a housewife does in any case, i.e., tasks listed in (a) above, women performing these tasks tend to report themselves as "housewives" or "not working".

As a result statistics regarding the percentage of women who work are very sensitive to the methodology used for data collection.

Data on labour force participation are available mainly from two sources: the decennial census and the quinquennial National Sample Survey.

#### Official Statistics

Census estimates for 2001 report 51.93 per cent of the male population as workers as compared with 25.6 per cent of the female population as workers. NSS estimates 54.5 per cent of males and 28.6 per cent of females as workers in 1993-94 and 52.7 per cent of males and 25.68 per cent of females in 1999-00.

Table 8: Percent Population comprising Main, Marginal and Total Workers by Gender

	2001		1991		1981		1971	
	Male	Female	Male	Female	Male	Female	Male	Female
Total Population	100	100	100	100	100	100	100	100
Main Workers			50.93	15.93	51.62	13.99	52.51	11.87
Marginal workers			0.62	6.32	1.03	5.77		
Total workers	51.93	25.68	51.55	22.25	52.65	19.77	52.51	11.87

Source : Calculations based on Census Estimates

Table 9: Worker Population Ratio by Sex (Census and NSS Survey), 1971-94

Year of Census NSS survey	Persons		Males		Females	
	NSS	Census	NSS	Census	NSS	Census
1971 Census		34		52.7		13.9
1972-73 NSS	40.7		52.7		27.8	
1977-78 NSS	41.6		53.4		28.9	
1981 Census		36.8		52.6		19.8
1983 NSS	41.8		53.5		29.3	
1987-88 NSS	40.9		53		28	

1991 Census		37.5		51.6		22.3
1993-94 NSS	42		54.5		28.6	
1999-00 NSS	39.7		52.7		25.68	
2001 Census (Provisional)		39.26		51.93		25.9

Source: Pravin Visaria based on Census and NSS Estimates as reported in Level and Pattern of Female Employment, 1911-1994, in T.S. Papola and Alakh N. Sharma (edited), Gender and Employment in India, Vikas Publishing House, New Delhi, 1999, p. 24; Census and NSS Estimates.

Based on work force participation rates for males and females in the four census surveys since 1971 and six NSS quinquennial surveys between 1972-73 and 1999-00, (Tables 8 and 9 above) it can be said that:

- Regardless of source, i.e., Census or NSS, over 50 per cent of males are reported as workers.
- Female work force participation rates vary considerably between census and NSS estimates. The 1971 Census reported 11.9 per cent of women as workers, (13.9 per cent according to the Table in Visaria given above) the 1981 Census 19.8 per cent, 1991 Census, 22.3 per cent and 2001 Census, 25.68 per cent. While the estimates improve with each decade, the basic fact of considerable under-enumeration does not change. NSS estimates improve further on Census estimates but also suffer from a strong downward bias.
- NSS estimates show that most males are employed in relatively stable employment - between 51 per cent to 53 per cent of males are employed in principal status and only 1.3 per cent to 1.9 per cent in subsidiary status. A significant proportion (about 25 per cent) of females who are in employment have unstable jobs. (20.6 per cent to 21.8 per cent of females are employed in principal status and about 7 per cent to 8 per cent in subsidiary status).
- The relative stability of male employment is corroborated by Census data which report 1.03 per cent males as marginal workers in 1981 and 0.6 per cent in 1991 as compared with 5.8 per cent and 6.3 per cent females working in the marginal category at corresponding points in time.

#### Evidence from Micro Studies

A plethora of micro studies provide detailed estimates of measurement failure. A few of these are cited below and they show the gross inaccuracies inherent in the statistics given above.

- ⇒ In the 1970s, Jain and Chand estimated that 20 out of 104 females reported as non-workers in a West Bengal village in the Census, were actually winnowing, threshing, parboiling or working as domestic servants for 8-10 hours/day. (Jain and Chand, 1982).
- ⇒ Gail Omvedt found 239 women workers in one area where the census counted 38. And 444 women workers in another area where the Census listed 9. (Omvedt, 1992).
- ⇒ Ratna Sudarshan shows that while the 1991 census gave the Female Work Force Participation Rate for Punjab as 4.4 per cent, NCAER, with a probe, got 28.8 per cent (Sudarshan, 1998).
- ⇒ Swapna Mukhopadhyay conducted a survey of 5981 women workers in 6 cities and found that the Labour Force Participation Rate of women was 4 times greater than that stated in the Census. (Mukhopadhyay, 1998).
- ⇒ The invisibility of women's work is shockingly clear from the following example. Prem Chowdhry refers to an inquiry into dairy development in Ambala, which reported no female worker in Animal Husbandry. And in fact as even a cursory familiarity with agriculture shows, from bringing fodder from fields, chaff cutting, preparing food mix for cattle, giving water and feed, bathing and cleaning cattle, cleaning cattle sheds, treating sick cattle, making dung cakes, storing them, making compost etc., women are very clearly allied with animal husbandry. Yet their contribution remained invisible. (Chowdhry, 1994).
- ⇒ The NSS 1993-94 household survey reports that 29 per cent of rural and 42 per cent of urban women were engaged only in household work and were without work even in the subsidiary status. Subsequently, they noted, that 58 per cent of women characterised in this way in rural areas and 14 per cent in urban areas were actually maintaining kitchen gardens, household poultry, collecting fish, collecting firewood, husking paddy, grinding food-grains, preserving meat, preparing gur, making baskets etc., or in other words they were engaged in economic activities. (Sarvekshana, 1997). NSS calculates the percentage of wrongly classified women as constituting 17 per cent of women in rural and 6 per cent in urban areas. The NSS further states that "an upper limit of women worker population ratio can approximately be obtained by raising the ratio of women workers by this percentage" but does not take the logical next step and make the correction.

#### **Some Reasons for Statistical Invisibility**

The statistical invisibility of women's work or measurement failure could be due to several factors. The literature on the subject identifies the following among others:

- Bias of the interviewer.
- Bias of male head of household/respondent.
- Poorly constructed questionnaires.
- Cultural bias regarding women working outside the home and underreporting of it.
- The nature/style of women's work where they perform several tasks in a day for small amounts of time, so classification based on one main activity is difficult.

- Dominance of domestic work leading to under reporting of other work.
- Mistaken perception of women's roles by respondents and interviewers.
- Intermingling of production for self-consumption with production for sale.
- Contribution to economic activity at a pre marketing, less visible or non-monetised stage.
- Contributions to 'family' occupations like agriculture, animal husbandry, weaving, cottage industries etc. where the contribution of women gets merged with that of the family and becomes invisible.

**Work and Inequity<sup>5</sup>** (Shramshakti, 1998; Gopalan, 1995 and Mehta, 2000).

In the context of employment in the organised and unorganised sectors of the economy, it needs to be noted that

- \* a marginal 4 per cent of women and 10 per cent of men work in the formal sector.
- \* The share of organised sector jobs held by women increased from 12 per cent in 1981 to 15 per cent in 1995 and 17 per cent in 1998 (See Table 10)
- \* Within the organised sector, 56.8 per cent of women are in community, social and personal services, 17.7 per cent in manufacturing and 5.2 per cent in finance, insurance and real estate.
- \* Within urban areas, 46 per cent of women work in the tertiary sector especially in domestic services and education.
- \* In rural areas, 86 per cent of women are in agriculture, especially cereal crop production and animal husbandry. In the secondary sector they work in household industries such as beedi manufacture, cashew processing, coir products and processing of minor forest products.
- \* In rice cultivation for example, seeding, transplanting, weeding and threshing are women's jobs. Ploughing is done by men. In mining and quarrying they are engaged in stone quarrying as irregular casual workers. In the secondary sector in household industries they work as helpers. In construction work, men do the skilled work of brick laying while women mix mortar and carry head loads. (Shramshakti).
- \* Wages paid to women are lower than the wages paid to men. In some villages where the husband is a permanent labourer, the wife works for the same employer without a contract. (Sardamoni, 1987).
- \* Activities that are in the male domain such as ploughing, irrigation, levelling etc. are paid more. Those in the female domain, e.g. weeding, transplanting, winnowing etc. are paid less. (Shramshakti).
- \* Operations that use machinery and draught animals are performed by men. Operations that demand direct manual labour are performed by women.

<sup>5</sup> Based primarily on Shramshakti, (1998) Sarala Gopalan (1995) and Aasha Kapur Mehta, (2000) Background paper for the SAHDR.

Table 10: Total and Women Employment in organized sector, India

Year	Public Sector per cent of Women	Private Sector per cent of Women	Total per cent of Women
1992	12.84	19.41	14.38
1993	12.82	19.74	14.82
1994	13.19	20.04	15.17
1995	13.36	20.2	15.36
1996	13.56	21.05	15.84
1997	13.95	21.98	16.42
1998	14.23	22.99	16.95

Source: Quarterly Employment Review, Director General of Employment and Training, Ministry of Labour.

In Muddy Feet, Dirty Hands, Mencher and Sardamoni refer to the Second Agricultural Labour Enquiry Report which notes that the agricultural operations in which women were mostly employed were weeding, transplanting and harvesting and that 'they were seldom employed in strenuous operations like ploughing'. Questioning the assumption that all female jobs need less strength, Mencher and Sardamoni quote a comment made by a male anthropologist who reported that when he asked a man why males did not do transplanting and weeding work, he was told : "No man can keep standing bent over all day long in the mud and rain. It is much too difficult, and our backs would hurt too much". (Mencher and Sardamoni, 1982).

Where men and women work jointly, it was found that women got up early in the morning, cut the ripened crop and made the bundles. The men got up slowly and carried the bundles to the threshing yard. The women then helped in the threshing and winnowing but did not wait for the grain to be measured and payment received as they had to rush to make small purchases and cook for the night. (Sardamoni, 1987).

#### Care Economy<sup>6</sup> (Mehta, 2000)

The budget has an impact on the amount of time that has to be spent on unpaid care work by men and women. A conventional budget ignores the fact that there is an unpaid economy (domestic, social reproduction and reproductive) where women do most of the work of caring for and maintenance of the labour force and the social framework and social capital both vital for the paid economy. (Elson, 1998). In this context, Sarthi Acharya (1996) notes that in large parts of rural and urban India, families are able to sustain themselves at amazingly low earning levels because women are engaged in self-provisioning activities such as free fuel wood collection, cow dung cake preparation, fetching water, etc.

While women are only 27 per cent of the paid workers, they are 60 per cent of the unpaid family workers. "Men are concentrated in the market-oriented side of the continuum of work

<sup>6</sup> Based on Aasha Kapur Mehta, 2000 Women and the Economy in India, Background Paper for Human Development in South Asia: The Gender Question

and women in the statistically less visible, non-monetised subsistence production and domestic side; they account for 60 per cent of the unpaid family workers, and 98 per cent of those engaged in domestic work". (IBRD, 1991).

A.C. Kulshrestha and Gulab Singh (1996) try to measure an extended NDP that includes the value of housewives services and also estimate the share of women in the extended NDP. They provide two alternate estimates of extended NDP for 1990-91, in which household work is evaluated at 1980-81 prices based on

- (i) average agricultural earnings
- (ii) national average earnings per worker

Whereas they calculate the share of women in the usually calculated estimates of NDP at 17 per cent, the contribution of women to the economy increases to 33 per cent when agricultural earnings are used to evaluate unpaid household work and to 44 per cent when national average earnings per worker are used for the computation.

