GENDER BUDGETING HAND BOOK

for

GOVERNMENT OF INDIA MINISTRIES & DEPARTMENTS
MESSAGE

Even after 60 years of Independence, women who represent 48 percent of the total population of our Country and comprise its valuable human resource, continue to face disparities. Discrimination against women begins from the womb, where her existence itself is under threat. Human Development Indicators pertaining to nutrition, education, health etc reflect the poor status of women due to little or no access to the fruits of development.

Gender Budgeting has been internationally recognised as a key tool for empowering women by incorporating gender perspective and concerns at all levels and stages of the developmental planning, policy, programmes and delivery mechanisms. The Ministry of Women and Child Development as the nodal agency for Gender Budgeting has undertaken several initiatives and has adopted "Budgeting for Gender Equity" as a Mission Statement, and is widely disseminating tools and strategies across Ministries and Departments.

As training of Gender Budget Cells set up in these Ministries is important for sectoral gender mainstreaming, I am happy to know that a specialized Handbook on Gender Budgeting for Central Ministries and Departments has been developed for this purpose. The collaborative efforts of the Task Force comprising of Ministry of Women and Child Development, United Nations Development Fund for Women, United Nations Development Programme, Indian Institute for Public Administration, IFES and other experts is commendable.

I am confident that practitioners will find this Handbook useful to engender the development process of the country.

(Renuka Chowdhury)
I am very pleased that the Ministry of Women & Child Development, Government of India has prepared a Training Manual on Gender Budgeting. This manual is a practical tool which can help government and civil society to assess the extent to which gender issues are being addressed through budgetary allocations and expenditure statements.

The Manual demystifies the concept of gender budgeting and codifies norms and procedures, based on global good practices customized for the Indian context. I am especially pleased that the exercise draws upon prior experiences of Malaysia and South Africa as well as the work in India with women members of Panchayati Raj Institutions. It is of tremendous value as it helps central ministries undertake gender budgeting and build capacity of their gender budgeting cells. We are very pleased that leading international and national experts have contributed to this exercise. The fact that this exercise was undertaken with support and substantive inputs from UNFEM and UNDP is an excellent example of UN system collaboration, and our credo of “working as one”.

I once again felicitate the Ministry of Women & Child Development for this initiative, and look forward to effective use of this manual to hold budgets accountable for gender equity.
Acknowledgements

The Gender Budgeting Handbook for Government of India Ministries and Departments is the result of concerted effort by Ministry of Women and Child Development, Government of India with the generous support and cooperation of the Ministry of Finance. It was conceived as a result of a felt need expressed by representatives of Gender Budget Cells for a special training Handbook on Gender Budgeting so that the understanding of the concepts and application thereafter is uniform across Government Ministries/Departments.

This Handbook is the outcome of close cooperation between Government of India, UN partners, reputed training institutions and NGOs. I would particularly like to thank the member of task force who painstakingly have developed this Handbook after extensive consultations. I am extremely grateful for the expertise provided by Prof Aasha Kapur Mehta, Professor of Economics, Indian Institute of Public Administration, Neeraj Suneja, Joint Director, Women’s Programme and Head NRGCA, Dept of Agriculture and Cooperation, Ministry of Agriculture, Dr Vinita Sharma, Scientist (F) and Director, Science and Society Division, Dept of Science and Technology, Ministry of Science and Technology, Nandita Mishra, Deputy Economic Advisor, MWCD and Radha Kamath, Consultant, MWCD, Benita Sharma, Convenor, IFES-USAID, Firoza Mehrotra, Deputy Regional Programme Director, UNIFEM, South Asia and her team member Sara Pilot, Dr Seetha Prabhu, Assistant Country Director, Poverty and Human Development, Dr Suraj Kumar, National Programme Officer, Governance from UNDP and their team Ritu Mathur and Nishu Narula, and Dr. Nirmala Bannerjee, Director, Sachetana.

I gratefully acknowledge the assistance of Dr. Debbie Budlender for editing, especially the content.

(Manjula Krishnan)
Economic Advisor
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Gender-responsive budgeting, or Gender Budgeting, is a methodology to assist governments to integrate a gender perspective into the budget as the key national plan for public expenditure. The national budget impacts women's lives in several ways. It can, for example, directly promote women's development when funds are allocated for programmes that address women's economic, social and other needs. This can be done both through funding of mainstream programmes that are delivered in a way that is sensitive to women's situation, and through funding of women-targeted schemes. The budget can also reduce opportunities for empowerment of women if there are budgetary cuts.

The Constitution of India guarantees equality for both men and women. However the reality on the ground is different. A range of indicators confirm that women do not enjoy equality with men economically, socially or politically. In 2004 the Ministry of Women and Child Development (MWCD) recognised Gender Budgeting as an important tool for women's empowerment, and as a way of addressing the observed inequality. The MWCD adopted "Budgeting for Gender Equity" as a mission statement, and framed a Strategic Framework of Activities to implement this mission which it disseminated to all Ministries and Departments of Government of India.

The Ministry of Finance, as the agency with primary responsibility for the budget, has also recognised the potential of Gender Budgeting. The Ministry of Finance mandated all ministries to establish Gender Budgeting Cells by January 2005, and asked 18 ministries and departments to submit a report highlighting budgetary allocations for women. The first Gender Budget Statement (GBS) appeared in the Union Budget 2005-06 and included 10 demands for grants. In 2006-07, the GBS covered 24 demands for grants under 18 ministries and departments of the Union government and five Union Territories. In 2007-08, the GBS covers 33 demands for grants under 27 ministries and departments as well as the five Union Territories. At the time of writing, gender budget cells have been established in more than 50 departments and capacity building of the cells has taken place.

One of the strong features of gender budget work globally has been the innovations introduced by practitioners in different countries and contexts to adapt the methodology to their specific situation. This willingness to innovate is one of the crucial ways of building in-country capacity, promoting local ownership, and ensuring that Gender Budgeting is useful for a given situation.

This handbook was prepared with the specific purpose of orienting officials of Government of India. Some parts of it might, however, also be useful for other audiences, such as officials of Public Sector Units. There is no single recipe or blueprint for implementing Gender Budgeting. However, those - such as officials in the gender budget cells - tasked with implementing Gender Budgeting need to...
understand the fundamentals and how these have been adapted to their local context. There is still a limited number of people with the necessary skills or availability to support the growing need for gender budget work. This handbook therefore attempts to fill a specific gap and assemble in one document some of the background information that practitioners in India should have at their disposal when implementing Gender Budgeting in their respective departments.

The handbook consists of seven parts:

**Chapter 2** provides background information on Gender Budgeting. It includes a definition of Gender Budgeting and related concepts, and a description of what these initiatives entail.

**Chapter 3** touches upon the global experience in Gender Budgeting and thereafter describes India’s specific approach to Gender Budgeting, the institutional mechanisms that have been put into place and the close relationship that has been established between the MWCD, as the focal point for Gender Budgeting in India, and the Ministry of Finance to use Gender Budgeting as a tool to achieve women’s empowerment.

**Chapter 4** describes key aspects of the budget-making process in India and names the related documents. It suggests how these are relevant for Gender Budgeting.

**Chapter 5** provides information on the practical strategies and tools that have been and can be used for Gender Budgeting in India.

**Chapter 6** presents five case studies of Gender Budgeting across diverse departments, including some that might not immediately be associated with gender equality. Each of the case studies illustrates how a particular ministry or department has designed their programmes and projects and allocated the necessary budgets to address women’s needs and be more gender-sensitive. Each of the case studies ends with a set of questions intended to stimulate further thinking.

**Chapter 7** presents the answers to some frequently asked questions (FAQs) on Gender Budgeting.
Concept and Definition of Gender Budgeting

GENDER AND SEX
Before discussing Gender Budgeting, we need to understand what gender is, and the difference between gender and sex.

- Gender is the 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.

- Sex is the biological make-up of male and female people. It is what we are born with, and does not change over time, nor differs from place to place.

(The annex 1 to this chapter explains these and other key gender-related terms.)

Government needs to think about both gender and sex when making policies and allocating budgets to implement the policies. In respect of sex, government needs to ensure that policies and programmes are available and adequately financed to address the different biological needs of women and men, including childbearing for women. In respect of gender, government needs to have a vision of the type of roles, responsibilities, and relationships that it wants to see in the country for women and men, girls and boys, and design, fund and implement policies and programmes to move towards this goal.

WHAT ARE GENDER-RESPONSIVE BUDGETS AND GENDER BUDGETS?

A gender-responsive budget is a budget that acknowledges the gender patterns in society and allocates money to implement policies and programmes that will change these patterns in a way that moves towards a more gender equal society. Gender budget initiatives are exercises that aim to move the country in the direction of a gender-responsive budget.

Gender budget initiatives are known by a range of different names. They have, for example, also been referred to as ‘women’s budgets’, ‘gender-sensitive budgets’, and ‘applied gender budget analysis’. This handbook uses the term Gender Budgeting (GB) to refer to all these initiatives.

WHY DO GENDER BUDGETING?

The budget is the most important policy instrument of government because no other policy will work without money. As such, the government budget can be a powerful tool in transforming our country.

WHY IS GENDER BUDGETING NECESSARY?

The achievement of human development is heavily dependent on the development and empowerment
of the 496 million women and girls who, according to the 2001 census, account for 48 percent of the total population of the country. These women and girls not only comprise a large part of the valuable human resources of the country; they are also individuals in their own right and their socio-economic development sets the foundation for sustainable growth of the economy and society as a whole. In addition, the Constitution of India has mandated equality for every citizen of the country as a fundamental right.

Nevertheless, the reality is that women in India continue to face disparities in access to and control over resources. These disparities are reflected in indicators of health, nutrition, literacy, educational attainments, skill levels, occupational status among others. The poor status and value attached to women is also reflected in the fact that the female sex ratio for the 0-6 age group declined from an already low 945 in 1991 to 927 in 2001, implying that millions of girls went missing in just a decade.

There are a number of gender-specific barriers which prevent women and girls from gaining access to their rightful share in the flow of public goods and services. Unless these barriers are addressed in the planning and development process, the fruits of economic growth are likely to completely bypass a significant section of the country’s population. This, in turn, does not augur well for the future growth of the economy. The chart below illustrates some of the forms of discrimination faced by girls and women through the life cycle.

**DISCRIMINATION THROUGH THE LIFE CYCLE OF GIRLS AND WOMEN**

- **Infant (0-1 Years)**
  - Malnutrition, anaemia, child marriage, child labour, school dropout, HIV/AIDS, trafficking, commercial sex work
  - Infanticide, infant mortality, discrimination in breast feeding, health care

- **Conception**
  - Foeticide

- **Child (1-10 yrs)**
  - Child Mortality, Malnutrition, Polio, Anaemia, Iodine Deficiency Disorder, School Drop-out, Child Labour, Discrimination in food, health care, Child Abuse

- **Adolescent (11-18 years)**
  - Domestic violence, rape, trafficking, commercial sex work, abortion, HIV/AIDS, desertion, anaemia, unpaid care work, unpaid farm work, lack of asset base
  - Malnutrition, anaemia, child marriage, child labour, school dropout, HIV/AIDS, trafficking, commercial sex work

- **Adult woman**
  - Ill health, widowhood, insecurity, destitution, begging

- **Older woman**
  - Domestic violence, dowry harassment, soil, polygamy, desertion, divorce, unpaid care work

- **Worker**
  - Sexual abuse at workplace, wage discrimination, discrimination in employment, safety & security, lack of support facilities, absence of women friendly tools & equipments

- **Wife**
  - Domestic violence, dowry harassment, soil, polygamy, desertion, divorce, unpaid care work

- **Pregnancy**
  - Maternal mortality, anaemia, unsafe delivery, early & frequent deliveries, undernutrition
One of the tools that can be used to promote women's equality and empowerment is gender-responsive budgeting, or Gender Budgeting as it is more commonly known in India. This is not the only tool that can and must be used if equality and empowerment are to be realised. Gender Budgeting is, however, an essential tool because, unless sufficient money is allocated to implement all the other tools and strategies, they will not be effective.

Gender Budgeting is based on the modern idea that budgeting is not simply an accounting or bookkeeping exercise. Instead, budgeting is a key part of the planning and implementation process. Thus budgets should follow policies rather than policies being determined by budgets. And among the policies that budgets should follow, is Government of India's commitment to promoting gender equality.

Gender Budgeting serves varied purposes. These include, among others:

- identifying the felt needs of women and reprioritising and/or increasing expenditure to meet these needs;
- supporting gender mainstreaming in macroeconomics;
- strengthening civil society participation in economic policymaking;
- enhancing the linkages between economic and social policy outcomes;
- tracking public expenditure against gender and development policy commitments; and
- contributing to the attainment of the Millennium Development Goals (MDGs).

Gender Budgeting can help to improve economic governance and financial management. It can provide feedback to government on whether it is meeting the needs of different groups of women and men, girls and boys. These different groups might be rich and poor women and men, those from different castes and tribes, those from rural and urban areas, young vs old, and so on.

**GENDER BUDGETING AND INDIA'S INTERNATIONAL COMMITMENTS**

During the last decade, 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, including Government of India, have 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 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".
- 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".

**WHO SHOULD BE INVOLVED IN GENDER BUDGETING?**

This handbook is intended primarily for Government of India officials. Gender Budgeting can, however, also be done and used by people outside government, in women's organisations, non-governmental organisations, academia, the donor community, the legislature, as well as by ordinary citizens. For those outside government, Gender Budgeting can encourage transparency, accounta-
ility and participation, and facilitate better advocacy. For those both inside and outside government, Gender Budgeting work 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.

WHAT GENDER BUDGETING IS & IS NOT

Government budgets and policies are often assumed to affect everyone more or less equally: to serve the public interest and the needs of the general person. This is a myth for two reasons. Firstly, the type and extent of needs differ between people, and so there is no ‘general person’ even if we look at a single country or state. Secondly, all government budgeting involves prioritisation, because there is never enough money to address all needs fully. The ideal government budget focuses on those who are least able to provide for themselves. GB thus tends to focus more on the needs of women and girls than those of men and boys, because women and girls are usually at a disadvantage economically and in other ways. But the need for prioritisation also means that GB focuses on the needs of those among the women and girls who are most in need and furthest behind - for example, those who are poor, from scheduled castes and tribes, in rural areas, and so on.

