GENDER BUDGETING HANDBOOK

for

Government of India
Ministries / Departments
State Governments / District Officials
Researchers / Practitioners

Towards a new dawn
Government of India
Ministry of Women and Child Development
October 2015
MESSAGE

I am pleased to present the new edition of the Gender Budgeting Handbook to you with an update of insights and learnings from across the sectors over the last ten years. India has come a long way in institutionalizing Gender Budgeting in a short time and is applauded globally. The aim of the new Handbook is to further strengthen the process of institutionalizing of gender concerns across sectors and across levels of governance.

Gender Budgeting as we know, is about viewing the budget through the gender prism, it is about taking into consideration the differentiated needs of everyone – women, men, girls and boys. It is basically about investing in gender equality and women empowerment. For sectoral gender mainstreaming, capacity of the officers concerned is extremely crucial. Therefore to strengthen the capacity of the Ministries and Departments, to apply a gender analysis to planning, monitoring and evaluating the impacts of revenue raising and allocation, the Ministry has developed this Handbook.

I am confident that the government officials, researchers and practitioners will gain valuable knowledge and information from this Handbook. The practical and helpful procedures outlined in the Handbook will be useful for actual implementation of gender budgeting.

(Smt. Maneka Sanjay Gandhi)
FOREWORD

I am pleased to share with you our newly updated Gender Budgeting Handbook. Designed to enhance women's empowerment and reduce gender gaps, the Handbook affirms the critical role played by budgets in accelerating progress in development. The Handbook comes at a critical time as Indian efforts to institutionalize Gender Budgeting have met only partial success in the last ten years. Building on the experiences of the last ten years, this new Handbook provides guidance on pursuing more effective, evidence based gender analysis and incorporation of the same into our core budget making process. Already, we have established a solid foundation in the form of Gender Budgeting Cells to accelerate progress across Ministries and Departments. It is time to strengthen them for actual implementation of Gender Budgeting.

The Handbook demystifies the concept of Gender Budgeting and spells out the norms and procedures based on good practices and examples from the Indian context. It also draws upon successful country experiences which will be useful for the central ministries while institutionalising the process. It is an improved version of the first Gender Budgeting Handbook of the Ministry prepared in 2007. The scope and content of this Handbook have been extended and restructured.

The new edition was prepared as a result of the felt need expressed by trainees, both government and non-government, for a simple, user friendly Handbook so that understanding of the concepts and its application thereafter is easy. In this Handbook all efforts have been made to make it as a practical tool which can help both the government and civil society to assess the extent to which gender issues are being addressed through budgetary allocations and expenditure statements. As a comprehensive repository of relevant information it will be a helpful reference for research.

I hope that this handbook represents a significant contribution towards achieving the goal of gender equality and look forward to the effective use of this Handbook to engender the budget making process.

(V. Somasundaran)
PREFACE

The promotion of gender equality is at the heart of Government of India's social and economic policies. In order to mainstream gender in legislations, policies and programmes, Government of India, adopted Gender Budgeting as a budgetary strategy in 2004-05 and since then it has been institutionalized in our annual budget. Central Ministries and Departments have been mandated to set up Gender Budgeting Cells to initiate and take forward this budgetary strategy.

In the past ten years, the Ministry of Women and Child Development and its various affiliates as well as the training institutes across the country have earnestly pursued the goal of achieving gender equality and women’s empowerment through Gender Budgeting. The focus has been on the dynamic process of building awareness among the government and non-government representatives on tools of gender analysis, planning and monitoring.

The foundation of the Gender Budgeting Cells has been gender transformative planning and budgeting. During the last few years, many Ministries including those in the gender neutral sector have come out with excellent gender mainstreaming schemes and policies. Some of them are the Sanchar Shakti programme of Dept. of Telecommunications, DISHA of Department of Science and Technology, and other initiatives of the Department of Posts, IT, Rural Development, Agriculture and Textiles. However in order to sustain and achieve gender transformative change, transformation needs to focus on knowledge, to be advanced through rigorous gender research and analysis, organizational change and institutional strengthening through meaningful participation of women in leadership, policy and decision-making processes, and capacity strengthening.

As India completes ten years of commencement of gender budgeting, we need to reaffirm our commitment towards advancing this important agenda. We need to continue to work towards consolidation of the processes already initiated to eliminate all forms of discrimination across economic, social and political spheres and build upon the operational framework and contents to realize sustained and inclusive growth. We need to understand that unless policy commitments to gender equality are backed by a gender analysis of budgets, and monitoring of the impact of such expenditure on women’s lives, gender equality and women’s empowerment will continue to remain a distant dream.
While a number of trainings have been conducted in the past, still there is a need for covering a large number of stakeholders who are involved in various stages of governance, i.e. policy making, planning, budgeting, implementation, monitoring and evaluation. In view of the growing gender budgeting awareness in both the Central Ministries as well as State Governments, the demand for capacity building and technical support is rising. There is now a shift from environment building to sector specific training programmes as well as more specialized inputs in terms of one to one programmes. For this, strengthening of the capacities and knowledge base of the Gender Budgeting Cells is required through trainings and increased research and documentation.

The new edition of the Gender Budgeting Handbook widens the scope of gender budgeting as a key tool for apprising policies, legislations, schemes, plans and programmes of the government at all levels. It provides both an easy-to-grasp explanation of what gender budgeting is, and practical, hands-on advice to policy-makers on how to implement it on the other hand. The Ministry of Women and Child Development, Government of India is pleased to share the new edition of the Gender Budgeting Handbook which goes much beyond the previous Handbook published during 2007.

This Handbook offers seven chapters. It brings to light the issue of gender based discrimination prevalent in society and argues the need to engage women at each stage of a policy or a budget cycle – from its preparation and enactment to its monitoring and impact assessment. The Handbook focuses on the crucial need to analyze the concerns of women separately from that of men, as both women and men have differential needs and requirements depending upon the differential gender roles performed by them. In addition to this, work that women do within the household has been highlighted. This work is unrecognized and is not accounted for in the National Accounting Systems of countries globally. Importance of engaging women as decision makers, planners and implementers, rather than perceiving them as beneficiaries of a development plan or programme, has been emphasized. The new edition also describes the evolution of gender budgeting process within India, focusing specifically on efforts undertaken by the Ministries / Departments at the Central and State level. The final chapter assesses unique models of gender budgeting initiatives within selected countries across the world, displaying the manner in which gender budgeting has been put into practice internationally.

It is the hope of the Ministry that this Handbook will provide an effective guide to all stakeholders especially those working with the Government both at the Central and State level, to better implement gender mainstreaming in policies and schemes and thereby better serve the needs of citizens, both women and men.

(Preeti Sudan)
ACKNOWLEDGEMENTS

It is with great pleasure that we publish the second edition of Gender Budgeting Handbook for Ministries/Departments of Government of India, State Governments/District Officials/Researchers and Practitioners. Much has changed in the country since the Gender Budgeting Handbook was first published in 2007. Several states have adopted the tool, and institutionalized the processes of Gender Budgeting and some others anticipate to adopt it in the coming years.

While there are evidence that suggests that awareness of gender issues has increased among policymakers, this awareness needs to be fully translated into concrete improvements in the lives of women and men. It is in this context that we are publishing this revised and updated edition of the Handbook. I hope that this Handbook will act as a guide to the practice of gender budgeting and continue to help policymakers and others in the Ministries/Departments as well as officials at the State level to address policy issues from a gender perspective.

The Handbook is an outcome of an year long strenuous efforts of officers of Gender Budget Cell in the Ministry in undertaking extensive study and research with regard to institutionalisation of gender budgeting in the country. In this regard, I would like to acknowledge the contribution of Dr. Paramita Majumdar in bringing about this Handbook whose institutional memory coupled with expertise in the field of gender budgeting in the public policy domain was of invaluable aid in making the Handbook.

I am thankful to all the Gender Budget Cells of central Ministries and Departments and the State Governments for providing relevant information as well as the many participants in Gender Budgeting workshops for offering appropriate feedback for incorporation in the Handbook.

I would like to acknowledge the valuable inputs provided by the United Nations for Gender Equality and the Empowerment of Women (UN Women) in preparing this Handbook and to Prof. Aasha Kapur Mehta, Indian Institute of Public Administration, New Delhi for her important contribution.

We hope that this Handbook will be a guide and inspiration to all those who are involved in the gender mainstreaming in our country.

(Lopamudra Mohanty)
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1. Background

1.1 Women and girls face various forms of vulnerability throughout the life cycle. They may face discrimination before or after birth; violence, harassment or abuse; neglect due to dependence and lack of access to resources; social prejudice; and exploitation – whether economic, political, social or religious. They are vulnerable to exploitation and discrimination regardless of where they are positioned on the economic and social spectrum. Additionally, their vulnerability increases significantly if they are poor, socially disadvantaged or live in a backward or remote area.

1.2 Gender Budgeting is a tool that can be used to address these vulnerabilities. However, before we discuss Gender Budgeting, it is important to understand the distinction between gender and sex\(^1\) and the gender inequalities that underpin the many barriers that women face. These must be identified and addressed through the planning, budgeting and development process. At the same time, the needs of men and boys must not be neglected.

2 Distinction between Gender and Sex

2.1 Gender reflects culturally and socially constructed roles, responsibilities, privileges, relations and expectations of women and men, boys and girls. Because these are socially constructed, they can change over time and differ from one place to another.

2.2 Sex is the biological difference between males and females. It refers to the physical attributes that we are born with. The terms male and female are universally understood. This understanding does not change over time or from one place to another.

2.3 We all grow up with different preconceptions regarding how women or men talk/behave. For example, we are raised to believe that women talk more, or it is the duty of women to cook and rear children or men don’t cry. This perception is constructed by society. However, as mentioned above, gender roles can change over time. For example, in the present time women balance their responsibilities both within and outside the household. Today we find more and more men support women by contributing to some of the household chores.

3 Gender Budgeting

3.1 Gender Budgeting is a tool for gender mainstreaming. It uses the Budget as an entry point to apply a gender lens to the entire policy process.

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\(^1\) See Annexure 1 for an explanation of key gender-related terms.
Gender Budgeting is concerned with gender-sensitive formulation of legislation, policies, plans, programmes and schemes; allocation and collection of resources; implementation and execution; monitoring, review, audit and impact assessment of programmes and schemes; and follow-up corrective action to address gender disparities.

3.2 Clearly then, it is not only about the Budget and it is not just a one-time activity. It is a continuous process that must be applied to all levels and stages of the policy process. However, it recognises that the Budget is a powerful tool that can reduce the vulnerability of women and girls and transform their situation.

3.3 Gender Budgeting also recognises that if gender disparities are to be addressed, it is not enough to formulate gender sensitive legislations, programmes and schemes. Adequate monetary allocations are equally important for the achievement of desired outcomes. For example, the legal framework has been strengthened through the recently enacted/amended women-specific legislations like the Criminal Law Amendment Act, 2013, Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 etc. However, it is only through the setting up of One Stop Centres that dedicated institutional mechanisms will be in place. It is through these Centres that women affected by violence both in private and public spaces, will be provided support and assistance in a women-friendly environment. It is for the first time that gender-based violence is experiencing a paradigm shift. It is not just a health issue or an issue that concerns women but it also concerns men.

3.4 Why is it important to use a gender lens while formulating Legislation? This is discussed below.

4 Gender Budgeting and Appraisal of Legislation

4.1 The Maharashtra Employment Guarantee Scheme (MEGS) was initiated as a drought relief scheme in Sangli district in the 1960s. Subsequently, it was extended to the entire state in May 1972 and then enacted as the Maharashtra Employment Guarantee Act in 1977. It provided the right to work to all adult women and men. Women constituted a large proportion of those who demanded the right to work under the scheme. MGNREGA (Mahatma Gandhi National Rural Employment Guarantee Act) was patterned on the MEGS and includes several of its gender-sensitive provisions such as facilities for safe drinking water, first aid, shade for children etc., at the work site. However, while the MEGS guaranteed the Right to Work on Demand to all adults willing to do unskilled manual work provided they were above 18 years of age, MGNREGA provides the guarantee at the level of the household and not at the level of the individual. Therefore, the rights of women were subsumed under those of the household.

An intervention by the Department of Women and Child Development led to the addition of a clause that required that at least one-third of the beneficiaries under NREGA should be women. Gender Budgeting was at a nascent stage in 2005 when the NREGA was being formulated. If, at that time, the Ministry of Rural Development had a vibrant Gender Budget Cell, DWCD may not have needed to intervene and the right to work may have been given to all adult individuals at the time of formulation of the Act.

4.2 The National Food Security Act, 2013, for example, provides for food and nutritional security by ensuring access to adequate quantity of quality food at affordable prices to people to live a life with
dignity. However, under the Food Security Act, every pregnant and lactating mother is entitled to receive maternity benefit of Rs. 6000. The Indira Gandhi Matritva Sahyog Yojana - a Maternity Benefit Scheme launched in 2010 and being implemented in 53 pilot districts - has been recast under the National Food Security Act, 2013. It ensures part compensation for wage loss to pregnant and lactating women before and after delivery of the child.

5 Gender Budgeting and the Budget

5.1 The 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 resources. Budgets are necessarily political documents as well as instruments of economic policy.

5.2 Drawing attention to the myth of budget neutrality, Pregs Govender, former Chair of the South African Parliamentary Joint Monitoring Committee on the Improvement of the Quality of Life and Status of Women points out: "In determining economic policy and budgets we have to ask whose lives are being valued, and whose lives are not being valued? Whose work is valued and whose work is not valued?... We have to value all our lives and all our work."

5.3 As Elson explains, “Most governments have expressed a commitment to gender equality objectives and to gender mainstreaming, but often there is a gap between policy statements and the ways in which governments raise and spend money... Gender responsive budget initiatives can help to close these gaps, ensuring that public money is raised and spent more effectively.”

6 Reasons why Government should implement Gender Budgeting

Gender Budgeting enables:

6.1 Achievement of Gender Equity/Equality - The Constitution of India not only grants equality to women, but also empowers the State to adopt measures of positive discrimination in favour of women. However, wide gaps exist between the goals enunciated in the Constitution, legislation, policies, plans, programmes, and related mechanisms on the one hand and the situational reality of women and girls, on the other. Achieving gender equity/equality requires recognition of different needs, preferences and interests which affect the way men and women benefit from policies and budgetary allocations.

For example, Disha is a scholarship scheme of the Department of Science and Technology that provides support for women scientists. This scheme helps re-entry of women scientists after a break in their career paths due to social responsibilities. The UGC runs Day Care Centres for married scholars/students in universities and colleges for providing day care facility on demand basis for children of 3 months to 6 years of age is another example. To establish a fully literate society the Government has been successfully running the Adult Literacy Centres (Sakshar Bharat) throughout the country with focus on female literacy. The Bharatiya Mahila Bank Ltd, first of its kind in the banking industry in India and the Pradhan Mantri Jan Dhan Yojana besides promoting financial inclusion would emerge as a catalyst for gender justice and equality.

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3 This excludes women under regular employment with the Central
4 Andy Norton and Diane Elson (2002). What’s behind the budget? Politics, rights and accountability in the budget process.
6.2 Monitoring the achievement of policy goals – Gender Budgeting is a tool to monitor the achievement of the goals of the National Policy for Empowerment of Women 2001 and other policy goals in a gender-aware manner.

6.3 Valuing Unpaid Work – The traditional concept of an economy does not take unpaid work like child care, household work like cooking, cleaning, fetching water, caring for the elderly and voluntary work for civil society into account. It is to be noted that the work of the unpaid sector plus the work of the monetary economic sector result in the total economic output of a society. Therefore methods of supporting the women (and men) who contribute to the nation through unpaid work and lessening their burden, must be identified. For example under the National Rural Drinking Water Programme (NRDWP) at the state level, 47% of the funds are allocated for coverage. This is necessary to relieve women and girls especially, from the drudgery of fetching water, address malnutrition, and increase the time available for education and leisure, while also preventing the contamination that is likely while fetching water from a distant source. Another example of labour saving investment is the Rajiv Gandhi Gramin LPG Vitrak Yojana (RGGLVY) of the Ministry of Petroleum and Natural Gas wherein BPL families are provided with LPG connections.

7 Gender and International Conventions/Conferences

7.1 A number of international meetings have been convened that have the potential for transforming the reality of women’s lives. At many of these meetings Government of India has committed to taking action to improve the situation of women. The following are among the international commitments to which Government of India is party:

- The Convention on the Rights of the Child that came into force in 1990 and was ratified by India in 1992.
- The International Conference on Population and Development (ICPD) in Cairo (1994) placed women’s rights and health at the centre of population and development strategies.
- At the Fourth World Conference of Women in Beijing (1995), governments declared their determination “to advance the goals of equality, development and peace for all women everywhere in the interest of all humanity”.

Gender Budgeting Handbook

- In the 1995 Commonwealth Plan of Action on Gender and Development governments declared their vision of a world “in which women and men have equal rights and opportunities in all stages of their lives”.


8. Stakeholders in Gender Budgeting

8.1 This Handbook is intended primarily for Government officials. It provides information that allows for better decision-making on how policies and priorities should be revised – and the accompanying resources needed – to achieve the goal of gender equality.

8.2 Additionally, women’s organisations, non-governmental organisations, academics, the donor community, people’s representatives and concerned citizens may find it useful, as Gender Budgeting can encourage transparency, accountability and participation, and facilitate better advocacy.

8.3 The private sector has an important role to play in promoting gender equality and women’s empowerment as the role of the private sector today is immense in terms of producing goods and providing services that were once the exclusive responsibility of the Government. Public-Private Partnerships (PPPs) and other forms of cooperation between the private sector and local and national governments are used frequently to develop and provide services like extending telecommunications and transportation systems, construct and operate water, sewer, and waste treatment facilities, provide

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Beijing Declaration and Platform for Action: Recommendations with regard to Gender Budgeting

165 (i) Facilitate, at appropriate levels, more open and transparent budget processes;

165 (d) Devise mechanisms and take positive action to enable women to gain access to full and equal participation in the formulation of policies and definition of structures through such bodies as ministries of finance and trade, national economic commissions, economic research institutes and other key agencies, as well as through their participation in appropriate international bodies;

252 ‘...Governments and other actors should promote an active and visible policy of mainstreaming a gender perspective in all policies and programmes,...’

Chapter VI 345. Full and effective implementation of the Platform for Action requires the integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men.

Chapter VI 346. Governments should make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures, both for enhancing productive capacity and for meeting social needs;¹

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¹ Beijing Declaration and Platform for Action. The Fourth World Conference on Women.
health, education and so on. It is essential therefore that the private sector takes full account of the gender implications of its investments as well as its own internal operations—how it employs people and how it deals with those with whom it does business. It thus has a major role to play in promoting policies that step up equality and women’s empowerment. For example, creating opportunities for enrolment of women in medical colleges, enforcing the implementation of PCPNDT Act in private hospitals to monitor the sex ratio at birth, imparting hands-on training in safe abortion care to the abortion service provider or strict enforcement of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 to provide all women a safe working environment. This could be done by amending company policies to include sexual harassment redressal provisions, the role of their human resource departments, and code of conduct to prevent and address sexual harassment at the workplace.

9 Scope of Gender Budgeting

9.1 Gender Budgeting can be applied to the entire National Budget or to the Budget of a State or Local Body. It can be applied to a selected Department\(^9\) or just one programme,\(^{10}\) which may be an existing programme or a new programme. It can be applied on the expenditure side or the revenue side. It can be applied to new or existing Legislation.\(^{11}\) Researchers in India have applied Gender Budgeting to each of these aspects.

9.2 Since gender is a cross cutting issue, Gender Budgeting should not be confined to ‘social’ sectors such as education, health and welfare.

10 Gender Budgeting and Revenue Generation

10.1 The focus in Gender Budgeting has primarily been on the expenditure side or allocations in the Budget for implementing particular programmes, projects and schemes. However, it is also important to review the revenue generation aspect of the Budget.

10.2 Taxation policies can be designed while keeping in view the prevailing gender inequalities in property ownership, unequal contribution to unpaid labour within the household, gender differentials in wages, etc. For instance, for many years there was positive discrimination in favour of women who filed income tax returns. However, over the past few years, this has been withdrawn.\(^{12}\)

10.3 In a recent initiative, Government has launched the **Sukanya Samriddhi Yojana**, a small deposit scheme exclusively for the girl child. The scheme would fetch yearly interest rate of 9.1 per cent and provide income tax deduction under section 80C of the Income Tax Act, 1961. Girls upto 10 years of age or born after 2.12.2003 can open an account under the scheme and can close it after completion of 21 years. The minimum deposit should be for Rs. 1000, while the maximum could be Rs. 1.5 lakh during a particular financial year.

10 Follow the Money series Maithreyi Krishnaraj, Nirmala Banerjee.
11 See the example of MGNREGA in this chapter.
woman’s name. Stamp duty was reduced from 8 per cent to 5 per cent, in the case of a gift deed of immovable property executed in favour of a sister/daughter/granddaughter/mother or wife.

11 Conclusion
11.1 The Chapters that follow show that there is no single method of implementing Gender Budgeting. The common theme across all the Chapters is to identify different ways of bridging gender disparities through Gender Budgeting. Chapter 2 discusses institutional mechanisms and practices for Gender Budgeting. It also illustrates how different tools can be used to implement Gender Budgeting in different situations. Chapters 3 and 4 discuss the many initiatives taken by Ministries and Departments in this regard. Chapter 5 explains how Gender Budgeting can be applied at each stage of Budget making. Chapter 6 explains the importance of data and Chapter 7 presents the experiences of a few other countries and the diverse models that they have applied. The challenge is to institutionalise Gender Budgeting until it becomes a natural part of good budgeting practice.

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Chapter 2

Mechanisms for Operationalising Gender Budgeting

1 Context and Pre-requisites

1.1 As noted in Chapter 1, Gender Budgeting is a tool for Gender Mainstreaming. It uses the Budget as an entry point to apply a gender lens to the entire policy spectrum. Gender Budgeting is not confined to the budget document but includes a series of processes that precede the preparation of the budget as well as that follow it.

1.2 There are a few pre-requisites for Gender Budgeting. These are:

- An understanding of gender equality and gender issues.
- An understanding of the contribution that the Ministry/Department can make to achieving the National Goal of Gender Equality.
- An understanding of the concept and tools of Gender Budgeting.
- Sex-disaggregated data to enable analysis of the situation of women and girls as well as men and boys in each sector.

2 Institutional Mechanisms and Practices

2.1 Gender budgeting requires some methods and procedures. The following paragraphs illustrate

Box 1: Questions that each Ministry/Department must address

- What are the Goals and Objectives that the Ministry/Department seeks to achieve? How do they contribute to the larger National Goal of achieving Gender Equality?
- What are the needs and priorities of women, especially those who are poor, in my Ministry/Department’s domain of work?
- Are these presently included and addressed in the Ministry/Department’s Policies, Plans, Programmes and Schemes?
- What activities will the Ministry/Department undertake this year that will reduce gender gaps?
- What difficulties does the Ministry/Department face in enabling its services to reach women and girls?
- How can these challenges be addressed?
a few of these. However, this list is not exhaustive. Some tools are used more frequently than others. For instance, to date, reporting in the Gender Budget Statement has been used more often than other techniques. The choice of tools used depends on the availability of data, expertise of personnel, time constraints and other resources.

2.2 Gender Aware Policy Appraisal

2.2.1 Government has played an enabling role in gender-aware appraisal of policy in many ways. For instance, while preparing Cabinet notes it is important to include aspects of gender equity. The revised formats for proposals that need EFC approval are an important step in this regard. These are discussed below while other mechanisms such as Budget call circulars, Statement 20, guidelines for the Outcome Budget etc. are discussed in later sections.

i) Cabinet Notes are central to policy making and successful execution of different programmes. These notes have the highest degree of clarity with all pertinent details having been brought out in the right perspective. It is pertinent to note that the Handbook on writing Cabinet notes, September 2014 explicitly mentions that the aspects of equity, innovation and public accountability would to the extent relevant, be incorporated as Appendix II to the Note. Further, it also acknowledges socio-economic equity in the context of disadvantaged communities, gender, poverty, etc. Gender equity thus can be addressed through detailed Cabinet Notes.

ii) EFC/PIB Memorandum - All new programmes, projects and schemes (PPS) for which funds are requested should be viewed through a gender lens. Use of this format will encourage gender sensitivity and women’s participation in all new PPSs from the start. It will also ensure that the implementation modality of the PPS is gender-sensitive and that gender impact assessment is built into the design of the PPS.

The revised format of EFC/PIB Memorandum for original cost estimates and revised cost estimates issued by Department of Expenditure on 31st March 2014 marks an important landmark in this process. Item 5 of the revised format seeks information on Gender Analysis of the Proposal. The specific questions are given below:

5.1 Briefly explain the specific objectives of the proposal relating only to women.

5.2 In case the proposal has gender components, please provide the following information in tabular form as shown below.

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<th>Gender Component</th>
<th>% of total expenditure on this component</th>
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2.3 Gender Budget Statement

2.3.1 The Ministry of Finance issues a Budget Circular each year. The circular for financial year 2015-16 was issued on 10th October 2014.