R. Malathy's (1988) estimates of the value of household services of women in India are based on a primary survey for 1980-81 based on data collected from 705 households in Madras city. The sample was restricted to married women belonging to nuclear households with or without dependents and whose spouses were working. The sample consisted of 283 working women and 422 non-working women. The working women were asked about the number of weeks they worked in the labour market during the year preceding the survey and the number of hours usually worked per week. Information was obtained from all the women on the time devoted to about 20 non-market domestic activities in an average week. The list of domestic tasks included housework such as house cleaning, cooking, serving meals, washing dishes and clothes, ironing, sewing, mending, kitchen gardening, shopping domestic work related travel time; child care activities like physical care, medical care, supervision, reading to children, taking them for outings, teaching children, playing with children.

The study found that working women devote on an average 1,991 hours a year to work at home of which 33 per cent goes towards child care and the remaining time is devoted to other tasks such as meal preparation, cleaning, washing, shopping and the like. About 1827 hours are spent working in the market, adding up to 3,818 hours a year in productive activity, whether at home or in the market.

Full time housewives work for 2,408 hours domestically per annum and 36 per cent of this is spent in child care activities. Working women work one and a half times more as a result of their 'dual work burden'.

To estimate the value of household services, Malathy used the opportunity-cost-of-time approach for which she estimated an earnings function to impute the expected wage of those who do not work in the market and based on estimates of a wage equation derived the opportunity cost per unit of time. This wage was then multiplied by the time spent in each non-market activity to get the value of household services.

On average, the value of household services of an urban women was estimated at Rs. 7,583, (i.e., about 42 per cent of family income) - Rs.7,517 for a working woman (37 per cent of family income and nearly equivalent to her labour market earnings), and Rs. 7,627 for the non-working women in the sample (denoting 47 per cent of family income).

Using the estimates for Madras, Malathy tried to get a crude estimate of the money value of housework for all Indian women in 1981. The 1981 Census showed that there are about 3.12 crore urban women in India in the age group 20-60. Multiplying this figure by our estimate of the value of domestic work for urban women (Rs. 7,583) yields a sum of Rs.23,773 crores as the value of household services of the urban sector. On the assumption that the value of the contribution to housework by rural women is a third of the value estimated for urban women, the annual contribution of the 10.6 crores rural women from services rendered at home works out to about Rs. 26,814 crores. It can be seen from the table that household work accounts for about 47 per cent of NDP. Mukerjee's (1987) study indicates an addition of about 50 per cent to NDP. This is certainly not an insignificant amount.

Sarathi Acharya (1996) shows that women's work burden in peasant societies is uniform at about 8-10 hours a day in diverse settings and exceeds that of men. One way to analyse work is to divide it between market-oriented jobs and expenditure saving activities or work which is not directly income generating but is economically and socially useful to the household; and if not performed, the household may have to spend money to buy the corresponding goods/services. Typical examples of these activities are animal care, food processing, weaving, tailoring, stitching, etc. The choice between the two depends upon the relative economic and social advantage derived from each activity. The data given above show that whereas men put in marginal amounts of time or 0.2 to 0.5 hours of time in non-market work, women spend 2.7 to 5.5 hours per day in such activities.

HDR (1995) "estimates that once a woman has a child, she can expect to devote 3.3 more hours a day to unpaid household work - while her paid work declines by only about one hour. And a woman with a child under five can expect to put in 9.6 hours of total work every day. Women who work full-time still do a lot of unpaid work. So, the mere fact of getting a job increases a woman's total work burden, both paid and unpaid by almost an hour a day on average.

In the context of time spent on child care, Malathy's time budget survey for Madras (Table 7) shows that working women spend 664 hours and non working women 872 hours annually for child-care. Bina Agarwal (1989) refers to the fact that the "virtual absence of leisure in any real sense in women's lives because of their almost sole responsibility for child-care - even when not engaged in specific tasks they are constantly surrounded by young children demanding attention - has additional health implications. Again, the more task-specific, seasonal and casual nature of their work leaves women for longer periods without employment and income, and therefore, at greater risk of under-nourishment.

Time Use Survey was conducted in 18,591 households spread over 6 selected states namely, Haryana, Madhya Pradesh, Gujarat, Orissa, Tamil Nadu and Meghalaya. If we take SNA and extended SNA activities together, the average time spent by rural males is only 46.05 hours as compared to 56.48 hours by rural females. For urban males, this figure comes out to be 44.50 hours as compared to 45.60 hours by urban females. Therefore, women were found to be working for longer hours than males. If we work out the share of women's work to the total work of male and females, it works out to be 55 per cent which compares quite well with the figure of 53 per cent quoted in the UNDP Human Development Report for 1995.



The amount of unpaid activities was more (51 per cent) for females as compared to only 33 per cent for males. The predominance of females in unpaid activities was visible in all the states. Whatever characteristics of respondents we take, it was generally found that females spent about double the time as compared to males in activities relating to taking care of children, sick and elderly people.

### **Lower Pay for More Work<sup>7</sup>**

Referring to the discrimination in wages on the assumption that women are less productive, Mencher and Sardamoni point out that this is not based on any fact. "No one has ever measured the amount of paddy harvested by a woman and that harvested by a man. In those parts of Kerala where harvesting is paid by a share of what is harvested, usually 1 to 6, one tends to find a larger proportion of harvesting done by female. Still, we have never heard a complaint from a landowner that women were not good at harvesting, or any claim that males could harvest more in a given period of time". (Mencher and Sardamoni, 1982).

Satnam Kaur and S K Goyal (1996) collected data from two villages of Karnal district and two of Mahendergarh district to study wage discrimination against women agricultural labourers. They reported significant differences in wages of males and females in the operations in which both are employed. In weeding, women are earning Rs.12.00 per day while men are getting Rs.28.00 in the developed Karnal district. In the less developed Mahendergarh district this was Rs.10.00 for female and Rs.20.00 for male. In harvesting (Rabi Season), both get equal as they are paid in kind and on piece rate basis i.e., 2 mounds of wheat after harvesting one acre in Karnal and Rs.200.00 after harvesting one acre in case of wheat and sarson stalks in turn of harvesting sarson in Mahendergarh district. In threshing (Rabi season) where time and cash wage is prevalent, Rs.20.00-25.00 is paid to females and Rs.40.00-60.00 to males in Karnal; and Rs.15.00-20.00 to females and Rs.30.00-40.00 to males in Mahendergarh district.

Wages paid to women are half of the wages paid to men even in operations that are women intensive and are better performed by them such as weeding. Significant variations are noticed between wages for different activities. Activities that are in the male domain such as ploughing, irrigation, sowing, leveling etc. are paid more, while those in the female domain such as weeding, transplanting, winnowing, etc are paid less. Operations using machinery and draught animals, such as preparation of the fields, ploughing and transportation, are performed by men. But operations that demand direct manual labour, such as transplanting, weeding, winnowing and harvesting, are performed by women.

Further, different modes of payment were adopted for males and females. All the operations that were performed solely by males are paid in cash, while the operations that are dominated by females such as winnowing and harvesting are paid in kind.

They also draw attention to the fact that women are less mobile than men and try to seek jobs within their village/neighbouring villages due to their family responsibilities. Their poor bargaining power further widens the wage differences. They are much more disadvantaged in their access to employment because of more limited access to information on job

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<sup>7</sup> Based on Aasha Kapur Mehta, 2000 Women and the Economy in India, Background Paper for Human Development in South Asia: The Gender Question

opportunities due to lower literacy level, less access to mass media and less interaction with market place.

Data in tables 11 and 12 show the glaring inequality in payment received by males and females for the same task, in different activity groups and in the agricultural and non-agricultural sectors.

Table 11: Avg. wage/salary earnings (Rs.) per day received by regular employees (15-59 Years).

All-INDIA	Rural			Urban		
Industry Division	Male	Female	Persons	Male	Female	Persons
Agriculture (0)	27.47	22.83	26.68	51.4	46.66	50.71
Mining & Quarrying (1)	75.99	41.28	73.43	94.58	64.11	92.73
Manufacturing (2)	39.66	17.11	34.29	56.59	30	54.02
Manufacturing (3)	57.27	33.41	55.55	77.85	58.47	76.82
Electricity gas and water(4)	77.04	62	76.64	100.17	89.42	99.7
Construction (5)	62.43	68.57	62.56	70.66	38.22	69.2
Trade (6)	29.92	29.02	29.89	43.3	43.08	43.29
Transport & Storage etc. (7)	59	46.44	58.89	74.27	77.01	74.38
Services (8)	88.98	63.85	86.53	124.98	105.35	122.29
Services (9)	73.09	43.3	67.85	87.56	63.07	81.14
All	58.48	34.89	55.12	78.12	62.31	75.78

Source: Sarvekshana, July-September, 1996, p.S-295 to 297.

Table 12: The male-female differentials in earnings among agricultural and non-agricultural wage earners are illustrated below.

States	Agri Wage Male	Agri Wage Female	F/M	Non-Agri Wage Male	Non-Agri Wage Female	F/M
Punjab	35.7	27.9	0.78	41.6	23.4	0.56
U.P.	21	18	0.86	31.2	19.1	0.61
Maharashtra	19.3	11.2	0.58	24.3	13.9	0.57
Kerala	44.4	31.4	0.71	51.3	27.6	0.54
Rural India	23.4	16.4	0.7	30.5	18.7	0.61

Source : Ratna Sudarshan, op. cit., p.17

Not surprisingly then, given the double jeopardy of artificially low wages combined with the downward bias in estimating female work force participation, the contribution of females in the national income works out to be barely 10 to 15 per cent. (Shramshakti, 1998). Bina Agarwal (1989), lists several reasons cited above to explain why women are much more disadvantaged in their access to employment and earnings than men. These include:

- a) lesser job mobility due to their primary and often sole responsibility of child-care, the ideology of female seclusion, and the vulnerability to caste/class-related sexual abuse;
- b) more limited access to information on job opportunities due to lower literacy levels, lesser access to mass media, and less interaction with the market place;
- c) confinement to casual work in agriculture;
- d) lower payments often even for the same tasks, made possible by the ideological assumptions (usually shared by both employers and workers) that women's earnings are supplementary to the family and that women are less productive than men, and by the lack of unionisation among female workers.
- e) the form in which payment is made - a Karnataka study of rural labour found that 70 per cent of male labour contracts and only 20 per cent female labour contracts involved meal provisions;
- f) exclusion from productivity increasing machinery, the induction of which typically displaces women, who are rarely trained in its use and who thus remain confined to manual tasks.

#### 8) The Old who are Poor and Disabled

Age, and high levels of economic dependence and/or disability combine to create high levels of vulnerability to chronic poverty. While old age pension schemes are in place, neither the small amounts made available nor the transaction costs of accessing them make these a solution to the problem of chronic poverty among the elderly. With the high incidence of chronic ailments and health care needs of the elderly, declining family size, migration and breakdown of traditional family structures that provided support, this group of the population is increasingly vulnerable to poverty and to spending the last years of the life course in

chronic poverty. One estimate projects the total number of elderly persons in India at 136 million by 2021 in comparison with 55 million in 1991. This has significant implications for social security policies (Rajan, Mishra and Sarma, 2000).