Given differences in needs, Gender Budgeting is not about simply dividing government money 50-50 between men and boys on the one hand, and women and girls on the other. A simple 50-50 division may look equal, but it is often not equitable, or fair, because the needs of women and men and girls and boys may be different. Instead, Gender Budgeting looks at every part of the government budget to assess how it will address the different needs of women and men, girls and boys, and different groups of women and men, girls and boys. For example, in the area of health, male and female people will have similar needs in respect to influenza and malaria. But women will have greater needs than men in terms of reproductive health.

Gender Budgeting initiatives do not seek to create separate budgets to address women’s or gender concerns. The overall aim is to ensure that every part of the government budget takes gender differences into account. Special allocations for women and gender are sometimes helpful in addressing specific needs, but they are of limited use if the rest of the budget continues to privilege some citizens above others. Special allocations can thus be regarded as a form of affirmative action that might be necessary to ‘kickstart’ change when the gender gaps are very large. But Gender Budgeting cannot stop with these special allocations.

THE SCOPE OF GENDER BUDGETING

Gender Budgeting expands our concept of the economy to include things that are not usually valued in money. In particular, Gender Budgeting recognises the unpaid care economy - the work that mainly women do in bearing, rearing and caring for their families and the people in our society. Gender Budgeting recognises that unless this unpaid care work is done, the economy will not function effectively and people’s well-being will be very negatively affected. Government therefore needs to find ways of supporting those who do this unpaid care work, lessening their burden, and ensuring that the work is done well.

Gender Budgeting should, however, not be confined to the ‘social’ or ‘soft’ areas such as education, health and welfare. Gender Budgeting is a tool for gender
mainstreaming in the developmental process as a whole. As such, it needs also to be applied in areas such as agriculture, power, defence, commerce, and information technology where the gender implications may not be immediately apparent. Later chapters give examples of how this can be done.

**GENDER BUDGETING LOOKS AT REVENUE AS WELL AS EXPENDITURE**

Gender Budgeting often focuses on budgets for implementing particular programmes, projects and schemes. But it is also important to look at the revenue side of government budgets.

For example, user charges are usually introduced on the grounds that they will increase efficiency and promote accountability; however studies have shown that it is often women, and poor people, who pay the price for this. For example, if user fees are introduced in hospitals, poor men and woman may not go to hospital when they need to, or may go to hospital much later than they should and leave hospital before they should because they cannot afford to stay long enough to recover completely. This puts an additional burden on the woman who has to provide care in addition to coping with her other responsibilities while the household member is recovering.

Charging user fees for government services shifts these services from a public good to being a commodity. Some people argue that user fees will discourage people from using health facilities when it is not necessary and avoid overburdening the system, resulting in a better service for those who really need it. However those against user fees note that user fees will generate only a very small amount of money and that the effort needed to collect the fees, when compared with the negative impacts that they can have, are not worth it. User fees will be particularly onerous for poor women as they do not generally have money. Exemptions are of limited use as they are usually not well advertised and providers generally make it very difficult for people to get exemption.

**WHY DOES GENDER BUDGETING FOCUS ON WOMEN?**

Around the world, Gender Budgeting tends to focus on women because:

- nearly two thirds of the illiterate people in the world are women;
- in developing countries, maternal mortality continues to be a leading cause of death for women of reproductive age;
- women are under-represented in decision-making in both government and business sectors, especially at senior levels;
- women’s ‘economic’ work continues to be very different in nature from men’s. Women are engaged in less formal, lower status types of work and continue to receive less pay than men for the same work; and
- women also continue to do most of the unpaid work of bearing, rearing and caring for children and other citizens.

**WOMEN’S NEEDS & CHILDREN’S NEEDS**

Some people assume that addressing children’s needs automatically implies gender sensitivity. This tendency is aggravated when policy – including the MDGs – puts women’s health and child health together in a single category. The tendency can also be encouraged where, as in India, a single Ministry is responsible for both women and children’s affairs.

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**Evidence on the impact of user fees on health services in Africa.**

- In Kenya the introduction of a small fee for outpatient visits to a health centre resulted in a 52 % reduction in outpatient visits.
- In Nigeria maternal deaths increased by 56 % and hospital deliveries fell by 46 % after user fees were introduced.
Children are a gender issue and a woman's issue to the extent that women bear the main brunt of caring for children. Women are probably generally more concerned about children's welfare than the average man. Children thus become a gender issue because of woman's reproductive role and their related responsibilities, duties and burdens. However this does not necessarily mean that what is good for children is good for women. Women's own individual rights need to be given due consideration, rather than their being seen only in relation to others. Further, when programmes and projects that promote children's development are implemented, the designers need to consider whether these will add to or reduce the burden on the mothers and other women who care for the children.

DATA NEEDS FOR GENDER BUDGETING

Good Gender Budgeting relies heavily on data, so that policies, programmes and budgets can be evidence-based rather than based on myths or assumptions. Data are needed at different stages of the budgeting process. Initially, data are needed to describe the situation of women and men, girls and boys. Subsequently, data are needed that reflect delivery of the programmes and projects i.e. how many women and men, girls and boys are reached. Data are also needed to show the impact of the policies and programmes i.e. whether they have made a difference to the situation of the people of the country.

GENDER-RELEVANT DATA CONSISTS OF TWO TYPES

- Sex-disaggregated data i.e. data that are given separately for males and females to show possible different patterns
- Data on gender issues that affect only one sex e.g. data on maternal mortality, or violence against women.

A lot of the needed data will already be available. For example, government services such as health and education already collect information on the number of male and female people served, although they may not always publish it - or may not publish it in budget documents. In other cases, government is collecting data but not doing so separately for male and female. Here a small change is needed in the information systems so that there is separate collection and reporting. In yet other cases, data on some important issues are not currently collected. Here additions need to be made to government information systems so that the key data are available for planning and monitoring of programmes, projects and budgets.

CONCLUSION

There is no single model of Gender Budgeting, and a later chapter will show how other countries have utilised diverse models. Nevertheless, the common theme across all these models is a perspective and approach for gender mainstreaming that asks: "What is the impact of governmental budgets on women and men, girls and boys?"

International experience with Gender Budgeting suggests that, despite its potential contribution to development, initiatives may fall by the wayside if those who are responsible for doing the work do not understand why they are doing it, or feel that the added value is not worth the added work. Government of India's plan is that Gender Budgeting should be institutionalised as part of the standard budget process. Gender Budgeting should be seen as a way of shaping the main government budget, rather than as an add-on. In the early years of doing Gender Budgeting, there will be extra work as government officials learn new skills and methods of analysis, and as the lead agencies - Ministry of Finance and Ministry of Women and Child Development - perfect the methodology and guidelines. After a few years, however, the approach will become a natural and obvious part of good budgeting practice.
**GENDER CONCEPTS**

**Sex:** The biological make-up of 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 women, men, 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 make-up and therefore can change with time and in different situations.

**Gender bias:** An approach that impacts more positively on male than female, or on female than male.

**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.

**Gender blind:** An approach that does not recognise that there may be differences in situation, needs, feelings, interests etc, of women, men, girls and boys.

**Gender neutral:** An approach to planning that treats women, men, girls and boys as if they were part of one homogeneous group. (Experience has shown that gender neutral planning generally favours the needs of the dominant group.)

**Gender analysis:** The critical examination of issues as they affect women and men, girls and boys. Gender analysis is not a way of de-prioritising men. A gender analysis may imply giving priority to women's needs and interests in the same way that class analysis may require prioritising the needs and interests of the landless and dispossessed. But gender differs from class in that women and men often live in intimate relationships with each other in a way that members of different classes do not. Prioritising women's needs and interests without anticipating men's responses assumes a separatist goal, which will not ultimately result in a gender-equitable society.

**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.

**Strategic gender needs:** Needs that are related to changing the situation of marginalised people, especially women. Strategic needs may include such issues as legal rights, equal wages, and women's control over resources.

**Gender gap:** Unfair differences in the situation or access to services of men and women. These 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. Discrimination can occur both deliberately and unconsciously (implicitly). It can occur unconsciously when those responsible are not conscious of gender issues.

**Gender oppression:** Where one gender dominates the other unjustly or even cruelly, whether this happens deliberately or not.

**Gender stereotyping:** The assignment of roles, tasks and responsibilities to a particular gender on the basis of preconceived prejudices.
Gender Budgeting Experiences in India and Around the Globe

INTRODUCTION

Gender Budgeting started in Australia in the mid-1980s. By 2002, there were over 60 countries (see Figure 1) around the world that had experience of Gender Budgeting. Since that time, many other countries have experimented with Gender Budgeting.

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Annex 2 tells the stories of some of the countries that have Gender Budgeting experiences. The stories are not all up-to-date, but they can still be useful for learning purposes and in illustrating the diverse nature of different initiatives. For example:

- Australia is especially interesting as the first Gender Budgeting initiative in the world. But it illustrates the dangers of having an initiative only inside government.
- The Philippines illustrates the attraction, but dangers, of a percentage-based approach, and the importance of capacity building so that government officials understand the chosen approach. It is also one of the examples which show how government and civil society can work together on Gender Budgeting, including at local level.
- South Africa provides an example of comprehensive research coverage of all sectors and all levels of government. It demonstrates an alliance between parliamentarians and non-governmental organisations.
- Tanzania provides an example of attempting to expand budget work into macroeconomic modelling.
- Uganda shows a country in which there are opportunities for early participation in the budget process of non-government actors. The story also shows the role played by the International Monetary Fund and World Bank in the budget process of many countries.
- The United Kingdom provides an example of an initiative led by academics. It also illustrates work focused on taxes and benefits rather than on expenditure.
- Mexico illustrates the potential benefits of focusing on a particular issue, such as reproductive and general health services.
- Austria illustrates the challenge of moving from analysis to incorporating the findings into policy.
- The Netherlands shows how Gender Budgeting can be incorporated into an existing system of evaluating policies. It also shows the small amounts allocated to gender-specific expenditures (and thus the danger of focusing only on these “crumbs”).

There are lessons to be learnt from each of these countries and the above is only an illustrative list. However some universal lessons learnt are:

- Gender budget initiatives have their best impact when they are led by government and driven by civil society. Initiatives that involve only government or only civil society rarely deliver sustainable good results - a combination of both is much more likely to succeed.
- One-off training events or seminars are not the answer. Gender Budgeting has to be institutionalised within the budgetary system and throughout the budgeting process - i.e. both in the preparation of the budget and again while monitoring through the Outcome and Performance Budget - so that it becomes self-sustaining, effective and mandatory.
- Some amount of research to support advocacy for GRB is essential, but research should not be undertaken simply for the sake of research. It should be used to arrive at the facts that can inform policy changes and support advocacy.
- Donor-driven initiatives are neither sustainable nor desirable. There must be political will and commitment inside the country for Gender Budgeting to be a useful and effective tool to reach the goal of gender equality and women’s empowerment.

Before looking at experiences in other countries, we need to know what has happened in our own country - India. The following pages tell our story.

**GENDER BUDGETING IN GOVERNMENT OF INDIA**

Over the last two decades, India’s planning process has increasingly recognised the need to address gender inequalities if the country as a whole, and women within it, are to move forward optimally. The
country has thus been developing a method of tackling gender-related issues in a systematic manner by introducing an explicit element of gender sensitivity when allocating resources.

Formal earmarking of funds for women began with the Women's Component Plan in 1997-98. However, gender sensitivity in allocation of resources started with the Seventh Plan.

The **Seventh Plan** (1987-1992) introduced monitoring of 27 beneficiary-oriented schemes for women by the then Department of Women and Child Development (DWCD). The exercise continues with the number of schemes covered increasing each year.

The **Eighth Plan** (1992-97) highlighted the need to ensure a definite flow of funds from the general developmental sectors to women. The Finance Ministry established an Expert Group which in 2004 gave its recommendations regarding Gender Budgeting. These recommendations included the setting up of an Inter-departmental Committee, establishment of gender budget cells in all departments, creation of a sub-head / detailed head in the budget, monitoring of outputs and outcomes, and reporting on benefit incidence analysis in the annual reports of all departments. These recommendations influenced subsequent developments.

The Plan document included the 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."

The **Ninth Plan** (1997-2002) adopted the 'Women's Component Plan' as one of the major strategies to achieve gender equality and women's empowerment and directed both the Central and State Governments to ensure that "not less than 30 per cent of the funds/benefits are earmarked in all the women-related sectors".

The **Tenth Plan** (2002-2007) clearly states "... 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."

The **Approach Paper to the Eleventh Plan** states that "gender equity requires adequate provisions to be made in policies and schemes across Ministries and Departments. It also entails strict adherence to Gender Budgeting across the board."

For the **Eleventh Five Year Plan**, for the first time there was a Sub-Group on Gender Budgeting, as part of the Working Group on Empowerment of Women. In addition to providing recommendations on Gender Budgeting for various sectoral ministries, the Sub-group recommended the setting up of a Gender Budgeting bureau in the MWCD, establishment of Regional Resource and Training Centres for Gender Budgeting (RRTCGB) as well as preparation of Gender Budgeting training manuals. The report of the sub-group was incorporated as a part of the Working Group on Women and submitted to the Planning Commission.

The importance of Gender Budgeting has been stressed time and again in different forums. To provide further impetus, the Finance Minister, in his budget for 2004-05, mandated the setting up of gender budget cells in all Ministries and Departments and highlighted the need for budget data to be presented in a manner that brought out the gender sensitivity of the budgetary allocations. This was followed by a more emphatic commitment in the budget speech of 2005-06, where budgetary allocations under 10 demands for grants, estimated at a total of Rs. 14,379 crore, were shown in a separate gender budget statement. The 2006-07 Budget Speech revealed an estimated allocation of Rs.28,737 cr. for benefit of women under 24 demands
for grants in 18 Ministries and Departments. This statement was extended in the budget of 2007-08, to include 33 demands for grants of 27 ministries/departments. These gender budget statements covered allocations that were 100% targeted at women and girls and those where at least 30% of the funds were targeted at women and girls.

The Ministry of Finance's role reflects a gender mainstreaming approach, where the agency with overall responsibility for budgeting directs the Gender Budgeting approach. The Ministry of Women and Child Development meanwhile serves as the nodal agency for Gender Budgeting, in that it is expected to provide support to all other agencies in understanding and complying with the approach.