2.3.2 A Gender Budget Statement (popularly known as Statement 20) was introduced in Union Budget 2005-06. It is a reporting mechanism that can be used by Ministries/Departments to review their programmes from a gender lens and is an important tool for presenting information on the allocations for women. The Gender Budgetary allocations are reflected in two parts. The first part of the Statement, Part A includes Schemes with 100% allocation for women while Part B of the Statement includes Schemes/Programmes with 30% to 99% allocation for women (See Box 3). However, if reporting in the Gender Budget Statement is done without checking for accuracy and is based on unrealistic assumptions, it can weaken the gender budgeting exercise.

2.4 Outcome Budget

2.4.1 The Outcome Budget is a progress card on how Ministries have used the outlays or funds announced
Box 2: Appraisal of the ‘Nirbhaya Fund’ from a Gender Lens

The Nirbhaya Fund is an important initiative of the Government of India. The Official Memorandum dated 25th March 2015 states that the Ministry of Women and Child Development

1. Shall be the Nodal authority to be approached by various Ministries/Departments with the proposals/schemes, to be funded from ‘Nirbhaya Fund’.

2. Shall appraise these schemes to decide their suitability to qualify forgetting funds from the ‘Nirbhaya Fund’.

3. Shall forward the suitable proposals to Department of Economic Affairs (DEA) for necessary budgetary allocations in the respective Demands.

4. Shall be the Nodal Ministry to review and monitor the progress of these schemes in conjunction with the line Ministries/Departments.

As the nodal Ministry towards ensuring empowerment of women and the girl child, WCD will be able to ensure that all proposals submitted under the Nirbhaya Fund address the most crucial concern of ensuring safety of all women and eliminating gender-based violence.

in the Annual Budget. Government of India first introduced Performance Budgeting in 1969 to focus on what is done with the money, for example what is delivered (outputs) and to whom alongside the traditional focus on bookkeeping and accounting. Since 2005-06, Outcome Budgets have become an integral part of the budget making process. A noteworthy step taken by the Government to institutionalise Gender Budgeting in India was the integration of gender in the Outcome Budget guidelines in 2007-08.

Box 3: Snapshot of Gender Budget Statement - Government of India

PART A - 100% Women specific programmes

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<td>2 All India Co-ordinated Research Project on Home Science</td>
<td>9.40</td>
<td>....</td>
<td>9.40</td>
</tr>
<tr>
<td>Total</td>
<td>11.20</td>
<td>3.75</td>
<td>14.49</td>
</tr>
<tr>
<td>Demand No. 6</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 Central Council for Research in Unani Medicine</td>
<td>....</td>
<td>....</td>
<td>....</td>
</tr>
<tr>
<td>2 Central Council for Reaserch in Ayurvedic Sciences</td>
<td>....</td>
<td>....</td>
<td>....</td>
</tr>
<tr>
<td>Total</td>
<td>....</td>
<td>....</td>
<td>....</td>
</tr>
</tbody>
</table>
2.4.2 While progress has been made in applying these guidelines (See Box 4), deviations remain, particularly with regard to sex disaggregated data and gender-based outcomes. To meet the needs of Gender Budgeting, the data collection systems need to include gender-relevant data items, and all items relating to individuals need to be sex-disaggregated. As mentioned in the Guidelines of the Ministry of Finance, “The real value of Outcome Budget lies in its utility as a policy tool to establish effective linkage with allocation and disbursement of public funds on the basis of measurable performance.”

2.5 Results Framework Document (RFD)

2.5.1 The Results Framework Document (RFD) is an innovative tool that has been introduced by the Cabinet Secretariat to improve Government performance. It has two main purposes:

(a) shift the focus of the Ministry/Department from process-orientation to results-orientation, and

(b) provide an objective and fair basis to evaluate Ministry/Department’s overall performance at the end of the year.

2.5.2 Though the RFD in its present form does not specifically require that success indicators be sex-disaggregated to ensure inclusion, it can be used as an extremely effective tool for achieving Plan targets and ensuring inclusion of women and girls. Annexure 2 shows how the RFD and GBS can usefully be used together to bridge gender gaps using inputs from the Department of Sports as an example.

3 Tools for Deepening Gender Budgeting

3.1 The Five Step Framework is used in several countries to implement Gender Budgeting (see Box 5). The framework is illustrated by applying it to the Scheme for Legal/Financial Assistance to Indian Women Deserted /Divorced by their NRI Husbands of the Ministry of Overseas Indian Affairs (Annexure 3).

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Box 4: Ministry of Finance Guidelines for Preparing Outcome Budget 2015-16

- **Chapter I: Introduction** – In addition to major programmes/schemes mandate, goals, policy framework etc., highlight, in particular, if the Ministry has goals, or major programmes or schemes in respect of women/gender equality.
- **Chapter II: Statement of Budget Estimate** - In addition to financial outlays, projected physical outputs and projected/budgeted outcomes, the projected physical output should be disaggregated by sex, wherever possible and appropriate.
- **Chapter III: Reform measures and policy initiatives** – Including how they relate to the intermediates outputs and final outcomes in areas such as Social and women’s empowerment processes.
- **Chapter IV: Review of past performance** - Performance during 2013-14 and 2014-15 in terms of targets already set and targets for individuals to be sex disaggregated.
- **Chapter VI: Review of performance of statutory and autonomous bodies** - Sex disaggregation of performance indicators relating to individuals.
- **Planning for Future Refinements** - The Ministries/Departments are advised to put in place, if not already there, systems of data collection, with the help of specialised agencies wherever necessary, for the purpose of (vi) disaggregation, by sex and other relevant factors, of indicators of performance and impact.

Box 5: The Five-Step Framework for Gender Budgeting

Step 1: An analysis of the situation for women and men and girls and boys (and the different sub-groups) in a given sector.

Step 2: An assessment of the extent to which the sector’s policy addresses the gender issues and gaps described in the first step.

Step 3: An assessment of the adequacy of budget allocations to implement the gender-sensitive policies and programmes identified in step 2.

Step 4: Monitoring whether the money was spent as planned, what was delivered and to whom.

Step 5: An assessment of the impact of the policy/programme/scheme and the extent to which the situation described in step 1 has changed.

Source: Debbie Budlender.

There are several other methods that can be used to implement Gender Budgeting. Some of these are described below.

3.2 Participatory planning and budgeting (Can be usefully applied at all five steps) Something like this illustration has to be prepared and added here.

3.2.1 Participation of women (and men) is important while planning and budgeting because women’s priorities in the use of public funds may be different from those of men. It is not enough to say that women’s needs and concerns have been taken into account. Women have to be treated as equal partners in decision making and implementation rather than only as beneficiaries. Capacity building of various stakeholders including women from marginalised groups may be needed to ensure their active involvement in decision making and budgeting.

3.2.2 For example, while preparing the APIPs (Annual Programme Implementation Plan) of the Ministry concerned, participatory planning can be extremely useful to assess the existing gaps in programme implementation at various levels, e.g., in NRHM, ICDS, SSA, NRLM. This has been explicitly stated in the 73rd and 74th constitutional amendments where the role of Gram Sabhas, Area

Box 6: Applying Spatial Mapping to ICDS in a Village

Each year Government officers attending a long term training programme at the Indian Institute of Public Administration, New Delhi visit a few villages for the village study component of the programme. After the formal meeting with the Sarpanch and the community, the officers talk to people individually and are especially required to visit and interview people in the more deprived areas of the village. A few years ago, one of the villages visited was Bisalpur village in Jodhpur district. The village had two Anganwadi centres. The population size was 5000. With a norm of one Anganwadi centre for 800 people, the village should have had six Anganwadi centres. While interviewing women and men in different households, it was found that the children in the more deprived segments of the village were not being sent to the Anganwadi centres as they were too far away. A quick check showed that both the Anganwadi centres were located near the houses of the Sarpanch and other influential people in the village while those who really needed the ICDS remained deprived.
Box 7: Applying Spatial Mapping to the Sex Ratio at Birth

The decline in India’s child sex ratio from 964 in 1971 to 918 in 2011 has been the subject of much discussion in recent years. Gender discrimination manifested through son-preference and daughter-neglect is reflected through sex selective abortions of the female foetus. The sex ratio at birth which is the ratio of female live births per 1,000 male live births is the most relevant indicator for examining the magnitude of sex-selective abortions. Table below reflects the situation. This excess female mortality in childhood may have contributed significantly to the declining child sex ratio (0-6 years) witnessed in the 2011 census. Though the sex determination needs to be prevented, it access to safe abortion cannot be restricted. Its is important to change the mindset.

### Sex ratio at Birth

<table>
<thead>
<tr>
<th>States</th>
<th>2011-13</th>
<th>States</th>
<th>2011-13</th>
</tr>
</thead>
<tbody>
<tr>
<td>Haryana</td>
<td>864</td>
<td>Andhra Pradesh</td>
<td>916</td>
</tr>
<tr>
<td>Punjab</td>
<td>867</td>
<td>Assam</td>
<td>920</td>
</tr>
<tr>
<td>Uttar Pradesh</td>
<td>878</td>
<td>Madhya Pradesh</td>
<td>920</td>
</tr>
<tr>
<td>Delhi</td>
<td>887</td>
<td>Tamil Nadu</td>
<td>927</td>
</tr>
<tr>
<td>Rajasthan</td>
<td>893</td>
<td>Himachal Pradesh</td>
<td>943</td>
</tr>
<tr>
<td>Jammu &amp; Kashmir</td>
<td>902</td>
<td>West Bengal</td>
<td>943</td>
</tr>
<tr>
<td>Maharashtra</td>
<td>902</td>
<td>Odisha</td>
<td>956</td>
</tr>
<tr>
<td>Bihar</td>
<td>911</td>
<td>Karnataka</td>
<td>958</td>
</tr>
<tr>
<td>Gujarat</td>
<td>911</td>
<td>Kerala</td>
<td>966</td>
</tr>
<tr>
<td>Jharkhand</td>
<td>913</td>
<td>Chhattisgarh</td>
<td>970</td>
</tr>
<tr>
<td><strong>India</strong></td>
<td><strong>909</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


In order to address the issue, Government of India introduced the Beti Bachao, Beti Padhao (BBBP) scheme for survival, protection & education of the girl child. BBBP aims to address the issue of declining Child Sex Ratio through a mass campaign across the country by addressing changing societal mindsets and creating awareness about the criticality of the issue. But, why did the Prime Minister select Panipat, Haryana for launching the programme? Table above answers this question and tells us where to concentrate our efforts to check the deterioration in the sex ratio. Further, if age and sex wise data is available, spatial mapping can be extremely useful in determining disparities particularly at the district level and below.

Sabhas, Ward Committees has been highlighted for preparing plans for economic development and social justice.

3.3 **Spatial Mapping** (Corresponds to Step 1 of the 5-Step Framework)

3.3.1 Spatial mapping is a very powerful and simple tool. It shows deviations from norms and spatial variations while implementing programmes and schemes. Additionally, it also highlights trouble spots that need special attention.

3.3.2 Therefore spatial mapping can be used to determine and rectify discrimination against women.
(and men), to bridge existing gaps or plan new interventions. Spatial mapping may also encourage regional imbalances to be corrected within states and districts. These are illustrated in Box 6 and 7.

3.4 Using Gender-sensitive Checklists
(Corresponds to Step 2 of the 5-Step Framework)

3.4.1 The Ministry of Women and Child Development has formulated specific guidelines in the form of Checklists I and II (See Annexure 4). Checklist I is for programmes that are beneficiary-oriented and consciously target women. An illustration using the example of the National Social Assistance Programme is given in Annexure 5.

3.4.2 Checklist II covers other “mainstream” sectors and programmes. These guidelines help in reviewing public expenditure and policy from a gender perspective to enable identification of constraints in outreach of programmes and policies to cover women and introduction of suitable corrective action.

4 Application of Tools and Practices: The Institutional Mechanism

4.1 Several Ministries/Departments have used many of the tools described above, while implementing Gender Budgeting. Some of these are discussed in the chapters that follow.
Chapter 3

Gender Budgeting at the National Level

1. Evolution of Gender Budgeting in India

1.1 In India, gender perspective on public expenditure had been gaining ground since the publication of the report of the Committee on the Status of Women in 1974. The Eighth Five-Year Plan (1992-97) highlighted for the first time the need to ensure a definite flow of funds from the general developmental sectors to women. The Plan document made an express statement that “... the benefits of development from different sectors should not bypass women and special programmes on women should complement the general development programmes. The latter, in turn, should reflect greater gender sensitivity”. This approach, however, could not make much dent in ensuring adequate flow of funds and benefits to women.

1.2 The Ninth Five Year-Plan (1997-2002), while reaffirming the earlier commitment, adopted Women Component Plan as one of the major strategies and directed both the Central and the State Governments to ensure “not less than 30 per cent of the funds/benefits are earmarked in all the women’s related sectors”. It also directed that a special vigil be kept on the flow of the earmarked funds/benefits through an effective mechanism to ensure that the proposed strategy brings forth a holistic approach towards empowering women.

1.3 The budget announcement in 2000-01 by the then Minister of Finance, clearly stated in its Para 23 that - There is an urgent need for improving the access of women to national resources and for ensuring their rightful place in the mainstream of economic development. Towards this objective, the Government will set up a Task Force under an eminent person to review all existing legislation and Government schemes pertaining to the role of women in the national economy. This Task Force will help us chalk out specific programmes for observing 2001 as “Women’s Empowerment Year”.

1.4 As a follow up measure, the National Policy for the Empowerment of Women was adopted by the Ministry of Women and Child Development in 2001. It specifically mentioned that time-bound action plans to be drawn up by the Ministries should specifically include among other things, a gender perspective in the budgeting process.

1.5 Subsequently, Ministry of Finance constituted an Expert Group in 2003 to review the Classification System for Government Transactions. The Sub-Group on Gender Budgeting essentially focussed on identifying the Institutional framework that could facilitate the introduction of Gender Budgeting in the Government and developed matrices aimed at capturing financial data of budgetary allocations from the gender perspective.
1.6 The recommendations of the Expert Group was taken note of and the same was reflected in the Finance Minister’s budget speech in 2004-05 (para 76) – ‘Women’s groups have met me and urged me to consider gender budgeting. This means that the budget data should be presented in a manner that the gender sensitivities of the budgetary allocations are clearly highlighted.’

1.7 In Budget Speech 2005-06 (para 25), the Finance Minister reaffirmed his commitment to Gender Budgeting and introduced a Gender Budget Statement: ‘... I have included in the Budget documents a separate statement highlighting the gender sensitivities of the budgetary allocations under 10 demands for grants. The total amount in BE 2005-06, according to the statement, is Rs.14,379 crore. Although this is another first in budget-making in India, it is only a beginning and, in course of time, all Departments will be required to present gender budgets as well as make benefit-incidence analyses’.

1.8 The Tenth Plan (2002-2007) stated “… the Tenth plan will continue the process of dissecting the Government budget to establish its gender-differential impact and to translate gender commitments into budgetary commitments ... the Tenth Plan will initiate immediate action in tying up these two effective concepts of Women’s Component Plan and Gender Budgeting to play a complementary role to each other, and thus ensure both preventive and post facto action in enabling women to receive their rightful share from all the women-related and general development sectors.”

1.9 The Eleventh Plan (2007-12) stated that “GenderBudgetingandGenderOutcomeassessment will be encouraged in all ministries/departments at Central and State levels. Gender Budgeting helps assess the gender differential impact of the budget and takes forward the translation of gender commitments to budgetary allocations. During the Eleventh Plan efforts will continue to create Gender Budgeting Cells in all Ministries and Departments. Data from these cells will be collated on a regular basis and made available in the public domain.”

1.10 The Twelfth Plan noted that one of the seven key elements to be addressed for Gender Equity was “Mainstreaming gender through Gender Budgeting”. The Plan also noted that “The process of GB will be further strengthened in the Twelfth Plan and its reach extended to all Ministries, Departments and State Governments.

2 Gender Budgeting Cells-The Institutional Mechanism

2.1 In 2004-05, Ministry of Finance, Government of India created an institutional mechanism for mainstreaming gender by mandating the setting up of Gender Budgeting Cells in all Ministries/Departments. These Gender Budgeting Cells are envisaged as focal points for mainstreaming gender through the tool of Gender Budgeting. (Annexure 6).

2.2 On 8th March 2007, the Ministry of Finance issued a Charter for Gender Budgeting Cells (GBCs) (Annexure 7) outlining the composition of GBCs and their functions. The Ministry of Finance has played a critical role in this process through constituting Gender Budgeting Cells, issuing a Charter, amending the Budget Call Circular for reporting in the Gender Budget Statement which has become a defining characteristic of the Indian Gender Budgeting exercise, and incorporating gender sensitiveness in the Outcome Budget and EFC document.

2.3 While the Ministry of Finance has been instrumental in institutionalizing the GB process in central Ministries/Departments, the Ministry of Women and Child Development as the nodal agency for women, has been supporting the process. In 2004-05 the Ministry of Women and Child Development (MWCD) adopted “Budgeting for Gender Equity” as a mission statement. A Strategic Framework of Activities to implement this mission was also framed and disseminated to all Departments of Government of India (See Annexure 8). The Ministry of Women and Child Development developed a Gender Budgeting Handbook and a Manual in 2007 for training the officers of these Gender Budgeting Cells of Government of India, Ministries and Departments.
2.4 The Ministry has been engaged in conducting a number of trainings, workshops, one to one interactions/discussions and development of resource material. Checklists for programmes/schemes of gender-specific nature as well as for the mainstream sectors have been formulated by the Ministry to review public expenditure and policy from gender perspective to enable identification of constraints in outreach of programmes and policies to cover women and to introduce suitable corrective action.

3 Capacity Building for strengthening Gender Budgeting

3.1 As mentioned above, one of the key focus areas of the Ministry of Women and Child Development has been advocating for setting up of Gender Budgeting Cells in all Ministries/Departments; strengthening internal and external capacities and building expertise of Gender Budgeting Cells to undertake gender mainstreaming of policies/schemes/programmes. For this, the Ministry has conducted a large number of workshops to orient Government officers from Gender Budgeting Cells of Ministries and Departments as well as officers from State Governments on concepts, tools, approach and framework of Gender Budgeting. Towards this a Scheme for Gender Budgeting was also included in the 11th Five-Year Plan. The training programmes of the Ministry of Women and Child Development have in many instances facilitated adoption of Gender Budgeting by State Governments.

3.2 Further, autonomous institutions like Lal Bahadur Shastri National Administrative Academy (LBSNAA), Indian Institute of Public Administration (IIPA), National Institute of Public Cooperation and Child Development (NIPCCD), National Institute for Health and Family Welfare (NIHFW), National Council for Education, Research and Training (NCERT) at National level and State Institute of Rural Developments (SIRDs) and Administrative Training Institutes (ATIs) at State level have been supported by MWCD to develop in-house GB expertise and have started imparting training to various other stakeholders.

4 Collaboration with Gender neutral Ministries

4.1 Over the years focus has been particularly laid on institutionalising the process by creation of systems and mechanisms and capacity building of key personnel for mainstreaming gender through the process of Gender Budgeting.

4.2 In this context, the Ministry of Women and Child Development have facilitated the gender neutral Ministries like the Ministry of Urban Development, Ministry of Information Technology, Ministry of Power, Ministry of Corporate Affairs, Ministry of Statistics and Programme Implementation for engendering their schemes and programmes for better planning and resource prioritisation.

5 Gender Budget Statement

5.1 As mentioned in Chapter 2, one of the purposes of gender budgeting is to monitor expenditure and public service delivery from a gender perspective. The Gender Budget Statement collated by the Ministry of Finance statement serves the purpose. It has received an impetus over the last ten budgets with growing awareness of gender sensitivities. The Gender Budgeting Cells of Ministries/Departments have started reviewing programmes and schemes to address the quantum of resources that have the budgetary potential to impact and address the development needs of women. The number of Ministries reflecting such allocation has increased over the years (Table 3.1).

5.2 Prior to the introduction of the GBS, there was no way of even estimating how much of the government’s total expenditure was flowing to
women. Now, with the production of the GBS as part of the union budget documents, an institutionalised effort is being made to answer this basic question.

5.3 However, the Gender Budget Statement does not capture all the women-focused interventions, because it is not possible for the so called gender neutral sector to count its individual beneficiaries. Therefore funds provided for women-focused interventions, in these sectors may be small, i.e. less than 30 per cent of the total budgets for the Ministries/Departments and are not captured by the Gender Budget Statement. The gender relevance of these interventions, however, can certainly go a long way in addressing the gender-based challenges of women in those sectors.

6 Gender Budgeting Initiatives

6.1 Since the adoption of Gender Budgeting as a tool for promoting gender equality was adopted by the Government in 2005-06, progress has been recorded across Ministries and Departments with varying degrees of success. Though there are many challenges that are faced by the Gender Budgeting Cells of Central Ministries and Departments, there are many successful interventions across Ministries and Departments that may be replicated by others to speed up the pace of gender mainstreaming. Some examples of Gender Budgeting initiatives taken by a few Ministries and Departments are described in the Box 9. The initiatives of the central Ministries are divided into (i) Social Sector, (ii) Economic sector (iii) Infrastructure sector (iv) Science and Technology and (v) Other (See Annexure 9).

7 Challenges in implementing Gender Budgeting

7.1 As a result of the above efforts, acceptance of gender budgeting as a strategy for gender mainstreaming has grown in the country, since its introduction in 2005. However, it is now required to fast track the process. We need to strengthen our Gender Budgeting Cells to ensure systematic process of engendering of their policies, programmes and schemes.

7.2 Ensuring sex disaggregated data in the gender neutral sectors remains a major challenge and
would necessitate a change in the data collection mechanisms. Building up technical expertise and institutionalizing gender audits is another area of concern and will be the focus for the next few years.

7.3 To begin with, the Gender Budgeting Cells of each Ministry and Department must integrate gender equity into its Strategic Plan, Annual Plan, vision, mission, objectives, action points and success indicators of the annual Results Framework Document as well as in Statement 20 and the Outcome Budget, so that gender equity does not remain an add-on or afterthought.

7.4 It is in this context that the Ministry of Women and Child Development since 2014-15 has prepared and circulated an Annual Action Plan format to the Gender Budgeting Cells to facilitate Ministries/Departments to look beyond mere allocation of resources for women and to track their utilization and undertake an analysis of their impact and beneficiary incidence.
Chapter 4

Gender Budgeting in the States – Year of Adoption

<table>
<thead>
<tr>
<th>Early Adopters</th>
<th>Subsequent Adopters</th>
<th>Recent Adopters</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Himachal Pradesh (2008)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Bihar (2008-09)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Kerala (2008-09)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Nagaland (2009)</td>
<td></td>
</tr>
</tbody>
</table>

1.1 Several State Governments have implemented Gender Budgeting with significant success. States such as Karnataka, Kerala, Gujarat, Rajasthan, Madhya Pradesh, Chhattisgarh and many others have taken significant steps to institutionalise Gender Budgeting to address gender gaps.

1.2 State Governments have used a range of mechanisms to implement Gender Budgeting. These include the identification of a Nodal Department for Gender Budgeting; constitution of Gender Budgeting Cells; formulation of a State Policy for Gender; setting up Committees for Oversight; creating a Gender Data Bank; making checklists; including a Gender Budget Statement in the State Budget; Capacity Building; preparation of a Brochure and Handbook; and conducting Performance Audit and linkages with the RFD.

1.3 Some examples of Gender Budgeting initiatives taken by a few states are described in the Boxes 1-10. The initiatives of the states are divided into six zones viz., (i) North, (ii) West, (iii) Central, (iv) East, (v) North East and (vi) South.
2. Gender Budgeting Initiatives in North India

**JAMMU AND KASHMIR**

1. **Adoption of Gender Budgeting** - Gender Budgeting System was adopted in the State of Jammu & Kashmir during 2007-08.

2. **Nodal Department on Gender Budgeting** - Social Welfare Department was designated as the Nodal Department for Gender Budgeting.

3. **Setting up of a Gender Budget Cell** - Gender Budgeting Cell has been constituted in the State Finance Department under the Chairpersonship of the Principal Secretary, Finance Department.

4. **Gender Mainstreaming initiatives by State Departments**
   - The issue of establishment of Creche Centre for children of Secretariat employees is under correspondence between General Administration Department and Social Welfare Department.
   - A separate corner for female employees in Tourism Development Corporation Canteen in the Civil Secretariat has been set up.
   - The Department of Public Health Engineering, Irrigation and Flood Control, Government of Jammu & Kashmir has proposed the following to be included in the Twelfth Five-Year Plan based on the recommendations of women elected representatives from the panchayat.
     - 33% for irrigation schemes and 33% for closed end-schemes.
     - Day to day maintenance of installed hand pumps.
     - Engaging women in the District Water Testing Laboratories.
     - Providing wages to women.

5. **Focus on Women in State Budgets**: The Annual Financial Statement for financial year 2013-14 focused on increasing the financial handholding of women for (i) setting up green houses and nurseries, (ii) constructing sufficient bathrooms and furniture for women in the Revenue Department, (iii) notifying Nodal Departments for addressing Gender Budgeting initiatives and organising workshops/trainings on Gender Budgeting.

