

Tamil Nadu Budget 22-23

Wish list for Government of Tamil Nadu:

Decentralized and Intersectional GENDER BUDGETING

The Government of India, released its first Gender Budget Statement (GBS) in 2005-06. Every year the Ministries/Departments are requested through the Annual Budget Circular to highlight the quantum of public expenditure earmarked in budget for women. On the basis of the information thus furnished by the Ministries/Departments, the Gender Budget Statement is prepared. This statement indicates, in two parts, the budget provisions for schemes that are substantially meant for the benefit of women. Part A details schemes in which 100% provision is for women. And Part B reflects schemes where the allocations for women constitute at least 30% of the provision

Government of Tamil Nadu released its first Gender Budget Statement in 2018-19. In the budget session of 2022, the fifth Gender Budget Statement of Government of Tamil Nadu is to be presented. The Gender Budget Statement of Tamil Nadu, depicts the probable outlay for women in the total budget outlay. The Statement is classified into three parts. Part A includes schemes that are targeted at women and so 100% of the outlay is toward women. Part B included schemes that are beneficiary oriented and depending upon the scheme, 40% to 99 % of outlay benefits women. Part C included other schemes and other expenditure items of the Government, which are not beneficiary oriented and are therefore form indivisible items of expenditure. In Part C, these indivisible items are grouped sector-wise and it is assumed that at least 30% of the outlay will benefit women.

"Gender Budgeting shall be introduced at all the levels of government ministries, Departments and public sector units and thrust should be given to the private sector to adhere to the state women policy. A functional Gender Budget cell shall be constituted in every department and the gender based situation analysis of the scheme shall be submitted to the Finance Department - Gender Cell for consolidation before the State budget. Evaluate or Review all a Plan/ Project/ Scheme/Programmes both existing and proposed with a 'gender lens'/'Orange lens' before intervention or implementation."

- Draft Tamil Nadu State Women Policy, 2021

To further strengthen the process of Gender Responsive Budgeting in Tamil Nadu, women activists in Tamil Nadu propose the following suggestions for inclusion in Tamil Nadu Budget 2022-23:

- **Intersectional Gender Budgeting:** The process of gender responsive budget in Tamil Nadu should adopt a framework of social equity to address multi-dimensional vulnerability faced by women. The budget should provide disaggregated information on allocation of resources based on vulnerability indicators like –
 - a. Caste
 - b. Religion
 - c. Women headed households
 - d. Women with disability
 - e. Women engaged in vulnerable occupation
 - f. Women facing residential vulnerabilities (women in homeless situations and informal settlements)
 - g. Sexual minorities

The State shall allocate at least 10% of its total annual 'Gender Budget Statement' exclusively for new innovative scheme for the most marginalized and vulnerable women in the State.

- **Decentralised Gender Budgeting:** The budget preparation process should be decentralised. The gender budgeting process should commence from the urban and rural local bodies.
 - To ensure participation from women, especially from most vulnerable sections, village/settlement level processes can be initiated
 - With absence of area sabha's in the urban areas there is a need for engaging in community level process to ensure participation of women in the gender budget exercises
- **Mainstreaming Gender Budgeting in all departments** – Department-wise allocation has to be analysed and presented.
- **Need-based Gender Budgeting:** The Women activists in Tamil Nadu suggest revamping this Part C assumed outlay to specific outlay for empowering marginalized women in the state with the new set of innovative schemes.
- **Institutionalising governance of gender budget**
 - Evolve an exclusive "Gender Budget Tracking Dashboard"– so that the flow of funds across districts/ Taluks & Panchayats - for each scheme mentioned in Gender Budget Statement can be tracked.

- Connect the Gender Budget Cell and women in Tamil Nadu, especially the most vulnerable women by strengthening synergy between government and civil society organizations
 - Capacity Building of officials in the gender cell of the different departments
 - Evaluation process of the gender budget to be carried out by constituting an 'Gender Budget Committee' comprising of women elected representatives, experts from civil society groups working with different vulnerable groups to ensure social inclusion
- **Accountability and Transparency:** The status of expenditure for the previous budget year should be made available in the current budget session – higher allocation does not imply higher rate of expenditure.
 - To evolve a 'Gender Budget Bill' to ensure accountability
 - Gender Audit to be exclusively carried out to assess the expenditure of the state. The findings of the gender audit should be presented
 - 'Status Report of Marginalized Women' to be presented in annual budget session to plan, allocate, analyse and evaluate the progress
 - Women-led access audit and social audit processes to be institutionalized with ombudsperson appointed to address grievances.
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