Box 1: "Budgeting for Gender Equity": Strategic Framework of Activities

- Quantification of allocation of resources for women in the Union, States and Local Administration budgets and expenditure thereof.
- Refining and standardising 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
- 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, maternal mortality rate (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 indicators like MMR to establish need for corrective action in formulation of scheme/ approach.
- Institutionalizing the generation and collection of gender disaggregated data
  - Developing management information system (MIS) for feedback from implementing agencies
  - Inclusion of new parameters in data collection in Census and surveys by National Statistics Organisation (NSO), Census Statistics Organisation (CSO) etc
- 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.

Review of decision-making processes to establish gender equity in participation - review of extent of 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 in rearing domestic animals, etc.
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 Box 1) on previous page.

The main essence of the Mission Statement is that:

- Gender Budgeting is a process that entails maintaining a gender perspective at various stages - enactment of legislation, formulation of policies, planning programmes and schemes, assessment of needs of the target groups, allocation of resources, implementation, impact assessment, outcome assessment, and reprioritisation of policy/ programme objectives and allocations, thus ensuring that gender is mainstreamed into the development process.

- Gender Budgeting translates stated gender commitments into budgetary commitments.

- Thus a gender-sensitive (or gender-responsive) budget is the culmination of the Gender Budgeting process.

GENDER BUDGET CELLS

The Department of Expenditure, Ministry of Finance issued a Charter for the Gender Budget Cells, on 8 March 2007, clearly articulating the composition and the functions of the gender budget cells (See Appendix). The MWCD has been actively pursuing other Ministries with regard to setting up of gender budget cells. By May 2007, 51 ministries and departments had set up these cells (See Box). These gender budget cells serve as focal points for coordinating Gender Budgeting initiatives both intra- and inter-ministerially. The roles envisaged for these cells include:

- Act as a nodal agency for all Gender Budgeting initiatives.

- Pilot action on gender sensitive review of public expenditure and policies (Expenditure/Revenue/Policies/Legislation etc.)

- Guide and undertake collection of sex disaggregated data for target group of beneficiaries covered under expenditure, revenue raising/ policy/legislation

- Guide Gender Budgeting initiatives within departments as well as in field units responsible for implementing government programmes.

- Conduct gender based impact analysis, beneficiary needs assessment and beneficiary incidence analysis to

  - Establish effectiveness of public expenditure

  - Identify scope for re-prioritization of public expenditure

  - Improve implementation etc.

  - Collate and promote best practices on participative budgeting for and implementation of schemes

Chapter 5 provides further information on gender budget cells.

To support other agencies, MWCD, in collaboration with the Indian Institute of Public Administration (IIPA), New Delhi and IFES organised workshops for all the Gender Budgeting cells of Ministries and Departments of Government of India. These workshops were planned to orient the officers on concepts, tools, approach and framework in order to facilitate effective functioning of the gender budget cells.

In addition to the workshops, follow-up discussions and one-to-one interactions with several ministries and departments have resulted in requests for MWCD to give detailed insight into Gender Budgeting for officers and divisions of particular agencies. By mid-2007, the MWCD had provided specific suggestions on Gender Budgeting to the Ministries of Finance, Environment, Sports and Youth Affairs, Health and Family Welfare, Urban Development, Information Technology, Rural Development, External Affairs, Home Affairs, Law, Science and Technology, Overseas Indian Affairs, Non-conventional Energy Sources, Agriculture, Institute of Secretariat Training & Management and Planning Commission.
Box 2: Ministries and Departments with gender budget cells, May 2007

1 Department of Agriculture & Cooperation
2 Department of Biotechnology
3 Department of Chemicals & Petrochemicals
4 Department of Civil Aviation
5 Department of Coal
6 Department of Commerce
7 Ministry of Culture
8 Department of Consumer Affairs
9 Ministry of Defence
10 Department of Development of North-Eastern Region
11 Department of Drinking Water Supply
12 Ministry of External Affairs
13 Department of Elementary Education & Literacy
14 Ministry of Environment and Forests
15 Department of Family Welfare
16 Department of Fertilizers
17 Department of Food & Public Distribution
18 Department of Industrial Policy & Promotion
19 Ministry of Information and Broadcasting
20 Ministry of Information Technology
21 Department of Heavy Industry
22 Department of Health
23 Ministry of Home Affairs
24 Ministry of Labour & Employment
25 Department of Legal Affairs
26 Legislative Department
27 Department of Mines
28 Ministry of Non-Conventional Energy Sources
29 Department of Ocean Development
30 Ministry of Overseas Indian Affairs
31 Ministry of Panchayati Raj
32 Ministry of Petroleum and Natural Gas
33 Department of Posts
34 Ministry of Power
35 Ministry of Rural Development
36 Department of Science and Technology
37 Department of Secondary Education & Higher Education
38 Ministry of Small Scale Industries, Agro and Rural Industries
39 Ministry of Social Justice & Empowerment
40 Department of Scientific & Industrial Research
41 Department of Shipping
42 Ministry of Statistics and Programme Implementation
43 Department of Telecommunications
44 Ministry of Textiles
45 Ministry of Tourism
46 Ministry of Tribal Affairs
47 Department of Urban Development
48 Ministry of Urban Employment and Poverty Alleviation
49 Ministry of Women and Child Development
50 Ministry of Water Resources
51 Ministry of Youth Affairs & Sports

Some examples of Gender Budgeting possibilities in selected Ministries and Departments are described in the boxes below.

INITIATIVES FROM OUTSIDE OF GOVERNMENT MINISTRIES

The National Commission for Women (NCW), whose mandate is to protect and promote the interests of women, has taken various initiatives to bring Gender Budgeting to the forefront in India. The Commission held a National Consultation in 2003 on "The Budget: A Gender and Poverty Sensitive Perspective". This was followed up by meetings with members from various States' Commissions for Women and advocacy with the Ministry of Finance. The NCW sent a Memorandum to the Finance Minister listing various demands for the 2004-05 Union Budget. The demands focused on areas such as women's health, basic village infrastructure, rural environment, women's economic
The importance of keeping a gender perspective when rationalising the interest subsidy on accounts of small savings, especially postal savings schemes like National Savings Schemes.

The need to conduct a gender-sensitive review of micro-credit facilities and streamline the mechanisms to enable easy access to micro-credit for women self-help groups, and also prevent charging of exploitative interest rates.

Requiring all ministries and departments to include a column on gender outcomes in their Outcome Budget.

The need to conduct a gender-sensitive review of incidence of taxes, the trade off between higher taxes or lowering of subsidies, the impact of inflation, regulation of interest rates in micro-credit sector, and providing social security to women through insurance schemes.

Establishment of a help-line for Indian women in distress abroad and formulation of a scheme to provide them with immediate support by concerned missions / posts.

Setting up of women thanas (police stations) and women and child help desk in every thana.

Gender sensitisation training for police.

Setting up of an Anti-Trafficking Cell to monitor enforcement.

After the discussions with MWCD, the Ministry has:

- undertaken training of girls in the pilot Banasathali Vidhyapith programme for livelihood development, and about 30% of them have already set up IT kiosks
- launched a pilot project for women empowerment - Gyan Udyog Project which has been being upgraded as the Vanita Project
- launched a pilot computer literacy programme in schools in the North East-Region.

The possible establishment of a Health Insurance Scheme for women in view of their vulnerabilities and barriers to access health services.

Engendering the State Plan and Annual Plan discussions and insisting upon quantifiable outcomes for women and men being reflected in state plans.

After the discussions, the Planning Commission advised:

- All Central Ministries/Departments to have a section on Gender Budgeting in the Annual Plan 2007-08 and the 11th Five Year Plan and to provide details on gender audit policies; quantification of allocation of resources for women; gender impact assessment of various schemes; analysing programmes and strategies through gender perspectives; setting up mechanisms for generation and collection of sex-disaggregated data.

- States to include Gender Budgeting in the planning process and engender the State Plans.

Targeting in National Social Assistance Programme to meet the requirements of destitute women.

Collecting data on women beneficiaries and access of women to credit cooperatives and land holdings, and membership in teams in Watershed Schemes.

Evaluation study on effectiveness of women self-help groups in Watershed Schemes.

empowerment, and families of difficult and unreached sections of our society, women's political empowerment and macro-economic policy. The NCW also sponsored a report on "The Budget: A Gender and Poverty Sensitive Perspective".

Further initiatives undertaken by other stakeholders include the following:

- National Institute of Public Cooperation and Child Development (NIPCCD) undertook gender analysis of budgets of 22 States
- Studies were undertaken by research and academic institutions on the following programmes/schemes to assess their effectiveness for women:
  - Employment Guarantee Scheme, Maharashtra
  - Swaran Jayanti Gram Swarozgar Yojana, West Bengal
  - Impact of Maharashtra's agriculture policies on women farmers
  - Impact of policies on small urban manufacturers in Mumbai
  - Impact on women of agricultural households in Gujarat
- Women in Karnataka, through the Building Budgets from Below project, developed their ideal ('OUGHT') budget.
GLOBAL EXPERIENCES IN GENDER BUDGETING\textsuperscript{1}

**Australia**

The first Australian women's budget started in the mid-1980s soon after the Labour Party came into power. At one stage there were women's budgets at federal level and in each of the territories and states of Australia.

The Australian women's budgets were produced inside government. They were coordinated by the women's machinery, but required a lot of work from all other ministries. The role played by "femocrats" (feminist bureaucrats) in managing the women's budget had both advantages and disadvantages. On the plus side, the femocrats' commitment ensured that the work was done and the frameworks developed. On the negative side, their capable management of the process weakened participation by women in civil society.

In the late 1980s the Australian Federal Women's Budget statements was about 300 pages long. To attract more readers, the statement was also issued in a shorter form, with illustrations. In most cases the women's budget documents were put out on budget day, as official budget documents. The State of Victoria decided to issue their document separately so that it would not be "lost" among all the other budget information, and so that the women's machinery could have more control.

The documents were thick because they included a full statement from each ministry on what their budget meant for women. The statements were prepared according to standard formats. Standard formats are good when sector officials do the work as they know what questions to ask. But the thickness of the document and the format were not user-friendly. The reader also had to keep wide awake to find the gaps, because most sector officials did not want to criticise their own policies openly.

After the change in government in Australia in the mid-1990s, the new government was not so interested in women and gender. By 2001, only the Northern Territory still had a women's budget. But the seven-page Appendix A of South Australia's Budget Statement for 2000/1 still described the impact of the budget on families, while the nine-page Appendix B described the impact on women.

**Philippines**

The Philippines gender and development (GAD) budget takes place inside government. It is led by the gender machinery, which is called the National Commission on the Role of Filipino Women (NCRFW). The GAD budget was introduced in 1996 and is very specific about what government must do. It states that every government-related agency must allocate at least 5% of its budget for gender and development. A few years later the GAD budget was extended to local councils as well.

Members of the NCRFW Management Committee attend the technical budget hearings of the Department for Budget Management where all agencies must answer questions about their budget plans. They also attend Congress meetings where agency officials defend their budgets.

NCRFW monitoring of the GAD budget showed that in the first years most of the GAD money was for women-specific projects responding to practical needs. The second most common type of allocation was for institutional mechanisms for GAD such as focal points. The smallest amounts went for mainstreaming. Many of the more than 300 national agencies still do not report on their GAD budget. Even more do not reach the 5% minimum. Further, some of the allocations are for strange things, such as ballroom dancing lessons for female civil servants.

\textsuperscript{1} Source: UNDP Asia Pacific Regional Training of Trainers Manual for Gender Sensitive Budgeting
The NCRFW has tried to help agencies to understand what they should do, particularly for mainstreaming. At first they tried to be gentle and make suggestions. Now they are being stronger, and saying that some types of allocation are simply not allowed.

The NCRFW is larger and stronger than the gender machinery in many other countries. But it is still too small to help all the central agencies, let alone the local councils. So in 2000, the Asia Foundation decided to help NGOs and people's organisations in a few areas to look at local budgets from a gender perspective and then to develop advocacy on the issues. The Asia Foundation partners are not looking only at the 5% GAD budget. They are saying that unless they know how the other 95% of the budget is spent, the 5% cannot be spent properly.

The Asia Foundation worked with organisations in three different municipalities. In two of the municipalities they worked with NGOs that focused on women in politics. Before the gender budget initiative, both of these NGOs had done a lot of work preparing women to stand for local government elections, and assisting them after they were elected. Both organisations saw that the gender budget work would make them and the women councillors more effective by giving them a better understanding of the budget. Having politicians involved sometimes created challenges, especially where the politicians were from opposition parties. But having politicians involved also meant that the researchers had good background information about who to approach and what questions to ask.

South Africa

The idea of looking at budgets from a gender perspective was raised during the negotiations that led up to South Africa's first democratic elections in 1994. The Women's Budget Initiative (WBI) was set up in mid-1995 by the Parliamentary Committee on Finance and by two policy research NGOs. The founders hoped that by linking researchers and members of parliament (MPs), the researchers would know that their work would be used in advocacy and the MPs would have facts to support their advocacy. The Parliamentary Committee and two NGOs drew in many other people as researchers and advisors over the years since. And they have worked with people with many different skills and knowledge, not only economists.

In the first year the WBI analysed six national departments (ministries), as well as public sector employment and taxation. The departments included both social and economic sectors to show that there were gender issues everywhere. By the end of the third year, the WBI analysed all 26 departments of the national budget, as well as some related issues.

In the fourth year it did five case studies of local government, and looked at donor funding, and budgets for job creation. In the fifth year it looked at different forms of revenue, and how national, provincial and local government interacted in making health policy and budgets.

As well as longer reports, the WBI put out simpler and shorter versions of the research so that people with lower education and less English skills could read them. The WBI also worked with trainers and educators to make a set of workshop materials to spread the ideas.

After seeing what the WBI was doing, other groups started to look at the impact of the government budget on other groups, such as children and the disabled. One big difference between these groups and the WBI is that the others use a 'special interest group' argument - they ask for 'more' for children or people with disabilities. The WBI does not argue simply for 'more for women'. It says that traditional economics, and especially its blindness to unpaid labour, is one of the main reasons why policy and budgets are not gender-responsive.