**Annual Financial Statement for FY 2014-15** focused on the following (a) exempting VAT from Domestic Cooking Gas Cylinders, (b) exempting VAT and toll from jute fabric bought by the J&K State Women's Development Corporation from outside the State, especially for supporting women Self Help Groups and (c) Introduction of the *Beti Anmol Scheme*, under which

- 8500 girl students have been exempted from making any contribution to local funds of schools,
- female candidates applying for jobs before the PSC & SSRB have been exempted from paying the prescribed application fee,
large number of Anganwadi Centres (AWCs) were opened and the remuneration of workers in the AWCs were increased,

For the next financial year 2015-16, financial assistance has been enhanced from Rs 5,000 to Rs 10,000. Benefits of the scheme to the girl students from BPL families have been extended.

In the State Budget for financial year 2015-16 the following benefits were announced for women and the girl child –

i) Proposal to contribute Rs 1000 per month on behalf of every new born girl child for the next 14 years and on reaching 21 years she would receive around Rs 6.5 lakh. A pilot in six districts with the most adverse child sex ratio has been proposed.

ii) A scheme named “Aasra” has been proposed to provide financial assistance to 50,000 widows and destitute women without any source of income, within the state. A zero balance saving account, life insurance of Rs 25,000, an accident cover of Rs 25,000, sickness and disease cover of Rs 5000 and maturity/survival benefits of Rs 25,000 after five years, has been proposed.

iii) Introduce Child Care Leave in State Rules in terms of which, the Women Government employee shall become entitled to Child Care Leave for two years in entire service for taking care of two eldest surviving children whether for rearing or for looking after any of their needs, such as education, sickness etc.

Importantly, Budget 2015-16 has discarded the classification of the plan and non-plan expenditure. This is a major change which has far reaching implications on the allocation, efficiency and monitoring of public expenditure.
UTTARAKHAND

1. **Adoption of Gender Budgeting** - Gender Budgeting was adopted officially from the financial years 2007-08. An Office Order was also issued to each Administrative Department within the State.

2. **Nodal Department/Cell** - The Women Empowerment & Child Development Department, Government of Uttarakhand is the Nodal Department/Cell for promoting Gender Budgeting in the State.

3. **Gender Budget Statement adopted by the State** - A Gender Budget Statement has been adopted by the State. The format for the GB Statement adopted by the State is as follows:

<table>
<thead>
<tr>
<th>Actual Expenditure</th>
<th>Budget Estimate</th>
<th>Revised Estimate</th>
<th>Group</th>
<th>Head of Accounts</th>
<th>Name of the Scheme</th>
<th>Budge Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non Plan</td>
<td>Non Plan</td>
<td>Non Plan</td>
<td></td>
<td></td>
<td></td>
<td>Non Plan</td>
</tr>
</tbody>
</table>

The Budget for Women Schemes has been substantially increased. During financial year 2007-08, there were 18 Departments and total provisions under these Schemes were Rs. 330 crore. By the year 2014-15, the number of Departments increased to 31 and the Total Budget provision under these Schemes were Rs. 3708.06 crores.

4. **Capacity Building on Gender Budgeting** - Many workshops have been organised to sensitise Departments within the State on Gender Budgeting.
3 Gender Budgeting Initiatives in West India

RAJASTHAN

1. Adoption of Gender Budgeting – Gender Budgeting was officially adopted through the Budget Circular dated August 30, 2011 during financial year 2012-13.

2. Constitution of the High Level Committee – A High Level Committee (HLC) under the Chairpersonship of the Chief Secretary was constituted in 2009-10. Principal Secretary, Finance, Planning and Women and Child Development Departments are members and Commissioner, Women and Child Empowerment is the Secretary. The first meeting of the Committee was held on 22.10.2009. Thereafter, meetings were held as per schedule.

3. Setting up of Gender Cell – A Gender Cell was set up under the Directorate of Women Empowerment in September 2009, to function as the Secretariat to the High Level Committee and to undertake capacity building exercises. The Gender Cell of the Directorate of Women Empowerment has been designated as the nodal cell for promoting Gender Budgeting in the State. It ensures compliance of decisions taken by the HLC. In the last few years the Gender Cell has prepared reports on gender budget initiatives within the state based on information received from various departments and presented them to the HLC.

4. Gender Budget Statement – The State has developed a four-category framework for the Gender Budget Statement. Government Schemes, projects, programmes and services are categorised into a four-category framework A, B, C and D. These are (i) Category A - Schemes where budget allocated to women is more than 70%; (ii) Category B – More than 30% and <=70%; (iii) Category C – More than 10% and <=30%; and (iv) Category D - <= 10%. The Gender Budget Statement is published as part of Vol. 4B – Grant/Loan/Investment of the budget document of the Government of Rajasthan. The efficacy of concept, performa and the process was tested through workshops. The HLC has recommended the Gender Budget Statement to be incorporated into the Integrated Finance Management System as GBS performa-11. The format for the GB Statement adopted by the State is as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of the Scheme</th>
<th>Non-Plan</th>
<th>Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Budget Estimate 2015-16</td>
<td>Magnitude of Gender Budget</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4. Appraisal of Budget Proposals – To roll out Gender Budgeting in the State, seven key departments were identified by the HLC for gender appraisal of the budgets, for identifying gender gaps and for suggesting corrective measures towards gender mainstreaming. These are Women and Child...

The Budget Finalisation Committees (BFCs) of the Finance Department are responsible for scrutinizing the Budget Proposals from a gender perspective. Based on this, the Gender Budget Statement of the entire State is being prepared and presented in the Budget Document of the State since FY 2012-13.

5. **Other Interventions**

- Gender Desks were set up in 71 Departments to act as focal point on gender issues.
- Gender-based District Sub Plans were prepared for Pali and Ajmer districts on pilot basis to facilitate the review of public expenditure from a gender perspective.
- A brainstorming session to discuss the modalities of developing Engendered District Plans is under process in all 33 districts of the State through the Deputy Director, Women Empowerment and Chief, Planning Department.
- A one day Orientation Module was developed by the Gender Cell on “GRB and Sex Disaggregated Data” followed by orientation-cum-training programme in all the 33 districts of Rajasthan for Upper Divisional Clerks, Lower Divisional Clerks, Statistical Officers/Statistical Adviser and Accounts personnel of various departments.
- Awareness & Orientation Programmes have been undertaken for Heads of Departments and selected District level officers.
- Workshops were organised for the officials in the Women and Child Development, Planning, Finance, and Education Department for a clear understanding of the concept, background, process and dimensions involved in Gender and Gender Budget.
- Training/Workshop was organised for 240 Budget Finalisation Committee (BFC) Units on Online Revised BFC Proformas from 12th to 17th November 2014, by the Finance Department and National Informatics Centre, Jaipur.
1. Adoption of Gender Budgeting – Gender Budgeting has been initiated in the State in 2006 and the Department of Women and Child Development has issued Government Resolution GND/202006/254K dated 13th October 2006. However, Gender Budget Statement of the State was published in during financial year 2014-15 and 2015-16.

2. Nodal Department/Cell for promoting Gender Budgeting – The Nodal Department for Gender Budgeting is the Women & Child Development Department and the Gender Budget Cell has been constituted within the Gender Resource Centre. Some Departments have appointed Nodal Officers and constituted a Task Force (Gender Budget Cell) for overseeing implementation of Gender Budgeting.

3. State Policy for Gender Equity – Gender Budgeting is facilitated significantly when the State Policy advocates Gender Equity as in the case of the Gujarat Nari Gaurav Niti, 2006 which is being implemented for gender mainstreaming. The Policy (Resolution 4.4) emphasises the development of an implementation strategy that will include administrative structures, processes and mechanisms for effective implementation and institutionalisation of Gender Budgeting.

4. Gender Budget Statement – A separate Gender Budget for financial year 2015-16 along with the State Budget was submitted for the first time to the State Assembly during the month of July 2014. Eighteen Departments with total provision of Rs. 47845 crore has been reflected in the Gender Budget Statement. The format for the GB Statement adopted by the State is as follows:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of the Scheme</th>
<th>Probable Expenditure 2014-15</th>
<th>Proposed Provision 2015-16</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Plan</td>
<td>Non-Plan</td>
</tr>
</tbody>
</table>

5. Publishing Manual & Organising Training – The Gender Budget Cell has also published a Manual in Gujarati and English for government officials, and has undertaken gender analysis of budgets of different Departments. It has organised orientation programmes for officers of various Departments on Gender Budgeting.

6. Gender Data Bank and Checklist – Gujarat has published a Gender Data Bank for encouraging the use of gender disaggregated data at state level. It has also prepared a Checklist for Gender Sensitive Review of Public Expenditure and Policy, which has been designed under Gender Budgeting and Nari Gaurav Niti respectively.
4 Gender Budget Initiatives in Central India

MADHYA PRADESH

1. Adoption of Gender Budgeting – Gender Budgeting was adopted in the State of Madhya Pradesh during financial year 2007-08.

2. Nodal Department/Cell for Gender Budgeting – The Finance Department is the Nodal Department for promoting Gender Budgeting in the State.

3. Gender Budget Statement – The State introduced the Gender Budget Statement in 2007-08, covering 13 out of a total 52 departments. In 2010-11, the coverage increased to 24 departments with information on Plan and Non-Plan expenditure for various schemes of the Departments that are being reported in the Statement. At present, 25 out of 53 departments are working on Gender Budgeting. The format adopted by the Madhya Pradesh government is as follows:

(Figures in Rs. Thousands)

<table>
<thead>
<tr>
<th>S. No./ Part Department</th>
<th>No. &amp; Name of the Scheme</th>
<th>Accounts</th>
<th>Revised Estimate</th>
<th>Budget Estimate</th>
</tr>
</thead>
</table>

4. Key Interventions at the State and District level

- A separate ‘Directorate of Women Empowerment’ has been established by bifurcating the Directorate of Women & Child Development for effective implementation of women’s empowerment schemes.

- An Inter-Department Committee was constituted on 30th January 2014, headed by the Additional Secretary, Panchayat & Rural Development Department through the Chief Secretary, Government of Madhya Pradesh for the monitoring and evaluation of the Gender Budget Cell.

- Intensive Budget Consultations are held with women’s groups, civil society and legislators in District Planning Committees and at the State Planning Commission.

- A gender perspective is mandatory in ‘Detailed Project Reports’ for every activity/programme.

- There is a State Gender Planning & Budgeting Cell at the State level.

- A ‘Support Fund’ on the lines of Nirbhaya Fund has been set up, through which the use and scope of technology at service and geography level is strengthened. This is done through the setting up of helplines and providing mobile counselling.
- Capacity Building is being undertaken for service providers, elected representatives on gender equity.

- Gender-Sensitive Planning and Budgeting is incorporated in the Decentralised Planning Guidelines for the year 2014-15 and Gender Vulnerability Analysis, Monitoring and Evaluation, Gender Audit and Impact Assessment Studies.

5. **Gender Mainstreaming at the local/village level** - Gender issues have been mainstreamed at micro-level (village/panchayat level) based on the Guidelines issued by the Planning Department to all the 50 districts of the State. The Guidelines highlight on engaging women in the village-level planning and decision making process; assessing the satisfaction level of community on delivery of public services and on issues such as domestic violence, cash assistance in institutional delivery, etc.; collecting sex-disaggregated data and applying information technology for identifying/analysing potential beneficiaries of various schemes/programmes from each village and providing GIS platform for monitoring of ‘approved’ activities/work.
5 Gender Budget Initiatives in East India

ODISHA

1. Adoption of Gender Budgeting in the State - Gender Budgeting was adopted in the State of Odisha, during financial year 2004-05, as per instructions received from the Department of Women & Child under the Ministry of Human Resource Development, Government of India. The State Government have started preparation of a special statement on gender budgeting depicting the magnitude of budget allocations for various schemes/programmes that are substantially benefiting women, along with budget documents for 2014-15. The Gender Budget Statement format adopted by the state government is as follows:

   Part I
   | Sl. No. | Financial Year | Name of the Scheme | Non-Plan/State Plan/ Central Plan/Central Sponsored Plan | Scheme outlay/ Budget Provision | % of Women/ Girl Beneficiary |

   Part II
   | Sl. No. | Financial Year | Name of the Scheme (Specifically meant for Women/Girl) | Non-Plan/State Plan/ Central Plan/Central Sponsored Plan | Outlay/Budget Provision |

2. Women Component Plan
   - The strategy under Women Component Plan is to ensure that at least 30% of the funds/benefits in the Annual Plan are earmarked for women.
   - Since 2004-05, the Women & Child Development Department asks information from all Departments regarding exclusive schemes for women and women-related schemes.
   - The information is compiled by the Planning & Coordination Department and published in the Annual Plan document of the State.

3. Nodal Department/Cell for promoting Gender Budgeting in the State
   The Gender Cell was set up during 2009-10 in Women & Child Development Department and began functioning in 2010-11 with the support from Planning & Coordination Department. Gender Budget Cells are functioning in 16 different departments. Since 2010-11, the Cell is a part of the State Plan with a mandate that includes Gender Sensitisation Programmes.

4. Outcome Budget – From 2010-11 onwards Outcome Budget Document is being published by Departments which includes a section on Gender Budgeting.

5. Policy for Girls and Women – Odisha State Policy for Girls and Women developed by the Women & Child Development Department has been adopted in July 2014. It focuses on areas such as Survival, Health and Nutrition; Education; Livelihood; Asset Ownership, Decision Making,
Participation and Political Representation and Safety, Security and Protection. The framework for implementation of the Policy includes Gender Budgeting and Gender Audit.

6. **SFC/EFC** – As per the Finance Department Order No. 1068 dated 10.01.2013, in case of Beneficiary Oriented Social Schemes, SC & ST Development Department and Women & Child Development Department shall be consulted.

7. **Budget Estimate 2015-16** – As per the Finance Department Letter No. 31475 dated 12.11.2014 all Administrative/Heads of Department shall furnish information on schemes classified for the welfare of girls and women in the first part of Annexure – XXI and in the second part percentage of girls and women beneficiaries in a general scheme.

8. **Capacity Building Initiatives** –
   
i) **State Level Workshops** – A number of workshops on Gender Budgeting were conducted for Secretaries, Heads of Departments; Financial Advisors and Senior Government Officials of the State Government.

ii) **District Level Workshops** – Undertaken for District and Block Level Officials from Baripada, Mayurbhanja, Chatrapur, Ganjam and Bhawanipatna, Kalahandi in Odisha.

iii) **IEC Activities** – A Brochure & Handbook on Gender Budgeting has also been published.
Gender Budgeting Initiatives in the North East

NAGALAND

1. **Adoption of Gender Budgeting** – Gender Budgeting was first adopted in the State in 2009.

2. **Nodal Department/Cell for promoting Gender Budgeting** – The Planning and Coordination Department, Government of Nagaland is the Nodal Department for promoting Gender Budgeting in the State. The Gender Budget Cell has been constituted in the Planning Department in November 2012, to analyse and ascertain the gender-responsive status of the Department’s Annual Plans.

   The State Government issued instructions to all the Departments to nominate Gender Nodal Officers to liaise with the Planning Department regarding gender budgeting matters.

3. **Task Force on Gender Budgeting** – A Task Force for ‘Engendering State and District Plans’ and preparation of Gender Budgeting Manual was constituted and notified on March 2009. It consists of nine members drawn from various Government Departments and from Nagaland University. A Gender Budgeting Manual was developed by the Task Force and customised to local requirement in collaboration with the UNDP.

4. **Gender Core Committee** – The State Government constituted a Gender Core Committee in 2013, towards widening the scope of gender mainstreaming and to include the non-government sector.

5. **Capacity Building Initiatives**
   - Sensitisation workshops on concepts of gender and gender budgeting, and capacity building on analysis of budget are being conducted. The first State Level Gender Budgeting training programme was organised in the State in 2009.
   - In 2011 with the support of Government of India, Planning Commission and UNDP, the Government of Nagaland brought out a Gender Budgeting Manual customised to local requirement.
   - Gender Budgeting is a subject of Training Calendar of ATI (Administrative Training Institute) and SIRD (State Institute of Rural Development) in Nagaland.
   - Most Departments within the State Government have included capacity building on gender issues as an important component in their plans/agenda.
   - Sex-Disaggregated data is also maintained for all programmes.
TRIPURA

1. **Adoption of Gender Budgeting** – Gender Budgeting was officially adopted by the State of Tripura during the year 2006-07. Adoption of Gender Budgeting was first announced in the Budget Speech, 2005-06.

2. **Nodal Department/Cell for promoting Gender Budgeting** – Social Welfare & Social Education Department, Government of Tripura is the Nodal Department for promoting Gender Budgeting in the State. The Finance Department, Government of Tripura provides support regarding the matter. State Institute for Public Administration and Rural Development (SIPARD), Agartala has been also approached for organizing training programmes/workshop on Gender Budgeting during the year 2015-16.

Women Welfare section in the Nodal Department is looking after the Gender Budget. Gender Budget Cells have been constituted in 18 Departments within the State. These Departments feature in the Gender Budget Statement of the State.

3. **Gender Budget Statement & Budget Analysis** – The State has adopted a Gender Budget Statement and has taken initiatives for provisions of 33% and above for women in the Budget. An analysis and audit of the Budget is undertaken by the Nodal Department. The GB Statement format adopted by the state is as follows:

   **STATEMENT-14 Departmentwise information on Gender Budget for the year 2014-15 (Up to Dec’ 2014) & 2015-16**

   *(Rs. in Lakh)*

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Total Revised Plan Outlay</td>
<td>Revised Provision for Gender Budget</td>
</tr>
<tr>
<td></td>
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<td></td>
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</tr>
</tbody>
</table>

4. **Schemes for Women** – The State Government has introduced the following schemes for the empowerment of women and the girl child

   - **Girl Child Scheme** for promoting development of the girl child. Incentive of Rs. 300/- is provided to the beneficiary since 2009.
   - **Pension Scheme** for unmarried women within the age of 45 years and above under BPL category since July 2012 @ Rs. 500/- per month.
   - **Widow State Pension Scheme** (for BPL) since 2012.
   - **Deserted Women Scheme** (APL) since December 2013
   - **Training Scheme for Capacity Building for Women** (including victim of rape, domestic violence and others) since financial year 2013-14. Under this programme, women/girls are being trained in any trade such as motor driving, beautician, tailoring, embroidery, artificial flower making, chalk making, fruit and food processing, mat making etc. In training period trainees are provided with stipend and training kits. A total of 300 women/girls have been covered under this scheme till date. After completing their time at the Government Mahila Ashram and protective homes, girls/women become a part of Self Help Groups, which enables them to earn a livelihood.
### Gender Budgeting Initiatives in South

**KARNATAKA**

1. **Adoption of Gender Budgeting** – Gender Budgeting was officially adopted by the State of Karnataka during 2006-07. It was first mentioned in the Budget Speech for the year 2006-07.

2. **Nodal Department/Cell for promoting Gender Budgeting** – The Gender Budget Cell has been set up within the Fiscal Policy and Analysis Cell of the Finance Department on 29th January 2007. The Cell collaborates with the Women and Child Development Department for promoting Gender Budgeting initiative in the State through the preparation of the Gender Budget Statement and conducting workshops and trainings at the State Level.

3. **Gender Budget Statement** – The Gender Budget Statement was introduced as a part of the State Budget in 2007-08. Detailed Circular seeking information for all Schemes listed under Category ‘A’ and Category ‘B’ of the Gender Budget document of 2015-16 was issued on 5.11.2014. The current format for the Gender Budgeting Statement is as follows:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Head of Account</th>
<th>Nomenclature of the Scheme</th>
<th>Sector/ Central/ State/ District</th>
<th>Year of Launch</th>
<th>Objective(s) of the Scheme</th>
<th>Financial - Target Rs. in Lakh</th>
<th>Financial - Achievement Rs. in Lakh</th>
<th>Physical Target (numbers)</th>
<th>Physical Achievement (numbers)</th>
</tr>
</thead>
<tbody>
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<td></td>
<td>P</td>
<td>NP</td>
<td>P</td>
<td>NP</td>
</tr>
</tbody>
</table>

Please Note the following to fill up the cells in format: One of the reference documents for filling up this format is the Gender Budget 2014-15 (As presented to the Legislature in February 2014). Please also provide a copy of the Scheme proposal to enable due linking up of indicators.

The Gender Budget Statement 2015-16 contains more disclosures with the identification of Beneficiary Oriented and Non-Beneficiary Oriented Schemes both in Category ‘A’ & ‘B’ for the state sector. The preface to the document has sector wise analysis of Gender Budget allocations. The Comptroller and Auditor General of India have been publishing a Report on Gender Budgeting since 2010 in the State Finance Accounts.

4. **Monitoring & Evaluation of Schemes** – The State has been implementing the Karnataka Mahila Abhivrudhi Yojana (KMAY) as a part of the Women Component Plan for the last 20 years, for focused monitoring of schemes. The same is being extended to the Gender Budget Statement also. Schemes implemented by 25 Departments form a part of KMAY. The Nodal Officers for KMAY within these departments are expected to monitor the performance of schemes shown in the Gender Budget Statement.
5. **Capacity Building Initiatives** – Gender Budgeting Cell in the Finance Department, Women & Child Department and Department of Economic and Statistics, Administrative Training Institute and State Institute for Rural Development, Mysore are promoting capacity building on Gender Budgeting. In the year 2015-16, it is proposed to strengthen the capacities of group ‘A’ and ‘B’ officers at district and taluk levels in collaboration with the Fiscal Policy Institute. About 250 officers are expected to be trained.

6. **Performance Audit** – In Karnataka, there was a Performance Audit of Gender Budgeting by Comptroller and Auditor General of India for the year ended on 31st March 2010. During 2012-13, performance audit of Gender Budget was undertaken through the Result Framework Document (RFD) Guidelines issued by the Planning Department. The Guidelines emphasise on measuring of schemes (that address women empowerment) on a mandatory basis by the respective departments using well defined success indicators, which are independently validated by experts (veteran civil servants and academicians). These experts also review the results at the end of each financial year since 2012-13.
KERALA

1. **Adoption of Gender Budgeting** – Gender Budgeting was adopted in the Budget for financial year 2010-11. However, the State Budget started to reflect Gender Budgeting process from 2008-09 onwards.

2. **Nodal Agency for Gender Budgeting & Advisory Committee** – The Nodal Agency in the State for promoting Gender Budgeting is the Social Welfare Department. A **Gender Advisory Committee** was set up in 2008.

3. **Gender Budget Statement** – Gender Budget Statement was introduced reflecting allocations separately for infrastructure and programmes.

4. **Flagship Programmes in the XI Five-Year Plan**
   
   i) The State Government has undertaken certain initiatives in terms of women targeted schemes (gender responsive) through Flagship Programmes in the 11th Five-Year Plan.
      
      a. Flagship Programme on Gender Awareness including the implementation of the Protection of Women from Domestic Violence Act (PWDVA).
      
      b. Flagship Programme on Finishing Schools for Women (to enhance employability of women through skill training).
   
   ii) For both the Flagship Programmes various Departments were called on Board in 2008.
   
   iii) A Gender Audit of the two programmes/schemes was undertaken and fund allocation under these programmes was increased.

5. **Initiatives towards mainstreaming gender issues**
   
   i) The need to create gender disaggregated data and institutional structures for facilitating a gender sensitive approach in policies and programmes is emphasised.
   
   ii) 15-20% of the local governments have undertaken studies on the Status of Women, as a prelude to gender planning at the local government level.
   
   iii) Sporadic attempts have been made towards addressing violence against women (**Jagratha Samithies**), specific health and sanitation problems, focus on skill development etc.
8 Conclusion

8.1 As reflected in Section 4.2, Gender Budgeting has been adopted in 16 States and 2 Union Territory Administrations within India. Based on the Guidelines issued by the Government of India, most of these States/UTs have introduced a Gender Budget Statement, a Gender Budget Cell, designated a Nodal Officer within the Gender Budget Cell, implemented Gender Sensitive Schemes and identified tools/method for monitoring and evaluation of schemes/programmes. In addition to this, the Ministry of Women and Child Development has conducted trainings and orientation programmes on Gender Budgeting for officials of departments at the State/UT level as well as at the three tiers of the Panchayati Raj Institutions. The trainings helped in building the capacities of officials, enabling them to implement Gender Budgeting within their respective departments at the State/UT level.

8.2 A concern\textsuperscript{15} that exists with regard to the implementation of Gender Budgeting at the State/UT level is who should undertake the exercise of Gender Budgeting. While the Department of Women and Child Development (DWCD) at the state level are considered to be the nodal authority to mainstream concerns of women, it is not realistic and feasible for the DWCDs to single-handedly address the concerns faced by women in various sectors without the other line departments also giving enough attention to the exercise. Hence, in consultation with the DWCD, the line departments could take up the responsibility of identifying specific disadvantages faced by women in their respective sectors, which would be the first step to planning interventions towards addressing gender-related challenges.

8.3 A key recommendation\textsuperscript{14} has been that within States, the gender focal point should be pursued through the forum of the State Planning Board, Annual Plan of respective states should be evaluated and a Gender Task Force should be formulated at the state, district, block, village/Urban Local Bodies levels.

8.4 Implementation of Gender Budgeting at the State/UT level could be holistically achieved when Gender Budgeting as a process, method or a tool is taken to the local (rural and urban) level. The primary objective should be to ensure that the most marginalized are empowered and are able to accrue the benefits of any development project/programme. As recommended\textsuperscript{15}, a pilot project/exercise could be undertaken at the Panchayat level, which is to formulate a District Budget or a State Budget for a few selected Panchayats. This will create awareness and develop skills on Gender Budgeting at the grassroots planning level and may also bring forth some important learning lessons.