Inadequate financial resources are a major concern of the Indian elderly (Desai, 1985 cited in Rajan et. al., 2000) and more so among the female elderly (Dak and Sharma, 1987 cited in Rajan et. al., 2000). In many situations, the rural elderly continue to work though their number of working hours comes down with increasing age (Singh, Singh and Sharma 1987 cited in Rajan et. al.,2000). Economic insecurity was the sole concern of the elderly in barely sustainable households in rural India (Punia and Sharma, 1987 cited in Rajan et. al.,2000). The worries of the elderly are on two inter-related fronts: fears of sickness or disability and financial worries.

High levels of economic dependence at low household income levels mean that meagre resources need to be stretched thinner and thereby increase vulnerability to poverty of physically and financially dependent older persons. Providing for them is the responsibility of the state and of the community and budgetary provisions must be made for them.

#### **9) Violence Against Women**

Data pertaining to crimes including rape, molestation, kidnapping, abduction, eve teasing, dowry deaths and cruelty by relatives reported in the National Human Development Report show an increase in every category of crime between 1991-98. A recent study by WHO based on interview conducted with 9938 women in six states in India revealed that 40 per cent of women reported physical abuse by the partner, 14 per cent severe abuse, another 14 per cent severe abuse over the past 12 months. (Singh, 2002).

The following sections examine the budget and the distribution of resources while keeping in mind the needs and priorities of the 496 million women of India many of whom suffer systemic discrimination and drudgery despite their considerable and unrecognized contribution to the economy and the additional deprivation suffered by the many among them who also belong to the group of 260 to 300 million Indians who live below the poverty line.

#### **IV. Budget priorities at the Macro National Level given a Budget Constraint: The Priorities of Government reflected in allocations**

Detailed data for several years provided by the EPW Research Foundation is given in Tables 13 and 14. The tables provide estimates of the overall budgetary position of the government based on actual expenditure for the period between 1999-00 to 2001-02, revised estimates for 2002-03 and budget estimates for 2003-04 estimated as a percent of GDP at market prices. The data show that:

- Total receipts and expenditures ranged between 15.4% to just over 16% of GDP at market prices
- Revenue receipts comprise 58 per cent and capital receipts 42 per cent of total revenue. However, the share of revenue receipts has declined from 60.9 per cent in 1999-00.

- Revenue receipts fluctuated marginally around 9 per cent of GDP while capital receipts were around 6.7 per cent
- Non plan and plan expenditure budgeted for 2003-04 were 11.6 per cent and 4.4 per cent of GDP.
- For 2003-04, revenue deficit estimated was 4.1 per cent and fiscal deficit 5.6% of GDP.
- As usual, revenue receipts consist primarily of tax revenue (72.5 per cent).
- Capital receipts consist primarily of borrowings and other liabilities.
- 91 per cent of non-plan expenditure is on revenue account.
- 63 per cent of plan expenditure is on revenue account.
- By and large the aggregate estimates fluctuate marginally over this period but receipts from disinvestments of PSUs are estimated to increase substantially in 2003-04

**TABLE 13 : OVERALL BUDGETARY POSITION OF GOI (Rs. crores)**

BUDGET HEADS	2003-04(BE)	2002-03(RE)	2001-02(A)	2000-01(A)	1999-00(A)
Revenue receipts	253935	236936	201449	192624	181513
Tax Rev	184169	164177	133662	136916	128271
Non-Tax Rev	69766	72759	67787	55708	53242
Capital Receipts	184860	167077	161004	132987	116571
Recovery Of Loans	18023	18251	16403	12046	10131
Disinvestment Of PSEs	13200	3360	3646	2125	1723
Borrowings & Other Liabilities	153637	145466	140955	118816	104717
<b>Total Receipts</b>	<b>438795</b>	<b>404013</b>	<b>362453</b>	<b>325611</b>	<b>298084</b>
<b>Non-Plan Exp</b>	<b>317821</b>	<b>289924</b>	<b>261259</b>	<b>242942</b>	<b>221871</b>
On Rev A/C	289384	268979	239954	226782	202309
Interest Payment	123223	115663	107460	99314	90249
On Cap A/C	28437	20945	21305	16160	19593
<b>Plan Exp</b>	<b>120974</b>	<b>114089</b>	<b>101194</b>	<b>82669</b>	<b>76182</b>
On Rev A/C	76843	72669	61657	51076	46800
On Cap A/C	44131	41420	39537	31593	29382
<b>Total Exp</b>	<b>438795</b>	<b>404013</b>	<b>362453</b>	<b>325611</b>	<b>298053</b>
Rev Exp	366227	341648	301611	277853	249078
Cap Exp	72568	62365	60842	47753	48975
<b>Rev Deficit</b>	<b>112292</b>	<b>104712</b>	<b>100162</b>	<b>85234</b>	<b>67596</b>
<b>Fiscal Deficit</b>	<b>153673</b>	<b>145466</b>	<b>140955</b>	<b>118816</b>	<b>104717</b>
<b>Primary Deficit</b>	<b>30414</b>	<b>29803</b>	<b>33495</b>	<b>19502</b>	<b>14468</b>
<b>Budget Support For Central Plan</b>	<b>72152</b>	<b>68219</b>	<b>60210</b>	<b>47503</b>	<b>41701</b>
<b>GDP At Current Mkt. Prices</b>	<b>2729300</b>	<b>2452200</b>	<b>2296049</b>	<b>2104298</b>	<b>1936925</b>

Source: Finances Of Govt. Of India, EPW Research Foundation, EPW, 28(19), p.1889-1908, May 10-16, 2003.

**Table 14 : Overall Budgetary Position of GOI (per cent of GDP)**

Budget Heads	2003-04(BE)	2002-03(RE)	2001-02(A)	2000-01(A)	1999-00(A)
Revenue Receipts	9.30	9.66	8.77	9.15	9.37
Tax Rev	6.75	6.70	5.82	6.51	6.62
Non-Tax Rev	2.56	2.97	2.95	2.65	2.75

<b>Capital Receipts</b>	6.77	6.81	7.01	6.32	6.02
Recovery Of Loans	0.66	0.74	0.71	0.57	0.52
Disinvestments Of PSEs	0.48	0.14	0.16	0.10	0.09
Borrowings & Other Liabilities	5.63	5.93	6.14	5.65	5.41
<b>Total Receipts</b>	16.08	16.48	15.79	15.47	15.39
<b>Non-Plan Exp</b>	11.64	11.82	11.38	11.55	11.45
On Rev A/C	10.60	10.97	10.45	10.78	10.44
Interest Payment	4.51	4.72	4.68	4.72	4.66
On Cap A/C	1.04	0.85	0.93	0.77	1.01
<b>Plan Exp</b>	4.43	4.65	4.41	3.93	3.93
On Rev A/C	2.82	2.96	2.69	2.43	2.42
On Cap A/C	1.62	1.69	1.72	1.50	1.52
<b>Total Exp</b>	16.08	16.48	15.79	15.47	15.39
Rev Exp	13.42	13.93	13.14	13.20	12.86
Cap Exp	2.66	2.54	2.65	2.27	2.53
<b>Rev Deficit</b>	4.11	4.27	4.36	4.05	3.49
<b>Fiscal Deficit</b>	5.63	5.93	6.14	5.65	5.41
<b>Primary Deficit</b>	1.11	1.22	1.46	0.93	0.75
<b>Budget Support For Central Plan</b>	2.64	2.78	2.62	2.26	2.15
<b>GDP At Current Mkt. Prices</b>	100.00	100.00	100.00	100.00	100.00

Source: Finances of Govt. of India, EPW Research Foundation.

Rev Deficit= Revenue receipts – Revenue Expenditure

Budgetary Deficit = Total Receipts – Total Expenditure

Fiscal Deficit = Revenue Receipts + Recovery of Loans + Disinvestment of Equity of PSEs – Total Expenditure

Analysis of Budget Statement 1 of the Consolidated Fund of India shows that:

- Receipts on Revenue Account consist primarily of taxes on
  - commodities and services especially union excise duty and customs duty.
  - corporation tax and income tax
  - interest receipts and
  - revenue from railways
- Disbursements on Revenue Account consist primarily of
  - Interest payments (rising rapidly from 19.1 per cent of aggregate expenditure in 1989-90 to around 28 to 30 per cent in recent years).
  - Defence services (approximately 15 per cent of aggregate expenditure)
  - Subsidies declined from 11 per cent in 1989-90 to 8 per cent in 1997-98 and have risen again in recent years

However, expenditure allocated to social services constitutes a marginal 1.6 per cent of aggregate expenditure. This had increased to 2.3 per cent in 1999-2000 but has declined since then (See Tables 15, 16 and 17).

Budget 2003-04 shows that payment of interest, defence and transfers to states and UTs account for 24 per cent+13 per cent+27 per cent=64 per cent of the budget. That leaves 36 per cent of the budget for allocations to plan and non-plan expenditure, unless we can retire debt and reduce interest payments or reduce the expenditure on defence.

Table 15: Revenue and Spending

Rupee comes from	Percent share	Rupee goes to	Percent share
Borrowings and other liabilities	30	Interest	24
Excise	19	Central Plan	14
Non tax revenue	14	Defence	13
Corporation tax	10	States share of taxes and duties	13
Customs	10	Other non plan expenditure	12
Income tax	9	Subsidies	10
Non debt capital receipts	6	State and UT Plan assistance	10
Other taxes	2	Non plan assistance to States and UTs	4

Note: Inclusive of share of states in taxes and duties

Source: Budget at a Glance, p. 2-3.

Table 16: Central Govt. Expenditures:(NON-PLAN) [as percentages to aggregate expenditure]

Year	Social Services	Interest Payments	Defence	Subsidies
1989-90	1.6	19.1	15.5	11.3
1990-91	1.7	20.4	14.6	11.5
1991-92	1.7	23.9	14.7	11
1992-93	1.7	25.3	14.3	8.9
1993-94	1.8	25.9	15.4	8.2
1994-95	1.6	27.4	14.5	7.4
1995-96	1.9	28.1	15.1	7.1
1996-97	1.7	29.6	14.7	7.7
1997-98	1.9	28.3	15.2	8
1998-99	1.9	27.9	14.3	8.4
1999-2000	2.3	30.3	15.8	8.2
2000-01	2.3	30.5	15.2	8.2
2001-02(Actual)	2.1	29.6	15	8.6
2002-03(BE)	1.6	28.6	15.8	9.7
2002-03(RE)	1.7	28.7	13.9	11
2003-04(BE)	1.6	28.1	14.9	11.4

Source: EPW, 28(19), Pg.1893 May 10-16,2003

Central Government Expenditures consist of two parts: plan and non-plan expenditures. Non Plan expenditures comprise Interest Payments, Defence, Subsidies (food, fertilizer, others), General Services (Police, Pensions), Social Services (education, sports, youth affairs, health and family welfare, labour and employment, information and broadcasting, others), Economic services (agriculture and allied activities, energy industry and minerals, transport and communication, science, tech. and environment, others), Postal deficit, Non-plan expenditure of UTs without legislatures, Grants to States & UTs, Grants to foreign governments, Loans and advances to States & UTs, Other loans and Non-plan capital

expenditure. Plan expenditure consists of Budget support for the central plan – for Economic Services such as Agriculture and allied activities, Rural development, Irrigation & flood control, Energy, Industry & minerals, Transport, Communication, Science, tech. & environment and General economic services; for Social Services such as Education, sports, youth affairs, Health and family welfare, Water supply, sanitation, housing and urban development, Information and broadcasting, Welfare of SC/ST's & OBC's, Labour and labour welfare, Social welfare and nutrition and North-eastern areas and others; and General Services. It also includes Central assistance to state plans and to UTs.