Tanzania

An NGO, the Tanzania Gender Networking Programme (TGNP) was the first to work on gender budgets in that country. In September 1997, TGNP organised a workshop for themselves and their allies in the other organisations that make up the Feminist Activism
Coalition. They also invited some gender activists from government.

Since that workshop, TGNP has done research on four national sectoral (delivery) ministries, on the Finance Ministry and Planning Commission, and on the budget process. It has also done some research on local budgets in two districts. For most of the research 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. TGNP has produced a simpler version of some of the research that it translated into Kiswahili.

In 1998, the Swedish International Development Cooperation Agency (SIDA) started funding inside-government gender budget work in the Ministry of Finance. The work went slowly at first, but went quicker from beginning of 2000. In that year SIDA and the government recognised that TGNP would be an effective local consultant to the Ministry of Finance on Gender Budgeting. They chose six pilot ministries and organised workshops and backstopping on how to put gender into the new medium term expenditure framework (MTEF).

For the first few years the government work was coordinated by the Budget Division of the Ministry of Finance. Later government agreed that the work should expand to auditing, macroeconomic planning, donor funding and taxation. 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. So the National Bureau of Statistics has plans to do a time use study.

TGNP has discussed the danger that they will be coopted if they work too closely with government. So far, they have been successful in staying independent even while working closely with government.

Uganda

Gender budget work in Uganda is led by an NGO, Forum for Women in Democracy (Fowode). Fowode was set up by women MPs and is linked to the "special interest groups" caucus in parliament that brings together representatives of women, people with disabilities, youth and workers as well as women elected in 'open' (non-quota) seats.

Before starting the gender budget project in mid-1997, Fowode did some training, policy dialogues and short publications on gender and macroeconomics. Since 1997, Fowode has done budget research on the ministries of Education, Health, Agriculture and Finance and Economic Planning at the central level. In 2000, they also started doing research in a few districts.

The national research was done by gender researchers from Makerere University with support from officials in the ministries concerned. This approach built a new relationship between activists and government. Fowode’s work was made easier by changes introduced by government to increase participation in the budget process. For example, government set up sector working groups that include civil society representatives. However, the draft budget and policies must still be approved by the World Bank and International Monetary Fund before they go to cabinet and parliament.

The founders of Fowode were members of the Constitutional Assembly where they achieved a one-third quota for women in local government. Fowode then used the local GRB research to support the women elected as local councillors and make sure they have the skills and knowledge to use their power.

By focusing on a few districts, Fowode was able to increase its knowledge, create allies, and gain respect from different players. Today it runs regular workshops for local government officials as well as councillors in the districts in which it works.
United Kingdom

The UK Women's Budget Group (WBG) was established in 1989. Most of the founders were academic feminists. Some of the members worked for organisations such as trade unions. For the first eight years, WBG members met each year to comment on the budget at the time it was tabled. The Conservative Government of the time did not respond to these comments. So the group concentrated on writing briefing papers for opposition parties.

In 1997 New Labour won the elections. The new government was interested in consulting with citizens, including women. A few months after the election, the Cabinet Office's Women and Equalities Unit (WEU) helped arrange a meeting between the WBG and Treasury. Later the WBG started having regular meetings with Treasury. It also organises seminars and roundtable meetings which the Treasury attends. By working with the WEU and similar bodies, the Group gets easier entry-points into government. By working with the WBG, the WEU and other bodies increase their economic and gender analysis skills.

The WBG has concentrated most of its work on taxes and benefits rather than on expenditure. Focusing on taxes and benefits has some advantages. Firstly, there are fewer taxes and benefits than spending programmes. Secondly, many taxes and benefits apply to individuals. This makes gender analysis easier. But there are also disadvantages to working on taxes and benefits. Many taxes and benefits are based on assumptions about the roles of women and men. In particular, policy makers usually assume that the money that comes into a household is shared equally, no matter who earns it. They therefore assume that it makes no difference who pays particular taxes or receives particular taxes. Often the policy makers do not even realise that these are (incorrect) assumptions rather than 'facts'. Policy makers may not want to question their assumptions or change the way they would like society to be.

The WBG includes professional economists and policy analysts who can speak to government officials in a language they understand. The WBG's research-based approach fits in with the value government places on 'evidence-based' policy analysis. The Group uses the government's stated objectives to argue for gender-responsive policies. For example, it refers to the government's objectives of raising labour productivity and reducing child poverty. It points out that helping women economically will help achieve these objectives because money in the woman's "purse" is more likely to be used for the welfare of the family than money in the man's "wallet". Many policy makers are more easily convinced by these economic efficiency arguments than by arguments about equity and justice. Because of the WBG's arguments, from 2003 child credits have been paid to the main carer (usually a woman) instead of to the main earner (usually a man).

The WBG has mostly influenced the policy-making process through senior public officials and ministers. It has not done much work with members of parliament nor with grassroots women. But the WBG can reach some grassroots women through the organisations from which its members come.

Scotland

In 1999 Scotland got its own independent parliament and executive for the first time. The new government is responsible for, among others, health, education, justice, rural affairs, and transport. Other functions remain the responsibility of the parliament in London.

The budget process of the new government was designed to promote participation, transparency and a bigger role for Parliament. Women's groups in Scotland took advantage of the new opportunities. The women's movement was very active in the pro-"devolution" campaigns between 1997 and 1999. Because of this involvement, many women had good contacts with the decision makers in the new government. The small size and high urbanisation in Scotland also made networking easier. The women activists used their contacts to get access to other policy makers.
A lot of the new parliament’s work is done through committees. In November 2000, after a widespread consultation process, the Equal Opportunities Committee published a plan for achieving equality - equality with regard to race, disability and gender. However, the Equal Opportunities Law in Scotland also outlaws discrimination in respect of age, sexual orientation, religion, and travelling people (Roma). The EOC’s plan talks about developing ways to assess the equality impact of budgets. This point was included because of the campaign of the Engender Women’s Budget Group (EWBG).

Engender is an information, research and networking organisation for women in Scotland. The organisation has more than 300 members from different backgrounds. Engender started its budget work in 1999, when the Finance Department produced a consultation document on the next two years spending. Some Engender members wrote a response which commented on specific proposals as well as on the budget process. The Minister of Finance referred to Engender’s submission in his first budget speech.

Engender was then invited to give evidence before parliamentary committees and to meet with the Minister for Finance. In the meeting with the Minister, he promised to set up an advisory group to help the executive to take things forward.

Engender began establishing networks of contacts, gathering literature and developing expertise on GRB. In May 2000 it formed the Engender Women’s Budget Group (EWBG). It linked the group with Engender to build on Engender’s credibility.

In its first twelve months the EWBG mainly reacted to what was happening. Because most members were not paid for their work, the Group did not take on too many activities. EWBG also used these first months for workshops to build members’ capacity. For example, representatives attended meetings of the London Women’s Budget group to learn from their experience.

In 2001, Oxfam agreed to give money to the EWBG so it could pay for a part-time worker. Getting funding is sometimes more difficult in developed countries, but Oxfam has given support to GRB work in both England and Scotland. This funding will make it possible for EWBG to be more proactive and to take on more work.

**Mexico**

In 1994, about 80 women’s organisations, feminists and academics who had worked together around the Cairo Population and Development Conference established a network called Foro. Foro’s main objective was to ensure that governments put the agreements of Cairo into action.

In 1999, researchers from Foro analysed federal programmes and spending on reproductive health. They found that spending decreased by 33% between 1993 and 1996. Case studies in four states of Mexico revealed large inequities in access to birth control and general health care and in maternal mortality. In the same year, Equidad, one of Foro’s members, organised public finance workshops for women leaders around the country.

Also around this time, there were changes inside government that provided opportunities for gender-responsive budgets. For example, government established state and federal committees on gender and equity. And the Department of Social Development introduced a rule for anti-poverty programmes that said that 50% of resources must go to women.

In 2000, Equidad and Fundar, a budget think tank, started a joint project on gender budget analysis. With these two partners, the project combined the advocacy skills of women’s organisations and the technical skills of a budget research centre. The project operated at federal level, as well as in four states. In the first year the project focused on 21 anti-poverty programmes. At state level, it looked at a World-Bank funded programme of basic health extension to poor communities. At federal level it looked at the large Progresa programme, which focuses on health, education and nutrition.
The research found that half of the programmes were cut back between 2000 and 2001. The amount spent on women was difficult to estimate due to the lack of gender-disaggregated information. Both programmes relied on the unpaid work of women for their operation.

In early 2001, Foro and Equidad had a three-day consultation forum with the Department of Health. The main purpose was to come up with proposals for the six-year programme of the Department. The Minister of Health attended some of the sessions. During the final session, participants agreed on the need for gender budget analysis. Several working groups were set up, including one on a gender-sensitive budget. However, the workshop happened soon after a change in government and many of the officials were new. They were therefore not confident to change the programme structure or budget in any important ways in the short term despite analysis showing that this was needed.

In late 2001, government and civil society organised a workshop on Women and Health. Participants did practical exercises based on information on the population, their socio-demographic profile and their health status. After the workshop, the Department of Health published a handbook with case studies and other documents on gender-sensitive budgets. During 2002, this handbook was distributed to every head of a directorate, state-based department and institute, and local-level officials.

**Austria**

In 2001 some NGO women formed a Women and Budget Group. The main aim of the Group in the first years was to make the concept of Gender Budgeting known in Austria, and to encourage government and NGOs to take the issue further. The Group published a book called 'Women Make Budgets: Government finance from a gender perspective'. This book first explains the concept of Gender Budgeting and discusses initiatives in some other countries. It then looks at the overall macroeconomic strategy in Austria and its impact on women, as well as at government revenue and a few areas of public expenditure (education and research, labour market policy and funding for women's organisations). The analysis does not cover all areas, but demonstrates how to do gender budget analysis. The expenditure analysis of education and research is guided by the Swiss example and methodology. The book argues that government must introduce gender-sensitive budgeting. It also gives specific recommendations on how to change policies to achieve more gender equality.

There was a good response to the book and public events to launch it, especially from women activists and NGOs. Women from some political opposition parties also showed interest. Many women active in local level politics wanted to find ways to use Gender Budgeting in their political work. Most of these women wanted a ready-made recipe on how to do Gender Budgeting. They were disappointed when they discovered that there is no quick, easy recipe.

In response to the demand for practical assistance, the Women and Budgets Group decided to develop a handbook on Gender Budgeting for regional and local level. This handbook will be published in mid-2004. The Group also plans to design a workshop for training of political activists and other groups. The Group will work together with Women in Development Europe (WIDE) Austria when they develop the training, because WIDE already has experience in economic literacy workshops.

Austria has a conservative government which follows neo-liberal policies, including tight budgets. But the government has taken some small steps in Gender Budgeting. In 2002, the Ministry of Finance published an analysis of income taxation with the title 'Is the Austrian tax system in fact 'gender neutral?' The study shows, among others, that men benefit more from tax breaks than women. However, the government is not using the findings in its current tax reform project. Instead, the reforms will strengthen the gender bias.

The Austrian Federal government has, however, recently decided to implement Gender Budgeting.
In May 2004 the Ministry of Health and Women’s Affairs set up a Gender Budgeting working group as part of its gender mainstreaming process. It seems that these steps have been taken largely as a result of the work of the Women and Budgets Group as well as promotion of gender-responsive budgeting by the European Union and European Council. Some members of the Women and Budgets Group are assisting government officials. They hope that by helping in this way they can influence the scope of the exercise and get it institutionalised.

**The Netherlands**

Since 1985, the emancipation of women and gender equality has been an important part of the Dutch government’s policy. Since 1994, the government has produced reports every year that apply methods developed by women’s studies researchers to evaluate policies. In 1998, government developed and published information on how to conduct budget evaluations from a gender perspective at local and provincial levels. In 2001, a report on government’s emancipation policy noted the wish of the Dutch Lower House of Parliament to identify each department’s expenditure on emancipation. A cabinet position paper on gender mainstreaming also said that a tool must be developed to analyse spending from a gender perspective. The paper said that the tool must show how much money is (explicitly) spent on emancipation, as well as the extent to which government money is spent on women and men.

In January 2001 government set up an Interdepartmental Working Party on Mainstreaming. The steering group for this Working Party was made up of directors-general. There were also two working groups. One of the two working groups was asked to focus on equal opportunities spending. In 2001 and 2002 the group did pilot studies to identify departmental expenditure related to equal opportunities.

The pilots focused on three ministries - the Ministry of Finance, the Ministry of Social Affairs and Employment, and the Ministry of Housing, Spatial Planning and the Environment. It found that targeted spending on equal opportunities made up between 0.01% and 0.6% of the departmental budgets in the three ministries. The pilot studies also looked at the gender aspects of some general policies in these three ministries - the tax reviews of 2000 and 2001, the benefit law and the Rent Support Act.

The reviews of the tax system were done by researchers from the University of Utrecht (2000) and the University of Amsterdam (2001). These reports included suggestions for amendments to the Income Tax Act, some of which were accepted. The report noted that there were not good data to judge the effects of taxes on women and men, and said that this needed improvement.
STAGES OF BUDGET MAKING IN GOVERNMENT OF INDIA

Budget making of any Ministry or Department is a multi-stage process in which every stage provides an opportunity to introduce gender responsiveness. The following paragraphs describe each stage of the process and the related documents.

Five Year Plan

The Five Year Plan provides the overall direction and basic framework for policies, programmes and schemes for the Ministries and Departments as well as for the Annual Plans. The formulation of the Five Year Plan is a lengthy and intensive process. The first step occurs when the Planning Commission requests all Ministries and Departments to set up Working Groups (one department could have more than one working group) under the chairpersonship of their Secretary. These Working Groups include representatives from related Ministries and Departments, non-governmental organisations (NGOs) and experts. Each Ministry and Department can also create Sub-Groups, made up of experts, to undertake in-depth analysis of existing policies, the plan of action, programmes, schemes, and their implementation. This analysis could and should include analysis of gender gaps, and an assessment of whether the policy, plan, programme or scheme addresses the needs of women and girls as well as those of men and boys. Based on their analysis and discussions, the Sub-Groups come up with a set of recommendations which are forwarded to the Working Group. The Working Group(s) of the Ministry or Department consolidates all the recommendations, including proposed financial outlays, and submits these to the Planning Commission in the form of a Working Group Report.