\textsuperscript{14} Evaluation of the Gender Budgeting Scheme (Performance during the XI Plan Period), NABARD Consultancy Services Private Limited.

\textsuperscript{15} Evaluation of the Gender Budgeting Scheme (Performance during the XI Plan Period), NABARD Consultancy Services Private Limited.
Chapter 5

The Budget Cycle And Gender Budgeting

1 Gender Budgeting and the Government Budget

1.1 Budget making is a multi-stage process. Each stage of this process can be gender-responsive. The stages are budget preparation, when the budget is tabled, when it is implemented and when it is reviewed after being implemented (Figure 1).

2 Stages of Budget Making and Gender Budgeting

2.1 The following paragraphs describe opportunities for gender responsiveness at different stages of budget making.

2.2 The Budget Preparation stage and Gender Budgeting

2.2.1 The Budget Circular issued by the Ministry of Finance requires Ministries and Departments to review all ongoing schemes to determine:
- their relevance;
- prioritise activities and schemes;
- furnish estimates of expenditure.

2.2.2. Additionally, all Ministries/Departments are required to prepare a Gender Budget Statement or Statement 20. The Gender Budget Statement presents information regarding programmes/schemes that are:
- women-specific (in which 100% of allocation is earmarked for women) and
- pro-women (in which at least 30% provision is for women).

2.2.3 The information is sent to the Budget division in a specified format (see Chapter 2 for details) for consolidation along with Statement of Budget Expenditures.

2.2.4 The Outcome Budget presents several opportunities for describing the extent to which the needs of women and girls as well as men and boys, have been met. The Guidelines of the Ministry of Finance for preparation of the Outcome Budget require that coverage of women and outcomes for them should be separately indicated.

3 Facilitating Budget Making through Gender Lens

3.1 Gender Budgeting Cells have a critical role to play during the budget preparation stage, in identifying the benefits that can accrue to women from different programmes and schemes and in prioritising programmes and schemes that benefit women, especially those who are the most vulnerable.

3.2 Capacity building of Gender Budgeting Cells at the Centre and in the States is being facilitated by MWCD to help prioritise programmes and schemes that benefit women, use the Five Step Framework of Gender Budgeting and Tools such as Participatory...
Planning and Budgeting, Spatial Mapping, and checklists for gender sensitive budget allocations.

3.3 **Cabinet Secretariat** can facilitate Gender Budgeting by making it mandatory to include sex-disaggregated targets and indicators in the Results Framework Documents of Ministries and Departments.

3.4 The **Finance Minister** facilitates inclusion of women’s priorities in the Budget, by meeting women’s representatives prior to finalising the Budget.

3.5 **Academics and civil society** can:

- provide evidence based inputs to different Ministries to bridge existing gender disparities.
- assess the likely impact of new revenue raising methods on different groups.
- compare budget estimates (BE) for the current year with revised estimates (RE) and actual expenditure (AE) of the previous year.
- suggest corrective steps for utilisation of the budgets of the current year.

4 **The Budget Enactment Stage**

4.1 **Budget Enactment** is the second phase of the budget cycle that occurs when the budget is discussed in the legislature and enacted into law. This is the phase that opens the budget for formal legislature discussions, public hearings, open discussions, etc. This phase gives extensive opportunity to the general public, non-governmental budget groups, legislators, special committees and media to discuss, debate, analyse and provide meaningful inputs to the budget.

4.2 During this period, **Parliamentary Standing Committees** can review whether programmes and schemes promote gender equality. **Parliamentarians** can raise issues that affect women and girls in their constituency and demand corrective action with budgetary provisions and **researchers, academics and women’s groups** can analyse sector-wise or ministry/department-wise trends and shares of allocations and expenditure as an indicator of government’s priorities, taxes, tariffs and other sources of revenue for their impact on men and women, impact of changes in subsidies.

5 **Budget Implementation stage**

5.1 Budget implementation phase begins once the budget is enacted. This is a very crucial phase of the budget cycle owing to the fact that in practice, budgets are not implemented in the exact form as they are approved.

5.2 During this phase, **Ministries and Departments** can support independent evaluation studies to determine how funds allocated for programmes and schemes are being spent and whether they are reaching women and girls who are vulnerable. Spatial mapping can be applied to analyse whether the programmes and schemes are reaching women and girls in who are vulnerable. Gender-sensitive review of public expenditure can also be used to determine whether the budgetary allocations are adequate.

5.3 **Researchers, academics and women’s groups** can analyse how funds allocated for each programme and scheme are being spent and draw Government’s attention to this.
6 Post Budget Implementation Stage

6.1 Evaluation and auditing form the last stage of the budget cycle and aim at measuring the effective use of the public resources. Normally, the assessments are done to map the inputs against the expected outcomes. It is during this stage that the Gender Budgeting Cells can review the Outcome Budget, RFD and other policy documents to see whether their programmes are reaching women and girls especially those who are vulnerable. A comparison of expected and actual outcomes can be undertaken to determine what changes are needed.

6.2 The civil society has ample opportunity to contribute in this stage since it can engage in conducting independent surveys, studies and audits to assess whether the objectives of the budget have been achieved, whether the intended beneficiaries have actually received the benefits, whether the executive and the legislature responded timely and appropriately to the needs of the common man, etc.

7 Achievements and Challenges

7.1 India has blazed a trail in mainstreaming Gender and Gender Budgeting in its Budget Call Circular, Budget, Outcome Budget, Gender Audit, EFC guidelines and several other policy documents. Government has also set up Working Groups, including a Working Group of Feminist Economists, Adhoc Task Forces, High Level Committees and several other mechanisms to enable the mainstreaming of Gender issues and Gender Budgeting.

7.2 However several challenges need to be addressed. These include inadequacy of staff and inadequate capacities of existing staff involved in implementation of Gender Mainstreaming and Gender Budgeting. Low priority is given to Gender Mainstreaming activities by many Ministries and Departments. Reporting in Statement 20 suffers from serious flaws.

7.3 Gender Budgeting Cells need to be activated in several Ministries and Departments. There is lack of intra-departmental convergence. Mechanisms are needed for strengthening participation of women’s groups, networks and other stakeholders who are concerned about the Budget and Gender Budgeting. Constituion of a Gender Task Force with representation from the WCD, Finance and the Planning/NITI Aayog (National Institution for Transforming India) may strengthen the functioning of Gender Budgeting Cells as well as facilitate inter-departmental convergence.

*****
1 The Importance of Data

1.1 Data provides the basis for making informed policy choices, plans and budgetary allocations for programmes and schemes. Data is a potent tool for capturing disparities and inequalities between men and women, social groups and spatial locations. At the same time, data gaps and inaccuracies can distort the understanding of the nature and extent of problems and vulnerabilities faced by women and girls. This, in turn, can lead to flawed policy decisions and implementation. In other words: “Without high-quality data providing the right information on the right things at the right time; designing, monitoring and evaluating effective policies becomes almost impossible.”

1.2 Hence, the availability of appropriate, reliable and timely data flow is critical to the processes of informed decision-making, determining policy effectiveness and taking timely corrective interventions.

1.3 The National Policy for the Empowerment of Women 2001 has also emphasised the need for timely, reliable and relevant data for policy-making and implementation.

1.4 The importance of sex-disaggregated data and gender-sensitive indicators for informed policy making are discussed below.

2 Sex-disaggregated data and Gender sensitive indicators

2.1 There were 76,34,98,517 literate persons in India in 2011 according to the last Census. We know that this number includes both men and women who are literate. However, since this information is not presented separately for males and females it is not sex-disaggregated. Table 1 presents sex-disaggregated data for the number of literates in India in 2011.

<table>
<thead>
<tr>
<th>Persons</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>Literates</td>
<td>76,34,98,517</td>
<td>43,46,83,779</td>
</tr>
</tbody>
</table>

Source: Census 2011.

16 Aasha Kapur Mehta and Dolly Arora (2015) op.cit.
17 A World that Counts, - Mobilising the Data Resolution for Sustainable Development p. 2.
Table 2 converts this data into an indicator that tells us that the literacy rate in India in 2011 was 73%. **Sex-disaggregated indicators** of literacy are also presented in this Table.

2.2 A **gender-sensitive indicator** compares the situation of one sex with the other. The emphasis is on the relative position or situation of women and men or girls and boys. Therefore it is possible to determine gender gaps in literacy or disparities between men and women with regard to literacy. As can be seen from Table 2, whereas 80.9% of Indian males are literate only 64.6% of Indian females are literate. There is a 16.3% gender gap in the literacy rate.

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Persons</th>
<th>Male</th>
<th>Female</th>
<th>Gender Gap</th>
</tr>
</thead>
<tbody>
<tr>
<td>Literacy rate</td>
<td>73</td>
<td>80.9</td>
<td>64.6</td>
<td>16.3</td>
</tr>
</tbody>
</table>

Source: Census of India, 2011.

2.3 **Women-specific indicators** record the absolute position of women at particular points in time. For instance Table 3 tells us that the estimated maternal mortality ratio declined from an estimated 178 maternal deaths per 1 lakh live births over the period 2010-12 to 167 maternal deaths per 1 lakh live births over the period 2011-13.

<table>
<thead>
<tr>
<th>Year</th>
<th>MMR</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010-12</td>
<td>178</td>
</tr>
<tr>
<td>2011-13</td>
<td>167</td>
</tr>
</tbody>
</table>

Source: SRS Bulletin.

3 **Quantitative and Qualitative Indicators**

3.1 Gender-sensitive indicators need to capture quantitative and qualitative aspects of change. **Quantitative indicators** refer to the number and percentage of women and men or organisations involved in or affected by any particular group or activity. Quantitative indicators draw on the sex-disaggregated data systems and records that have been examined during processes of policy or project planning. For example, not less than one-third (33%) of the total number of seats to be filled by direct election in every Panchayat are to be reserved for women.

3.2 **Qualitative indicators** are based on perceptions and experiences. It is not enough to know that women are participating in an activity: the quality of their participation and experience, whether in community level meetings, primary school classes or as users of public services, is important. For example, at least 50% of women Chairpersons in the Panchayats at each level report active involvement in management and decision-making by the end of Year 2 (from a baseline of x% at the start of the project).

4 **Data and Indicators for Implementing Gender Budgeting**

4.1 Sex disaggregated data and gender sensitive indicators help to assess the differences in the situations of women and men and changes in them. They are needed for policy formulation and planning as well as to monitor and evaluate the effectiveness

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*This section is based on and adapted from Helen Derbyshire, (2002) Gender Manual: A Practical Guide for Development Policy Makers and Practitioners, DFID.*
of policies. Effective Gender Budgeting requires data. Therefore it is desirable to put necessary mechanisms in place for sex-disaggregated data collection. To make this happen, all Ministries/Departments must ensure that all MIS data generated on number of users/beneficiaries is classified by sex.\textsuperscript{19}

4.2 If the budget cycle is taken as the point of departure, the following framework suggested by Diane Elson could be used. For each Ministry or Programme selected, determine data needed for reviewing planned and realised Inputs, Activities, Outputs, and Impacts. Inputs consist of the money appropriated and spent (as presented in the Functional or Programme Classification); Activities consist of the services planned and delivered e.g. health services, industrial support services, social transfers, tax collection; Outputs consist of the planned and delivered utilisation of the activities e.g. patients treated, businesses supported, incomes increased, taxes collected; and Impacts consist of planned and actual achievements in relation to broader objectives e.g. healthy people, competitive businesses, poverty reduction, sustainable growth of national income.

### Table 4: Inputs, Activities, Outputs and Impact: Data Needs for Implementing the Old Age Pension Scheme

<table>
<thead>
<tr>
<th>Item</th>
<th>Data Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inputs</td>
<td></td>
</tr>
<tr>
<td>Budget</td>
<td>Funds allocated for eligible women and men under the Old Age Pension Scheme</td>
</tr>
<tr>
<td>Budget spent (Actual)</td>
<td>Funds spent on eligible women and men under the Old Age Pension Scheme</td>
</tr>
<tr>
<td>Activities</td>
<td></td>
</tr>
<tr>
<td>Identification of eligible beneficiaries</td>
<td>Number and % of women and men eligible for the Old Age Pension Scheme</td>
</tr>
<tr>
<td>Receipt of applications</td>
<td>Number and % of eligible women and men who have submitted applications for the Old Age Pension Scheme</td>
</tr>
<tr>
<td>Processing of applications</td>
<td>Number and % of applications submitted by eligible women and men for the Old Age Pension Scheme that have been processed</td>
</tr>
<tr>
<td>Gram Sabha or Mohalla Sabha meetings organised for disbursal of funds</td>
<td>Number and % of eligible women and men attending the meeting for disbursal of funds under the Old Age Pension Scheme</td>
</tr>
<tr>
<td>Outputs</td>
<td></td>
</tr>
<tr>
<td>Pensions distributed during the year</td>
<td>Total number and % of eligible of women and men who received pensions under the Old Age Pension Scheme</td>
</tr>
<tr>
<td>Timely disbursal of pensions</td>
<td>Total number and % of women and men receiving pensions on time</td>
</tr>
<tr>
<td>Impact</td>
<td></td>
</tr>
<tr>
<td>Planned achievements with regard to poverty reduction among men and women above the age of 60 who are BPL</td>
<td>Targeted number and % of women and men eligible for pension under the Old Age Pension Scheme</td>
</tr>
<tr>
<td>Actual achievements with regard to poverty reduction among men and women above the age of 60 who are BPL</td>
<td>Number and % of eligible women and men who have not received pension under the Old Age Pension Scheme despite entitlement</td>
</tr>
<tr>
<td>Achievement of Gender Equality</td>
<td>Reduction in Gender gaps in poverty among those above 60</td>
</tr>
</tbody>
</table>

Note: Data for the Old Age Pension Scheme is not sex-disaggregated. If gender gaps are identified based on the above analysis, steps will need to be taken to close these gaps.

\textsuperscript{19}Twelfth Five-Year Plan 2012-17.
5  Data and Data Gaps

5.1  Official data collecting agencies such as the Census or National Sample Survey Organisation (NSS) or Central Statistical Organisation (CSO) collect and compile data on a large range of indicators at periodic intervals. For instance they provide data on production, consumption, employment, amenities, assets, morbidity, mortality, healthcare, trafficking, violence, crimes, etc. Data pertaining to several indicators is not sex-disaggregated. For instance, we do not know how many women are poor. Without this it is difficult to put plans in place regarding numbers needing support and shelter. There is lack of data on care work that is contributed primarily by women. In other cases, such as for Tuberculosis, the data may exist but may not be presented separately for males, females.

5.2  A substantial proportion of data that reflects the situation of women and girls as well as men and boys is generated from administrative records. This is not independently collected. The functionaries who are directly delivering these programmes also report the data each month. There is divergence between data from administrative records and that collected from independent sources. Support from the official statistical system would go a long way towards tightening data reporting systems and improving its accuracy.

5.3  Under-estimation of the work contributed by women is a long standing problem as a large proportion of women reported as attending only or mainly domestic duties (codes 92 and 93) are actually participating in economic activities. Substantial efforts have been made by Government to increase the accuracy of these estimates. NSSO publishes a separate Report on Participation of Women in Specified Economic Activities along with Domestic Duties. However this information is not used to revise and correct the female worker population ratio.

5.4  In view of the importance of accurate data for all stages of the policy cycle, existing gaps in data need to be bridged so that gender sensitive indicators can be used for more effective policy implementation.

*****

20 Code-92 (attended domestic duties only) and 93 (attended domestic duties and were also engaged in free collection of goods, sewing, tailoring, weaving, etc. for household use).
21 NSS 66th Round (July 2009-June 2010), February 2013.
1.1 Gender Budgeting has become an internationally acknowledged tool for supporting implementation of commitments towards achieving gender equality and the realisation of women’s rights. As mentioned in Chapter 1, since 1995 Beijing Platform of Action, gender mainstreaming has been adopted almost universally as the strategy by which gender equality is to be pursued. Signing up to the gender mainstreaming strategy was just the first level of political commitment by many governments worldwide. While the first Gender Budgeting initiative was introduced by the Australian federal and state governments in the mid-1980s, their expansion worldwide did not occur until the late 1990s. Now more than 100 such initiatives have been introduced in every region of the world (Annexure 10).

1.2 With the objective of facilitating cross learning of experiences, this chapter provides some country case studies. The selection of countries is governed by two factors: (a) uniqueness of the initiative; and (b) availability of information. While ‘uniqueness’ could be defined in multifarious ways, for the current purpose, it has been defined in terms of following aspects:

- Key driver i.e. whether the initiative is government led, Civil Society led or driven by multiple stakeholders, including government and civil society.
- Inclusion in the mainstream frameworks or by way of policies/legislations i.e. whether the interventions on gender budgeting have been institutionalised in mainstream planning and budgeting processes or derive their legitimacy from specific policies and legislations.
- Tools adopted for application of gender budgeting i.e. whether the country has employed a unique way of adopting gender budgeting as a tool.

1.3 Though the country examples presented here are good examples of gender budgeting, some select data available for each country presented in Annexure 11 depicts that a lot remains to be done in terms achieving gender equality, particularly in terms of addressing violence against women or labour force participation which calls for better planning and redistribution of resources or even participation of women in Parliament as legislators to highlight for example the invisible and unpaid contributions of women to the economy.

1.4 For each country case study, attempt has been made to identify the pros and cons. It is important to emphasise here that political contexts play a critical role in the way in which gender budgeting initiatives
take shape and therefore must be borne in mind for replicability.

2 Australia: First ever Government led initiative

2.1 The Australian federal government launched its pilot Women’s Budget Programme in Parliament in 1984. It was the first country to introduce a gender-sensitive budget analysis. However, the Gender Budgeting initiative in Australia varied with each political party in government. The three broad phases of Gender Budgeting in Australia over the last 30 years include – the Hawke-Keating Labor government (1983–1996), Howard Liberal / National government (1996–2007) and Rudd- Gillard Labor government (2007–2013).

2.2 Phase I – An assessment of the budget for its impact on women and girls was undertaken by the Federal Government for 12 years between 1983-1996. A high-level Task Force of Permanent Secretaries (Heads of Departments) ensured departmental support before proposals went to the Cabinet and the Office of the Status of Women (OSW) in the Department of the Prime Minister and Cabinet and its counterparts at the state and territory levels were the driving forces for making the exercise work in practice. Women’s desks were also established to support the gender budget process at the federal level. A significant aspect of the success of the Australian women’s policy machinery was the role of the women’s movement which was active in service delivery for women including information services, refuges, and rape crisis, health and legal centres, and in submitting pre-budget recommendations on both expenditure and revenue raising.

2.3 Phase II – The new conservative government, marginalised the Women’s Budget Statement as an avenue for gender mainstreaming and rather focused on the integration of gender issues into specific policies.

2.4 The budget for the OSW was cut by around 40 per cent and women’s units across departments were abolished, as were intergovernmental bodies. Importantly, by 2004 the OSW was demoted and relocated as the Office for Women in the Department of Family and Community Services, thus re-positioning women’s issues under family policy and programmes. Since 1997-98, the Women’s Budget Statement was published in the form of a ministerial statement. Between 2001-04 the publication was again renamed the Women’s Budget Statement and it continued to be published as a ministerial statement with the budget papers. In 2005-06, the re-elected Government, changed the Women’s Budget Statement concept and the commitment to gender responsive budgeting and brought out a new publication entitled, ‘What the Government is Doing for Women 2005–06’?

2.5 In the second phase, the achievements of the Women’s Budget Statement were limited, as the gender analysis and the links to the budgetary decision-making processes were reduced. In 2006-07, the 12-page Women 2006–07 Budget Information was published, which indicated a further transition to a statement of policy initiatives. By the end of the Howard government the Women’s Budget Statement had morphed into a practical resource for a wider audience. In its last two years the government provided a package called the ‘Women’s Budget Kit’ that included a variety of documents and media releases.

2.6 Phase III – The Kevin Rudd government came to power in 2007 and within a short time budgetary strategies also changed. The government undertook
a review of the National Women’s Secretariats representing the views of selective NGOs. They were renamed as National Women’s Alliances, and emphasis was on information sharing, advocacy, and policy advice and analysis on women’s issues. Though the Government reinstated the Women’s Budget Statement, it primarily focussed on outlining the government’s policy achievements for women. However, the fact remains that the **Women’s Budget Statement process is not integrated into the budget planning and decision-making processes in any formal way. It is put together at the end of the budget cycle.**

2.7 In 2013 a Liberal/National Coalition government regained office and for the first time in over 30 years the Government did not produce a Women’s Budget Statement as one element of the official Budget Papers in 2014. Women agencies in Australia are calling for the reintroduction of the Women’s Budget Statement for 2015-16 to highlight policy measures and initiatives to address gender inequality.

**Snapshot of Australian Initiative**

**Salient Features**

- Inside government initiative facilitated access to a range of information and data about government budgets.
- Capacity to make a direct input into the budgetary decision making processes within the bureaucracy with a view to bringing about changes in policy, processes and resource allocations.
- Gender budget exercises were integral to the activities of the well-established and highly placed women’s policy machinery within government bureaucracies at the various levels of government.
- Feminists placed in the women’s policy units, creating a feminist presence within the state itself.
- Women’s desks were established to support the gender budget process from within individual agencies.
- Resulted in developing better data and indicators of progress at the programme level.

**Key Lessons**

- By virtue of being driven entirely from within the government, the initiative was vulnerable to any change in the government.
- The published results of gender budgeting exercises were presented to women in the community largely as a report card as to what the government had achieved.
- The information published in the form of a budget paper did not lend itself to public debate.
- Non-government women’s groups participated little in the gender budget process which became one of the main reasons for the inability to challenge the macroeconomic framework.

Slowly and gradually, with change in governments, a strong gender budget statement was replaced by a paper on budget’s impact on women. In 2005, the information got subsumed into a ‘Family Impact Statement’. **By 2014, for the first time in 30 years, the Australian government did not produce a gender budget statement in any form.** The Labour Party produced a ‘Women’s Budget Reply’ Statement with narrative information and some information on numbers which is not directly linked to budgetary allocations.

**Similar models:** Scotland, Barbados and France

*Source: Budlender (forthcoming); Khan (2014); Sharp & Broomhill (2002).*
3 Philippines: Government Model Backed by Legislation

3.1 The Philippines model continues to be one of the most institutionalised initiatives in the world. Led by the National Commission on the Role of Filipino Women (now known as Philippine Commission for Women [PCW]), the initiative introduced in 1996 differs from other countries in specifying a proportion of allocation for gender and development across all agencies. The Republic Act (RA) No. 7192, known as the ‘Women in Development and Nation-Building Act’ enacted in 1992, is responsible for providing women’s rights and opportunities equal to that of men. The Implementing Rules and Regulations of the law paved the way for a Gender and Development (GAD) Budget Policy. The two key elements of the policy include: (a) allocation of the Official Development Assistance funds in support of programmes and activities for women (GAD programmes and activities); and (b) GAD allocation from the regular budgets of governments departments or agencies and local governments.

In 1995, the General Appropriations Act, included a section that requires all departments, bureaus, offices and agencies to set aside at least 5 percent of their appropriations for GAD; and has provided for a reporting mechanism that would enable NCRFW to monitor compliance.

3.2 The Department of Budget Management (DBM), National Economic & Development Authority (NEDA), Department of the Interior and Local Government (DILG) and PCW issue joint circulars to guide agencies in the preparation of annual GAD plans and budgets and accomplishment reports.

GAD Budgeting and Planning Procedural Flow

A. Annual GAD Budget
The agency GAD Focal Point is expected to prepare the annual GAD Plan and Budget in coordination with the agency budget officers following the prescribed format and procedure; the agency head approves the GAD Plan and Budget.

1. Agencies submit their annual GAD plans and budgets to the NCRFW for review and endorsement prior to the submission of the agency budget proposal.
2. Agencies submit to the DBM their NCRFW-endorsed annual GAD plans and budgets along with the agency budget proposals in accordance with the budget call.
3. The DBM returns to the agencies their annual GAD plans and budgets, if they do not have the endorsement of the NCRFW.

B. Annual Accomplishment Report
The agency GAD Focal Point is expected to prepare the annual GAD accomplishment report in coordination with the agency budget officers and following the prescribed format, to be approved by the agency head; and the report shall be accompanied by (a) a brief summary of the reported program or project, (b) abstract of reported studies, (c) copies of reported issuances, and (d) curriculum vitae of trainers or consultants of the reported series of training. Agencies submit to the DBM two (2) copies of the annual GAD accomplishment report for the previous year along with the agency budget proposal in accordance with the budget call. The DBM furnishes the NCRFW a copy of the annual GAD accomplishment report.

C. Post-GAA
Once the GAA has been approved, the agencies are expected to submit a revised annual GAD Plan and Budget to the NCRFW and DBM. The NCRFW assesses the actual accomplishments of agencies on GAD and prepares an annual integrated GAD accomplishment report for submission to Congress and the Office of the President, with a copy furnished to the DBM.