The allocation of funds by the Centre to the various items of non plan and plan expenditure as a percent of aggregate expenditure during 1997-98 and 2003-04 is given below.

Table 17: Central Government's Expenditure ( per cent)

	2003-04(BE)	2002-03(RE)	2002-03(BE)	2001-02(A)	2000-01(A)	1999-00(A)	1998-99(A)	1997-98(A)
<b>(1) Non-Plan Expenditure</b>	72.43	71.76	72.34	72.08	74.61	74.44	76.08	74.54
A. Interest Payments	28.08	28.71	28.61	29.65	30.50	30.28	27.88	28.29
B. Defence	14.88	13.86	15.84	14.97	15.24	15.79	14.28	15.20
C. Subsidies	11.37	11.04	9.70	8.61	8.24	8.22	8.45	7.99
Food	6.34	5.99	5.17	4.83	3.70	3.17	3.26	3.40
Fertilizers (Indigenous+Imported)	2.90	2.72	2.74	3.47	4.24	4.44	4.15	4.27
Other Subsidies	2.14	2.33	1.80	0.31	0.30	0.61	1.04	0.31
D. General Services	7.26	7.53	7.69	7.93	8.64	9.44	8.22	7.87
Police	1.90	2.04	2.04	2.00	2.08	2.13	2.01	2.11
Pensions(Defence+Civil)	3.52	3.52	3.66	3.98	4.42	4.79	3.60	2.97
Total (A+B+C+D)	61.60	61.15	61.84	61.16	62.62	63.73	58.83	59.35
E. Social Services	1.56	1.65	1.64	2.07	2.26	2.33	1.92	1.86
Education, Sports, Youth Affairs	0.72	0.76	0.74	0.74	0.77	0.80	0.84	0.65
Health and Family Welfare	0.23	0.25	0.24	0.25	0.30	0.30	0.28	0.26
Labour and Employment	0.16	0.17	0.18	0.20	0.25	0.26	0.23	0.22
Information and Broadcasting	0.25	0.27	0.27	0.28	0.33	0.33	0.34	0.35
Other Social Services	0.19	0.21	0.20	0.59	0.61	0.64	0.24	0.38
F. Economic Services	2.56	2.89	2.16	2.27	3.09	2.65	2.99	2.44
Agriculture and Allied Activities	0.18	0.25	0.30	0.29	0.35	0.42	0.22	0.23
Energy Industry and Minerals	0.18	0.25	0.29	0.04	0.07	0.37	0.12	0.48
Transport and Communication	0.32	0.31	0.31	0.48	1.16	0.46	0.41	0.39
Science, Tech. and Environment	0.48	0.51	0.50	0.54	0.57	0.58	0.57	0.57
Other Economic Services	1.41	1.57	0.76	0.92	0.93	0.82	1.67	0.76



G. Postal Deficit	0.29	0.35	0.27	0.38	0.47	0.53	0.56	0.42
H. Non-Plan Expenditure of UTs without legislatures	0.35	0.34	0.33	0.34	0.35	0.39	0.37	0.36
I. Grants to States and UTs	4.19	3.72	4.68	4.23	4.52	2.09	1.76	1.90
J. Grants to Foreign Governments	0.16	0.16	0.14	0.11	0.11	0.12	0.14	0.14
K. Loans and Advances to States and UTs	0.10	0.64	0.14	-0.11	-0.04	0.91	8.55	6.82
L. Other Loans	0.70	0.75	0.43	0.72	0.75	0.73	0.76	0.76
M. Non-Plan Capital Expenditure	0.86	-0.04	0.59	0.78	0.42	0.93	0.16	0.43
<b>Memo Item</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
Defence Pension(Revised Estimates)	2.51	2.50	2.61	2.89	3.69	3.70	2.60	2.13
Defence Receipt Excluded from Defence Expenditure	0.46	0.48	0.47	0.48	0.50	0.48	0.48	0.49
<b>(2)Plan Expenditure</b>	<b>27.57</b>	<b>28.24</b>	<b>27.66</b>	<b>27.92</b>	<b>25.39</b>	<b>25.56</b>	<b>23.92</b>	<b>25.46</b>
<b>A. Budget Support for Central Plan</b>	<b>16.44</b>	<b>16.89</b>	<b>16.30</b>	<b>16.61</b>	<b>14.59</b>	<b>13.99</b>	<b>13.36</b>	<b>13.99</b>
1.Economic Services	9.77	10.47	9.65	10.20	8.86	8.27	8.04	8.91
a)Agriculture and allied activities	0.85	0.76	0.89	0.93	0.89	0.97	0.95	0.97
b)Rural development	1.47	2.79	1.56	1.58	1.36	1.74	2.09	2.40
c)Irrigation and flood control	0.10	0.09	0.11	0.12	0.06	0.15	0.05	0.21
d)Energy	1.25	1.10	1.26	1.44	1.15	1.50	1.41	1.53
e)Industry and minerals	0.70	0.74	0.78	0.86	0.90	0.64	1.02	1.12
f)Transport	3.35	3.36	3.46	3.91	3.09	2.15	1.44	1.64
g)Communication	0.08	0.23	0.08	0.07	0.52	0.27	0.22	0.16
h)Science tech and env	1.07	1.00	1.08	0.97	0.65	0.63	0.58	0.65
l)General economic services	0.90	0.39	0.43	0.33	0.24	0.23	0.27	0.24
2.Social Services	6.58	6.32	6.54	6.32	5.49	5.52	5.15	4.99
a)Education,sports,youth affairs	1.73	1.53	1.68	1.65	1.59	1.57	1.53	1.51
b)Health and family welfare	1.36	1.26	1.47	1.31	1.33	1.38	1.15	1.11
c)Water supply, sanitation, housing and urban dev.	1.40	1.53	1.23	1.53	1.43	1.41	1.37	1.33
d)Information and broadcasting	0.07	0.08	0.08	0.07	0.08	0.06	0.03	0.04
e)Welfare of SC/ST and OBC	0.31	0.28	0.33	0.31	0.29	0.32	0.32	0.31

f)Labour and labour welfare	0.03	0.03	0.04	0.03	0.03	0.03	0.02	0.02
g)Social welfare and nutrition	0.60	0.53	0.56	0.72	0.74	0.76	0.72	0.68
h)NE areas and others	1.07	1.07	1.14	0.70	0.00	0.00	0.00	0.00
3.General Services	0.09	0.10	0.11	0.09	0.25	0.20	0.18	0.09
<b>B.Central Assistance to State Plans</b>	10.82	10.98	11.06	10.96	10.40	11.19	10.21	11.12
<b>C.Central Assistance to UTs</b>	0.31	0.37	0.31	0.35	0.40	0.38	0.35	0.36
D.Total Central Assistance to State and UT Plans	11.13	11.35	11.36	11.31	10.80	11.37	10.56	11.47
on revenue account	5.63	5.74	5.28	5.42	5.07	5.55	5.06	5.36
on capital account	5.49	5.61	6.09	5.89	5.73	5.82	5.50	6.11
<b>Aggregate Expenditure (1+2)</b>	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Source: Estimates based on EPW, 28(19), Pg.1889-1908, May 10-16, 2003

#### V. Budget Allocations at the Macro National Level given a Budget Constraint Budget viewed through a Gender Lens<sup>8</sup> (Lahiri, Chakraborty and Bhattacharya, 2003).

The NIPFP undertook the first gender budget exercise in India. The exercise was based on the premises that gender inequalities cause inefficiencies in the working of the economy and that, investment at this juncture in schemes that are focused on women rather than on men would have a higher rate of return.

The National Institute of Public Finance and Policy (NIPFP) identified gender related public expenditure in terms of three categories:

- (i) specifically targeted expenditure to women and girls (100 per cent targeted for women),
- (ii) pro-women allocations; which are the composite expenditure schemes with a women component (at least 30 per cent targeted for women) and
- (iii) mainstream public expenditures that have gender-differential impacts.

NIPFP further categorised the public expenditure specifically targeted to women into four clusters (Lahiri, Chakraborty and Bhattacharya, 2002 and Chakraborty, 2003) viz.

- i) protective and welfare services, that prevent the atrocities against women such as domestic violence, rape, kidnapping, dowry deaths including rehabilitation programmes. These constituted 67 per cent of public expenditure targeted for women.
- ii) social services, such as education, water supply and sanitation, housing, health and nutrition schemes can empower women to play their rightful

<sup>8</sup> This section is based entirely on research at NIPFP by Ashok Lahiri, Lekha, Chakraborty and PN Bhattacharya, Gender Budgeting in India, UNIFEM-NIPFP, Follow the Money Series, 2003.

- role in the economy. These constituted 26 per cent of public expenditure targeted for women.
- iii) economic services such as self employment and training programmes, economic empowerment programmes and fuel supply management programmes. These constituted 4 per cent of public expenditure targeted for women.
- iv) regulatory services and awareness generation programmes for women operates through institutional mechanism like National Commission for Women. These constituted 3 per cent of public expenditure targeted for women.

Table 18: Categorization of Specifically Targeted Expenditure on Women In Union Budgets, 2003-04.

CLUSTER OF ACTION	CONTRIBUTING PROGRAMME	Dept/Ministry	ALLOCATION 2003-04 BE (Rs. crores)
PROTECTIVE & WELFARE SERVICES	Short Stay Home	WCD	16
	Central Social Welfare Board	WCD	33.1
	ICDS and other Child Welfare Schemes	WCD	2175.81
	Swadhar	WCD	13.5
SOCIAL SERVICES	Balika Samridhi Yojana	WCD	13.5
	Condensed Courses for Women Education	WCD	3.6
Education	Hostel Facilities for Girl Students	Education	0
	Distance Education Training Programme for Women's Empowerment	WCD	0.1
	National Program for Women's Education	Education	0
	Mahila Samakhya Programme	Education	30
Health & Nutrition	Grants to Institute of Fashion Technology	Textiles	28
	Girl's Hostels for Scheduled Tribes	Tribal Affairs	12
	Girl's Hostels for Scheduled Castes	Social Justice & Empowerment	20
	Special Education Programme for girls belonging to SC of very low literacy level	Social Justice & Empowerment	0
	Lady Hardinge Medical College	Health	49
	Schemes on Nutrition /National Nutrition Mission for women & children	WCD	7.79
	Post Partum Programmes	Family Welfare	0
	Reproductive & Child Health Programme	Family Welfare	712.47
ECONOMIC SERVICES	STEP	WCD	22.5
	Hostels for Working Women	WCD	9
Employment	Swavlambhan	WCD	22.5
	Credit and Micro enterprise Development Training (CRÈME II)	WCD	0
Training	Development of Nursing Services	Health	18

Economic Empowerment	Improvement in Working Conditions of Child/Women Labour	Labour	0
	Training of Women in Agriculture of NE	Agriculture	0
	Health Guide Scheme	Family Welfare	0
	Swayamsiddha	WCD	18
	Socio Economic Programme	WCD	0
	Swasakthi Project	WCD	40
	Rashtriya Mahila Kosh	WCD	1
REGULATORY SERVICES & AWARENESS GENERATION	National Maternity Benefit Scheme	Family Welfare	75
	National Commission for Women	WCD	5.51
	Awareness Generation Programme	WCD	4.5

Source: Lekha Chakroborty, Macro Scan, 2003.