Meanwhile, the Planning Commission sets up high-level Steering Committees (usually one for each department) which analyse and hold a series of in-depth discussions on the Working Group Reports received from Ministries and Departments. Based on these discussions, the Steering Committee in turn comes up with a set of recommendations. Based on these recommendations, the Ministries and Departments formulate their Five Year Plans and Annual Plans. A series of discussions with the Planning Commission follow, first at the level of Adviser, then at the level of Member-Secretary and finally at the Member level. The final financial outlays are determined by the Planning Commission, based on the gross budgetary support (GBS) for that five year plan / annual plan communicated by the Ministry of Finance. While the inter-departmental financial allocations are determined by the Planning Commission, the inter-programmatic/schematic distribution of resources is made by the concerned department.

Planning Commission calls for plan proposals from Ministries and Departments and the circular inviting
proposals asks the departments to ensure that social disparities and concerns of vulnerable groups such as Scheduled Castes (SC), Scheduled Tribes (ST) and women are been taken into account while formulating the Plan.

The Planning Commission submits a consolidated report containing recommended outlays for all Ministries and Departments to the Ministry of Finance. The Ministry of Finance estimates the available resources and provides this information to the Planning Commission. If - as is usual - the available resources are less than the total outlays reflected in the consolidated plans, the Commission then undertakes an exercise to trim and re-distribute the outlays for the various Ministries and Departments. In doing this exercise, the Commission keeps in mind both the available resources and the inter-sectoral priorities.

The Planning Commission then informs each Ministry and Department about the overall level of their revised outlay. The Ministry or Department distributes this total among the various sub-heads of expenditure keeping in mind the national and their own priorities. In distributing the total, the Ministry or Department should ensure that gender concerns are not compromised i.e. that it is not the gender-responsive elements of programmes and schemes that are short-changed.

The allocations decided on by the Ministries and Departments become the **Budget Estimates (BE)** for the Five Year Plan.

**Annual Plan**

Every year the Planning Commission coordinates a similar exercise (on a smaller scale) as undertaken for formulating the Five-Year Plan to prepare an Annual Plan.

First, the Planning Commission calls for Plan proposals from the Ministries and Departments. The Ministries and Departments assess the performance and requirements of all their schemes and programmes and, based on this assessment, propose outlays to the Commission. The document detailing these outlays is called the **Statement of Budget Estimates (SBE)**. The SBE of a Ministry of Department lists the expenditures proposed to be incurred during a particular financial year on the different programmes and schemes of the Ministry. These outlays are supplemented by Non-Plan expenditures (see below) which cover the salaries, wages and other recurrent expenditure of the Ministry or Department.

The Planning Commission holds separate meetings with each Ministry and Department on their SBE and, based on the discussions, gives an indication of the resources that may be available to the Ministry or Department. Subsequently, the Planning Commission consolidates all the SBEs and submits the consolidated document to the Ministry of Finance for its approval. As with the Five Year Plan, the Finance Ministry informs the Planning Commission as to the available resources. The Planning Commission adjusts the proposed outlays for Ministries and Departments to arrive at approved estimates for each. The Ministries and Departments, on receipt of approved estimates from the Planning Commission, allocate the resources under the various sub-heads of expenditure. These allocations are known as the **Budget Estimates (BE)** for the Annual Plan.

The BEs are then incorporated into the Budget document, which is presented to the Parliament by the Minister of Finance on 28 February every year. Before passing (approving) the budget, the relevant Parliamentary Standing Committee for each Ministry and Department discusses the policies and programmes of the Ministry/Department concerned, reviews performance and makes recommendations. This stage presents a further opportunity for ensuring that gender issues are addressed, in that the members of parliament (MPs) can ask gender-relevant questions, and the agency officials can highlight where and how their programmes and schemes will promote gender equality.

**Performance and Outcome Budget**

The budget process does not end with the approval of the budget by the Parliament. The approved
budget has to be implemented, and much work can be done in monitoring this process. For example, has the money allocated for a specific purpose been spent? Has it been spent properly? Who has it reached in gender terms, in terms of rich and poor, etc?

To assist in answering these questions, each Ministry and Department is required to prepare a Performance and Outcome Budget, which is presented along with the Annual Report of the department concerned to Parliament. These documents form one of the bases on which the Parliamentary Standing Committees (department-wise) examine the department’s Demand for Grants for the next financial year. These Performance and Outcome Budgets are prepared in the middle of the financial year and tabled in Parliament. The document contains a brief introductory note on the organisation and function of the Ministry or Department, lists major programmes and schemes implemented by the agency, its mandate, goal and policy framework, budget estimates, analyses physical performance of each scheme and the linkage between financial outlays and outcome, reviews overall trends in expenditure over recent years, reviews performance of statutory and autonomous bodies under the administrative control of the agency, describes reform measures, and presents targets and achievements and plans for future refinements. As far as feasible, coverage of women and SC/ST beneficiaries under various developmental schemes and schemes for the benefit of North Eastern Region are separately indicated. The guidelines for the Outcome and Performance Budget also state that the document should describe how reform measures and policy initiatives relate to intermediate outputs and final outcomes in areas such as gender empowerment, among others.

Beyond the two specific mentions of gender in the guidelines, the broad coverage of the Performance and Outcome Budget presents many further opportunities for highlighting gender issues, and for describing the extent to which the needs of women and men, as well as those of boys and girls, have been met through the expenditures.

**Revision of estimates**

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.

**Reporting on actual expenditure**

At end of the financial year, each Ministry and Department reports the actual expenditure incurred by it during the year to the Planning Commission.

**Audit**

After the year is over, the budget is subject to audit. The Comptroller and Auditor General (CAG) of India studies the allocations and expenditure and produces a report on each Ministry and Department. Each agency is required to respond to the CAG’s comments. Their answers are scrutinised by the CAG, who then prepares a final report which is tabled in Parliament. In the Parliament, the Public Accounts Committee scrutinises the report and recommends necessary actions. This brings to an end that particular cycle of the budget.

After the accounts of the government have been audited, the revised figures become the actual expenditures. The succeeding budget presents these figures for the information of the Parliament. Each year’s budget document thus includes three sets of estimates:

- The allocations proposed for the coming year;
- The revised estimates for spending in the past year; and
- The audited figures for actual expenditures two years ago.

**OTHER BUDGET-RELATED DOCUMENTS**

The description of the budget process presented above refers to a range of documents that relate to the different steps. In addition, there are several other important budget-related documents.
The 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 tabled 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.

The Fiscal Policy Strategy Statement describes the policies of the Central Government for the ensuing financial year relating to taxation, expenditure, lending and investments, administered pricing, borrowings and guarantees. It is produced by the Ministry of Finance and tabled in Parliament. The document outlines the strategic priorities of the Government in the fiscal area, explains how the current policies conform to sound fiscal management principles and provides the rationale for any major deviation in key fiscal measures.

The Macro-economic Framework Statement contains an assessment of the growth prospects of the economy and the underlying assumptions on which this is based. The Statement is produced by the Ministry of Finance and tabled in Parliament. It discusses, among others, the growth rate in gross domestic product (GDP), the fiscal balance of the Central Government and the external sector balance of the economy.

The document Budget at a Glance provides a summary of planned receipts and expenditures. It includes a broad breakdown of planned expenditure into Plan and non-Plan, by sectors, as well as by Ministries and Departments. It also gives information on resources to be transferred by the Central Government to State and Union Territory Governments. In addition, it gives various deficit indicators.

The Finance Minister’s speech when presenting the Budget in the Parliament provides a perspective of the Government’s policy direction. Recent speeches have referred to Government of India’s Gender Budgeting work in the form of establishment of gender budget cells and production of the gender budget statement.

COMPONENTS OF THE BUDGET

In order to understand budget documents, we need to understand some of the basic categories used in presenting the estimates.

Firstly, there are two major funds operated by a government. These are:

- **The Consolidated Fund:** It is into this fund that money received by the government is put, and it is from this fund that money is spent. Thus the money received by the government from taxes and other sources is placed in the Consolidated Fund of the government. Withdrawals can only be made on the basis of an appropriation approved by Parliament. The budget presents details of what the government expects to receive, how it expects to receive that amount, and how it plans to spend the money from the Consolidated Fund.

- **The Public Account:** This fund is used in situations where the government acts as a banker for funds that are not its own. This money does not belong to the government. An example is the provident funds savings of employees. The contributions of employees to the provident fund, along with the contributions from employers, are placed in the Public Account. This money is handled by the government as a trustee. The budget presents the details of the Public Account each year to the Parliament but Parliament does not have direct decision-making power over this money.

The Contingency Fund is an imprest from the Consolidated Fund, and may be used by the government without waiting for an appropriation bill to be passed by Parliament. If it becomes necessary for the government to incur an expenditure not included in the budget, it can do so from the Contingency Fund. The law puts a cap on the amount in the contingency fund, and Parliament must be told how it has been spent.
A second important distinction is that between revenue/current and capital expenditure.

- 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**.

A further distinction made in Government of India budgets reflects what is referred to as the economic classification of the budget. This classification distinguishes between **Developmental and Non-development Expenditure**. Developmental expenditure is meant to contribute to some aspect of development, and is generally considered "good". Non-development expenditure includes items related to the cost of running the government. An increase in non-development expenditure is often considered "bad". It need not be so - for example, expenditure on the maintenance of assets is desirable even if it is not "developmental", and expenditure on teachers' salaries is essential if the spending on building of schools is to have impact.

A further common distinction is that between **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.
Budgeting in the broadest sense is not confined to the preparation of the budget document but includes a series of processes that precede the preparation of the budget as well as processes that follow it. Gender Budgeting must therefore take place at various stages and levels if the budget is to be fully gender-responsive.

There are several issues that need to be borne in mind before deciding which entry points are most appropriate in a given situation. These include the actors involved, scope and stages of Gender Budgeting, and the prerequisites for the same.

**ACTORS IN GENDER BUDGETING**

There are a number of different players (stakeholders) involved in Gender Budgeting initiatives - each having different roles and related activities. Some of the key players are:

- The Ministry of Women and Child Development (nodal ministry at the central level in India)
- The Ministry of Finance (at the Centre and in the States)
- The Planning Department or Planning Commission (at the Centre and in the States)
- Sectoral ministries: Each and every department and ministry can do Gender Budgeting - albeit there are more opportunities for some than others (at the Centre and in the States)
- Researchers and economists
- Statisticians
- Civil society organisations, especially women's groups
- Parliamentarians, members of legislative assemblies (MLAs) and other representatives of the people at state/district and sub-district levels
- Media
- Development partners/donors
- The women and men for whom the specific policy, programme or budget is intended.

Since this manual is intended for ministries and departments of the Government of India, the specific entry point tools that can be used by them are highlighted in the following pages.

**SCOPE OF GENDER BUDGETING**

Gender Budgeting can be done for:

- The whole budget; or
- Impact of expenditure of selected departments or programmes; or
- Gender-sensitive design of new programmes and projects; or
- Assessment of selected forms of revenue and changes in tax system; or
- New legislation
STAGES OF GENDER BUDGETING

Gender Budgeting can be done at various stages of the budget process, including budget preparation, when the budget is tabled, during implementation and post-implementation. Examples of possible activities at the different stages are described below.

At the budget preparation stage:

a. Ensure financial appropriations made in budgets enable the implementation of programmes, schemes and activities in a way that will match the needs [Government task]

b. Assess likely impact of new revenue-raising methods on different groups, compared with their ability to pay [Government task]

c. Compare budget estimates (BE) for the current year with revised estimates (RE) and actual expenditure (AE) of the previous year and ensure corrective steps are taken to ensure proper and full utilisation of the budgets of current year [Government task]

When the budget is tabled:

a. Analyse sector-wise or ministry/department-wise trends and shares of allocations and expenditure as an indicator of government's priorities. [Task of Parliament, academicians and civil society]

b. Analyse the revenue side - what are the sources of revenue, subsidies etc and how will they impact men and women? Look at trends and shares - e.g. increases or decreases, percentage share, etc [Task of Parliament and civil society]

At the budget implementation stage:

Ask: Is the budget being spent in the way it was intended and to the full extent? What are delivery costs? Who is receiving subsidies? Is the budget being spent for the purpose and the people for which/whom it was intended? [Task of government, as managing, implementing, and monitoring body. Task of Parliament as oversight]

At the post implementation stage:

What have been the outcomes and impact of programmes, projects and schemes and their related budgets?

a. Analyse expected outcomes from appropriations compared to actual outcomes including unintended ones

b. Assess whether the money is being used in a manner that effectively achieves planned outcomes

c. Assess the impact - what change has the expenditure brought about? [Task of government, as managing, implementing, and monitoring body. Task of Parliament as oversight]

MECHANISMS FOR OPERATIONALISING GENDER BUDGETING

Chapter 3 describes Government of India's establishment of Gender Budgeting cells in over 50 ministries. It also lists the activities that these cells are expected to carry out. The role as described in chapter 3 is very ambitious and broad. In reality, however, at the time of writing this manual the main task of the cells is limited to identification of schemes and computation of allocations meant for women. To bring about a qualitative improvement in the functioning of the cells and make Gender Budgeting exercises more meaningful and effective, the following approach can be followed by the cells:

- Assessing budget allocations and proposing additional allocations for gender-related schemes / components;
- Analysing and reviewing policy, strategies, programmes and schemes from the perspective of improvement of the situation and status of women and identifying constraints;
- Identifying constraints in flow of funds to women through expenditure tracking studies;
- Institutionalising generation, collection and compilation of sex-disaggregated and other gender-relevant data;
Monitoring of spending and service delivery;
Assessing the extent to which women are benefiting under the schemes and programmes of the Ministry;
Assessing beneficiary incidence; and
Identification of areas where existing schemes can be further engendered and introducing new initiatives and schemes to promote gender equality.

In addition to the above, which will primarily be the responsibility of the individual sectoral Ministries and Departments, the Planning Commission and the Finance Ministry can facilitate assessment of national level gender outcomes through:

- Spatial mapping of gender gaps and resource gaps by Planning Commission
- Gender audit of public expenditure, programmes and policies
- Collection of sex-disaggregated and other gender-relevant data at national, state and district levels. Standardisation of data is also necessary to facilitate comparison not only at national but also international levels. The data should flow on a regular basis and should be compiled, collected and analysed periodically.