Accounting for Gender Results: A Review of the Philippine GAD Budget Policy, (2010), Jeanne Frances I Iilo, (2010)
Snapshot of Philippines’s Initiative

Salient Features

- In order to ensure budgetary support for GAD, the General Appropriations Act, beginning 1995, included a section that requires all departments, bureaus, offices and agencies to set aside at least 5 per cent of their appropriations for GAD.

- A reporting mechanism has been prescribed for the Philippine Commission for Women to monitor compliance.

- PCW sits with the DBM in the budget hearings to ensure compliance with GAD policy. It is also supposed to endorse gender budgets.

- Three oversight agencies are responsible for the implementation and monitoring of the domestic aspect of the GAD Budget Policy. Guidance has been provided on a periodic basis on what activities could be charged against the gender budget, and how the plans and budgets have to be prepared.

- A GAD focal point system has been established which generally consists of the GAD focal persons and the technical working group and/or GAD secretariat.

Key Lessons

- Questions are being raised about the logic of the policy, particularly the 5-percent provision as this result in the marginalisation of gender issues in the mainstream budgeting.

- PCW (and NEDA) has not sat in recent technical budget reviews.

- There seems to be no systematic coordination between DBM and PCW. Most agencies bypass the PCW when they submit their gender budgets to DBM, especially when these submissions are late or too close to the deadline.

- Despite the DBM budget memoranda that incorporated the GAD budget, compliance was found to be low.

- Despite clear guidelines, it appears that majority of agencies list programmes, activities and projects (PAPs) in the memorandum circular without the benefit of a gender analysis.

- It is not clear whether GAD budgets and plans have led to increased consciousness on gender and development in an entire organization.

- The ability of agencies to undertake gender budgeting and planning depends, to a large extent, on the capacities of the GAD focal point system and the planning offices.

4 Nepal: New Budget Classification of the Government

4.1 Formally introduced in the fiscal year 2007-2008, under the leadership of the Ministry of Finance, Nepal’s gender budgeting efforts have been noted for the budget classification system that includes a set of criteria and indicators to categorise sector budget allocations. The Finance Ministry uses five indicators to analyse budget allocations from a gender perspective. Each indicator has an assigned weightage. Based on the weightage, sectoral ministries are required to categorise their programmes budgets according to the extent to which they support gender equality.

<table>
<thead>
<tr>
<th>No.</th>
<th>Indicators</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Women’s participation in formulation and implementation of the programme</td>
<td>20</td>
</tr>
<tr>
<td>2</td>
<td>Women’s capacity development</td>
<td>20</td>
</tr>
<tr>
<td>3</td>
<td>Women’s share in the benefit</td>
<td>30</td>
</tr>
<tr>
<td>4</td>
<td>Promoting employment and income generation for women</td>
<td>20</td>
</tr>
<tr>
<td>5</td>
<td>Qualitative improvement of women’s time use or reduced workload</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Directly Gender Responsive 1</th>
<th>Indirectly Gender Responsive 2</th>
<th>Neutral 3</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>≥ 50%</td>
<td>&gt;20% to &lt;50%</td>
<td>&lt;20%</td>
</tr>
</tbody>
</table>

4.2 Further, to expand gender budgeting at the local government level, several initiatives have been undertaken. At the district level, Women and Children Office (WCO) is the focal agency to address issues of women, children, senior citizens and persons with disabilities. In all the districts, WCOs host the Gender Mainstreaming Coordination Committee which is tasked with activities. The District Development Committees (DDC) have Social Development Division to address the issues of gender and social inclusion. Moreover, women’s participation has been made mandatory in the district level planning and programme executions. At the community level, Village Development Committees (VDCs) have been mandated to ensure 20 per cent representation of women in all its development committees. A recent provision also requires Community Forestry User Committees to have 50 per cent women members. Further, 10 per cent resources have to be earmarked for women at the local government level (Government of Nepal, 2014).

Snapshot of Nepal Initiative

Salient Features

- A Gender-Responsive Budget Committee was established within the Ministry of Finance in 2005. It includes representatives from the National Planning Commission, Ministry of Women, Children and Social Welfare, Ministry of Local Development and UN Women. The mandate of the committee is to recommend for the formulation of gender responsive policy, plan, budget, and implementation and monitoring, capacity building, tracking expenditure and evaluation.
- GRB classification and categorisation based computer software has been linked with line ministries’ Budget Management Information System (BMIS) and Line Ministry Budget Information System (LMBIS).
5 Bangladesh: Mainstreaming Gender Budgeting in the budget reform process

5.1 Bangladesh has a fairly long history of GRB among the South Asian economies. A number of efforts were made by the government and non-government actors in the late 1990s, including setting up of Women in Development (WID) focal points and conducting gender-disaggregated beneficiary assessment and beneficiary incidence analysis. However, it was arguably the implementation of public finance management reforms that mainstreamed gender in the budgeting process. The introduction of the Medium Term Budgetary Framework (MTBF) under the World Bank-assisted Financial Management Reform Programme became the main operational mechanism of the budgetary reform process. One of the most significant changes that was brought about by the introduction of MTBF was the emphasis on the linkage between a ministry’s stated objectives and activities and advancement of women’s rights. Amendments were made in the Budget Circular I to include three main sections in which the ministries/divisions have to link their activities to women’s advancement. The government is also bringing a Gender Budget Report since 2009-10.

6 France: On the Path of Mandatory Gender Mainstreaming

6.1 In France, the Budget Act of 2000 required the government to submit an annex to the Budget each year presenting allocations earmarked to promote gender equality. France began to present annual evidence of the financial efforts made to promote women’s rights and gender equality with the so-called “jaune budgétaire” no. 137, Men’s and Women’s Equality”, an appendix to the budget that estimates, ministry by ministry, the amount of the budget dedicated to actions in favour of women’s rights and gender equality. In 2010, this yellow appendix was renamed Transversal Policy Document (Document de politique transversal, DTP).

6.2 The DTP generally includes a presentation of the policy, the list of programmes that contribute to it, the presentation of the policy implementation, the overall strategy for improving the performance of the policy, followed by a presentation of the

Key Lessons

- It is difficult to apply the 5 criteria for classifying expenditures on an a priori or ex ante basis which limits the expenditure tracking to an ex post analysis. Further, the category of ‘neutral’ expenditures is problematic because it doesn’t investigate whether men and women benefit to the same extent from programmes that have positive impacts on both groups.
- Gender budgeting was found limited by scarce skills among staff, poor programming quality and inadequate statistical information.

Source: Khatiwada (2014); Sharp et al. (2009).
Gender Budgeting Handbook

Snapshot of Bangladesh Initiative

Salient Features

- The Medium Term Budgetary Framework document of each Ministry includes information on how their strategies impact poverty reduction and women’s advancement; outputs of the ministry/department that link with women’s advancement; and proportion of total allocation that is expected to benefit the poor and women using a set of 14 standards. Relevant changes were made in the Budget Call Circular to elicit this information from sectoral agencies.

- In 2003, the MoF developed the Recurrent Capital Gender and Poverty (RCGP) database which focused on how to generate gender disaggregated data in a meaningful way. The gender (and poverty) ‘proportioned percentage’ data for both the recurrent (non-development) and Development budget, which feeds into Form 4 of BC-I, is estimated from a standard defined logic or rules which are incorporated in the data base design.

- The Gender Budget Report undertakes an analysis of the policies that guide the activities of the ministry from a pro-women perspective. There is an account of women’s participation in a ministry’s activities and key performance indicators of a ministry in relation to women’s advancement. From 2014-15, it is also reporting on identifying gender gaps in the activities of the Ministry and addressing issues.

Key Lessons

The methodology of arriving at gender-disaggregated impact of programmes remains debatable.

- Although the push for GRB came about with the reforms in the public finance management system and gender was incorporated in the mainstream budgeting process, active engagement of other line agencies remains a challenge.

- There is a mismatch between the MTBF document of line ministries and the Gender Budget Report. The medium term objectives (as stated in the MTBF as well in the GBR) are driven by the Ministry’s own priorities and not by the gender agenda.

- There is lack of a coordination mechanism which brings together the lead agencies on gender budgeting i.e. the Ministry of Finance and Ministry of Women and Children Affairs along with the sectoral ministries.

Source: Eapen & Jhamb (unpublished); Siddique (2012).

strategic priority objectives, the performance indicators selected and the associated values. Until 2012, in practice this document did not allow for a real transversal analysis of a gender perspective and the Finance Ministry did not seem to have a deep understanding of the gender budgeting perspective. Since then, the government has reaffirmed its will to promote gender equality and with the publication of two ministerial circulars on the topic in August 2013. Gender mainstreaming has become more embedded in the public policy process. The first circular makes gender mainstreaming mandatory in the assessment of each new law and the second circular recalls the legal obligation to appoint, from 2013 onwards, at least 20 per cent of each gender into senior management positions of the civil service, 30 per cent in 2015 and at least 40 per cent in 2018. The HCEfh’s (Haut Conseil à l’égalité entre les femmes et les hommes) mission to deliver gender impact assessments on pending legislation also constitutes an important new way to ensure the implementation of gender mainstreaming.24

Snapshot of France Initiative

Salient Features

- France has formulated the principle of gender mainstreaming as a general policy principle and gender mainstreaming has become part of the ‘Equality Charter’ since 8th March 2004.\(^{25}\)
- Parliamentary intervention led to the creation of “La Jaune Budgetaire”
- The Ministry issues a statement showing the impact on women with the national budget. It serves as a monitoring and information tool for the legislature.

Key Lessons

- The Yellow Budget Paper for 2008 reveals that much work remains to be done to improve statistics and analysis of the gender equality situation in terms of the budget.
- No involvement of Civil Society Organisation though important inputs were provided by the academic community and NGOs in guiding and monitoring diverse issues.

7 Austria: Gender Mainstreaming backed by New Constitution

7.1 Up to the mid-1990s, budget formulation in Austria was very traditional, cash-based, highly legalistic and input-oriented. Austria adopted gender mainstreaming and budgeting since 2000 with explicit political will underlined by six Cabinet Decisions\(^{26}\).

Gender Mainstreaming in Austria

<table>
<thead>
<tr>
<th>Year</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
<td>Establishment of the Inter-ministerial Working Group on Gender Mainstreaming</td>
</tr>
<tr>
<td>May 2001</td>
<td>Cabinet decision provisions for the use of gender-sensitive language in all Ministries.</td>
</tr>
<tr>
<td>April 2002</td>
<td>Adopted a work programme for the implementation of gender mainstreaming</td>
</tr>
<tr>
<td>March 2004</td>
<td>Outlined the conditions required for targeted implementation of gender mainstreaming at the federal level</td>
</tr>
<tr>
<td>March 2008</td>
<td>Use of the guide on gender budgeting in public administration</td>
</tr>
<tr>
<td>September 2011</td>
<td>Sustainable implementation of gender mainstreaming in five key priority areas - the successful application of gender budgeting should be continued systematically(^{27})</td>
</tr>
</tbody>
</table>

7.2 Outcome-oriented budget management was reinforced in 2013 by the Federal Budget Law which laid down the principles of outcome orientation in managing the budget. As per the law, each federal ministry and supreme state organ has to determine gender equality outcomes and define concrete measures (outputs) and indicators to realise and monitor the respective gender equality outcome.

7.3 Alongside this development, Gender impact assessment as part of regulatory impact assessment was set out in the Federal Budget Act (Bundeshaushaltsgesetz), 2013. This new legislative and practical framework comprises detailed directives, a software programme (IT-tool), handbooks, information and training material, as well as compilations on gender data and statistics to enable an in-depth analysis of expected and

\(^{25}\) A study on GRB initiatives in Sweden, Switzerland, Italy, United Kingdom and France, National Commission for the Promotion of Equality, 2009.
\(^{27}\) Gender Budgeting Making Effective Equality between Women and Men a Reality ...Step by Step to a Gender-equal Budget, Vienna, 2012.
unexpected impacts. All new laws, regulations and directives as well as other larger projects and forms part of the explanatory notes to (draft) bills are to be checked against their impact on gender equality and other defined policy areas (financial, economic, environmental and social impacts as well as impacts on consumers, citizens and children). A gender equality directive specifies that the impact aspects must be asssed in terms of the following six areas –

(i) Payments to natural or legal persons
(ii) Education, employment and income
(iii) Unpaid work
(iv) Public revenue
(v) Decision making processes and decision making bodies
(vi) Health.

After a maximum of five years, an internal evaluation is conducted to identify potential and options for further development.

### Snapshot of Austria Initiative

#### Salient Features

- The key foundation for gender-responsive budget management in all public authorities lies in the Austrian Federal Constitution, Article 13 paragraph 3 “Federation, States and Communes are to strive for the effective equality of women and men in their budget management.”
- Article 51 mentions: “In the budget management of the Federation the fundamental principles of impact orientation, especially under consideration of the objectives of the effective equality of women and men... are to be observed.”
- The Federal Budget Reform and the principle of outcome orientation are considered as a great opportunity for gender budgeting.
- The Federal Budget Law 2013 comprises detailed regulations on outcome oriented administration including the consideration of the objective of effective equality of women and men.

#### Key Lessons

- There is a need to create awareness for gender issues and identify reasons for stakeholders to support GB.
- Need to collect, analyse and disseminate sex-disaggregated and gender-related data to identify the challenges to be tackled.
- Provide adequate training of staff to achieve gender-based outcomes.

### Canada: GBA the key

8.1 Government of Canada is committed to integrate gender equality into mainstream institutions and processes, but have not formally adopted gender budgeting as a strategy. The commitment of the Government has emanated from the global policy discourses like CEDAW, Beijing Platform for Action etc. and over the course of its development, the gender equality policy agenda has evolved from advancing the status of women to guaranteeing women rights to gender equality.

8.2 The official federal plan for gender equality in Canada titled Setting the Stage for the Next Century: The Federal Plan on Gender Equality (1995-2000) was released in 1995. The Federal Plan committed all departments and agencies to use a gender perspective in policy design, implementation and evaluation; undertake
training initiatives on Gender Budget Analysis (GBA), develop progress indicators, collect and use gender disaggregated data, adopt gender-sensitive language and evaluate the effectiveness of GBA. To achieve this goal, the Status of Women Canada was engaged in capacity building on gender-based analysis (GBA), interdepartmental collaborations and relationship building with the non-governmental, voluntary and private sector organisations. The purpose of the GBA is to provide an evidence-based policy tool based on data and research and has been institutionalised as the main tool for advancing gender equality in Canada. The Seven Components of GBA are tabulated below:

<table>
<thead>
<tr>
<th>Component</th>
<th>It involves.....</th>
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<tbody>
<tr>
<td><strong>Component A</strong></td>
<td>Collecting qualitative and quantitative data.</td>
</tr>
<tr>
<td>Consultations</td>
<td></td>
</tr>
<tr>
<td><strong>Component B</strong></td>
<td>Identifying the questions, problems, or issues relating to gender equality that are comprised in a project or an initiative.</td>
</tr>
<tr>
<td>Defining the issue(s)</td>
<td>This involves a review of the entire project to identify factors that could harm and/or improve the initiative, as a result of a failure to consider gender issues.</td>
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<tr>
<td><strong>Component C</strong></td>
<td>Identifying the results in as much detail as possible, with respect to the benefits expected from this initiative, for women, men, and various groups of women and men (according to their age, social conditions, and so on).</td>
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<tr>
<td>Defining Desired/Anticipated Outcomes</td>
<td></td>
</tr>
<tr>
<td><strong>Component D</strong></td>
<td>Gathering information on the basis of the factors identified in Components B and C, by establishing goals for this collection of data and using all relevant sources.</td>
</tr>
<tr>
<td>Information gathering</td>
<td>The analysis and interpretation of the information gathered.</td>
</tr>
<tr>
<td><strong>Component E</strong></td>
<td>On the basis of Components B, C and D, proceed with various options.</td>
</tr>
<tr>
<td>Development and Analysis of Options</td>
<td>The examination of the negative and positive effects of each of the options on women and men, and the different groups of women and men.</td>
</tr>
<tr>
<td><strong>Component F</strong></td>
<td>Identifying the target audience.</td>
</tr>
<tr>
<td>Communications</td>
<td>The use of communication methods that are the most likely to reach the intended client base.</td>
</tr>
<tr>
<td><strong>Component G</strong></td>
<td>Identification of gender indicators.</td>
</tr>
<tr>
<td>Evaluation</td>
<td>Identifying what will be evaluated and by whom.</td>
</tr>
<tr>
<td></td>
<td>Follow-up...what should be adjusted or enhanced in accordance with the desired outcomes?</td>
</tr>
</tbody>
</table>

8.3 Currently the cornerstone of the Canadian Federal Plan for gender equality is the application of GBA on future policies and legislations. Other tools such as gender-disaggregated statistics and gender sensitive guidelines have been developed to support analysis however, government organisations are extremely diverse in their perspectives, level of knowledge, efforts and resources which makes the systematic implementation of GBA a challenge.
Snapshot of Canada Initiative

Salient Features

- There is a conscious decision for not having a separate focus on gender, but rather integrate it in other policy sections.
- The outside government Alternative Federal Budget (AFB) initiative focusses on gender issues. Parliamentary Budget Officer has been created as the result of advocacy by AFB.
- The focus is on taxation rather than expenditure.
- Starting 1995, the Alternative Federal Budgets prepared by AFB every year.
- Status of Women Canada (SWC) is a federal government organisation that promotes the full participation of women in the economic, social and democratic life of Canada.
- SWC interacts directly with the line departments to offer GBA support, in order to ensure that gender considerations are taken into account through the Memorandum to Cabinet and Treasury Board Submission process.

Key Lessons

- GBA is the key to provide evidence-based policy tool based on data and research and done by the SWC.
- The two five-year plans on gender equality, the Federal Plan for Gender Equality (1995-2000) and the Agenda for Gender Equality (2000-2005) was based on gender-based analysis.
- Privy Council Office (PCO) the secretariat for Cabinet has been providing GBA training to its policy officers since 2006 for assessing the proposals.


9 United Kingdom: Civil Society Initiative

9.1 The UK Women’s Budget Group (WBG) is one of the best known and most documented civil society groups working in the area of gender budgeting. Formed in 1989, the WBG brings together over 200 feminist economists, researchers, policy experts, trade unionists and activists to work towards a vision of a gender equal society in which women’s financial independence gives them greater autonomy at work, home, and in civil society. The work of the WBG is informed by the fundamental question, “Where are resources going, and what is their impact on gender equality?” The group’s responses to the national budget have become a hallmark of its work. Informed and strengthened by members’ work and research as academics, as well as by their experiences as public policy advocates the responses aim to be rigorous and representative of women’s needs, while at the same time exploiting current political opportunities. The analysis is a valuable tool to many, both inside and outside government.

9.2 The new government is also more open to consultations, to the extent that it now produces a pre-budget consultation paper in November each year that outlines the main policies and proposed changes.

9.3 Unlike many other gender budget exercises, the UK one focuses more on taxes and benefits than expenditure. This partly reflects the nature of budgets in the country, in that budget day itself focuses on taxes rather than on spending. Spending is announced later in the year, with

28 http://ywcacanada.ca/data/research_docs/00000127.pdf
29 Equality Responsive Budgeting, for Equality Commission by Sheila Quinn, March 2013
very little publicity and public interest. The focus on taxes and benefits also reflects the fact that these affect a far larger proportion of the British population than they do in developing countries.

9.4 The UK Women’s Budget Group influenced tax policy by convincing the government to grant the Child Tax Credit to the main caregiver, as opposed to the main breadwinner.

**Snapshot of UK Initiative**

**Salient Features**
- The UK GRB is an example of an initiative led by academics.
- It focuses on taxes and benefits rather than on expenditure.
- The introduction of GB in the UK is not a pure administrative process.
- Produces a pre-budget consultation paper that outlines the main policies and proposed changes.

**Key Lessons**
- The UK experience highlights the importance of civil society organisations and feminist activists. The Women’s Budget Group maintains strong links with parliamentarians, the women’s unit in government and the media as part of its continued strategy to influence the national budget.
- The publications of the Women’s Budget Group’s attempt to go deeper in questioning the economic framework of the Treasury and the Government.

10 **Tanzania: NGO-Driven Model**

10.1 The Gender Budgeting Initiative in Tanzania that began as an NGO process in 1997 has now been institutionalised within government with all line departments required to account for the gender responsiveness of their budgets.

10.2 The Tanzania Gender Networking Program (TGNP), an NGO concerned with facilitating the empowerment of women and the achievement of gender equality through training and outreach, information generation and dissemination, activism, lobbying and advocacy, together, with 20 other like-minded NGOs united under the Feminism Activism Coalition (FemAct), pioneered the Gender Budget Initiative (GBI) in 1997. To begin with TGNP undertook Gender Budgeting Research in 5 government ministries (e.g., Ministry of Finance, Ministry of Education & Culture, Ministry of Science, Technology & Higher Education, Ministry of Health and The President’s Office, Planning Commission. It also produced simpler version of some of the research and translated it into Kiswahili.

10.3 It was in the year 2000, that TGNP partnered with the Government and piloted institutionalisation of the GRB exercise in 6 ministries (Ministry of Health; Ministry of Education & Culture; Ministry of Agriculture & Food Security; Ministry of Water; Ministry of Regional Administration & Local Governments; Ministry for Community Development, Gender & Children Development; and Ministry of Finance), through own funding and support from SIDA and the Netherlands. The TGNP focus in the pilot ministries centred on, conduction of training for budget officers; facilitating budget officers in preparation of their sector budgets; and, development of gender budgeting checklist and mainstreaming tools for enabling the engendering process, basically facilitating Ministries to put gender into the new medium term expenditure framework (MTEF).

An institutionalised gender analysis in Tanzania secured a 3 per cent increase in budget allocations to the Ministry of Water for infrastructure projects that typically benefit women.31

10.4 Over a period of time, TGNP managed to influence the budget guidelines to incorporate gender

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30. Gender Budgeting Experiences from Tanzania, Edward Hiza Mhina (August 2007)
31. Increasing financial investment in women and girls through gender responsive budgeting, Róisín Hinds, 2014
issues. In the “Guidelines for the Preparation of The Medium Term Plan and Expenditure Framework for 2000/01-2002/3”, issued by the Planning Commission, the government directed its accounting officers in the ministries of: Community Development, Women Affairs and Children; Education and Culture; Health; Water, Energy and Minerals; Regional Administration and Local Government, who plan through the MTEF, to take certain outlined gender budgeting aspects into consideration. Guidelines for the Preparation of Medium Term Plan and Budget Framework for 2005/06 to 2007/08 continued with the emphasis on addressing cross cutting issues. The Guidelines jointly issued by the Ministry of Finance and the President’s Office, Planning Commission for the preparation of annual plan and budget for 2012/13 in the implementation of the 5-year development plan 2011/12-2015/16 mentions that the Government will continue to implement GRB in pilot MDAs (Ministries, Independent Departments and Executive Agencies) and LGAs (Local Government Authorities). In this regard, respective Accounting Officers are urged to:

(i) Identify the gender issues in their respective areas and address the identified gender gaps in their sectors;
(ii) Continue to build capacity of gender focal persons, budget and planning officers as well as budget committees on mainstreaming gender issues in their institutional plans and budgets;
(iii) Allocate resources to implement specific gender activities aimed at narrowing the identified gender gaps within their areas of jurisdiction;
(iv) Strengthen mechanism to monitor, track and evaluate gender performance indicators with a view to measuring effectiveness of interventions; and
(v) Support affirmative action geared towards women’s empowerment.

10.5 So far TGNP has worked with government mainly on macroeconomic planning. They have looked at how gender can be incorporated into the macroeconomic model of government. They have already succeeded in disaggregating the labour part of one of the models into male and female. But they have realised that the macroeconomic model will not be properly gender-sensitive until it reflects unpaid labour. And it can only reflect unpaid labour when time use data is available. A Time Use Survey advocated by TGNP was included as a module in the 2006 Integrated Labour Force Survey (ILFS) and was supported by Poverty Eradication Division of the Vice President’s Office which observed that the burden of unpaid work was largely and mostly borne by women.

### Salient Features

- The government- NGO collaboration approach is widely acclaimed as innovative and groundbreaking. They were able to learn from each other and capitalise on each other’s strengths.
- TGNP made up a team of a government official from the sector with a non-government researcher. In this way they reached key actors and built alliances.
- As Gender Budgeting has become a training requirement of the MTEF process, TGNP coalition has become the main resource of the government for the training.

### Key Lessons

- Difficult to ensure protection of CSO transformation agenda while drawing lessons and building new skills, as TGNP works very close with the government.
- Absence of systematic mechanisms for tracking impact through using outreach groups for feedback, poor reporting on contentious issues.
- Meeting expectations as role model.
- Partnership with Government and donor agencies may not be consistent.
11 Uganda: Parliamentary initiative with linkages to non-governmental organisations

11.1 Gender Budgeting in Uganda was first introduced by the Parliamentarian Women’s Caucus from which the Civil Society Organisation (CSO) Forum for Women in Democracy (FOWODE) was established in the 1990s. The government picked up the concept and integrated it as Gender and Equity Budgeting in its planning and budgeting processes in 2003-04. The Ugandan government uses the term Gender and Equity Budgeting rather than GRB. It was streamlined because of the introduction of the MTEF in the budgeting process.