Only ten Ministries/Departments have specifically targeted programmes for women in India. In absolute terms, the Department of Women and Child Development (DWCD) and Department of Family Welfare have higher budgetary allocations for women (Table 18). (Dept. of Rural Devt.). Despite the proliferation of women specific programmes, the amount allotted to specifically targeted programmes for women in Union Budget 2003-04 is Rs 3665 crores, which is **only 0.84 per cent** of total public expenditure in the Union Budget of the same year. The corresponding figure of share of specifically targeted programmes for women in total public expenditure was 1.02 per cent, 0.94 per cent, 0.88 per cent, 0.87 per cent and 0.82 per cent in the Budgets of 1998-99, 1999-2000, 2000-01, 2001-02 and 2002-03 respectively. (Chakarborty, 2003).

Further, the share of women specific programmes in certain Ministries/ Departments like education, agriculture, textiles, tribal affairs and social justice and empowerment constituted at most around one per cent of their total expenditure for most of the years. A comparatively greater share of budgetary allocation for women was noted under Department of Women and Child Development and Department of Family Welfare. The share of Department of Health remained around 2 per cent while for Department of Labour fluctuated within a range of 4-9 per cent. (Chakarborty, 2003).

#### Public Expenditure With Pro-Women Allocations

Some of the public expenditure schemes, such as poverty alleviation and employment generation schemes, though not exclusively targeted for women, have pro-women allocations. Noting that it is difficult to identify the pro-women share from Budget documents, Chakraborty uses the NIPFP methodology to provisionally estimate the pro-women share across Ministries/Departments in Budget documents 2003 at Rs. 9,258.60 crores<sup>9</sup>. (NIPFP methodology). Given the limitation of the estimates, it is noted that the share

<sup>9</sup> As per NIPFP methodology, public expenditure with pro-women allocation of specific Ministries like Health and Family Welfare, Education, Labour and Rural Development, where women constitute a significant part of the beneficiaries of almost all the schemes, is calculated using the following formula: Pro-women allocation =  $[TE - WSP] * WC$ , where TE is the Total Expenditure of Ministry/Department; WSP is the Women Specific Programmes of the concerned Ministry/Department and WC is the Women's Component, specified as a

of women's component of composite public expenditure in total expenditure of Central Government showed a decline from 3.89 per cent in 1995-96 to 2.02 per cent in 2001-02, though it rose to 2.65 per cent in 2002-03 and marginally declined to 2.19 per cent in 2003-04.

Nirmala Banerjee (2003) summarises the following from NIPFP's analysis of the union budget for two years:

- Total allocation under schemes meant specifically for women claimed a pitifully small part of the total budgetary expenditure.
- In several cases these schemes lacked proper administrative mechanism that would facilitate execution and monitoring.
- In many cases the executing department was not fully aware of the logic or need for a particular scheme and ended up returning the allotted funds or diverting them to other schemes.
- As a result, the actual expenditure under many of these schemes was less than the amounts allotted to them in the budget.
- In schemes where funds had been allotted for providing a specific service equally to both men and women, the share of girls fell significantly short of half.
- Expenditure heads that did allot considerable resources for women's benefit were still under the traditional rubric of the welfare of mothers and children.
- There has been some recognition about the state's responsibilities towards removing gender bias e.g. Economic Survey, Women Component Plan...
- The study showed that there was indeed a positive relation between the gender development index of a country and the per capita fiscal allocations to health and education.

#### **VI. The Union Budget 2003-04: Some of the comments in the literature**

While reviewing the 2003-04 Budget in light of the systemic gender based discrimination, the following issues have been highlighted in the literature:

- Allocations to various programmes covered by the Department of Women and Child Development that are supposed to address gender inequality were already insignificant and have dropped further. Balika Samridhi Yojana has been dismantled. This was launched in 1997 to contribute to improving the status of women and girl

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percentage of the total outlay of the Department being exclusively spent on women. Secondly, there are several Departments (for instance, Department of Agriculture and Co-operation, Small Scale Industries and Agro and Rural Industries etc.) under which only certain programmes include a women's component. Pro-women allocations of those Departments are calculated on the basis of the following formula: Pro-women allocation =  $\sum [SCS * WC]$ , where SCS is the expenditure on the specific composite scheme and WC is the women's component again specified as a percentage of the total outlay on the specific composite scheme and  $[SCS*WC]$  represents the pro-women share of various specific schemes. Under this procedure, first the schemes with women's component and their pro-women share were identified and then individual shares were added to get the total pro-women allocation of the Department/Ministry. For Departments under which the information about women component plan is not provided in the DWCD document, on the advice of the DWCD, the women's component was assumed to be 30 per cent in conformity with the objective of the Ninth Five-Year Plan.

children. A token grant was given and the girl child was entitled to a scholarship for each grade successfully completed by her. The amounts were deposited in an interest bearing account. (Singh, 2002).

- Mahila Samridhi Yojana, a social security scheme for women, where government was contributing 25 per cent to a woman's saving account of up to Rs 300, has also been dropped. Indira Mahila Yojana that was for capacity building has been disbanded. A new scheme Swamsidha with a reduced allocation has been launched. Socioeconomic programmes of the DWCD have been dropped. (Singh, 2002).
- Compared with the seriousness and universal underreporting of violence against women allocations for rescue homes and shelters for women have been on government's low priority list. DWCD has been spending less than 1 per cent of its allocations on short stay homes and barely 0.2 per cent on awareness generation programmes. Swadhar has an allocation of Rs 13.5 crores for women in difficult circumstances, i.e. for rehabilitating widows, victims of natural calamities and destitute women. (Singh, 2002).
- The hike in prices of light diesel oil & fertilizers will have a negative effect on the household budget of rural poor women. (Vibhuti Patel, 2003)
- BPL population is 25 to 30 crores, while budget-2004 promises to cover only 50 lakh families in the Antyodaya Scheme even when 52 m tons of food-grains are rotting in FCI godowns. (Patel, 2003).
- 1 per cent cut of interest on small savings will reduce income of Self Help Groups of women involved in micro-credit. (Patel, 2003).
- Privatisation and user charges for services such as health, education and insurance schemes will deprive women of educational opportunities and health care facilities. (Patel, 2003).
- A reduction in the cost of foreign alcohol will not go in favour of women. (Patel, 2003).
- Budgetary allocations (for 2003-04) for women under heads like working women's hostel (Rs.4.48 crore cut), labour social securities (Rs.30 crore cut), specific schemes for women workers (Rs. 8 crore cut), maternity benefits (Rs.22 crore cut), RCH (Rs.122.96 crore cut) and tuberculosis and malaria (Rs.10 crore cut) – all experienced substantial reductions if compared to Budget 2002-03. (Patel, 2003).

Table 19: Budgetary Allocation for Women in the UNION BUDGET 2003-04

Items	Allocation-2003-4	Cuts compared to 2002-3
Working Women's Hostels	9 crores	4.48 crores
Labour Social Securities	61.24 crores	30 crores
Specific schemes for Women workers		8 crores
Maternity Benefits		22 crores
Rashtriya Mahila Kosh	1 crore	0
Handloom Sector	No mention	Ignored
RCH	448.57 crores	122.96crores
Family Welfare Services	142 crores	254.50crores
Tuberculosis & Malaria		10 crores

Source: Vibhuti Patel, Gender Audit Of Budgets- A Case Study Of India (Paper presented at the Fourth Regional Workshop on Gender Analysis of the Budgets Co-hosted by UNIFEM and Stree Adhar Kendra in Mumbai on 27-28 November, 2003)

- The major effect of the budget on the lives of most women in the country, is in terms of how it affects the conditions of work and consumption for daily life. The mismatch between available jobs and people who need work has never been so great and is particularly marked for women workers. The need was clearly for an expansion of public employment programmes, and ensuring that more of these are directed towards employing women. (Ghosh, 2003).
- While giving away tax concessions to the rich, the Finance Minister has made things more expensive for ordinary women. Increases in indirect taxes on some basic commodities and the rise in diesel prices will make transport costs go up and therefore cause all prices to rise. (Ghosh, 2003).
- The Budget makes conditions worse for most cultivators by increasing the price of fertilizers, diesel oil used for tube-well, pump-sets and crude oil. It should be remembered that nearly two-thirds of the women in the country are in households that depend dominantly upon agriculture for their livelihood. (Ghosh, 2003).
- Instead of trying to encourage employment generation, the Budget attacks the small scale industrialists through reduction in customs duty, de-reservation of as many as 75 items previously reserved for the small sector and increase in excise duties. There is already substantial evidence of urban women workers in many manufacturing sectors losing formal employment and being forced to find much lower paid piece-rate home based work in subcontracted activities – such a tendency will now be even stronger. (Ghosh, 2003).
- In both health and education, the thrust of the budget is to force people to use private providers rather than a reliable and efficient public services. When health and education services are privatized, the cost of both to the consumer rises sharply and in such a scenario, it is the women and girl – children who are deprived of these services. Thus it is a cruel joke on the women of India for the Finance Minister to declare that his budget is 'Women Friendly'. (Ghosh, 2003).

The issues raised in all the comments listed above are – poverty, unemployment, food, health care, prices and violence.

#### **VII. Budget Allocations at the Macro State Level<sup>10</sup>** (Banerjee and Roy, 2003)

Under the Indian Constitution, state governments are the main agencies for delivering welfare services as well as economic assistance to the people; therefore schemes that deal with aspects of women's well being mainly fall in their domain. The resources that the Central Government allots to such schemes are often routed through state governments for execution. (Banerjee and Roy, 2003). The central government may show an amount allotted to some scheme as actual expenditure on it as soon as it has passed on the funds to the lower level of governments. But whether or not the amount was spent on that specific head cannot

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<sup>10</sup> The first two segments of this section of the paper are based entirely on Nirmala Banerjee and Poulomi Roy, Gender in Fiscal Policies: The Case of West Bengal, 2003

be known till state budgets and expenditure pattern are examined. State Governments in India collect revenue receipts from own taxes, state share in centrally collected taxes, own non-tax receipts and grants from the central government.

Table 20: Relative performance of different states in collection of own taxes 1988-89 to 2001-02

States	88/89 rank in current tax	as % of highest per cent collection*	98/99 rank in per cent current tax collection	98/99 as per cent of highest per cent collection*	2001-02 rank	01/02: % of highest collection current terms*	% increase in real terms 88/89-98/99**	% increase in real terms 88/89-01/02**
AP	8	62.6	8	68.4	8	62.4	38	71
Bihar	14	18.9	14	16.1	14	12.4	8	13
Gujrat	4	82.2	2	99.8	6	86.1	53	87
Haryana	2	95.4	3	99.1	3	98.2	32	77
Karnataka	5	73.7	7	86.2	7	80.5	48	87
Kerala	6	70.2	5	93.8	4	93.7	69	128
MP	11	39.7	10	41.3	11	36	32	50
Maharashtra	2	95.4	4	97.2	1	100	32	68
Orissa	13	27.2	13	26.4	13	25.5	29	61
Punjab	1	100	6	88.4	2	98.8	12	70
Rajasthan	10	40	9	46.7	9	44.5	48	90
TN	7	68.8	1	100	5	93	84	133
UP	12	29.2	12	30.1	12	31	31	82
WB	9	50.1	11	39	10	40	Neg	37

Source: Nirmala Banerjee and Poulomi Roy, Gender in fiscal policies: The case of West Bengal based on data from RBI And CMIE Reports.\* Gives the per capita collection of each state as percentage of the highest per capita collection in that year.\*\* Gives the percentage increase in real per capita collection of own taxes in each state between 1988/89 and 1998/99.