### BASIC PRE-REQUISITES FOR GENDER BUDGETING

1. **Gender orientation and sensitisation of government and non-government stakeholders**

One of the most basic pre-requisites before any kind of Gender Budgeting exercises can be taken up is a clear understanding and appreciation of gender, gender equality and women's empowerment. Regular orientation on gender and gender issues needs to be provided for all relevant government stakeholders.

2. **Orientation to the concept and tools of Gender Budgeting:**

The second pre-requisite is orientation and capacity building regarding the concept and tools of Gender Budgeting, for all concerned government officials and policy makers. Very often, the will and desire to do Gender Budgeting exists, but 'the how to' is not known. It is therefore essential to build capacity and skills of government functionaries on the concept and tools of Gender Budgeting. Such capacity building should focus, in particular, on the particular tasks for which the officials concerned are responsible.

As noted in chapter 3, the Ministry of Women and Child Development has engaged with many of the ministries that have Gender Budgeting cells to orient them on gender analysis and Gender Budgeting. Chapter 3 includes some examples of budget-related ideas that emerged from these sessions.

### 3. Gender-relevant database

The compilation of sex-disaggregated and other gender-relevant data is one of the most important pre-requisites for any kind of Gender Budgeting. Such data are often lacking in central ministries and departments and appropriate databases must be developed and updated on a regular basis. Data are essential for gender analysis of the situation of women and girls in a sector, for identifying women's priorities, developing gender-sensitive programmes, and schemes, and prioritising allocation of resources from a gender perspective. Each ministry and department should develop a database that has relevant data on women/girls and men/boys disaggregated by other factors such as region, community, and household income. They should also ensure that their existing management information systems and other databases are gender-sensitive and sex-disaggregated. Databases should be placed on the internet and be accessible by all. New information on the changes in women's situation should be actively sought and added to the database.

As noted above, the first prerequisite for Gender Budgeting is gender orientation of the officials of the ministries and departments. The MWCD has taken the first steps, in this regard, by holding meetings with various ministries/departments. Some examples of points that came up during these discussions are
given in Chapter 3. These examples include initiatives that already exist as well as some suggestions of areas that need to be addressed.

ENTRY POINTS FOR GENDER BUDGETING

There are a number of ways that one can do Gender Budgeting and there are a range of different entry points. When governments start doing Gender Budgeting, they might start by preparing gender budget statements to show how much of the budget is allocated for women. This is what was done in Statement 20 of the Expenditure Budget of the Union Government of India in 2005-06, 2006-07 and 2007-08. This is a start, but these statements have their limitations and they should not be taken to be all that is necessary for ministries to do.

This section of the handbook therefore discusses further entry points and associated tools to help Government of India officials go further. Either one or a combination of two or more of these can be used at any given time. What is presented below must not be seen as “rules” about how one must do Gender Budgeting, but as guidelines or ideas on which to build, modify and innovate to suit your purpose and situation. In this way we will continue to develop new tools related to the different entry points of a particular context depending on availability of sex-disaggregated data and the kind of analysis and advocacy that is required at a particular point of time.

Before presenting the entry points and associated tools that are considered most appropriate in the Indian context and that are promoted by the Ministry of Women and Child Development, we present in the following box the five steps of Gender Budgeting. These five steps should, in fact, underlie any budgeting process as they ensure that the budget addressed real needs, and that the money allocated is used for the intended purpose. The five steps represent a framework against which to understand the stage in the process at which different tools can be used. Subsequently, we note for each entry point to which step of the framework it corresponds.

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. This step should include an assessment of the relevant legislation, policies, programmes and schemes. It includes an analysis of both the written policy as well as the implicit policy reflected in government activities. It should examine the extent to which the above meet the socio-economic and other rights of women.

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

Step 4: Monitoring whether the money was spent as planned, what was delivered and to whom. This involves checking both financial performance and the physical deliverables (disaggregated by sex).

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

Source: UNIFEM-UNFPA Gender Responsive Budgeting and Women’s Reproductive Rights: Resource Pack

Entry point 1. Participatory planning and budgeting

(Can happen at all five steps)

Involvement of women in decision making is seen as a key to success of Gender Budgeting initiatives. 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. For this to be effective, there may be need for capacity
building not only of elected women representatives but also of women members of community-based organisations (CBOs) and self help groups in order to ensure their active involvement in decision making and budgeting.

**Entry point 2. Spatial mapping**
(Corresponds to Step 1 of the Five Step Framework for Gender Budgeting)

Women's empowerment requires adequate resource allocation in all areas including health, education, water sanitation and nutrition, sustained employment, access to credit and asset ownership, skills, research and design technology and political participation. Further, regional imbalances have to be corrected. For this, we need to know about the specific needs of women residing in particular villages and towns.

Spatial mapping of social infrastructure and access to employment opportunities for women can highlight the resources available and overall gaps. This will help in pointing to the resources required taking into account the size of the population and norms for availability of facilities, so that universalisation of basic social-economic infrastructure is achieved progressively, and interventions and allocations are more focused. The spatial maps can become the basis for regional plans and projections of funds required for women's empowerment. Mapping would also encourage the taking into account of regional imbalances within states and districts.

**Entry point 3. Gender Appraisal for all new programmes and schemes**
(Corresponds to Step 2 of the Five Step Framework for Gender Budgeting)

All new programmes, projects and schemes (PPS) for which funds are requested should be viewed through a gender lens. The suggested format for doing this is in Annex 4. 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.

**Entry point 4. Guidelines for gender-sensitive review of public expenditure and policy**

(Corresponds to Step 2 of the Five Step Framework for Gender Budgeting)

The Ministry of Women and Child Development has formulated specific guidelines in the form of Checklists I and II. (See Annex 5). Checklist I is for programmes that are beneficiary-oriented and consciously target women. 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.

**Entry point 5. Gender-based profile of public expenditure**

(Corresponds to Step 3 of the Five Step Framework for Gender Budgeting)

Preparation of a profile facilitates review of schemes and public expenditure from a gender perspective and highlights the gender component of expenditure and physical targets. The trend of the targeted expenditure, and male/female reach in terms of beneficiaries is indicative of the extent to which budgeting is gender responsive. The exercise can, when first done, point to constraints such as non-availability of gender-relevant data. It can highlight the need to determine reasons for non-adherence to targeted expenditure on women.

The format in Annex 6 is recommended for use in constructing the profile. The numbers in the financial section of the format in respect of targeted initiatives indicate if this scheme includes special actions to address gender imbalances, such as scholarships for girls. The columns in the physical section of the format reflect the actual achievements, irrespective of whether there is a special targeted action/initiative. Poor performance in respect of physical targets could indicate the need for targeted actions.
Entry point 6. Outcome budget
(Corresponds to Steps 4 and 5 of the Five Step Framework for Gender Budgeting)

The Charter for Gender Budget Cells lists among the functions of the cells the possibility of including the results of gender analysis of Ministry budgets in their outcome/ performance budgets.

Government of India first introduced performance budgeting in 1969. This innovation initiated a 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 for the financial numbers. Over the years, Government of India also realised there was a need to move beyond performance to outcomes - to what is achieved through the expenditure.

In 2005, Government of India introduced a requirement for quarterly physical outcome targets. In 2006-07, the outcome and performance budgets presented to Parliament included all Plan expenditure as well as a significant portion of non-Plan expenditure. For 2007-08, the Ministry of Finance required the ministries and departments to present a single outcome budget covering both performance and outcomes. For 2007-08, this was to cover:

- Actual physical performance 2005-06
- Physical performance for 9 months of 2006-07
- Targeted performance for 2007-08

The Ministry of Finance's office memorandum, dated 12 December 2006 (see Annex 7), detailing these requirements noted that ministries and departments would need to put in place the necessary systems of data collection. 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.

The above office memorandum twice explicitly mentions women. Firstly, it states that as far as feasible there should be sub-targets for coverage of women and SC/ST beneficiaries under schemes. Secondly, it says that Chapter III of the outcome budget should detail how reform measures and policy initiatives relate to intermediate outputs and final outcomes in a range of areas, including gender empowerment.

The memorandum states that 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.' From a Gender Budgeting perspective, the Outcome Budget provides a golden opportunity to examine the linkages between allocations and disbursements, the delivery of immediate benefits and services for women and girls, and gender equality outcomes.

Entry point 7. Impact analysis
(Corresponds to Step 5 of the Five Step Framework for Gender Budgeting)

Beyond monitoring who the money reaches, it is important to evaluate the impact of programmes and strategies. The outcomes of these programmes need to be measured and reported, not just the expenditure. This can help to identify areas where improvements are needed and where resources can be better allocated.
Using the five steps of Gender Budgeting to assess Chiranjeevi Yojna, Gujarat

This example using the Chiranjeevi Yojana - an innovative scheme of the Government of Gujarat to reduce the maternal mortality rate in the state - shows how we can use the five steps of Gender Budgeting to assess a programme for its gender sensitivity.

1. **Describe the situation of women and men, girls and boys, who are served by a particular sector**

   The Government of Gujarat was very concerned about the high levels of maternal mortality and infant mortality in the state, with a maternal mortality rate (MMR) of 378 per one lakh live births, and an infant mortality rate of (IMR) of 38 per one lakh live births. To identify the extent of the problem, a needs assessment was undertaken in the five worst affected districts of Gujarat. The assessment revealed that many of the districts did not have adequate infrastructure or skilled doctors to address the issue.

2. **Examine government policies and programmes in the sector, to see whether they address the ‘gender gaps’ - that is, inequalities in the service offered to each group as described in the first step.**

   The state realised that it had neither a specific programme nor the capacity in terms of infrastructure to address the issue of MMR completely on its own. The State Government of Gujarat, in its Vision 2010 document, indicated that it would reduce maternal mortality from 378 to 100 per one lakh live births and reduce the IMR from 38 to less than 30. Hence, they formulated Chiranjeevi Yojana to provide facilities for institutional deliveries of women in below poverty line (BPL) families using the private sector. The Health Department identified private institutions and doctors who could provide these facilities and the State signed a memorandum of understanding with the private practitioners to do what was needed. Both electronic and print media were used to publicise the scheme amongst the target group.

3. **Examine the budget to see whether sufficient money has been allocated to implement effectively the gender-sensitive policies and programmes**

   The scheme was started in the five worst affected districts of Kutch, Banaskanta, Sabarkantha, Godhra and Dahod in December 2005. Rs 93.5 million was allocated in the first year to provide delivery services to an estimated 58,637 pregnant women. The average cost of each delivery and transportation cost worked out to Rs 1,795 (assuming there would be about 20 complicated deliveries, for which a higher rate was fixed, for every 80 normal deliveries).

4. **Monitor whether the allocated money has been spent and who has benefited from the money**

5. **Go back to the first step and re-examine the situation, to see whether the budget and its associated programme has improved on what was initially described.**

   The Ministry of Health undertook a review within six months of the implementation of Chiranjivi Yojana to evaluate its effectiveness through a rapid qualitative study. The specific objectives were to examine whether there was increased accessibility of services; understand the utilisation pattern of services and client satisfaction and analyse the factors influencing and impeding service utilisation. Views of programme managers were gathered to suggest effective ways of improving uptake of services and to explore the possibilities of expanding the package of services under the scheme. It was found that during the first six months of the implementation of the Scheme, only one maternal death was reported among the beneficiaries who benefited from the Scheme. There were, however, some areas for improvement:

   - It was suggested that there was need to expand the package of services and include care for the new-born who often required medical attention but were not covered under the scheme.
   - The MOU between government and private providers discusses partnership and payment but did not explicitly state details of elements covered in the CY package. This led to problems regarding reimbursement of persons accompanying the women to hospital.
   - There were no guidelines on the use of standard definitions for obstetric complications and quality compliance.
   - Change in modalities of payment from advance payment to reimbursement to private providers led to problems of payment.

   Revisions were made based on the review as well as feedback from beneficiaries (existing and potential) and service provider. The Scheme is now universally implemented across the State.

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Source: Benita Sharma, IFES-USAID, based on the evaluation of the Chiranjeevi Yojna by UNFPA.
schemes of the government to see if they are meeting the objectives for which they were initiated. Impact analysis can be done through a range of different methods, including impact assessments, evaluations and field level surveys.

Results of impact assessment of programmes from a gender perspective help in identifying barriers to women’s access to public services/expenditure. They may also identify that, although women were reached by the programme, it did not bring about the desired changes in their situation and lives. In some cases impact assessments may identify challenges which require fundamental changes to initiatives. In other cases, only minor changes in design and modalities of implementation may be necessary.

INTERNATIONAL TOOLS FOR GENDER BUDGETING

Professor Diane Elson, from the United Kingdom, developed the seven tools described below in the very early days of Gender Budgeting. As will be seen, the focus of these tools is on analysis rather than formulation of a budget. For government actors, tools on formulation of a budget are also necessary. Nevertheless, some of these tools are somewhat similar to the ones described above.

I. Gender-aware policy appraisal

This is an analytical approach that involves scrutinising 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. For doing this, the 5 step framework, referred to above, is often utilised.

For example, a gender-aware policy appraisal could be done for the Education for All Policy of the Government and the increase or decrease in the gender gap in education could be studied.

2. Sex-disaggregated beneficiary assessment of public service delivery and budget priorities

This tool aims to collect and analyse opinions of women and men on the extent to which government policies, programmes and services reflect their priorities and meet their needs. Possible instruments to ascertain this are opinion polls, attitude surveys, participatory rapid appraisal, focus group discussions, conversational interviewing and preference ranking and scoring.

For example, the perceptions of women and men regarding the quality of services being provided to them by the sub-centres or primary health centres in a block/district could be ascertained using this tool.

The limitations of this tool are that it captures only the perception of the beneficiary and not the non-user or the service provider; it is time consuming; and it usually addresses only one service at a time.

3. Sex-disaggregated public expenditure incidence analysis

The objective of this tool is to analyse the extent to which men and women benefit from expenditure on publicly provided services. Statistical analysis is done to determine the distribution of expenditure between men, women, girls and boys. This analysis can be done for any sector or programme.