11.2 The government of Uganda embraced Gender and Equity Budgeting in 2003/04 financial year as a collaborative initiative between Ministry of Gender Labour and Social Development (MGLSD) and Ministry of Finance, Planning and Economic Development (MFPED). Since the fiscal year 2004-05, the MFPED have continuously re-emphasised to make the budget more gender-responsive. The Budget Monitoring and Accountability Unit of the MoFPED introduced analytical tools for Lower Local Governments and a User’s Manual and Implementation Strategy guidelines to ensure that all sectoral ministries include gender equality in their plans and budgets. The guidelines have been revised in 2011.

11.3 To ensure that government meets its gender equality objectives, the Parliament has also introduced Certificate of Gender and Equity for every government institution or sector for presenting its plan, budget, policy statement, bill or loans for approval. As per the Public Finance Management Act, 2015, Section 9, each Accounting Officer shall, in consultation with the relevant stakeholders, prepare a Budget Framework Paper for the vote, taking into consideration balanced development, gender and equity responsiveness and shall submit the Budget Framework Paper to the Minister. It also mentions under Section 9(6) that The Minister shall, in consultation with the Equal Opportunities Commission, issue a certificate—

(a) certifying that the budget framework paper is gender- and equity- responsive; and

(b) specifying measures taken to equalise opportunities for women, men, persons with disabilities and other marginalised groups.

The use of Gender Equity Certificates will further promote substantial integration of gender, by inducing agencies to think about gender equality objective and respective activities and financial resources needed for implementation.

11.4 FOWODE is the driving force and the main advocate for promoting gender budgeting in Uganda, as such it is active at all stages of the budget process, but approval stage has received particular attention which also is significant in international comparison. FOWODE, provide briefings on gender equality issues and impacts of budgets to Parliamentarians, present alternative budgets and carry out advocacy activities with the Parliament and work in close cooperation with the Budget Office in Parliament.

11.5 FOWODE have also established Village (Parish) Budget Clubs (VBCs) at the lower local government level, as a local monitoring tool for government programmes and public expenditures. VBCs, wherever functional, act as a pressure group that provides space for community members especially women to develop agendas for influencing the local government process and plan, organize and mobilise other community members to demand for effective implementation of government programmes in their localities.

11.6 The Government of Uganda has piloted through a Local Government Development Programme a reward-penalty mechanism by which local government efforts in regard to gender mainstreaming are evaluated. The Ministry of Local Government (MoLG) in its assessment mechanism
Salient Features

- Distinct feature of GRB work in Uganda is the outstanding and longstanding role of civil society. Fowode has facilitated the change in contents and integration of gender dimensions in documents, tools and processes.
- The gender and equity analysis provide a good basis to understand the status of gender and equity budgeting and are also able to inform budget and planning officers on the challenges and the priorities in respective sectors.
- The Budget Act (2001) paved the way for a Parliamentary Budget Office (PBO), which conducts/ provides parliament with independent analysis of the budget and the economy including gender-sensitive analysis of the budget.
- Summaries of the sectoral reports are published as Issue Briefs and circulated to all MPs and local councillors.
- Introduction of the gender certificate is a crucial step in the direction that gender is not only an add-on but is mainstreamed in the budget process and budget itself.

Key Lessons

- Some sectors that are important have never really been a focus of analysis or have never been assessed.
- The analysis is on planned expenditures and not on actual expenditures.
- Sustaining partnership with the Government is a challenge especially for FOWODE who are the principle architect of the initiatives.

for the Local Development Grant provides incentives for local government performance in the form of financial rewards and penalties and gender equality having 8 indicators is one out of 19 assessment parameters. If local governments score 7 and higher out of a maximum of 10 points, they will be rewarded. If they have 5 points they remain static, and scores below 5 deserve penalty.12

12 Israel: Bottom Up Initiative Driven by NGO

12.1 GRB was introduced in Israel around 1994-95 by the Adva Center, a nonprofit organisation that aims to examine Israeli society from the perspective of equality and social justice. In 2004 the Adva centre created the “Women’s Budget Forum” (WBF) a network of feminist organisations that works together in order to mainstream a gender perspective into national and municipal budgets as well as into public policy. The analysis of WBF includes both revenues and expenditures. A gender analysis of the budget has been published since 1999 and has had a gradual and growing influence on Israeli public debate, on women’s local groups and feminist organisations, and on politicians and decision-makers. Once the idea of GRB was incorporated into the feminist discourse and promoted by a number of politicians and public officials, the WBF began to work also at the municipal level. It conducted courses on social economics and training in GRB for municipal advisors on the status of women, elected officials, local authority officials and local community leaders. Till date, hundreds of Jewish and Palestinian women participated in these courses and used GRB methods to improve their situation and that of their communities. In addition to its field activities, research and lobby, the WBF
joined in 2008 the EGBN and invited experts from Sweden and Berlin to discuss their experience with gender mainstreaming and gender budgeting.

12.2 The cumulative effect of research, lobby, public discussion through the media and grassroots actions resulted in:

i) the Research and Information Center of the Parliament publishing its own document describing the gender implications of the national budget

ii) an amendment to the Law of Statistics that requires all statutory agencies to gather, analyse and publish gender disaggregated and approval by the Parliament and

iii) the establishment of a Committee for Gender Budgeting at the Finance Ministry’s budgeting department in 2014 to examine the implementation of gender mainstreaming into the national budget and the submission of a proposed law mandating gender budgeting at the national level.

12.3 After seven months of work, the committee recommended that the national government implement gender analysis of every budget line in all of the government ministries. In addition, the committee recommended that the State Revenues Administration analyse and present the gender implications of the state’s revenues.32

### Snapshot of Israeli Initiative

**Salient Features**

- WBF has had a significant influence on Israeli economic discourse and policy analysis.
- Initiatives on gender budgeting are being conducted at the national and at the local levels.
- WBF’s on-going activities contributed to the formation of a Committee on Gender Budgeting at Ministry of Finance.

**Key Lessons**

- Downsizing the government’s role in the economy; set growth as the main goal of economic policy; and assign the leading role of economic growth to the business sector, rather than the government.
- The ongoing Israeli occupation of Palestinian territories, which has a great impact on the region’s economy.
- Defense budget continues to play a central role in Israeli’s economy, and less on social services.
- The influence of the WBF on economic policy is limited and is reflected mainly in increasing the government’s transparency and data collection rather than in changing policy planning and practices.

*Source: GRB as a Tool for Social Change: Lessons from the Israeli Experience*

### 13 South Africa: A multi-stakeholder exercise

13.1 Launched immediately following the dismantling of Apartheid, South African Women’s Budget initiative (WBI) continues to be one of the oft-cited experiments in the world. The WBI was introduced officially when a woman Member of Parliament, Pregs Govender raised the issue of analysing budgets from a gender perspective soon after the elections in 1994. WBI, established in 1995, was a collaborative effort of Parliamentarians (Gender and Economic Policy Group of the parliamentary Committee on Finance) and two nongovernmental organisations (NGOs)—the Institute for Democracy in South Africa (IDASA) and the Community Agency for Social Enquiry (CASE). The South African Government’s response to WBI has been positive. One of the reasons as cited by Ms. Govender has been the election of women to almost 30% of seats in the post apartheid parliament. In 1996, the Committee on the Status and Quality of Life of Women replaced the Joint Committee of Finance and became the official partner of WBI. From 1996 to 2000, a “women’s budget” was prepared annually. By

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1998, all 26 votes of the government were analysed. The initiative was expanded to the local government level, donor funding, revenue and intergovernmental relations.

13.2 The WBI initiative came to a complete halt in 2000 when key people departed. As this was an initiative outside the government, it had less influence over government policy. The WBI also required a broader participatory base to reduce the level of dependency on a few political leaders or motivated individuals.

13.3 In a bid to institutionalise the Gender Budgeting initiative in national, provincial and local government, The Motsepe Foundation has recently collaborated with the Ministry of Women, Children and People with Disabilities (MWCPD). This collaborative initiative includes national and provincial governments, development partners, policy-makers, parliamentarians, gender focal groups, women and non-governmental organisations as well as other key stakeholders. The budgets and policy frameworks of four departments – Health, Trade and Industry, Agriculture, Forestry and Fisheries, and Energy – have also developed an integrated mainstreaming framework, as well as sector-specific monitoring and evaluation strategies to monitor progress made in realising women’s rights and empowerment. They have also developed a quarterly reporting tool to determine trends and progress or regression.

13.4 The National Assembly has approved the Women Empowerment and Gender Equality (WEGE) Bill in March 2014. The bill affirms the commitments to the promotion of gender equality and prohibition of discrimination on the basis of gender. There are specific clauses to accelerate the progress made for...

Snapshot of South African Initiative

Salient Features

- Comprising of Parliamentarians and civil society organisations, the initiative was seen as non or extra-governmental with a clear understanding of the specific roles of MPs and CSOs for research and advocacy.
- The initiative was not confined to economists but as an interdisciplinary approach.
- There was a clear policy of integrating gender analysis with other axes of disadvantage such as race, class, geographical area etc.
- Concrete efforts were made to make the analysis accessible to general population. A Money matters series was published which produced simplified and shortened information covering the analysis. A set of workshop materials was also developed.
- Feminists in non government organisations started using GRB to advocate for better allocations for ending violence against women, poverty and HIV/AIDS.
- Gender-disaggregated information was made available.

Key Lessons

- The initiative ended in 2000. Although a whole host of factors contributed to this, but one of the main reasons that directly influenced the process was departure of key players during the initial years of 2000. Lack of political will, government leadership and resignation of the GRB champion – Pregs Govender greatly influenced the initiative.
- Further, there was a shift in the macroeconomic framework from a more progressive policy to that of job creation and economic growth where there was very little focus on gender.

Similar models: Tanzania, Uganda

Source: Budlender (2002); Khan (2014)

35 Revised Gender Bill to go to Cabinet http://www.southafrica.info/services/rights/gender230513b.html#VUmqYFqko.
the empowerment of women with disabilities and women in rural areas. It also specifically provides for a minimum of 50% representation and meaningful participation of women in decision-making structures including in corporate Boards in South Africa; on religious and traditional councils and in political parties. The bill is now soliciting comments through the National Council of Provinces, where further consultations are expected to take place at grassroots level across all provinces. The bill is proposed to be enacted in 2015. This Bill, once enacted, will become a powerful instrument to advance the objectives of gender equality and women empowerment in South Africa.

**14 Conclusion**

14.1 The country experiences presented in the following section can be useful for learning purposes and in illustrating diverse nature of different initiatives. The important lessons that emerge from the country experiences are as follows:

i) The success of gender budgeting initiatives depends on the broader political context.

ii) Gender budgeting needs strong alliances of key stakeholders, such as Parliament, NGOs, civil society, academics and media. Each category brings skills and visions to the budgeting process. The role of the Ministry of Finance is immense in opening up the budget process so that representatives and citizens can participate more fully in shaping budgets.

iii) A Budget Office in Parliament, the use of Gender Equity Certificates, Pre-budget consultation paper or Budget Framework Papers are some useful tools in engendering the budget process.

iv) Gender Budgeting covers both expenditure and revenue.

v) Technical expertise in budget analysis is essential for gender advocates while capacity building on gender budgeting and on general budgeting principles is essential for budget officers, parliamentarians and civil society.

vi) The availability of adequate sex-disaggregated data is an important success factor.

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Annexures
Gender concepts

Sex: The biological difference between men and women, boys and girls – the physical attributes with which we are born.

Gender: Culturally and socially constructed roles, responsibilities, privileges, relations and expectations of men, women, boys and girls. Gender is not another word for women. Gender is also not another word for sexual difference.

Gender roles: The different tasks and responsibilities and expectations that society defines and allocates to men, women, boys and girls. These are not necessarily determined by biological differences and therefore can change with time and in different situations.

Gender bias: An approach that treats boys and girls differently. For instance differential treatment seeking behaviour in case of illness.

Gender equitable: An approach that results in just/fair treatment of women and men, and recognition and appreciation of both women’s and men’s potential. For instance giving bicycles to girls to enable them to travel to a distant school and thereby reduce gender gaps in the drop-out rate.

Gender mainstreaming: The process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in any area and at all levels. It is a strategy for making the concerns and experiences of women as well as of men an integral part of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres, so that women and men benefit equally, and inequality is not perpetuated. The ultimate goal of mainstreaming is to achieve gender equality.

Gender neutral: An approach to planning and policy making that assumes that the impact on women, men, girls and boys as if they were part of one homogeneous group. For instance, although men are usually taller than women, fixing the height of the podium in conference halls on the basis of the height of men.

Practical gender needs: Needs which are related to satisfying basic and material needs of women and men, girls and boys for their day-to-day survival, and which do not change gender patterns. For instance public provisioning of water inside the home or providing access to creche facilities at the workplace.

Strategic gender needs: Needs that are related to changing the situation of marginalised people, especially women. Strategic needs may include training women to become Mates at MGNREGA worksites or giving registering land in the name of women and men as with joint pattas or addressing issues of domestic violence, legal rights, equal wages, and women’s control over resources.

Gender gap: Differences between men and women in levels of achievement or access. This could for example be access to education or health care and treatment services or differentials in wages paid to women and men. These differentials may result from customary practices, religious biases, social assumption, myths or taboos, among others.

Gender discrimination: Where one gender is favoured and the other becomes disadvantaged e.g. sex selective abortion.

Gender oppression: Where one gender dominates the other unjustly or even cruelly. For instance, domestic violence, rape, sexual harassment.

Gender stereotyping: The assignment of roles, tasks and responsibilities to a particular gender on the basis of preconceived prejudices. For instance the assumption that masons can only be men or that nurses are necessarily women.

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Linking the Gender Budget Statement and r Fd to Bridge Gender Gaps: the case of the department of Sports

Ministry of Youth Affairs and Sports had a scheme titled National Championship for Women that was listed in Part A of the Gender Budget Statement 2011-12. A demand for grant of Rs 1.10 crore was mentioned for the preceding year 2010-11. However there was no allocation against this head in Part A of the Statement for 2011-12. Department of Sports did not report any demand for grants in the Gender Budget Statement in either Part A or Part B of Gender Budget Statement for the year 2011-12.

The RFD document for the Department of Sports for 2011-12 listed increased participation of women and the disabled in sports as one of its objectives. The success indicator for this was Participation of women in sports events leading upto National Championship for women. The Target Value for this was 90000 women. The RFD indicated that the National Championship for Women scheme had been merged with a scheme called PYKKA (Panchayat Yuva Krida aur Khel Abhiyan). Since clear targets were set for women, this could have been reported in the GBS. Further, while several other schemes of the Department including nurturing of the identified talent pool, etc., include women, the gender dimension of these schemes was neither reported in the RFD nor in the GBS for 2011-12. The Department’s Mission for RFD 2012-13 had four success indicators for women and girls. These are:

- Women participants in sports competitions held under PYKKA with a target of reaching 90,000 women;
- Women participants in sports competitions held for National Championship for Women with a target of reaching 2 lakh women;
- Residential and non-residential women athletes trained at SAI Centres with a target of reaching 4000 women; and
- Women trainees in the National Coaching camps with a target value of 800 women.

While this is a step forward from RFD 2011-12, the Department of Sports could additionally consider identifying the barriers that prevent women from using Sports infrastructure and suggest mechanisms to address these barriers so as to enable more women and girls to use nationally created infrastructure and lead healthier lives. Further, the initiatives that have been reported in RFD 2012-13 could easily be reflected in the Gender Budget Statement and in the Outcome Budget. Establishment of linkages between policy documents compiled by the Government can play a role in effectively bridging gender gaps.

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Annexure 2

The Five-Step Framework for Gender Budgeting:
An Illustration Based on Scheme for Legal/Financial Assistance to Indian Women Deserted/Divorced by their NRI Husbands

Step 1: Situation analysis
There were several reports of victimisation and distress of women due to fraudulent marriages with NRI men followed by desertion either in India or in a foreign county.

Step 2: An assessment of the extent to which the sector’s policy addresses the gender issues and gaps described in the first step
Government responded to these reports and to questions raised in Parliament regarding whether any action had been taken by Government to redress the plight of the Indian women and in 2007 the Ministry of Overseas Indian Affairs (MOIA) started a scheme for giving legal/financial assistance to Indian women deserted by their overseas Indian/foreigner husbands. The purpose was to provide some financial assistance for obtaining counselling and legal services through credible Indian Women’s Organisations/Indian Community Associations/NGOs empanelled with the Indian Missions in specific countries.

Step 3: An assessment of the adequacy of budget allocations to implement the gender-sensitive policies and programmes identified in step 2
The amount of assistance is limited to only US$ 3000 per case for developed countries and US$ 2000 per case for developing countries and is released to the empanelled legal counsel of the applicant or Indian Community Association/Women’s organisation/NGO concerned to enable it to take steps to assist the woman in documentation and preparatory work for filing the case. So far 27 (twenty-seven) NGOs have been empanelled by the Indian Missions/Posts abroad to provide the assistance. The Outlay was Rs. 75 lakh in 2012-13 for 18 cases. Of this an amount of Rs. 65 lakh was released to the NGOs/Indian Women Organisation for disbursement to deserted Indian women towards initial assistance for legal costs. The funding may not be sufficient for high legal cost in some countries.

Step 4: Monitoring whether the money was spent as planned, what was delivered and to whom
The process is overseen by the Indian Mission. However independent evaluations will be useful.

Step 5: An assessment of the impact of the policy/programme/scheme and the extent to which the situation described in step 1 has changed.
The scheme has been revised with effect from 30th November, 2011 and its scope has been widened to include marriages solemnised in India or overseas, with an Indian or foreign husband. Besides, the quantum of assistance under the scheme has been almost doubled.

While the scheme is innovative in linking the distressed woman to the Indian Mission and to local NGOs, it needs to be noted that the scheme provides only legal support and that too, may be inadequate in several countries. Support for the many other needs of women in distress may be explored through NRI networks.


*****
checklists

Checklist I for Gender Specific Expenditure


Suggested steps that may be undertaken by these various Ministries/Departments who are running programmes/schemes of a gender-specific nature i.e. where the targeted beneficiaries are primarily women are as follows:

a) Planning and Budgeting
i) List of schemes and programmes which are gender-specific
ii) Briefly indicating activities undertaken under the programme for women
iii) Indicating expected output indicators like number of women beneficiaries, increase in employment of women, post project increase in resources/income/skills etc.
iv) Quantifying allocation of resources in annual budget and physical targets thereof
v) Assessing adequacy of resource allocation in terms of population of targetted beneficiaries that need the concerned schematic intervention, the trend of past expenditure etc.

b) Performance Audit
i) Reviewing actual performance - physical and financial vis-a-vis the annual targets and identifying constraints in achieving targets (like need for strengthening delivery infrastructure, capacity building etc.)
ii) Carrying out reality check - Evaluation of programme intervention, incidence of benefit, identifying impact indicators like comparative status of women before and after the programme etc.
iii) Compiling a trend analysis of expenditure and output indicators and impact indicators.

b) Future Planning and Corrective Action
i) Addressing constraints identified from step (i) under performance audit above.
ii) Establishing requirement of Resources in terms of population of targeted beneficiaries/magnitude of perceived problems like IMR, MMR, literacy ratio etc.
iii) Reviewing adequacy of resources available – financial and physical like trained manpower etc.
iv) Planning for modification in policies and/or programmes/schemes based on results of review.

Checklist II for Mainstream Sectors

Mainstream sectors like Defence, Power, Telecom, Communications, Transport, Industry, Commerce etc. may consider adopting the following checklist to determine the gender impact of their expenditure.

i) List of all programmes entailing public expenditure with a brief description of activities entailed.
ii) Identifying target group of beneficiaries/users.
iii) Establishing whether users/beneficiaries are being categorised by sex (male/female) at present and if not to what extent would it be feasible.
iv) Identify possibility of undertaking special measures to facilitate access of services for
women - either through affirmative action like quotas, priority lists etc. or through expansion of services that are women-specific like all-women police stations, women’s special buses etc.

v) Analysing the employment pattern in rendering of these services/programmes from a gender perspective and examining avenues to enhance women’s recruitment.

vi) Focus on special initiatives to promote participation of women either in employment force or as users.

vii) Indicating the extent to which women are engaged in decision-making processes at various levels within the sector and in the organisations and initiating action to correct gender biases and imbalances.

These exercises can be commenced by each Ministry/Department of the Government, to start with, for a few select programmes/schemes which may be selected either in terms of their perceived gender impact, or the selection can be based on considerations of heaviest budget allocation. Based on the result of carrying out the above steps, the gender budgeting exercise may be institutionalised in the manner detailed in checklist.
check List I:
An Illustration based on the National Social Assistance Programme

A. Planning and Budgeting

1) **Name of the Scheme**: National Social Assistance Programme

2) **Activities undertaken** under the programme for women (and men) include.
   - Identification of eligible beneficiaries
   - Processing of applications
   - Organisation of Gram Sabha or Mohalla Sabha for disbursing the funds if beneficiaries do not have bank/post office accounts
   - Disbursement of funds to the accounts and beneficiaries
   - Information systems for tracking of beneficiaries and fund flows

3) **Expected Output indicators**
   - Total number of women (and men) who have benefited from NSAP (different sub-schemes) are given below.

<table>
<thead>
<tr>
<th>Scheme</th>
<th>No. of beneficiaries reported</th>
</tr>
</thead>
<tbody>
<tr>
<td>Old Age Pension</td>
<td>20836592</td>
</tr>
<tr>
<td>Widow Pension</td>
<td>4879915</td>
</tr>
<tr>
<td>Disability Pension</td>
<td>976713</td>
</tr>
<tr>
<td>Family Benefit</td>
<td>184608</td>
</tr>
<tr>
<td>Annapurna</td>
<td>639125</td>
</tr>
</tbody>
</table>


Note: Data for Old Age Pension, Disability Pension etc., is not sex-disaggregated
The scheme is not reported in the Gender Budgeting Statement

4) **Quantify allocation of resources** in annual budget and physical targets thereof for the year 2012-13.

<table>
<thead>
<tr>
<th>Scheme</th>
<th>Allocation</th>
<th>Total Release</th>
<th>Total Expenditure (Rs in lakh)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grand Total</td>
<td>961450.78</td>
<td>911245.86</td>
<td>585711.04</td>
</tr>
</tbody>
</table>


Since expenditure is significantly less (only 64%) than the amount released, this implies that many of those who were to receive pensions did not receive it.

5) **Assessing adequacy of resource** allocation in terms of population of targeted beneficiaries that need the concerned schematic intervention, the trend of past expenditure etc.

Determination of adequacy requires data with regard to the number of old persons, widows, disabled, etc. who are eligible for pension. This data needs to be estimated.

B. Performance Audit

6) Reviewing actual performance—physical and financial vis-a-vis the annual targets and **identifying constraints** in achieving targets (like need for strengthening delivery infrastructure, capacity building etc.)
- Errors of exclusions
- Significant delay in receiving pensions
- Time taken in processing of applications

7) Carrying out **reality check - Evaluation of programme intervention**, incidence of benefit, identifying impact indicators like comparative status of women before and after the programme etc.

- This requires evaluation studies to be conducted
- Conduct evaluation studies

8) Compile a trend analysis of expenditure and output indicators and impact indicators.

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Release (in Rs. lakh)</th>
<th>Total Expenditure (in Rs. lakh)</th>
<th>No. of beneficiaries reported</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Old Age Pension</td>
</tr>
<tr>
<td>2012-13</td>
<td>911245.86</td>
<td>585711.04</td>
<td>20836592</td>
</tr>
<tr>
<td>2011-12</td>
<td>659646.95</td>
<td>618867.40</td>
<td>21384404</td>
</tr>
</tbody>
</table>

*Source: Annual Reports 2012-13 and 2013-14, Ministry of Rural Development.*

Impact indicators would need to be estimated. These could include for example, reduction in financial dependence of the beneficiaries, survival with dignity, reduction in debt etc.

C. **Future Planning and Corrective Action**

9) **Addressing constraints** identified from step (vi) above.

- Mechanisms for Grievance Redressal
- Financial and Social Audit
- Identification and Enrolment Camps for confirming eligibility of beneficiaries
- Need for dedicated staff for effective implementation of NSAP

10) Establishing requirement of Resources in terms of population of targetted beneficiaries/magnitude of perceived problems like IMR, MMR, literacy ratio etc.

- Data is needed on the number of women who are widows and BPL or old and BPL etc. to determine the requirement of resources for NSAP

11) Reviewing **adequacy of resources** available – financial and physical like trained manpower etc.

- This depends on item 10 above. As recommended by the Task Force set-up by the Ministry of Rural Development to Review NSAP in Phase-I the total financial outlay required would be Rs. 14369 crore in 2013-14 i.e. an additional Rs. 5207 crore. Coverage would increase to an additional 64 lakh beneficiaries

12) Planning for **modification in policies and/or programmes/schemes** based on results of review.

- More realistic estimates of pension amounts
- Index the rates of all pension to the annual rate of inflation as recommended by the Task Force
- Ensure regularity in receipt of pension.