The tax heads allotted to state governments in the Indian constitution are limited mainly to the taxes on commodities and services. Their powers to tax incomes and wealth are limited mainly to agricultural incomes and land ownership; but most states find it politically difficult to tax agriculture and agriculturists. Therefore, the bulk of own tax receipts of all major states come from the group of taxes on commodities and services. Banerjee and Roy (2003) analyse the performance of several states in own tax collection given in Table 20 to show that Tamil Nadu and Kerala started from a much lower base, they have managed to match up to levels comparable with more prosperous states like Maharashtra. In comparison, W. Bengal's poor tax effort has meant that over the years, its dependence on receipts from the Union government has been high. Over the last decade many of the major states had succeeded in reducing dependence on central government.



### Pattern of expenditure by state governments

Revenue expenditure is divided into two broad parts, developmental and non-developmental. Non-developmental items primarily meet the basic costs of running the government and often become a first charge on its resources. Therefore if there were to be any cuts in the state's expenditure, they would be expected to fall on the other, viz. developmental heads. Developmental expenditure consists of two broad parts; social services, under which are included all the welfare-oriented functions of the state and economic services covering functions that promote economic growth.

Table 21: Share Of Developmental Expenditure And Expenditure On Social Services In Total Revenue Expenditure: Selected Years.

STATES	1988-89		1993-94		1996-97		2001-02	
	Devp Exp	Soc Services	Devp Exp	Soc Services	Devp Exp	Soc Services	Devp Exp	Soc Services
AP	73.8	38.2	68.2	36.8	70.6	36.2	61	34.1
Bihar	68.7	41	62.8	33	58	39	48.6	34.5
Gujrat	73	38	71.6	33.7	67.4	33.4	73.6	42.4
Haryana	71.2	39.3	63.9	42.6	45.7	20.6	59.4	31
Karnataka	68.4	40.9	67.3	38.3	67.7	36.3	63	34.5
Kerala	65.3	46.8	60.2	41.4	59.6	39.6	56.2	36.8
MP	71	40.2	69.8	35.6	67.9	35.3	54.4	33.8
Maharashtra	69.3	35.8	56.3	29	67.5	35.8	47.3	36
Orissa	65.3	39	65.6	38	61.5	39.4	46.2	32.7
Punjab	69.7	47.3	52.2	28.4	57	23.7	43.4	28
Rajasthan	69.5	38.1	66.3	37.2	63.6	41.2	55.1	40.2
TN	72.6	41.6	70.3	41	66.1	39.2	57.3	36.6
UP	65.6	35.2	57	30.5	46	27.7	44	30.7
WB	66.3	43	62.1	39.1	60.5	39.3	52	35.5
All 14 States	69.3	39.4	64	35	61.4	34.5	54.4	34.8
Index No.	100	100	92.3	88.8	88.6	87.6	73.3	80.6

Source: Nirmala Banerjee and Poulomi Roy, Gender in fiscal policies: The case of West Bengal based on data from RBI Bulletin, various issues.

Based on data in Table 21 Banerjee and Roy show that between 1988/89 and 1996/97, for the 14 states taken together, there was a fall of around 12 per cent in the shares both of development expenditure as a whole and of social services separately. By 2001/02, the share of developmental expenditure had fallen by 27 per cent, but the share of social services had begun to rise, though in the last year or two it fell again. The following need highlighting:

1. The share of developmental expenditure had declined significantly on average and in most states. The decline was large in many major states including Punjab, Maharashtra, W. Bengal and Tamil Nadu.
2. However, several other states like Andhra Pradesh, Karnataka and Gujarat had tried to minimize the fall in the share of developmental expenditure. In several states, their share had dipped for a few years and then had started rising again.

3. Within developmental expenditure, the decline in the expenditure on economic services has generally been more pronounced.
4. Towards the end of the decade, there were signs that the trend had been reversed but the development was by no means steady.

Among items in non-developmental expenditure, the increase was mainly in charges on account of interest payments and debt servicing. These charges rose more or less steadily in all states. In W. Bengal, the amount required to meet the annual debt charges have risen particularly fast and claim nearly 30 per cent of the total revenue budget while many other states managed to keep this at less than 20 per cent. Commitments on this account became the first charge on each state's revenue resources and thereby severely curtailed the flexibility in expenditure patterns of the states.

Table 22: Interest And Debt Servicing Charges: Increases In The Amounts And In Shares In Total Revenue Expenditure: Different States, 1991/92 To 2001/2002.

STATES	per cent increase in total amount*	per cent increase in share in rev exp.	per cent in rev exp 01/02
AP	643	81.5	19.6
Bihar	202.4	34.3	23.4
Gujrat	472.6	3.6	14.2
Haryana	456.2	40.1	19.9
Karnataka	402.4	25.4	14.3
Kerala	399.1	24	18.6
MP	304.2	49.1	16.7
Maharashtra	362	27	17.9
Orissa	527.8	60	29.3
Punjab	679.9	134.9	20.2
Rajasthan	546.5	63.3	24.5
TN	455.6	98.5	13.5
UP	460.4	70.9	31.1
WB	726.4	87.7	29.1

Source: Nirmala Banerjee and Poulomi Roy, Gender in fiscal policies: The case of West Bengal based on data from RBI; various issues, CMIE; various issues.

\* Each column refers to the head "interest charges and debt servicing"

#### Social Sector

The most important budget heads in social services are education and health. Since the bulk of rural development expenditure is allotted to schemes of poverty alleviation it is conventional to club the expenditure under the head "rural development" with social services to estimate the total size of what is known as the social sector (Shariff and Ghosh 2000, Shariff et al 2002). Table 23 provides estimates of per capita expenditure by each state on some of these more important heads in 1999/00 and 2001/02.

Table 23: Per Capita Exp On Social Sector By Major States: 1999/00 And 2001/02

STATES	EDUCATION		MEDICAL etc		RURAL DEVP		SOCIAL SECTOR	
	99-00	2001-02	99-00	2001-02	99-00	2001-02	99-00	2001-02
1	2	2'	3	3'	4	4'	5	5'
AP	447	559	148	144	143	137	1134	1199
Bihar	397	369	96	64	139	87	727	545
Gujrat	679	778	183	155	113	121	1359	2450
Haryana	625	706	142	144	19	60	1148	1331
Karnataka	588	692	170	177	87	113	1162	1325
Kerala	842	933	222	215	280	291	1637	1542
MP	383	325	106	103	92	134	878	829
Maharashtra	782	900	146	147	64	56	1266	1377
Orissa	536	497	118	107	141	76	1254	936
Punjab	785	1141	146	299	64	57	1266	1633
Rajasthan	573	696	159	142	52	62	1068	1167
TN	713	825	187	176	101	115	1344	1446
UP	340	380	76	83	115	9	632	633
WB	640	530	157	165	94	132	1145	1042

Source: Nirmala Banerjee and Poulomi Roy, Gender in fiscal policies: The case of West Bengal based on data from RBI Bulletin, various issues.

The data show that

- Education is by far the most important head in the social sector. In this, column 2' shows that, in absolute amounts, Punjab, Kerala and Maharashtra spend the most, and Tamil Nadu as well as Gujarat are fast increasing their per capita expenditure on that head. W. Bengal, in spite of its fast rising State Domestic Product, ranks next only to the poorest of the states.
- Per capita expenditure on medical facilities declined or increased very marginally in all states except Punjab. The decline was extremely sharp in Bihar and Gujarat.

In the case of West Bengal, till 1999-00 expenditure on social services was protected and the cuts were mainly on economic services. The share of economic services in total revenue expenditure fell by one third from about 23.35 per cent in 1988/89 to 15.5 per cent in 1999/00. In case of social services, their total share in revenue expenditure stood at 42.95 per cent in 1988/89; it fell slightly in some intermediate years but again stood at 42 per cent in 1999/00.

However on examination of the details of social service expenditure, it is not clear whether this was altogether people-friendly, since almost all the increase had been directed to a few social services. The share of the important head, Medical and Public Health, etc had been about one-fifth of the State's total social service expenditure in 1988/89; but in 1999/00 its share was just 14 per cent. Other important heads in the social sector including Rural Development, were also grossly neglected. The per capita expenditure on Rural Development

was Rs. 21 in 1988/89 in current prices. By 1999/00, it had fallen to Rs. 19. In constant prices (1993/94 as the base) the amount had fallen from Rs. 35 in 1988/89 to Rs. 13 in 1999/00.

Allotments to other important heads in this category, as for example Nutrition, were almost negligible throughout this period. Similarly, expenditure on the welfare of scheduled caste and scheduled tribe population was minute as compared to the state NSDP and its volume had declined throughout this period.

Nirmala Banerjee points out that if our overall aim is to harness the state's help in achieving true equality between men and women, we need to push for policies that not merely assist women to fulfill their traditional roles, but also promote them in roles that will change existing gender positions. For this purpose public programmes could be categorized into:

1. Relief Policies: Some of the measures may be meant merely to provide some relief to women without inquiring into the reasons why they particularly are in need of that relief and whether or not their needs are temporary.
2. Gender Reinforcing Assistance: Particular policy measures may provide substantial resources for women but strictly for their needs in accepted gender roles e.g. women's reproductive functions.
3. Equality Promoting Scheme: This would consist of schemes which are meant specifically to remove some gender based handicap of women that prevents them from operating at par with men e.g. providing crèches to allow women to work or for extra toilets for girls in school.

In order to assess the overall thrust of state policies Banerjee and Rao look at total expenditure on women as per these categories.

#### 1. Relief Policies

Some of the women-prone schemes are meant to provide relief to specific groups of women in distress without inquiring into the reasons why they are in need of that relief and if so, for how long. Usually, relief measures are for people who are adversely affected by some external and unexpected factor such as floods, drought, earthquake or riots. The aid is supposed to be temporary and when the effects of those unforeseen calamities have abated, the victims are supposed to return to their original way of life without depending further on state assistance. Relief aid is not aimed at solving any perennial or structural problem.

Many of the government policies for women however, are by way of giving such temporary relief even when the problem is of an entirely different nature. For example, the Indian state has recently mooted a scheme for providing relief to destitute widows. But no effort is made to understand why widows are particularly susceptible to poverty even though it is a well known fact that in India, compared to men, women have little or no property rights and their lifelong work is more likely to be unpaid or in the informal sector where there are no old age benefits. Therefore the possibility of widespread distress among widows, particularly older widows, is built into the structures of Indian patriarchy. Therefore in today's situation in India, some temporary relief may be necessary for those widows who are currently destitute, but only as a temporary palliative. The scheme does not indicate that the state is truly

committed to the goal of gender equity. Those relief measures must be supplemented by action to ensure that women's property rights are more clearly defined and enforced, and also that, their unpaid and informal work during working age automatically entitles them to some old age benefits.