The approach requires calculating the unit cost of providing a service (e.g. the cost of running a primary school for one year), calculating the number of girls and boys who benefited and working out the benefit incidence by multiplying the unit cost by the number of girls and again by the number of boys.

The limitation of this tool is that it assumes that the cost of a service for male and female, rich and poor, rural and urban is the same. It can also only be done for services targeting individuals.
4. Sex-disaggregated public revenue incidence analysis

This analysis examines both direct and indirect forms of taxation in order to calculate how much taxation is paid by different categories of individuals or households and the impact on each. This tool aims to answer questions such as what kinds of tax and user fee reforms are more beneficial for poor women and men, which sources of revenues have a progressive and which a regressive nature, and whether the tax system provides labour market incentives for women.

5. Sex-disaggregated analysis of the budget on time use

This tool aims to show the link between government budgets (in a particular sector e.g. water supply to villages) and the way female and male members spend their time in relation to the presence or absence of that service (e.g. collection of water for the household). This helps to compare the imputed value of unpaid work with budget amounts. For example, it allows comparison of the cost of providing water supply to a village / area, according to the budget and the imputed cost of fetching water. This tool also helps to ensure that the time spent on unpaid work by women is accounted for in policy analysis.

6. Gender-aware medium-term economic policy framework

This tool has two meanings. The first meaning involves incorporating gender issues into macroeconomic models. This requires disaggregating appropriate variables by gender; introducing new variables with a gender perspective; incorporating unpaid care work; and changing underlying assumptions about the social and institutional set-up for economic planning.

Macro-economic models are usually based on economy-wide models, for example (i) financial programming model (ii) fixed coefficient, 2 gap, growth accounting models (iii) macro econometric models and (iv) computable general equilibrium models. Currently all these models generally exclude a gender perspective. A variety of approaches could be used to introduce gender concerns:

- Disaggregate existing variables in the models on the basis of sex, where applicable
- Introduce new variables and equations to incorporate a gender perspective
- Construct new models incorporating the conventional macroeconomic system (based on the national income accounts) and a gender relations system (based on household income accounts of unpaid work)
- Change the assumptions of the available models regarding social-institutional set-up to incorporate a gender perspective.

The second meaning of this tool involves the engendering of the medium-term budget/expenditure frameworks that many countries are now introducing as part of budget reforms. These frameworks involve 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 the introduction of some form of performance budgeting, including indicators of performance. Engendering such frameworks could include applying many of the tools applied to annual budgets to the 3- or 5-year framework, as well as ensuring that the performance indicators are gender-sensitive.

7. Gender-aware budget statement

This tool can be used to disaggregate projected expenditure into gender-relevant categories. This involves stating the expected gender implications of the total national budget (public expenditure and taxation) and/or the gender implications of expenditure by sectoral ministries. The statement can be constructed on the basis of any of the above tools. It can also be constructed according to preset categories.

In India, public expenditure is conventionally disaggregated (i) by income (revenue) and
expenditure (ii) by ministry (iii) by plan and non-plan (iv) by capital and revenue expenditure and (v) by budget lines. These forms of presentation make it difficult to judge how public expenditure priorities take into account the needs and concerns of women and men and how they are likely to benefit from the expenditure. A gender aware budget statement aims to project or present the budget in a gender sensitive way. There are a number of ways the budget can be categorised. GoI has chosen the two-category (100%, and 30-9% targeting of women) approach described above. Some other countries have used a categorisation developed by Rhonda Sharp for South Australia as the basis for their gender budget statements (see box).

**Rhonda Sharp’s categorisation**

Categorise expenditure according to whether they are:

1. Women specific expenditures - targeted to women and girls in the community, or
2. ‘Equal employment opportunity’ expenditures by government on their employees which are designed to change the gender and skills profile of the public sector workforce, or
3. General or mainstream budget expenditure that make goods and services available to the community (‘outputs’) and need to be assessed for their gender impact (‘outcomes’). A number of pre-set questions are then asked in respect of expenditures under each category, thus further deepening the analysis.
CHECK LIST FOR INTEGRATING GENDER / GENDER BUDGETING INTO NEW PROGRAMMES, PROJECTS AND SCHEMES (PPS)

This check list should be used for all new programmes, projects and schemes.

<table>
<thead>
<tr>
<th>Participation</th>
<th>Response to questions</th>
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<tbody>
<tr>
<td>Has the PPS been developed in a participatory way involving all stakeholders, especially women? Women's involvement should not be tokenism but they should be encouraged to participate and contribute by creating an enabling environment. Their participation and contribution should be at all stages - planning, implementation, monitoring as well as participatory evaluation.</td>
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</table>

I. Background and justification

1. Is gender part of the context analysis of the PPS?
2. Does this section include arguments for gender mainstreaming and gender equality?
3. Are the data quoted in the background sex-disaggregated?
4. Have the different needs and concerns of men and women, girls and boys been identified?
5. Is the language of the PPS gender sensitive and does it avoid gender stereotypes?

II. Goal / Objective:

1. Does the goal or objective reflect the needs of women and men?
2. Does it aim to meet practical gender needs (PGN) of women or strategic gender interests (SGI) (that will seek to change gender relations and address gender inequality and promote women's rights and control over her body and her life?)

III. Target Group / Stakeholders:

1. Are women and men both going to benefit from the PPS?
2. Is there need for affirmative action (quotas or reservation) to ensure women are benefited?

IV. Strategy and Activities:

1. Is there a better, more women-friendly and yet cost-effective way of achieving the objectives? Can it be considered?
2. Are the strategies and activities of the PPS gender sensitive?
3. What are the constraints to women benefiting? Does the PPS address the constraints in order to reduce them?
4. Have possible constraints on women benefiting been addressed? For example, are the activities planned for times when women are free from household chores?
5. Will the PPS entail an additional burden on women? If so, what steps will the PPS take for men to share the burden of women's traditional roles?
6. If technology is involved, is it women friendly and appropriate for women?

Contd...
### IV. Strategy and Activities:

<table>
<thead>
<tr>
<th>Question</th>
<th>Response to questions</th>
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<tbody>
<tr>
<td>7. Who will implement the PPS? Are they sufficiently gender sensitive?</td>
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<tr>
<td>Do they need gender orientation? (e.g. health service providers, teachers, cooperative department staff should be sensitized if necessary)</td>
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<tr>
<td>8. Do implementation mechanisms use existing networks or organisations of women (e.g. self help groups, mother's groups in Integrated Child Development Scheme (ICDS))</td>
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<tr>
<td>9. If there is an information / IEC component, will women be involved in developing it and field testing it to ensure its gender and cultural sensitivity, comprehensibility and efficacy?</td>
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### V. Budgeting for equality:

<table>
<thead>
<tr>
<th>Question</th>
<th>Response to questions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Has sufficient budget been allotted for each of the components of the PPS?</td>
<td></td>
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<tr>
<td>2. Has the PPS budgeted for gender training?</td>
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<tr>
<td>3. Is the budget sufficiently disaggregated to ensure that gender concerns are adequately addressed?</td>
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<tr>
<td>4. Has the PPS budgeted for monitoring?</td>
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</table>

### VI. Indicators for measuring outcomes and outputs:

<table>
<thead>
<tr>
<th>Question</th>
<th>Response to questions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. What are the indicators for measuring progress on outcomes and outputs? Are they sex-disaggregated and gender sensitive?</td>
<td></td>
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<tr>
<td>2. Are the indicators SMART - specific, measurable, accurate, relevant and time-bound?</td>
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<tr>
<td>3. Do the indicators measure progress in achieving strategic gender interests (SGNs) as well as practical gender needs (PGNs)?</td>
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</table>

### VII. Monitoring:

<table>
<thead>
<tr>
<th>Question</th>
<th>Response to questions</th>
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<tbody>
<tr>
<td>1. Has the PPS built in participatory on-going monitoring, involving women? What is the frequency? And are the monitoring tools (formats, visit timings etc) women friendly?</td>
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<tr>
<td>2. Does the monitoring strategy look at both content and process? Both are important.</td>
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### VIII. Evaluation:

<table>
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<th>Question</th>
<th>Response to questions</th>
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<tr>
<td>1. Has the PPS provision for a mid-term (after 2 or 3 years) and an end-term (if the PPS is for a fixed duration) evaluation? This is essential.</td>
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<tr>
<td>2. Does the evaluation design allow for (a) the differential impact of the PPS on men and women to come out clearly; (b) women to be part of the evaluation team; and (c) perspectives and feedback from women beneficiaries to be obtained first-hand and not through male family members?</td>
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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:

**Planning and Budgeting**
1. List schemes and programmes which are gender-specific
2. Briefly indicate activities undertaken under the programme for women.
3. Indicate expected output indicators like number of women beneficiaries, increase in employment of women, post-project increase in resources/income/skills etc.
4. Quantify allocation of resources in annual budget and physical targets thereof.
5. Assess adequacy of resource allocation in terms of population of targeted beneficiaries that need the concerned schematic intervention, the trend of past expenditure etc.

**Performance audit**
1. Review actual performance - physical and financial - against the annual targets and identify constraints in achieving targets (like need for strengthening delivery infrastructure, capacity building etc.)
2. Carrying out reality check - Evaluate programme intervention, incidence of benefit, identifying impact indicators like comparative status of women before and after the programme etc.
3. Compile a trend analysis of expenditure and output indicators and impact indicators.

**Future planning and corrective action**
1. Address constraints identified from steps above.
2. Establish requirement of resources in terms of population of targeted beneficiaries/magnitude of perceived problems like IMR, MMR, literacy ratio etc.
3. Review adequacy of resources available - financial and physical like trained personpower, etc.
4. Plan for modification in policies and/or programmes/schemes based on results of review.

**Checklist II for mainstream sectors**
Sectors like Defence, Power, Telecom, Communications, Transport, Industry, Commerce etc. may consider adopting the following checklist to determine the gender impact of their expenditure.
1. List all programmes entailing public expenditure with a brief description of activities entailed.
2. Identify target group of beneficiaries/users.
3. Establish whether users/beneficiaries are being categorised by sex (male/female) at present and if not to what extent would it be feasible.
4. Identify possibility of undertaking special measures to facilitate access to 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. or through delivering the services in a more
gender-friendly way e.g. looking at opening hours, safety, etc.

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

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

7. Indicate the extent to which women are engaged in decision making processes at various levels within the sector and in the organizations and initiating action to correct gender biases and imbalances.

These exercises can be done 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 I.
## Gender-Based Profile of Public Expenditure

### 2007/08

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of Scheme</th>
<th>Objective of Scheme</th>
<th>Budget Estimate (BE)</th>
<th>Actual Expenditure (AE)</th>
<th>Total Target (No of Units)</th>
<th>For girls/ women (% of Total Target)</th>
<th>Total (No. of Units)</th>
<th>For girls/ women (% of Total Achieved)</th>
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<td>1</td>
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**FINANCIAL**

**TOTAL**

- % of BE \((5/4) \times 100\)
- TOTAL Amount for targeted interventions for girls/ women

**PHYSICAL**

**TARGET**

- For girls/ women (% of Total Target)

**ACTUAL ACHIEVEMENT**

- For girls/ women (% of Total Achieved)
Introduction

1. As the various ministries are aware, a system of performance budgeting by Ministries handling development programmes was introduced in 1969 on the basis of the recommendations of the Administrative Reforms Commission. A need was felt to address certain weaknesses that had crept in the performance budget documents such as lack of clear one-to-one relationship between the Financial Budget and the Performance Budget and inadequate target-setting in physical terms for the ensuing year. Also, there has been growing concern about need to track not just the intermediate physical ‘outputs’ that are more readily measurable but also the ‘outcomes’, which are the end objectives of the state intervention, as articulated by the Finance Minister in Para 100 of his budget Speech for Budget 2005-06. Subsequently, the Prime Minister, in his letter dated March 17, 2005 addressed to all Union Ministers had urged examination of the programmes/schemes being implemented and conversion of financial outlays into physical outcomes with quarterly targets in respect of each. Outcome Budget 2005-06 was accordingly presented to both the Houses of the Parliament on August 25, 2005 as a combined document covering Plan schemes. In March 2006, OUTCOME BUDGET 2006-07 and PERFORMANCE BUDGET 2005-06 were presented to Parliament by most Ministries/Departments and those documents also covered a significant portion of non-Plan expenditure and Internal and Extra Budgetary Resources as well.

2. In preparation for the Budget 2007-08, the following guidelines are issued. One of the main features of the new guidelines in merger of performance budget into the outcome budget. Thus, there will be only a single document titled OUTCOME BUDGET 2007-08. This will broadly indicate physical dimensions of the financial budgets indicating the actual physical performance in 2005-06, performance in the first 9 months of the year 2006-07 and the targeted performance during 2007-08.

Scope of coverage in Outcome Budget 2007-08

3. The Outcome Budget documents will be prepared separately by each Ministry/Department in respect of All Demands/Appropriations controlled by them, except those exempted from this requirement and to the extent disclosures are not barred on considerations of security etc. A list of exempted Demands/Appropriations is enclosed at Annexure I. However, even the Ministries/Departments and other authorities “exempted” from preparation of Outcome Budget and placing it in public domain are requested to carry out this exercise for internal use and voluntarily deciding to place it in public domain fully or partially.

4. As far as feasible, sub-targets for coverage of women and SC/ST beneficiaries under various developmental schemes and the schemes for the benefit of the North-Eastern Regional should be separately indicated.

Identification of ‘outcomes’ and process of converting ‘outlays’ in ‘outcomes’

5. Three key terms used in these guidelines, viz., ‘Outlays’, ‘Outputs’ and ‘Outcomes’ are elaborated in Annexure II. Converting ‘outlays’ into ‘outcomes’ is a complex process addressing ‘value for
money' concerns; being more a management process than merely a financial process; and admitting possibilities of different approaches and modalities including 'best practices' which may differ from Ministry to Ministry and programme to programme. Preparation of the Outcome Budget is an evolving and dynamic process, which will require detailed scrutiny and examination on yearly basis, with value addition based on the preceding year's experience. Some of the important steps in this conversion process are as follows:

- Defining intermediate and final outcomes specifically in measurable and monitorable terms;
- Standardizing unit cost of delivery;
- Benchmarking the standards/quality of outcomes and services;
- Capacity building for requisite efficiency at all levels, in terms of equipment, technology, knowledge and skills, including human resource development;
- Ensuring adequate flow of funds at the appropriate time to the appropriate level, avoiding both delay and 'parking' of funds;
- Setting up effective monitoring and evaluation systems, to indicate the directions for further calibration and honing of the processes, to deliver the intended outcomes;
- Involving the community/target groups/recipients of the service, with easy access and feedback systems.