****
### Annexure 6

**List of 57 Ministries/departments which have set up Gender Budget cells**

<table>
<thead>
<tr>
<th>S. No.</th>
<th>GBCs set up by Ministries/Departments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Department of Agriculture &amp; Cooperation</td>
</tr>
<tr>
<td>2</td>
<td>Department of Biotechnology</td>
</tr>
<tr>
<td>3</td>
<td>Department of Chemicals &amp; Petrochemicals</td>
</tr>
<tr>
<td>4</td>
<td>Ministry of Civil Aviation</td>
</tr>
<tr>
<td>5</td>
<td>Department of Coal</td>
</tr>
<tr>
<td>6</td>
<td>Department of Commerce</td>
</tr>
<tr>
<td>7</td>
<td>Ministry of Culture</td>
</tr>
<tr>
<td>8</td>
<td>Department of Consumer Affairs</td>
</tr>
<tr>
<td>9</td>
<td>Department of Development of North-Eastern Region</td>
</tr>
<tr>
<td>10</td>
<td>Ministry of Drinking Water Supply and Sanitation</td>
</tr>
<tr>
<td>11</td>
<td>Ministry of External Affairs</td>
</tr>
<tr>
<td>12</td>
<td>Department of School Education &amp; Literacy</td>
</tr>
<tr>
<td>13</td>
<td>Ministry of Environment and Forests</td>
</tr>
<tr>
<td>14</td>
<td>Department of Fertilizers</td>
</tr>
<tr>
<td>15</td>
<td>Department of Food &amp; Public Distribution</td>
</tr>
<tr>
<td>16</td>
<td>Department of Industrial Policy &amp; Promotion</td>
</tr>
<tr>
<td>17</td>
<td>Ministry of Information and Broadcasting</td>
</tr>
<tr>
<td>18</td>
<td>Ministry of Electronics and Information Technology</td>
</tr>
<tr>
<td>19</td>
<td>Department of Heavy Industry</td>
</tr>
<tr>
<td>20</td>
<td>Department of Health and Family Welfare</td>
</tr>
<tr>
<td>21</td>
<td>Ministry of Home Affairs</td>
</tr>
<tr>
<td>22</td>
<td>Department of Justice</td>
</tr>
<tr>
<td>23</td>
<td>Legislative Department</td>
</tr>
<tr>
<td>24</td>
<td>Ministry of Labour &amp; Employment</td>
</tr>
<tr>
<td>25</td>
<td>Department of Legal Affairs</td>
</tr>
<tr>
<td>26</td>
<td>Ministry of Mines</td>
</tr>
<tr>
<td>27</td>
<td>Ministry of New and Renewable Energy</td>
</tr>
<tr>
<td>28</td>
<td>Ministry of Earth Sciences</td>
</tr>
<tr>
<td>29</td>
<td>Ministry of Overseas Indian Affairs</td>
</tr>
<tr>
<td>30</td>
<td>Ministry of Panchayati Raj</td>
</tr>
<tr>
<td>31</td>
<td>Ministry of Petroleum and Natural Gas</td>
</tr>
<tr>
<td>32</td>
<td>Department of Posts</td>
</tr>
<tr>
<td>33</td>
<td>Ministry of Power</td>
</tr>
<tr>
<td>34</td>
<td>Ministry of Rural Development</td>
</tr>
<tr>
<td>35</td>
<td>Department of Science and Technology</td>
</tr>
<tr>
<td>36</td>
<td>Department of Higher Education</td>
</tr>
<tr>
<td>37</td>
<td>Ministry of Micro, Small and Medium Enterprises</td>
</tr>
<tr>
<td>38</td>
<td>Ministry of Social Justice &amp; Empowerment</td>
</tr>
<tr>
<td>39</td>
<td>Department of Scientific &amp; Industrial Research</td>
</tr>
<tr>
<td>40</td>
<td>Ministry of Shipping</td>
</tr>
<tr>
<td>41</td>
<td>Ministry of Statistics and Programme Implementation</td>
</tr>
<tr>
<td>42</td>
<td>Department of Telecommunications</td>
</tr>
<tr>
<td>43</td>
<td>Ministry of Textiles</td>
</tr>
<tr>
<td>44</td>
<td>Ministry of Tourism</td>
</tr>
<tr>
<td>45</td>
<td>Ministry of Tribal Affairs</td>
</tr>
<tr>
<td>46</td>
<td>Department of Urban Development</td>
</tr>
<tr>
<td>47</td>
<td>Ministry of Housing and Urban Poverty Alleviation</td>
</tr>
<tr>
<td>48</td>
<td>Ministry of Women and Child Development</td>
</tr>
<tr>
<td>49</td>
<td>Ministry of Water Resources, River Development and Ganga Rejuvenation</td>
</tr>
<tr>
<td>50</td>
<td>Ministry of Youth Affairs &amp; Sports</td>
</tr>
<tr>
<td>51</td>
<td>Ministry of Defence (DRDO)</td>
</tr>
<tr>
<td>52</td>
<td>Ministry of Corporate Affairs</td>
</tr>
<tr>
<td>53</td>
<td>Ministry of Steel</td>
</tr>
<tr>
<td>54</td>
<td>Ministry of Minority Affairs</td>
</tr>
<tr>
<td>55</td>
<td>Ministry of Food Processing</td>
</tr>
<tr>
<td>56</td>
<td>Department of Animal Husbandry, Dairying and Fisheries</td>
</tr>
<tr>
<td>57</td>
<td>Department of Revenue</td>
</tr>
</tbody>
</table>
charter for Gender Budgeting cells

Department of Expenditure, Ministry of Finance
8th March 2007

Gender Budgeting Cells in various Ministries were set up with the intention of implementation and committing to various Gender Responsive Budgeting (GRB) initiatives with the objective of influencing and effecting a change in the Ministry’s policies, programmes in a way that could tackle gender imbalances, promote gender equality and development and ensure that public resources through the Ministry budget are allocated and managed accordingly.

Gender Responsive Budgeting or Gender Budgeting, as it is more commonly known, is a means of ensuring that public resources are allocated in an equitable way so that the most pressing needs of specific gender groups are satisfied. GRB initiatives do not seek to create separate budgets to address women’s gender concerns. Instead they seek to view the Government Budget from a gender perspective in order to assess how it will address the different needs of women.

With the objective of facilitating the integration of gender analysis into the Government budget, this charter for the Gender Budgeting Cells is being drawn up for guidance and implementation by all Ministries/Departments.

Composition of Gender Budgeting Cells

The Gender Budgeting Cell should comprise a cohesive group of senior/middle level officers from the Plan, Policy, Coordination, Budget and Accounts Division of the Ministry concerned. This group should be headed by an officer not below the rank of Joint Secretary. The functions and working of the GRB may be reviewed at least once a quarter at the level of Secretary/Additional Secretary of the Department.

Functions of Gender Budgeting Cells

The Gender Budgeting Cell may set for itself, specific quarterly/half yearly/annual targets to be achieved in terms of the following suggested areas of work.

1) Identification of a minimum of 3 and maximum of 6 largest programmes (in terms of budget allocation) implementation by the Ministry and the major Sub-Programmes thereunder, with a view to conducting an analysis of the gender issues addressed by them.
   - This is to be facilitated by describing the current situation with respect to the Sub-Programme (using disaggregated data in terms of beneficiaries as much as possible) and describing the activities for achieving the given output.
   - Output indicators may be identified for measurement against performance in the coming year.
   - Activities targeted at improving the situation of women under these programmes may be highlighted. In this regard, an assessment may be made of the extent to which sectoral policies address the situation of women, whether budget allocation are adequate to implement the gender responsive policy; monitoring whether the money was actually spent as planned, what was delivered and to whom; and whether the policy as implemented changed the situation described, in the direction of promoting/achieving greater gender equality.
   - Results of this analysis may be included as an annex titled “Gender Responsive Budgeting Initiative” in the Ministry’s Outcome/Performance Budget for the year.
Gender Budgeting Cells of such Ministries/Departments which have identified programmes where 100% of the budgetary allocation for the scheme is earmarked to benefit women, may undertake a similar analysis as described above. Results of this analysis may also be included in the Ministry’s Department’s Outcome/Performance budget for the year.

2) Conducting/Commissioning Performance audit (at the field level wherever possible) for reviewing the actual physical/financial targets of the programme, the constraints if any, in implementation, the need for strengthening delivery systems, infrastructure/capacity building etc.

3) Organising meetings/discussions/consultations with GBCs of related departments within the Ministry, field level organisation/civil society groups/NGOs working in the sector for exchanging ideas and getting feedback on the efficacy of sectoral policies and programmes.

4) Suggesting further policy interventions based on findings of the above.

5) Participating in and organising Training/Sensitisation/Capacity Building workshops for officials, concerned with formulation of policy/programme implementation & budget and accounts at the Ministerial level and also in the implementing agencies/attached/subordinate offices and organisations under the administrative control of the Ministry.

6) Apparently “gender neutral” programmes are not necessarily gender neutral in the impact they have, when seen through gender lens. Hence, in sectors like Defence, Power, Telecom, Communications, Transport and Industry, etc. GBCs may undertake an exercise to identify the possibility of undertaking initiatives/special measures to facilitate/improve access to services for women and their active participation in the decision making process at various levels.

7) Disseminate best practices followed by those Divisions of the Department/Ministry implementing schemes, which have done good work in analysing the schemes/programmes from gender perspective which have brought about changes in policy/operational guidelines.

8) Prepare a Chapter on Gender perspective related to the Sector/Service covered by the Ministry and the impact of the existing policies/programmes and resources employed in meeting the specific needs of women for reflection in the Ministry’s Outcome/Performance Budget.

*****
Annexure 8

Budgeting for Gender equity: Strategic Framework of Activities

a) Quantification of allocation of resources for women in the Union, States and Local Administration budgets and expenditure thereof.

b) Refining and standardizing methodology and development of tools
   - Trend Analysis
   - Analysis of change in pattern, shift in priorities in allocation across clusters of services etc
   - Variations in allocation of resources and actual expenditure
   - Adherence to physical targets
   - Gender Audit of policies of the Government- monetary, fiscal, trade etc. at the Centre and State levels
   - Research and micro studies to guide macro policies like credit policy, taxes etc
   - Identification of gender impact of policies/interventions viewed as gender neutral
   - Micro studies to identify need for affirmative action in favour of women towards correcting gender imbalances
   - Impact assessment of various schemes in the Union and State budgets
   - Micro studies on incidence of benefits
   - Analysis of cost of delivery of services

c) Analyzing programmes, strategies, interventions and policy initiatives from the perspective of their impact on status of women as reflected in important Macro Indicators like literacy, MMR, participation in work force
   - e.g. - analysis of substance and content of various interventions directed at health of women and correlate the same with indicator like MMR to establish need for corrective action in formulation of scheme/ approach.

d) Institutionalizing the generation and collection of gender disaggregated data
   - Developing MIS for feedback from implementing agencies
   - Inclusion of new parameters in data collection in Census and surveys by NSO, CSO etc

e) Consultations and Capacity building
   - Collation of research and exchange of best practices
   - Developing methodologies and tools for dissemination
   - Forums and Partnerships amongst experts and stakeholders.

g) Review of decision making processes to establish gender equity in participation- review of extant participation of women in decision making processes and to establish processes and models aimed at gender equity in decision making and greater participation of women.
   - Formulation and reflection of satellite accounts to capture the contribution of women to the economy by way of their activities in areas that go unreported like care economy, unpaid work

*Source: GB Handbook for Govt of India Ministries & Departments, MWCD 2007, p. 13*
Gender Budgeting Initiatives—central Ministries

Social Sector

1. Ministry of Health and Family Welfare

The Department of Health and Family Welfare has set up a Gender Budget Cell headed by Economic Adviser in 2011 under the Bureau of Planning. The Department also reflects schemes and programmes under the Gender Budget Statement. In 2015-16, 24 schemes amounting to Rs. 9977.82 crore have been reflected in Part B of the Gender Budget Statement. However, the programmes of the Department tend to have a strong maternal bias, prioritising service delivery to mothers or women of reproductive age though there is scope for many gender-responsive activities. Health challenges falling outside the purview of reproductive health do not specifically address gender issues, such as men’s and women’s differential access to services. Some of the activities which have provided for the nutrition for girls, adolescent and pregnant women at crèches; encouraging hospital deliveries; provision of antenatal and emergency obstetric care, and gender sensitisation of health personnel is as follows:

**Janani Suraksha Yojana (JSY)** was launched in April 2005, to enable women especially from the vulnerable sections of the society to access institutional delivery. The number of beneficiaries under the scheme has increased manifold i.e. from 7.38 lakh in 2005-06 to 1.05 crore in 2013-14.

Government of India has launched **Janani Shishu Suraksha Karyakaram (JSSK)** in 1st June, 2011 to eliminate out of pocket expenditure for pregnant women and sick newborns on drugs, diet, diagnostics, user charges, referral transport, etc. The scheme entitles all pregnant women delivering in public health institutions to absolutely free and no expense delivery including Caesarean section. Under this scheme, pregnant women are entitled to free drugs and consumables, free diagnostics, free blood wherever required, and free diet up to 3 days for normal delivery and 7 days for C-section. This initiative also provides for free transport from home to institution, between facilities in case of a referral and drop back home. Similar entitlements have been put in place for all sick newborns accessing public health institutions for treatment till 30 days after birth. This has now been expanded to cover the complications during ANC, PNC and also sick infants.

The process of **Maternal Death Review (MDR)** has been institutionalised across the country both at facilities and in the community to identify not only the medical causes but also some of the socio-economic cultural determinants as well as the gaps in the system which contribute to the delays causing such deaths. **Web-Enabled Mother and Child Tracking System (MCTS)** is being implemented to register and track every pregnant woman, neonate, infant and child by name for quality ANC, INC, PNC, FP, Immunisation services.

2. Department of Higher Education

The Gender Budget Cell of the Department of Higher Education set up in 2012 is headed by Director (EAD) and the Department also reflects schemes and programmes under the Gender Budget Statement. In 2015-16, 24 schemes amounting to Rs. 7446.34 crore have been reflected in Part B of the Gender Budget Statement. The Department has taken many initiatives to bridge the gap in education between boys and girls. Some of the initiatives with regard to women/benefitting women are reflected below.
**UDAAN** is an initiative of the Central Board of Secondary Education (CBSE) to enable disadvantaged girl students and other students from SC/ST & minorities to transit from school to post-school professional education especially in Science and Math. The first flight of UDAAN is to address lower enrolment of girls in engineering colleges which is currently about 23% girls as against 77% of boys. It aims to reduce the quality gap between school education and engineering education entrance systems by focusing on the three dimensions - curriculum design, transaction and assessment.

Other schemes benefitting women are the UGC run new scheme **Swami Vivekananda Single Girl Child Scholarship** for Research in Social Sciences. Under the scheme 300 scholars are provided Junior Research Fellowship @ Rs. 8,000/- — 10,000/- per month. UGC is also implementing **Post Graduate Indira Gandhi Scholarship** for single girl child with purpose of supporting higher education through scholarship to such girls who happen to be only child in her family. The scheme is applicable to students up to the age of 30 years for non-professional courses only at P.G. level. The value of scholarship amount is Rs. 2, 000/- p.m. (for a period of 10 months in the year) for two years only i.e. full duration of a PG programme. The UGC also provides **Post Doctoral Fellowship to the unemployed women candidates** holding Ph.D. degree in their respective subject areas, with an aim to accelerate the talented instincts of the women candidates to carry out the advanced studies and research. This is commendable as most often women have break in their careers due to motherhood and family responsibilities. This initiative helps women re-enter into their research area, thereby contributing to larger social cause.

Further, in order to achieve the goal of enhancing the educational status of women, UGC has been providing financial support on a cent per cent basis for construction of hostels for women and other related infrastructural facilities in colleges. The support varies from Rs. 60.00 lakh to Rs. 2.00 crore depending upon the extent of women enrolment and the location of the colleges, whether in Metropolitan or Non-Metropolitan urban areas or rural areas. For married scholars/students **Day care centres** in universities and colleges provide day care facility on demand basis for children of 3 months to 6 years of age. A onetime lump-sum grant of Rs.5.00 lakh is provided by the UGC to Day Care Centre of the University which comes under section 12(B) of the UGC Act.

The AICTE scheme **PRAGATI** (Providing Assistance for Girls’ Advancement in Technical Education Initiative) envisages selection of one girl per family where family income is less than 6 lakh/annum on merit at the qualifying examination to pursue technical education. The scholarship amount is Rs. 30,000 or tuition fees or actual whichever is less and Rs. 2000/month for ten months as contingency allowance.

As part of providing quality and affordable education to its students, the Indian government under Indo-US Partnership for Online Education (IUPOE) programme has recently launched an Indian focused MOOC (**Massive Open On-line Courses**) platform for all. This MOOC platform is termed as **‘Swayam’- Study Webs of Active-learning for Young Aspiring Minds**. The SWAYAM platform server based in India will have US universities offering post-graduate academic programmes with certification. Also Programme Professors of centrally funded institutions like IITs, IIMs, Centrally universities will offer online courses to citizens of our country in areas of engineering education, social science, energy, management, basic sciences. All courses will be made available **free of cost** for learning. In case the learner requires a Verified Certificate, a small fee will be applicable.
3. Department of Rural Development, Ministry of Rural Development

Department of Rural Development has established a Gender Budget Cell to engender the plans and programmes of the Department and ensure planning for at least 30% of the plan resources for the benefits of women. The Gender Budget Cell as well as the Ministry of Rural Development (MoRD) in its programmes, policies, schemes on livelihood, social security, infrastructure development consciously and proactively promote gender equality across the range of operations. Major schemes having specific women’s component are Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), National Rural Livelihood Mission (Ajeevika) and Indira Awas Yojana.

The following are the specific gender provisions of different programmes:

i) Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA): The right to guaranteed employment through the enactment of MGNREGA has huge implications for women. The law is particularly significant for women workers belonging to marginalised communities, who otherwise have no access to just employment opportunities. The women workforce participation under the scheme has surpassed the statutory minimum requirement of 33% and during the year 2013-14, 53% of total employment generated under this scheme were women. Some of the major convergence/collaborations of NREGA are construction of individual household latrines (IHHL) under Nirmal Bharat Abhiyan of M/o Drinking Water and Sanitation and construction of Anganwadi Centres as a convergence project with the Integrated Child Development Services (ICDS) Scheme of M/o Women and Child Development. In the list of permitted works under MGNREGA, a whole new chapter has been opened devoted exclusively for the livelihood plans of the women Self-Help Groups.

ii) National Rural Livelihoods Mission (NRLM): The objective of NRLM is to organise rural poor women and continuously nurture and support them through their organizations till there is appreciable increase in their incomes over a period of time and there is improvement in their quality of life and they come out of abject poverty. Under Ajeevika Skills, it is mandatory to have 33% as women candidates. In NRLM, under the UMEED programme, the State Government is expected to cover almost 9 lakh women in a period of 5 years, this represents 2/3rd of the rural households.

iii) Mahila Kisan Shashaktikaran Pariyojana (MKSP): Under MKSP, a sub component of NRLM, provision is made for organisation of women farmers from poor households into producer groups and support is provided to them in the form of training, credit, technology and marketing support.

iv) NRLM has undertaken initiatives to combat human trafficking. The Anti Human Trafficking approach looks at both preventive and rehabilitative interventions. Various pilots for vulnerable and marginalised communities have been initiated in Andhra Pradesh, Odisha, Maharashtra, Karnataka and Kerala.

v) Indira Awaas Yojana: As per Indira Awaas Yojana guidelines, allotment of the IAY house shall be jointly in the name of husband and wife except in the case of a widow/unmarried/separated person. The State may also choose to allot it solely in the name of the woman. Under the scheme, priority is given to women in difficult circumstances, including widows, those divorced or deserted, women victims of atrocities and those whose husbands are missing for at least three years, woman-headed families and households with single girl child while allotment of IAY houses.
4. Department of Agriculture and Cooperation, Ministry of Agriculture

A National Gender Resource Centre in Agriculture (NGRCA) was set up to act as focal point for the convergence of gender-related activities and issues in agriculture and allied areas within and outside DAC in 2004-05. Subsequently with adoption of gender budgeting as a tool, a Gender Budgeting Cell (GBC) has been constituted in the Department and is located in NGRCA, to look into the budgetary commitments of various schemes of DAC, bring gender concerns on to the centre stage in all aspects of public expenditure and policy and ensuring a proportionate flow of the public expenditure benefitting women farmers.

As part of the institutionalisation process, Nodal officers/Gender Coordinators in various Divisions have been sensitised about the concept of gender budgeting. MANAGE, Hyderabad has been entrusted to develop the skills of cutting edge functionaries on the practical tips of Gender Budgeting and Accounting. Formats of all the beneficiary-oriented schemes (BOS) of the Ministry have been revised to generate gender-disaggregated data. The State Governments have been requested to provide a separate report along with MPR/QPR of ATMA activities. The Management and Monitoring Committee for Women in Agriculture has been reconstituted to advise and facilitate NGRCA in its task of Gender Budgeting and convergence with various stakeholders within and outside DAC. Mainstreaming of gender concerns is also being addressed by earmarking 30% of funds for women under various major schemes/programmes and development interventions.

The important mainstreaming and gender budgeting efforts within various subject matter divisions of Department are given below.

i) Under Mission for Integrated Development of Horticulture (MIDH) Programme and The Sub-Mission on Agricultural Extension, implementing agencies/State Governments have been directed to ensure that at least 30% of the budget allocation is earmarked for women beneficiaries/farmers.

ii) Under the Central Sector Scheme ‘Establishment of Agri-Clinics and Agri-Business Centres (ACABC)’ a total number of 40,474 candidates have been trained and 16,318 ventures have been established in the country till October, 2014 which includes 2724 women candidates trained and 776 agri-ventures established by them. During 2014-15 (upto 31 October 2014), 221 women agriculture graduates have been trained, out of which 93 trained graduates have established their agri-ventures.

iii) Agricultural Marketing: Under Agricultural Marketing Infrastructure (AMI), component of the ‘Integrated Scheme for Agricultural Marketing (ISAM), women are eligible for subsidy @ 33.33% as against 25% for others.

iv) Cooperation: The Cooperative Education programme for women is being implemented through State Cooperative Unions in the states of Arunachal Pradesh, Assam, Bihar, Delhi, Gujarat, Himachal Pradesh, Karnataka, Madhya Pradesh, Mizoram, Odisha, Rajasthan, Tamil Nadu, Uttar Pradesh and West Bengal. The National Cooperative Development Corporation (NCDC) has sanctioned and released financial assistance to cooperative societies for exclusively promoting those run by women. This included activities related to foodgrain processing, plantation crops, oilseed processing, fisheries, dairy and livestock, spinning mills etc. Out of the 1157 projects/units sanctioned in 2013-14, it is estimated that 5.65 lakh women members are enrolled, out of which 4418 members are on the Board of Directors.

v) Plant Protection Initiatives: Under the scheme ‘Strengthening and Modernisation of Pest
Management Approach in India’ assistance is being provided to women organisations for opening mass production units of bio-control agents/bio-pesticides and to purchase of laboratory equipments for setting up bio-control laboratories. The subsidy on total cost of equipments is provided at the rate 35% for general category whereas for SC/ST/Women’s Organisations it is 50% subject to maximum of Rs.5.00 lakhs per unit.

vi) Gender-Friendly Equipment for Women: Under the Central Sector Scheme ‘Promotion and Strengthening of Agricultural Mechanization through Training, Testing, and Demonstration’, women farmers are imparted training at Farm Machinery, Training, and Testing Institutes (FMTTIs). State governments have been directed to earmark 10 per cent of total funds allocated for the training for women farmers. Also a list of about 30 identified gender-friendly tools and equipment developed by the Research and Development Organization for use in different farm operations has been sent to all states and UTs for popularising them.

vii) Gender Perspective in Agriculture Census: Gender-based data in agriculture census is being collected since 1995-96 on the recommendations of Central Statistics Office, Ministry of Statistics and Programme Implementation. The scope of collection of gender-based data has been restricted in number of operational holdings, corresponding operated area by different size classes of holdings, social groups (SC, ST and others) and types of holdings (individual, joint and institutional). Percentage of female operational holders has increased during different Agriculture Censuses. This indicates participation of more and more women in operation and management of agricultural holdings in the country.

5. Ministry of Textiles
The Indian textiles industry has an overwhelming presence in the economic life of the people of our country. The textiles industry is labour intensive and is one of the largest employers, particularly for women. The Ministry recognises the same and has constituted a Gender Budget Cell, in the Economic Division of the Ministry ‘with the intention of implementation and committing to various Gender Budgeting initiatives with the objective of influencing and effecting a change in the Ministry’s policies and programmes.’ 18 schemes of the Ministry have been reflected in Part B of the Gender Budget Statement. Schemes pertaining to the Handlooms, Handicrafts and Sericulture sector are predominant in the Statement. Some of the initiatives with regard to schemes benefitting women are reflected below.

With a view to generating productive employment opportunities for the youth in general and women in particular in the North East, action has been initiated by the Government for “setting up centres for production of garment and apparels”, one in each of the Northern Eastern States.

The setting up of Integrated Textile Parks (ITP) is one of the flagship schemes of the Ministry of Textiles. It aims to assist small and medium entrepreneurs in the textile industry to clusterise investments in textile parks by providing financial support for world class infrastructure in the parks. The scheme for ITP also aims at generating additional employment for women. The grant under scheme include the following for eligible components of the project (i) Factory Buildings for apparel manufacturing units and (ii) Common facilities like crèches, Working women hostel, canteen etc.