## 2. Gender Reinforcing Assistance

Particular policy measures may provide substantial budgetary resources for women but strictly for their needs in accepted gender roles. This category of gender reinforcing schemes would include all schemes that are for women's reproductive functions. Providing help for women in their tasks of biological reproduction undoubtedly has to be the state's responsibility; but expenditure on these schemes should not be accepted as a proof of the state's concern for gender equality.

## 3. Empowering Schemes

The third category consists of schemes that are for removing particular gender-based handicaps of women to enable them to operate on par with men. In this category are all schemes that are welfare oriented in a gender neutral way and also those that address the specific problems that have so far prevented girls and women from enjoying those benefits.

The estimates under all three heads are given in the table below. Even with very generous assumptions the researchers find that the total outlay on women-oriented schemes could not be assessed at any more than 10 per cent of total revenue expenditure in 2001-02. Further, over 90 per cent of this went to schemes that assumed that if the state made a service commonly available, men and women would automatically be able to draw their due shares of benefits out of the total – without any awareness of the gender based barriers faced by women in India. Only 1.2 per cent was allocated to schemes in category 3b that were designed specially to promote true equality and remove those barriers.

Gender reinforcing schemes were next in importance and were allocated 5 per cent. These were schemes for promoting child welfare and pushing targets for population control and for training women to be anganwadi workers and nurses. Little or no effort was made to provide training in non-traditional skills.

Relief schemes were allocated 1.4 per cent of outlay and were mainly for giving pitifully small amounts as handouts to widows, the old and infirm.

Table 24: Pattern Of Outlay On Women-Oriented Programmes Of Govt Of West Bengal 2001-02 (Rs.000's)

	Type of scheme	Actual outlay 2001-02	per cent of total women oriented outlay	per cent of total rev Exp 1998/99, GOWB
1	Relief schemes	326350	1.43	0.14
2	Gender reinforcing schemes	1140976	5	0.5
3a	Equity promoting schemes	21067364	92.4	9
3b	Equality promoting schemes	266402	1.17	0.1
	Grand total	22800762	100	9.72

Source: Nirmala Banerjee and Poulomi Roy, Gender in fiscal policies: The case of West Bengal based on data from budget documents of the Govt. of W. Bengal 2001/02.

The bulk of money for education and health is spent on wages and salaries, thereby leaving very little for maintaining and adding to school buildings or buying materials and books for schools or drugs and other inputs for health. Although formally the service has not been privatized and the State continues to spend substantial resources on health services, in practice users resort increasingly to private health care at substantial cost. Since the poor rely more on state provided health care, this has a regressive effect especially in a gender biased society in which among the poor, women and girls lose out more when costs of providing health services to the family increase.

Table 25: Percentage Distribution Of Outlay On Education By Economic Categories

CATEGORIES	1991/92 AND 1998/99		
	1991/92	1998/99	per cent CHANGE @ 91/92 TO 98/99
Salaries and wages	3.5	5.1	223.7
Grants for salaries	85.6	90	134.7
Other grants	7.6	3.1	-7.9
Scholarships	Neg	Neg	Neg
Others	1.3	1.7	212.1
Total (Rs. crores)	1331	2972.2	123

Source: Nirmala Banerjee and Poulomi Roy, Gender in fiscal policies: The case of West Bengal based on data from Budget Documents of the Govt of W.Bengal, various years.

Table 26: Percentage Distribution Of Expenditure On Health By Economic Categories

CATEGORY	1989/90	1998/99	per cent INCREASE @ 1989/90-1998/99
Wages & salaries	64.4	79.7	340.2
Scholarships & grants	4.7	2.4	80.18
Materials	16.1	7.9	76.7
Machinery	2.4	2.6	278.9
Others	12.3	7.4	114.1
Total (Rs Crores)	2753.9	9824.4	256.7

@ indicates percentage rise in the absolute amount of expenditure on the sub-head

Source: Nirmala Banerjee and Poulomi Roy, Gender in fiscal policies: The case of West Bengal based on data from budget documents of the Govt. of W. Bengal, various years.

#### Analysis of Budgets of Ten States<sup>11</sup>: DWCD-NIPCCD study

The preliminary analysis of the budgets of ten states (Assam, Bihar, Gujarat, J&K, MP, Maharashtra, Manipur, Meghalaya, Orissa and Rajasthan) conducted by Department of Women & Child Development and National Institute of Public Co-operation and Child Development shows that:

<sup>11</sup> This section is based on DWCD-NIPCCD Gender Budget Analysis of Selected States- An Initiative, Department of Women & Child Development and National Institute of Public Co-operation and Child Development, November 2002

- In the states selected, the range of allocations to programmes (targeted to women and pro-women) varied between 3 per cent and 13 per cent of the state budgets.
- Targeted schemes as compared to pro-women schemes received lower allocation and were less than 1 per cent in seven states (2001-02). The figure was highest for Rajasthan (4.56 per cent).
- Allocation to pro-women schemes showed wide variations across states and ranged between less than 1 per cent to 11 per cent.
- Of the social sector budget, women component (pro-women and targeted) received low percentage allocations in MP (6.5 per cent), modest in Rajasthan, Assam, J&K, Gujarat and Bihar (12 per cent to 23 per cent) and high percentage in Orissa and Manipur (34 per cent to 44 per cent). (See Table 27).

The report also shows that:

- Cluster-wise analysis of schemes and programmes showed that the highest percentage was contributed by social services followed by economic services in all states.
- Three departments viz. WCD/Social Welfare, Education, Health and Family Welfare made higher percentage allocation in their departmental budgets to women (targeted and pro-women). For pro-women schemes, other departments such as Rural Development, Agriculture, Co-operative, Tribal Affairs and Labour played important roles.

Table 27: Women component allocation as percentage of Total Budget and Total Social Sector Budget of Selected States

States	Allocations to Targeted Schemes as per cent of Total State Budget	Allocations to Pro-women Schemes as per cent of Total State Budget	Allocations to Women Schemes as per cent of Total State Budget	Allocations to Targeted Schemes as per cent of Total Social Sector Budget	Allocations to Pro-women Schemes as per cent of Total Social Sector Budget	Allocations to Women Schemes as per cent of Total Social Sector Budget
<b>Assam</b>						
2000-01	.32	4.76	5.08	.61	9.07	9.68
2001-02	.31	4.43	4.74	.79	11.42	12.22
<b>Bihar</b>						
2000-01	1.19	6.55	7.75	3.55	19.52	23.07
2001-02	.5	3.88	4.38	2.35	18.21	20.56
<b>Gujarat</b>						
2000-01	.97	4.1	5.07	3.52	14.96	18.48
2001-02	.52	3.11	3.63	2.01	12.12	14.13
<b>J&amp;K</b>						
2000-01	2.22	.59	2.81	10.11	2.69	12.80
2001-02	1.91	.56	2.48	8.79	2.59	11.37
<b>MP</b>						
2000-01	.89	1.35	2.25	3.03	4.60	7.63
2001-02	.58	.99	1.57	2.40	4.10	6.50
<b>Maharashtra</b>						
2000-01	.64	3.92	4.56	2.46	15.08	17.54
2001-02	.65	4.00	4.65	2.65	16.30	18.95
<b>Manipur</b>						
2000-01	.22	11.01	11.22	.66	33.50	34.16
2001-02	.34	7.45	7.78	1.02	22.66	23.68
<b>Meghalaya</b>						
2000-01	1.81	9.32	11.12	4.73	24.38	29.10
2001-02	3.2	10.74	13.95	6.64	22.26	28.90
<b>Orissa</b>						
2000-01	.54	10.03	10.57	2.29	42.08	44.37
2001-02	.44	6.85	7.29	2.50	38.84	41.34
<b>Rajasthan</b>						
2000-01	2.7	2.29	4.99	7.48	6.34	13.82
2001-02	4.56	2.25	6.81	10.79	5.33	16.13

Note: Allocations are RE figures except for Assam where BE figures have been taken for 2001-02.

Source: Gender Budget Analysis of Selected States- An Initiative, Department of Women & Child Development and National Institute of Public Co-operation and Child Development, November 2002.



**The Maharashtra Employment Guarantee Scheme: An Analysis<sup>12</sup>** (Krishnaraj, Pandey and Kanchi, 2003)

In the context of the need to provide guaranteed employment for all those who can work, a brief analysis of the EGS in Maharashtra is given below. The EGS is the largest State sponsored public works programme focused on the alleviation of poverty as well as the oldest of such programmes in the developing world. With 'magel tyala kam' (work on demand) as its slogan, the EGS guarantees gainful employment to all adults above 18 years of age, in rural areas and 'C' class Municipal Councils, who are willing to undertake unskilled manual work on a piece rate basis. The main objective of the EGS is two fold: to provide household income in the short run by giving employment and to contribute to the development of rural infrastructure and thereby create sustained employment opportunities in the long run.

Women have been the major beneficiaries of this scheme since its inception as the scheme guarantees work for all those who demand it. Distinct from other anti-poverty programmes, the EGS is implemented by the elaborate administrative system in existence in the State, with a few modifications and at very little additional cost.

Employment and income opportunities under the EGS represent important economic gains for women but these do not automatically lead to increased access to money. Though officials on site asserted that wages were generally handed over to women workers, Krishnaraj (2003) show that the methods of measuring work payment do not ensure precision or transparency. Since work is done by a group of both men and women, the calculation of the individual share of wages, especially of women is somewhat subjective and depends on the team leader who is usually male, as well as the other co-workers.

The record of employment available with the Implementing Agencies and later on submitted for consolidation to the Collector's Office is in the form of male/female person-days generated fortnightly on site. This unit of measurement of employment, namely, person-days, does not tell us the number of men/women who worked on site and the number of days they worked. For example, the figure, '90 female person-days' fails to tell us whether 15 women worked for 6 days or whether 6 women worked for 15 days. This is one of the difficulties encountered while calculating the benefit incidence. The muster of a particular site is almost impossible to trace after the period of 15 days required for the payment of wages. The data procured by the research team was available only because it was collected while the project was in progress.

Certain features of EGS such as availability of work close to the village, parity of wages offered to men and women, the advantages of working alongside the family, all constitute significant attractions. The special EGS provisions for women such as shelter, provision of drinking water and crèche for children also helped to draw women to EGS from its very beginning. Nevertheless EGS fails to deliver on the many commitments that the Act has made to women. For instance maternity benefits have never reached women as eligibility for

<sup>12</sup> This section is based on Maitreyi Krishnaraj, Divya Pandey and Aruna Kanchi, (2003) Employment Guarantee Scheme, Unifem, Follow the Money Series, New Delhi.

this benefit requires proving 75 days work. With insecure employment, shifting work sites and inadequate records a woman has no way of showing the stipulated days of work. Had she been given an ID card and work registration of which she could have a copy, she would have proof of days worked. Similarly, with regard to shelters and crèches officials say as work sites are temporary, they cannot provide these. No toilets can be detected on/near EGS sites and there is total lack of privacy.

It must be noted here, that awareness amongst women is confined to awareness of their right to demand work under EGS. Awareness regarding their rights or entitlements under the Scheme or awareness/knowledge regarding measurement of work and calculation of wages is practically non-existent.

A major concern is the issue of underutilisation of EGS funds. The most significant leakage occurs in the form of the failure of EGS expenditure to keep pace with the receipts.

Krishnaraj et al (2003) point out that to become more relevant to women, EGS must find ways within the existing framework to improve women's access to resources. This can be achieved by

- i) Enriching their capabilities by according related skills/training to women in agriculture and related activities.
- ii) Creating community assets under EGS that answer women's needs and devising ways to award the ownership of community assets created under EGS to women's groups.
- iii) Other existing government programmes such as health, literacy, education, childcare etc. could take advantage of the presence of large number of women on EGS sites to focus these services on women. What is needed is to create a synergy of services where EGS sites provide an ideal site for literacy, health, maternity benefit schemes for the unorganised sector and awareness programmes.
- iv) EGS would contribute much to the cause of women by simply fulfilling its original agenda: soil and water conservation, conservation of forests and other natural resources which feed into women's special requirement of water, fodder, fuel besides enhancing productivity in agriculture.
- v) Migrant women EGS workers face special problems and they need attention.

#### **VIII. Budget Allocations at the Micro Level: Building Budgets from below with participation of women<sup>13</sup> (Bhatt, 2003)**

The importance of participatory budget making and involvement of women in resource allocation decisions pertaining to use of public funds is highlighted in the example below as the priorities of women are often very different from those of men.

Elected women representatives of Honaganahalli and Kogali Gram Panchayat were asked to prepare an **Ought Budget or Dream Budget** (Bhatt, 2003). The elected women

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<sup>13</sup> This section is based entirely on research by Ahalya Bhatt 'Building Budgets from Below' UNIFEM-KWIRC, 2003

representatives gave maximum priority to drinking water followed by drainage. As the village lacked proper drainage, construction of toilets could not be taken up due to absence of drainage system. Repairs to the Anganwadi centre needed attention so that girls could be sent to Anganwadi and primary schools for their education.

Next in the priority was improvement of infrastructure like tarring of roads, culverts, maintenance of school buildings and bus shelter. It is to be noted here that all the three villages of the panchayat are located adjacent to the main road. There was a great demand from the participants that buses plying on the main road should be allowed to stop near the panchayat's office which would help them to market their produce such as pomegranates, grapes, millet, wheat and other agricultural products. This was also strongly supported by the Syndicate Bank officials. It is significant that according to bank records around Rs. 12 lakhs have been given as loan to the panchayats towards development of horticulture. Sixteen farmers have utilized this facility.

The priorities of the members were as follows:

1. Drinking water- provision of potable water.
2. Drainage system- toilets, both individual and community.
3. Public infrastructure- laying of roads, tarring of culverts.
4. Bus Stand.
5. Security- streetlights.
6. Houses for the poor under Ashraya Scheme.
7. Administration.
8. Hospital (Maternity).
9. Self-Employment for women such as handicrafts, embroidery, etc.

Based on their research and discussions in 'Building Budgets from Below' they note and recommend that (Bhatt, 2003).

- The budget should be derived from local planning and should be based on what elected representatives including women advocate as their priorities, such as livelihood, water, drainage, education, health, etc.
- The elected women representatives who have been given one-third membership of the panchayats and cover one million in the country are frustrated because they have good knowledge of local needs and what can be done. Only when budget makers are local members can national resources be used productively, eliminating leakages.
- Budget gifts that are announced are of trivial nature, for instance exemption of sales taxes on cosmetics, income tax exemption to women's entrepreneurs. The focus has to be on giving livelihoods for poor women who are the majority and to providing opportunities for them to earn a living and to have access to cash income and assets.
- Fiscal policy should be for enabling employment and ownership of assets. The budget should be so designed as to take care of full employment. It should make the right to development and right to livelihood effective rights.
- Nowhere have the women in village panchayats have been given the function of making the budgets. Budget has been separated from the planning function, which comes first, for after all, it is against the plan that a budget is made. PRIs have been given the responsibility of planning (Article 243G of Karnataka Panchayat Raj, 1993)

that they will prepare area plans for economic development. This disjunction between the planning and budget has on the one hand excluded women and on the other hand made the budget exercise totally centralized, carrying pre-conceived priorities and schemes that are not based on local government.

### **IX. Recommendations**

This paper highlights the fact that policies and policy statements have not been translated into action and have failed to address the needs of women and the poor. Women's substantial but statistically invisible and unrecognized non-market and unpaid market work subsidises the family and the economy. Policies and budgets need to take cognisance of this, address their needs and correct for the multiple deprivation and marginalisation suffered by virtually all women and especially those below the poverty line. Women constitute 50 per cent of the population and they must be part of the budget process. As equal citizens, women have a right to stake a claim to their entitlements under all categories of public spending, not just token women's programmes. In every field of activity, therefore, we ask does this meet our needs and priorities? For our priorities must be included in fiscal policy.

What are women's priorities in resource allocation? Poor women, women's elected representatives in panchayats as well as feminists have repeatedly demanded priority allocations in the budget to ensure access to work, drinking water and water, drainage and toilets, public infrastructure such as roads, transport facilities, medical facilities, shelter and security. An attempt at listing some of the recommendations based on the many of the research documents referred to in the preceding sections, is given below.

#### **Recommendations regarding Priority Allocations**

- Budget allocations have to give first priority to access to food for those in severe poverty. Starvation-led suicide by people in severe, long duration poverty as well as by those driven into severe poverty due to sudden shocks such as crop failure must be prevented through mandatory access to work on demand for those who are able bodied and through mandatory provisions of food by the state for the old, disabled and chronically ill, for they must have first charge on public resources.
- Direct access to safe drinking water in each home and safe sewage disposal have to be provided on priority with all needed resources directed towards ensuring mandatory availability of this in a time bound manner. Costs in terms of person days lost and debilitation justify this. Without in any way underestimating its importance it needs to be noted that while resources need to be allocated to defence due to perceived threat of war, poor quality drinking water is a daily threat faced by all Indians in rural areas and most Indians in urban areas. Therefore this needs immediate attention and mandatory and high quality provision.
- Access to water for daily needs must be given very high priority as having to walk for miles to fetch water entails drudgery, increases women's work burden and additionally prevents women from utilizing the time for domestic and work related tasks.
- The government should regulate commercialization of water resources as cornering of water by private players has increased rural women's plight.

- Dalit and tribal women find it very difficult and at times impossible to get water from the common taps. Common taps are in the center of the village while their dwelling places are at the margin of the village or near the house of the sarpanch. Hence, separate taps for Dalit and tribal women, in their hamlet should be provided by the state.
- The budget should be so designed as to take care of full employment. It should make the right to livelihood effective rights. Work on demand must be a right. Allocations must be available for each state to ensure unskilled employment on demand based on an employment guarantee scheme patterned on the Maharashtra EGS but correcting for the inadequacies in it. Work must be available throughout the year and wages paid directly to each person. Community assets created under EGS must meet women's needs.
- Employment creation programmes must be strengthened and reservations for women under these and other anti-poverty programmes be increased to 50 per cent.
- Empower women's organizations and citizens groups to monitor the enforcement of equal and minimum wages legislation by government and adherence to norms in poverty alleviation programmes.
- To decrease rural poverty the State should give priority to increasing its spending on rural roads and agricultural research and extension as these types of investment not only have a large impact on poverty per rupee spent but also produce the greatest growth in agricultural productivity.
- To prevent entry into poverty, provisions must be made for state provisioning of health care to reduce the impact of health care related shocks or costs and ensuing high interest debt.
- Better implementation of existing programmes particularly ensuring equal wages for equal work and timely dispersal of wages be given top priority and Self Help Groups (SHGs) of women be associated to ensure effective implementation of existing schemes.
- Domestic violence must be treated as a crime and adequate allocations must be made for shelters for women.
- Enhanced support to women engaged in economic activities in urban and semi-urban centres through the provision of working women's hostels.
- The strategy of organizing women into self-help groups initiated in the Ninth plan should be extended to expand micro-credit availability.
- No budgetary allocations for controversial and dangerous contraceptives for women.
- Public Indian-style toilets should be provided at regular intervals in urban and rural areas.
- Particular attention should be given to improve women's access to quality reproductive health services.
- Special budgetary provisions for women patients (separate from family planning budget) in the primary health centers and public hospitals.
- Safe transport for working women and school and college-going girls to facilitate women's participation in educational and economic activities.

### Recommendations regarding Process

- Macroscan of Budgets through gender lens at all tiers of government including gender-sensitive budgeting at sub national government levels needs to be strengthened.
- Sectoral analysis of budgetary allocations and their impact on women needs to be undertaken.
- Built-in Mechanism to analyze the budgetary policies through gender lens at three levels: in terms of Budget Estimates, Revised Estimates and Actual Outlays when audited figures become available. Monitor the implementation of schemes targeted for women such that there is no significant deviation between Budget Estimates and Revised Estimates.
- Separate listing of women specific items and women's component and transparency in utilization of the allocated amount for women's programmes should be undertaken.
- Women-specific programmes of strategic nature should target women of different age groups in terms of strategic interventions to take specific notice of adolescent girls, older women and women in difficult circumstances.
- Segregation of the provisions earmarked for women in the composite programmes under health, education and rural development and introduction of transparency in the budget in order to protect these provisions earmarked for women by placing restrictions on their reappropriation for other purposes.
- Consolidate the schemes with provision of Rs 10 crores or less, to avoid proliferation of programmes with little money, which can hardly make any impact on women and so as to reduce administrative costs.
- Strategic gender tools like gender audits, gender impact assessments, gender analysis and gender budgeting to monitor implementation and impacts must be developed.
- Mechanism for Output Monitoring through Benefit Incidence Analysis to analyze how the budgetary allocations have benefited the targeted beneficiaries. Selective primary surveys need to be conducted to develop the system of unit cost and units utilized.
- More resources and decision-making powers to local bodies where there is transparency and public participation.
- Women in village panchayats must be involved in the function of making the budgets so as to avoid disjunction between planning and budget that has on the one hand excluded women and on the other hand made the budget exercise totally centralized, with priorities and schemes that are not rooted in local government needs.
- The elected women representatives who have been given one-third membership of the panchayats and cover one million in the country are frustrated because they have good knowledge of local needs and what can be done. Their involvement in the budget is needed to ensure that national resources are used productively and eliminate leakages.
- While granting license to new establishment, an inquiry should be made about basic amenities for women workers.
- Affirmative action by the state to protect women producers in the factor market (i.e. loan facilities, land allocation etc.) and women employees and workers in the labour

market and self employed women (who are facing innumerable difficulties) in the product market should be mentioned with specific details.

- Locate suitable measures that remove women's gender-based handicaps in the public domain not only with regard to merit goods and social services but also with regard to provision of public goods like law and order as well of infrastructure and economic services so that they meet women's special needs.
- Professional organizations including universities should be encouraged to undertake evaluation and research studies to identify issues requiring special attention.
- The aim should be to direct the state to time-bound but significant relief measures that can have noticeable impact on the basic gender relations in society.
- Most importantly strengthen the gender-disaggregated database within relevant Departments/Ministries, which enables an effective monitoring of targets and achievements across gender.

The question that may be raised is where are the resources to meet these priorities. Two points may be noted in this regard. Firstly so as to generate additional resources for these activities the state must ensure that all PSU disinvestments is used **only** to retire debt so as to decrease the burden of interest payments and release funds for the priorities mentioned below. Secondly, given the size of the budget, it is possible to reprioritise expenditure to ensure that the first charge on the budget is given to access to work, drinking water and water, drainage and toilets, public infrastructure such as roads, transport facilities, medical facilities, shelter and security.

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