The Catalytic Development Programme supports drudgery reduction and promotes women’s participation by laying emphasis on the usage of farm machineries and post-cocoon equipment. Under the Catalytic Development Programme, the following programmes have been implemented by CSB for the
benefit of women workers: Promotion of women-friendly technology packages, developed by the research institutes of Central Silk Board. Supply of improved reeling-cum-twisting devices and spinning wheels to the NGOs, women groups, individual women reellers/spinners at 50% subsidy (CSB & State). Training programmes were organised to impart training to women reellers/spinners on the operation of improved devices; and Implementation of Cluster Development Projects by the integration of CDP schemes, wherein support is provided to Women Self-Help Groups.

6. Department of Financial Services, Ministry of Finance

The Department of Financial Services is responsible for policy issues relating to Public Sector Banks (PSBs) and Financial Institutions. Among other things the Department is responsible for matters relating to National Bank for Agriculture and Rural Development (NABARD), Agriculture Finance Corporation, co-operative banks, Regional Rural Banks (RRBs), rural/agriculture credit, Financial Inclusion, pension reforms including the New Pension System (NPS), Micro Finance Institutions and Legislation thereon, Self-Help Groups etc.

Women Self-Help Group (WSHG) Development Fund – To empower women and promote their SHGs, a Women Self Help Group Development Fund was created, which is being operated by NABARD. The fund was established in the year 2011-12 as per the budget announcement of 2011-12 for three years, i.e. upto 2013-14. It is being operationalised in 150 most backward districts including Left Wing Extremism (LWE) districts. According to NABARD, as on 31st March 2014, 1,96,433 women SHGs have been formed in these districts. Provision of Rs. 50 crore has been made under WSHG Development Fund for FY 2014-15.

Lending to Women Beneficiaries- The Reserve Bank of India had advised all Public Sector Banks (PSBs) in July 2001 to earmark 5% of their Net Bank Credit (NBC) to women entrepreneurs. Loans to individual women beneficiaries upto Rs 50,000 per borrower form part of the weaker sections under Priority Sector Lending (PSL).

7. Ministry of Corporate Affairs

In June 2013, the Gender Budgeting Cell of the Ministry had decided that at the first instance, the following information will be collected:

i) Number of women employees group-wise in MCA (HQrs) and Attached and Subordinate Offices, both in absolute number and as per cent of total.

ii) Number of women professionals who are Chartered Accountants, Company Secretaries and Cost Accountants out of the total strength in each of these professions. It may also be ascertained as to how many women are employed and how many are self-employed.

iii) Number of women Directors in the Companies registered under the Companies Act alongwith their educational qualifications. The data should be segregated into Public Ltd and Private Ltd Companies separately. The form DIN-3 would be the data source.

iv) Number of women who have been engaged as Resource Persons in the Investor Awareness Programme alongwith the number of women participants.

The Ministry has collected and updated this and additionally plans to collect the following information:

(a) The number of companies which have appointed Women Directors in pursuance of section 149 of the Companies Act 2013.

(b) The number of women who have registered with www.independentdirector.in for being appointed independent Director under section 150 of the Companies Act, 2013. The information will be collected from ICAI (The Institute of Chartered Accountants of India).
Infrastructure Sector

8. Ministry of Road Transport & Highways

With a view to ensure safety of women and girl child in public transport by monitoring location of State-owned public transport and private transport vehicles to provide immediate assistance in minimum response time to the victims in distress, the Ministry of Road Transport & Highways has come out with a new Scheme on Women Safety on Public Road. Provision for the scheme has been made under the Nirbhaya Fund. The allocation has been reflected in Part A of the Gender Budget Statement, 2014-15 for the first time to ensure gender-responsive expenditure. The Ministry is in the process of working out measures to provide safe and secure transport system to women by setting up of a unified system at the National Level (National Vehicle Security and Tracking System) and State level (City Command and Control Centre) for GPS tracking of the location of, emergency buttons in and video recording of incidents in public transport vehicles, in 32 cities of the country with a population of 1 million or more in the first phase.

The major impact of the scheme will include mapping of routes of the public vehicles; tracking of vehicles on the route; highlighting of violations through visual and text signals; panic button alert to transport and police through visual, text and voice; permit, registration and license cancellation-based criteria for enforcement and providing safety and security to women and girl child in distress in minimum response time. Video recording in Public Transport vehicles with large seating capacity will be used as evidence.

9. Ministry of Communications & IT

In line with the Department of Telecommunication’s Gender Budgeting commitments and recognising the vital role that Information and Communication Technology (ICT) can play in the empowerment of the rural women, a scheme namely Sanchar Shakti has been launched as a pilot project for one year. This aims at facilitating women’s Self-Help Groups’ access to ICT-enabled services as an aid to their education, training, employment opportunities, health and safety. Financial support from Universal Service Obligation Fund (USOF) is envisaged to be provided towards Mobile Value Added Services (VAS) subscriptions for SHGs in accordance with the provisions of underlying subsidy agreements. Four agreements have since been signed between USOF and service providers in the service area of Pune (Maharashtra), Uttarakhand, Rajasthan and Andhra Pradesh. 10326 women were benefitted under the scheme.

- Sanchar Shakti pilots in Maharashtra and Uttarakhand were successfully implemented for one year. Further, Sanchar Shakti has been extended to Uttar Pradesh. This project is ‘inclusive’ in nature as the participants include SHGs, mobile service providers, handset and modem manufacturers, mobile VAS providers, NABARD, Ministry of Rural Development and Non-Government Organisations (NGOs).

This e-connectivity to rural enclaves will serve as an entry point for the ICT revolution. The scheme is still evolving and its success, in various parts of India is being evaluated by USOF with the aid of offices of the Controllers of Communication Account, before up scaling.

- The Department has allocated 181 code to all state Government and Union Territories as ‘Chief Minister Help Line’ which is to be operationalised by all State Governments. The feature of the Helpline is as stated below:

  (1) Toll free : a metered service where Called Party Pays
  (2) Category – I : Mandatory service to be provided by all the access providers
  (3) Unrestricted: Accessible from anywhere, national or international.
  (4) The free 24x7 helpline, 181, aims at providing support to women in distress for the purpose of counselling, guidance, information and also for the rescue in various threatening situations including domestic violence.
10. Department of Science and Technology (DST), Ministry of Science and Technology

The Science and Technology and Innovation Policy 2013 enunciate its commitment to promote the empowerment of women in all science and technology activities and ensure their full and equal participation. The Science for Equity, Empowerment and Development division (SEED) of DST has pioneered several gender initiatives. In line with the existing and new policy, DST has taken the following women-friendly initiatives:

- S&T for Women Scheme (1982-83). The scheme is one of the 27 beneficiary-oriented schemes of the government being monitored by PMO since 1986.
- Initiation of the fellowship scheme for women scientists in 2003 (WOS-A, WOS-B and WOS-C).
- CURIE-2008 (Consolidation of University Research for Innovation & Excellence in Women Universities).
- National Training programme for women scientists (2008).
- Gender Advisory Group.

**DISHA** is the flagship programme of the Department. It is an umbrella to address all the challenges that women face in holistic manner. The objectives of DISHA are to retain women in science and help re-entry of women scientist after a break into career paths within S&T sector; enhance the representation of women in Science, Technology, Engineering and Mathematics (STEM); to implement programmes under different categories keeping in view the individual capability, competency and aptitude in the context of basic research, societal development, and self-employment; to provide avenues for capacity building, knowledge and skill enhancement both at national and global level and to provide career sustenance through mobility initiative especially to overcome the issues and challenges on account of relocation faced by employed women scientists.

The three components of DISHA are (i) **Women Scientists Scheme** (WOS-A) aimed to provide opportunities to women scientists and technologists for pursuing research in basic or applied sciences in frontier areas of science and engineering, (ii) the **Women Scientist Scheme** WOS-B (SoRF) specially focused on women scientists who would like to contribute to nation building through lab to land transfer, technology adaptation and scaling of location-specific interventions and (iii) **Women Scientist Scheme** (WOS-C) which is mainly focused to provide an opportunity to women scientists for self-employment by utilising their specialised domain knowledge in areas such as patenting, proof reading, science journalism, technical translation, clinical pathology labs, medical transcription etc.

11. Department of Biotechnology, Ministry of Science and Technology

The Department of Science and Technology was one of the first to set up a Gender Budgeting Cell and through an intense gender budgeting exercise within the department has been able to increase allocation under the Women Component Plan substantially. The Department also reflects allocations of woman-specific scheme in the Gender Budget Statement. Two of the identified schemes of the DBT for the benefit of women are:

Biototechnology-based Programme for Women under Societal Programme of the Department is Biotechnology Career Advancement and Re-Orientation Programme (BioCARe) for encouraging outstanding women scientists to pursue research, for those who had a break in their career due to family reasons. Under BioCARe scheme, more than 150 projects have supported women scientists in various areas of biotechnology. During the last three years
more than 50 proposals (new and ongoing) under ‘Biotechnology-based Programmes for Women’ have been supported.

The National Women Bio-scientist Awards are given every year by the Department to the women scientists under two categories i.e., Senior (One) and Young (Two) for their outstanding contributions in basic and applied research in the areas of biosciences and biotechnology with potential for application/product and technology development.

In addition, under other programmes of DBT including the Research & Development in all specialised areas of Biotechnology, Human Resource Development, Infrastructure creation, Bioinformatics schemes and International Collaborations, approximately 40 per cent of the total budget of the Department is spent for supporting female students and scientists.

12. Department of Electronics and Information Technology (DeitY)

Special initiatives and incentives for women empowerment include initiatives to facilitate e-education, training and skill enhancement on computer and IT to promote employability and entrepreneurial initiatives amongst women under various DeitY schemes and programmes such as IT for Masses, e-Governance, Manpower Development and in DeitY organisations related to R&D, Education & Training, entrepreneur incubation etc. These organisations include NIELIT, Media Lab Asia, NIC, C-DAC, STQC, STPI, ERNET, CERT-In, C-MET and SAMEER.

Activities for gender mainstreaming as outlined by the Gender Budget Cell of DeitY are as follows:

• Enhancement in Education for Empowerment:
  (i) Scholarship for women with family income less than Rs. 1 lakh per annum for ICT courses such as NIELIT ‘O’, ‘A’, ‘B’ and ‘C’ level courses
  (ii) Training for Women in Delhi for creating women entrepreneurs/Data Entry Operators with an exposure to tally software
  (iii) Scheme for empowering women in Rural India through Digital Literacy
  (iv) Project for the benefit of girls/women of Haryana
  (v) Cyber Security Awareness Training

• Skill Enhancement/Training for Employability and Empowerment:
  (i) Training in ITES-BPO (Customer Care and Banking) to improve the employability of the rural youth belonging to SC/ST, minority and women
  (ii) Training in Electronics material for women
  (iii) Exemption from Registration fee for training
  (iv) Project on Varanasi ICT-based integrated development programme for women empowerment in Lallapura craft cluster-Varanasi, Uttar Pradesh
  (v) Deployment of CHIC™ CAD software at Kamarpara, Bolpur, Shantiniketan cluster West Bengal and Phulkari craft cluster, Punjab
  (vi) Project on ICT training in Advance animation/3D Animation/Graphic and Web designing to women candidates
  (vii) Project on ICT training to women.

• Recruitments:
  (i) STPI encourages women candidates by exempting them from payment of fee while applying for any recruitment
  (ii) Exemption from registration fee for CMET recruitment
  (iii) Entrepreneurship Encouragement:
    (i) STPI encourages women entrepreneur in IT/ITES/ESDM industry by awarding the Best Woman Entrepreneur of the Year during the annual event ITE.Biz at Bangalore
    (ii) Setting up of Rural Women Technology Park for Women empowerment at Basani, Varanasi, Uttar Pradesh
    (iii) Employment/Training Programme for women in skilled/semi skilled ancillary occupations like sorting, assembling, packaging etc.

• Technology Development – Women-Specific
  (i) Development of sensors for early detection of breast cancer
13. Department of Posts, Ministry of Communications and Information Technology

The Department of Posts is committed to the gender equality and has set up a Gender Budgeting Cell to mainstream gender concerns at all levels. Some of the gender-sensitive initiatives taken by the Department are as follows:

i) As an effort to integrate gender equality and women’s empowerment for good governance, 52 Post Offices with all-women employees are functioning in major cities throughout the country as on 31st December, 2014.

ii) The Department has introduced welfare measures exclusively for the benefit of its women employees like providing financial assistance to Crèches, to Central Postal Ladies Organisation (CPLO) and its subordinate organisations in the Circles, to tailoring centres and providing a separate ‘Ladies Retiring Room’ and crèches in Departmental buildings.

iii) Gender sensitisation themes have been incorporated in every training module to inculcate the element of social responsibility in men and women towards creating an equitable, enabling and gender-sensitised work place. The Department has also started construction of ladies hostels within the training centres.

iv) Under the Scheme on Welfare Measures for Gramin Dak Sewaks (GDS), maternity financial grants are provided to women GDS among other benefits like providing financial assistance in case of accident of GDS while being on duty, requiring hospitalisation for more than three days, for nutritional diet support to GDS suffering from TB, scholarship to the children of GDS.

v) Rural Postal Life Insurance is helping thousands of rural women workers.

vi) Postal network in 53 districts is contributing to the success of the IGMSY Scheme of the Ministry of Women and Child Development by opening POSB accounts for the beneficiaries and facilitating transfer of cash to them under the Scheme.

vii) Visits to rural schools, mobile vans focusing on women-centric themes, postal melas and exhibition are also organised by the Department during the Girl Child Day and Women’s Day. The Department is holding ‘Independence Day 2015 – Stamp Design Competition’ on the theme “women empowerment”.

14. Ministry of Earth Sciences, Department of Ocean Development

The Coastal and Marine Ecology programme of the Department has developed a viable technology for fattening lobsters and mud crabs in cages was successfully developed and disseminated to select beneficiaries in the Gulf of Mannar in Tamil Nadu and Andaman Islands. There has been a substantial improvement in earnings of coastal fishermen due to implementation of this scheme. The technology for seaweed culture and lobster fattening and crab fattening have been extended to over 100 women beneficiaries in the Gulf of Mannar and 25 women beneficiaries in the Andaman & Nicobar Islands. (http://www.moes.gov.in/programmes/coastal-and-marine-ecology)

The use of Early Warning Information for Cyclone has helped to save life and minimize loss in an effective manner. A study in Andhra Pradesh and West Bengal shows that shifting women and children to relatives’ house or other safe places was the top priority which was followed by shifting livestock, strengthening the structure of the house and shifting movable property as the top four steps taken as part of preparedness before a natural disaster. (http://www.moes.gov.in/writereaddata/files/ImpactAssessment-MOES.pdf)
15. Ministry of Petroleum & Natural Gas

- External and in-house training, programme on women’s health. Sponsoring for attending the National Meet of the Forum of Women in Public Sector etc.
- Women Forum has been formed in the PSUs to look after the interest of the women employees.
- Schemes for development and welfare of women are also implemented under their Corporate Social Responsibility Scheme.

**Indian Oil** has established a network of 17 Women’s Cells under the aegis of the “Forum for Women in Public Sector” (WIPS) at all units/locations. The WIPS Cells collectively draw an Annual Action Plan in consultation with Corporate Office of the organisation every year for galvanising women development activities within the organization and outside. They provide focused training to women employees. Some of these programmes focus on their dual roles, others on integration with the organisation and women empowerment, leadership etc. 33% of the Retail Outlets of dealerships/LPG distributorships in each category are reserved for women. Unmarried women above 40 years of age without earning parents and widows are given preference over others in all women categories. They are also given financial assistance under Corpus Fund Scheme.

**Oil India Limited** (OIL) has been imparting training at Duliajan, Assam in weaving cutting & tailoring, embroidery & knitting to young girls. The students are selected through written test and viva-voce.

The total number of craftswomen trained by this project is nearly 900, till 2012-2013, in the 27 years of the project. A General Nursery Midwifery (GNM) training course is also being run at Duliajan unit of Oil. An amount of Rs. 91.50 lakh was spent for this purpose as per figures of outcome budget of MOPNG for 2013-14. OIL provides single occupancy type ladies hostel facility at Duliajan to working women employees of OIL. There are at present 24 such residential facilities at Duliajan besides Hostel facility provided to working women nurses.

**Hindustan Petroleum Corporation Ltd** (HPCL) is implementing ‘**Nanhi Kali**’ scheme to create an enabling work environment for the girl child to pursue her studies and get quality education. Under the Unnati Scheme of HPCL at Vishakapatnam, IT enabled training for imparting basic skills are being imparted. The scheme started from two girls school in Vishakapatnam. The ‘Muskan’ Scheme of HPCL takes care to transform the lives of drop out girls by providing shelter at Tughlakabad shelter home in Delhi. These girl children are provided basic needs like counseling, food, health care etc. The ‘Akshyapatra’ scheme of HPCL takes care of mid-day meal of girl children thereby helping in reducing drop out rates. Swavalamban scheme has been providing vocational skills and computer skills for women, helping them to become self-employable. Mobile vans have been operating in 50 villages providing medical facilities at doorsteps of homes in rural areas for women villagers. Childline vans are in operation successfully rescuing children and women from distress situations.

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## Gender Budgeting Initiatives in countries across the World

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### Key Gender Indicators

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<td>58.1</td>
<td>69.5</td>
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*The data on Violence Against Women for each country mentioned on the Table above was compiled during different years. Also, the data for Australia, Philippines, Nepal, Bangladesh, Uganda, Tanzania, United Kingdom and India reflects violence inflicted upon women aged 15 & above. However, data for Austria and Canada is reflective of VAW among women in the age group of 16 years and above. Finally, the data available for France reflects violence suffered by women in the past one year, who are in the age group of 20 yrs and above. The detail of each country is provided below.

**Australia** – Data compiled during 2012.

**Philippines** – Data compiled during 2008.

**Nepal** – Data compiled during 2013.

**Bangladesh** – Data compiled during 2011.

**United Kingdom** – No data available for VAW, although there was data available for partner/spousal violence.

**Austria** – The data was compiled during 2012.

**India** – Data was compiled during 2012.

**Canada** – The data provided under “sexual violence” represents the percentage of women who have been sexually assaulted since the age of 16. Compiled during 2013.

**France** – The data provided under physical and sexual assault represents the proportion of women who reported having suffered physical and sexual abuse at work in the past one year. The data on rape and psychological violence inflicted by spouse reflects data compiled in the last one year. The data was compiled during 2005.

**Israel** – Data compiled during 2011 and 2013.

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**Key Budget related terms**

**Actual Expenditure** – At the end of the financial year, each Ministry and Department reports the actual expenditure incurred by it during the year.


**Budget Estimates** are the detailed estimates of receipts and expenditure of a financial year.


**Consolidated Fund** – All revenues received by the Government by way of taxes like Income Tax, Central Excise, Customs and other receipts flowing to the Government in connection with the conduct of Government business i.e. Non-Tax Revenues are credited into the Consolidated Fund constituted under Article 266 (1) of the Constitution of India. Similarly, all loans raised by the Government by issue of Public notifications, treasury bills (internal debt) and loans obtained from foreign governments and international institutions (external debt) are credited into this fund. All expenditure of the government is incurred from this fund and no amount can be withdrawn from the Fund without authorisation from the Parliament.

http://ccaind.nic.in/govtac_out.htm

**Contingency Fund** records the transactions connected with Contingency Fund set by the Government of India under Article 267 of the Constitution of India. Advances from the fund are made for the purposes of meeting unforeseen expenditure which are resumed to the Fund to the full extent as soon as Parliament authorises additional expenditure. Thus, this fund acts more or less like an imprest account of Government of India and is held on behalf of President by the Secretary to the Government of India, Ministry of Finance, Department of Economic Affairs.

http://ccaind.nic.in/govtac_out.htm

**Demand for Grants** are made in respect of the grant proposed for each Ministry, provided that the Finance Minister may include in one demand grants proposed for two or more Ministries or Departments or make a demand in respect of expenditure which cannot readily be classified under particular Ministries. Each demand contains first a statement of the total grant proposed and then a statement of the detailed estimate under each grant divided into items.

http://parliamentofindia.nic.in/ls/rules/rulep19.html

**Medium Term Budget Framework** involves the development of budgets for a period of several years, usually three or five, rather than one year at a time. The reforms usually include introduction of some form of performance budgeting, including indicators of performance.


**Medium Term Fiscal Policy Statement** sets out a three year rolling target of specific fiscal indicators along with the underlying assumptions. The statement is produced by the Ministry of Finance and table in Parliament in
February of each year. The statement includes an assessment of sustainability relating to the balance between expected revenue receipts and revenue expenditure and the use of capital receipts including market borrowings for generation of productive assets.


**Plan and Non Plan expenditure** – Plan expenditure reflects new projects undertaken in a new Five-Year Plan and represents investment. At the end of the Plan period, expenditure on the maintenance of items created by Plan investment is moved to Non-Plan accounts.

While there was some meaning to the Plan/non-Plan distinction in the 1950s when Five-Year Plans were started, over the years the distinction has lost meaning. This has happened because when the fiscal position was weak, Plan funds were sometimes used for non-Plan purposes and at the end of the Plan period, projects were not transferred to the non-Plan account but instead continued on the Plan account. Today the recurrent/capital distinction is more meaningful than the Plan/non-Plan distinction.


**Public Accounts** – Constituted under Article 266 (2) of the Constitution, the transactions relate to debt other than those included in the Consolidated Fund of India. The transactions under Debt, Deposits and Advances in this part are those in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid. The transactions relating to ‘Remittance’ and ‘Suspense’ shall embrace all adjusting heads. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments. The receipts under Public Account do not constitute normal receipts of Government. Parliamentary authorisation for payments from the Public Account is therefore not required.

http://ccaind.nic.in/govtac_out.htm

**Revenue or Current/Capital account** – Many of the transactions that the government undertakes are intended to keep the machinery of governance running. Expenditures that are of a current or regular nature-like payment of salaries are current expenditure. Such transactions are shown in the Revenue or Current account of the budget. Other expenditures are intended to create assets to be used in the future. For example, the government may undertake a programme of building roads and may incur expenditures that stretch over a period of time in order to do so. Such items are shown in the Capital account.


**Revised Estimate** – During November-December of each year, every Ministry and Department reviews its Plan and Non-Plan expenditure. Where considered appropriate, the original estimates for particular programmes and schemes are revised, and the Revised Estimates (RE) for the remainder of the financial year indicated to the Planning Commission.


**Ex-post Analysis** – Analysis carried out after a policy change has been implemented, by examining actual events.


**Ex-ante Analysis** – Analysis carried out before policy changes take place, typically by ‘simulating’ events and ‘forecasting’ the impacts of these changes.

**Gender Aware Policy Appraisal** – This is an analytical approach that involves scrutinizing the policies of different portfolios and programmes by paying attention to the implicit and explicit gender issues involved. It questions the assumptions that policies are “gender neutral” in their effects and asks instead: “In what ways are the policies and their associated resource allocations likely to reduce or increase gender inequalities?” It aims to evaluate policies and their budget appropriations to identify their likely impact on men and women.


**Maternal Mortality Ratio** – Number of deaths due to pregnancy-related causes per 100,000 live births.

http://hdr.undp.org/en/content/table-4-gender-inequality-index

**Literacy Rate** – It is the percentage of population age 15 and above who can, with understanding, read and write a short, simple statement on their everyday life. Generally, ‘literacy’ also encompasses ‘numeracy’, the ability to make simple arithmetic calculations. This indicator is calculated by dividing the number of literates aged 15 years and over by the corresponding age group population and multiplying the result by 100.

http://data.worldbank.org/indicator/SE.ADT.LITR.ZS
Human & Gender Development Indicators

**Human Development Index (HDI)** – A composite index measuring average achievement in three basic dimensions of human development—a long and healthy life, knowledge and a decent standard of living.

**Gender Development Index (GDI)** – Measures gender gap in human development achievements in three basic dimensions of human development: health, measured by female and male life expectancy at birth; education, measured by female and male expected years of schooling for children and female and male mean years of schooling for adults ages 25 and older; and command over economic resources, measured by female and male estimated earned income.

**Gender Inequality Index** – A composite measure reflecting inequality in achievement between women and men in three dimensions: reproductive health, empowerment and the labour market.
http://hdr.undp.org/en/content/gender-inequality-index-gii

**Population Female (% of total)** is the percentage of the population that is female.
http://data.worldbank.org/indicator/SP.POP.TOTL.FE.ZS/countries

**Share of seats in National Parliament** proportion of seats held by women in a lower/single house or/and an upper house/senate expressed as percentage of total seats. For countries with bicameral legislative systems, the share of seats is calculated based on both houses.
http://hdr.undp.org/en/content/table-4-gender-inequality-index

**Labour Force Participation Rate** – Proportion of a country’s working-age population (aged 15 and older) that engages in the labour market, either by working or actively looking for work, expressed as a percentage of the working-age population.
http://hdr.undp.org/en/content/table-4-gender-inequality-index
Bibliography


MWCD 2007 


http://www.tgnp.org/index.php/contact-us


Gender Budgeting Handbook

for Government of India
Ministries/Departments/
State Governments/District Officials/
Researchers/Practitioners

Government of India
Ministry of Women and Child Development

October 2015