**Broad Format of Outcome Budget 2007-08**

6. The Outcome Budget 2007-08 will be prepared on the basis of Budget 2007-08 in the form of a document, separate for each Ministry/Department, broadly consisting of the following chapters:

**Executive Summary** Apart from summarizing relevant chapters, this portion should prominently highlight the details of the monitoring mechanism and the public information system put in place by the Ministry/Department to regularly monitor physical and financial progress during the course of the year and inform general public about it.

**Chapter I:** A brief introductory note on the functions of the Ministry/Department, organizational set up, list of major programmes/schemes implemented by the Ministry/Department, its mandate, goals and policy framework.

**Chapter II:** This will contain a tabular format, which may be visualized as "vertical compression and horizontal expansion" of the Statement of Budget Estimate (SBE) included in the Expenditure Budget Vol. II (with suitably adapted format for Railways). There may be separate tables for separate Demands/Appropriations controlled by the Ministry/Department. The main objective is to establish a one-to-one correspondence between (Financial) Budget 2007-08 and Outcome Budget 2007-08. The details will comprise of the financial outlays, projected physical outputs and projected/budgeted outcomes (intermediate/partial and final, as the case may be). An indicative format for these Demand/ Appropriation-wise tables is enclosed at Annexure III. Explanatory notes may be liberally added, wherever necessary.

**Chapter III:** This will detail reform measures and policy initiatives, if any, taken by the Ministry / Department and how they relate to the intermediate outputs and final outcomes in areas such as public private partnerships, alternate delivery mechanisms, social and gender empowerment processes, greater decentralization, transparency etc.

**Chapter IV:** Review of past performance At the very least, this should indicate the performance during 2005-06 and that up to the third quarter of 2006-07 (i.e. upto 31 December 2006) in terms of targets already set. The analysis of physical performance should be Scheme-wise with the reasons for variations; explaining the scope and objectives of individual programs/schemes, giving their physical targets and achievements.
Chapter V: Financial review covering overall trends in expenditure vis-à-vis Budget Estimates/Revised Estimates in recent years, including the current year. Data should be segregated scheme-wise, object head-wise, and institution wise in the case of autonomous institutions. Position of outstanding utilization certificates and unspent balances with States and implementation agencies should also be brought out.

Chapter VI: Review of performance of Statutory and Autonomous Bodies under the administrative control of the Ministry/Department.

7. The following points may be noted in respect of the contents of Chapter II of Outcome Budget 2007-08 giving targets for 2007-08:-

i) The description of items should match with the description shown for the different items in the Statement of Budget Estimate (SBE) as included in Expenditure Budget Vol. II of the budget 2007-08. However, minor items may be clubbed to avoid cluttering up and focusing attention on significant items.

ii) The term "complementary extra-budgetary resources" refers to the resources committed for the purpose by the entities other than the Central Government. Typically, it would include matching share from the State Governments for Centrally Sponsored Schemes or resource contribution by Public Sector Undertakings or by private parties in the case of public private partnership projects.

iii) There should be a separate table for each Central Public Sector Enterprise (CPSE) under the administrative control of the Ministry, with itemized listing of major projects in hand. The Outcome Budget should be prepared on the basis of the Central Plan Outlay comprising of both the Gross Budgetary Support component as well as the Internal & Extra Budgetary Resources (IEBR) component of the Central Plan Outlay. Thus, the Outcome Budget in respect of CPSEs may be prepared even if there is no budgetary support.

iv) Wherever a Ministry/Department has large Autonomous Bodies substantially dependent upon Government for financial support, separate tables may also be considered for each such organization as per the assessment of the Ministry/Department.

v) The tables concerning CPSEs or Autonomous Bodies should list out important projects in hand and give such details as sanctioned cost, scheduled date of completion, total cumulative expenditure till the beginning of the year, total expenditure planned during 2007-08, likely date of completion, and the related "outputs" and "outcomes".

vi) The 'final outcome' need not necessarily be co-terminus with the annual outlays and 'intermediate physical outputs'. 'Final outcomes' may span a longer time frame than the annual final outlays and corresponding intermediate outputs. Wherever the 'final outcomes' are estimated to take longer than one year, the estimated time frame should be clearly indicted. In case the gestation is four to five years or longer, the 'partial outcomes' need to be tracked on an annual basis to ensure that the 'final outcomes' once indicated as achievable after five years are not forgotten or mechanically repeated in the document from one year to the other, and that the progress made towards achieving the final goal is reflected. Information should be provided whether the project is in the 'initial' stage, 'intermediate' stage or 'final' stage.

vii) Wherever 'physical outputs' are in a sense the 'final outcomes', assessment of 'quality of output' through 'appropriate indicators of quality' should be brought out.

viii) Wherever 'final outcomes' are not the direct results of the annual outlays and are the cumulative effect of past several years' outlays, this should be clearly explained.

ix) The 'final outcome' component of the Outcome Budget need not necessarily have
yearly targets, as final outcomes will vary by Ministry and Programme. 'Final outcome' wherever possible can be measured in a five year time frame in line with Five Year Plans. 'Partial outcome' may be mentioned in these cases in the Outcome Budget of that year.

x) Where the 'final outcomes' are not measurable and quantifiable, the likely benefit that will accrue may be incorporated.

xi) The explanatory notes should attempt to bring out the role and financial commitment of other agencies that is required to fructify the intended outcomes of a particular scheme of the Ministry/Department, even though such agencies may or may not be directly involved in the implementation and may be providing complementary services.

xii) Non-Plan expenditures are necessary to maintain the basic infrastructure without which the Plan interventions are bound to fail in meeting the intended objectives. Role of non-Plan expenditure is therefore supplementary and facilitative. Hence, outcomes cannot be categorized as Plan outcomes and non-Plan outcomes. The Outcome Budget 2007-08 will cover non-Plan expenditure as far as possible. The column on Budget Support would have two sub-columns "Plan" and "non-Plan" and the outcomes will be related to the total budget provision. Schemes/items in the Statement of Budget Estimates having only non-Plan expenditures, which can be linked to certain deliverable outputs, should find mention in the Outcome Budget.

8. The outcomes reflect the ultimate aims of Government policy through budgetary support, tax exemption / concessions and preferential treatment in procurement of goods and services. It would be desirable if the Ministries/Departments may include a chapter in the Outcome Budget detailing such extra-budgetary measures and their impact. The revenue forgone in promotion of certain policy objectives is defined as 'tax expenditures' and it would be useful if the impact of this implicit expenditure is also assessed.

Certain presentational features

9. It is desirable that the above documents brought out by different Ministries / Departments have a common level of detailing, at least for a minimum set of disclosure parameters; separately in Hindi and English; be reader-friendly and adopt certain common printing formats. Accordingly, the following may be kept in view:

i) In the case of Departments having total budget provision of less than Rs. 100 crore (as per the netted figure shown in the Expenditure Budget Vol. II), all amounts may be shown in "Rs. in lakhs" with two decimal places. For others, the amount may be shown in "Rs. in crore" with two decimal places. The amounts may be shown with comma separators.

ii) Each page may be given a running header giving the chapter number, title and page number running for the whole document from the 1st page of Chapter I. The documents may be printed on the size of paper used for Detailed Demands for Grants.

iii) Any other addition/alteration, inclusion of graphics/charts etc. to improve readability of the document.

10. However, the above guidelines are not intended to prescribe a rigid format. These are indicative of minimum disclosure requirements and do not preclude any value addition that the Ministries/Departments decide to carry out on their own.

Planning for future refinements

11. The Ministries/Departments are advised to put in place, if not already there, systems of data collection, with the help of specialized agencies wherever necessary, for the purpose of (i) developing measurable 'indices of performance' to measure and assess quality of implementation; (ii) developing norms of
standard unit cost of delivery of a service; (iii) quantification/factoring in of environmental outcomes; (iv) quantification of community and empowerment outcomes through social capital formation; and (v) quantification of impact of funds earmarked for publicity/awareness generation. This will not only involve collecting data on past trends but also on present developments in markets and technology. The Ministries/Departments are encouraged to make use of the services of the Cost Accounts branch of this Department in addressing the costing issues.

Independent Evaluation

12. The Ministries/Departments may engage independent evaluators and assessment agencies for scrutiny/evaluation of the achievements against physical outputs and final outcomes of major flagship schemes. Due care may be taken to avoid duplication of efforts with evaluation studies conducted by the Planning Commission or the Department of Programme Implementation.

Time scheduled and responsibility

13. The Outcome Budget 2007-08 documents should be laid before both the Houses of Parliament, after final approval of the Minister-in-charge, latest by March 20, 2007 or such other date as may be necessary to ensure that the process is complete before the Houses go into recess. In exceptional cases where laying of documents is not feasible, these may be circulated to Hon. members of Parliament through the Secretariat of the House. These should be available to the Departmental Standing Committees of Parliament for examination during the recess period. The Ministries/Departments should also place these documents in the public domain by putting it on their website after presentation in Parliament.

14. Responsibility for preparation of one document will rest essentially with the Ministries/Departments. The Financial Adviser of the Ministry/Department will be the nodal officer for coordinating the whole exercise and organizing ‘need-based consultations’ with various officers whether within the administrative Ministry/Department, or with the Ministry of Finance, the Planning Commission and outside experts, with due regards to the confidentiality of the budget process. Head of various Divisions handling different schemes may be instructed to provide necessary draft write-ups and other material to the Financial Advisor sufficiently in advance. The draft Outcome Budget 2007-08 in respect of “Flagship Programmes” (list to be notified separately) may be got vetted from the Department of Expenditure as well as from the Planning Commission.

Follow up action after presentation of Outcome Budget

15. 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.

16. As mentioned in paragraph 6 above, the Ministries/Departments should indicate their monitoring mechanism and the public information system in the Outcome Budget. This will result in periodic progress reports being made available to the Ministry/Department by the implementing agencies. This next logical step would be to link release of funds with progress in achieving monitorable physical progress against commitments made in the Outcome Budget.

17. As the Ministries are aware, Rule 212 of the General Financial Rules, 2005 has introduced significant changes in the system of “Utilization Certificates”. Besides financial certification of having fully spent the amount for approved purposes, the Utilization Certificate should also disclose whether the specified, quantified and qualitative targets that should have been reached against the amount utilized, were in fact reached, and if not, the reasons therefore. Utilization Certificates should contain an output based
performance assessment instead of input based performance assessment.

18. Accordingly, the Ministries/Departments should revise the guidelines and practices applicable to their schemes to ensure a staggered and controlled release of funds. In combination with other expenditure management measures like e-banking it should be feasible to ensure that funds are made available in time for actual requirement and that the funds are neither delayed, not diverted nor parked outside Government account.

(Dr. Sanjiv Misra)
Secretary (Expenditure)

All Secretaries to the Government of India
All Financial Advisers to the Ministries/Departments
All Heads of accounting wings in the Ministries/Departments
Copy to:- Member Secretary, Planning Commission
The Outcome Budget 2007-08 is intended to cover the entire Central Plan Outlay (Gross Budget Support and Internal and Extra Budgetary Resources) and connected non-Plan provisions that are amenable to Outcome Budgeting. In general, a Ministry/Department may exclude the 'Assistance to State Plan' component of its Plan Budget from the scope of Outcome Budget. The following demand/appropriations are specifically exempted from the purview of outcome budgeting:

<table>
<thead>
<tr>
<th>Ministry of Defence</th>
<th>Transfers to Union Territory Governments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Defence Pensions</td>
<td>Election Commission</td>
</tr>
<tr>
<td>Defence Services - Army</td>
<td>Supreme Court of India</td>
</tr>
<tr>
<td>Defence Services - Navy</td>
<td>Ministry of Parliamentary Affairs</td>
</tr>
<tr>
<td>Defence Services - Air Force</td>
<td>Ministry of Personnel, Public Grievances and Pensions</td>
</tr>
<tr>
<td>Defence Ordnance - Factories</td>
<td>Staff, Household and Allowances of the President</td>
</tr>
<tr>
<td>Defence Services - Research and Development</td>
<td>Lok Sabha</td>
</tr>
<tr>
<td>Capital Outlay on Defence Services</td>
<td>Rajya Sabha</td>
</tr>
<tr>
<td>Interest Payments</td>
<td>Union Public Service Commission</td>
</tr>
<tr>
<td>Transfer to State and Union Territory Governments</td>
<td>Secretariat of the Vice-President</td>
</tr>
<tr>
<td>Loans to Government Servants etc.</td>
<td>Andaman &amp; Nicobar Islands</td>
</tr>
<tr>
<td>Repayment of Debt</td>
<td>Chandigarh</td>
</tr>
<tr>
<td>Pensions</td>
<td>Dadra &amp; Nagar Haveli</td>
</tr>
<tr>
<td>Indian Audit and Accounts Department</td>
<td>Daman &amp; Diu</td>
</tr>
<tr>
<td>Cabinet</td>
<td>Lakshadweep</td>
</tr>
</tbody>
</table>

Annexure I

**LIST OF DEMAND/APPROPRIATIONS IN RESPECT OF WHICH OUTCOME BUDGET IS NOT MANDATORY**
1. It is recognized that in the long process of conversion of outlays into outcomes, there are several intermediate stages and complementary resources are also required in achieving intended outcomes. The cause and effect chain is not always direct and several environmental factors come into play that influence the actual outcomes, not just the outlays earmarked. Nevertheless, a broad understanding of these would be helpful in finalizing the content of the Outcome Budget.

- **Outlays** imply total financial resources deployed for achieving certain outcomes. Part of this money may come directly from the Government budget and part may be contributed by other stakeholders such as the State Governments, Public Sector Undertakings or even private parties in the growing area of Public Private Partnerships. As far as possible, total resource commitment should be brought out in the Outcome Budget with clear segregation of Central Government’s budgetary support. The outlays should be segregated scheme-wise, covering both Plan/Non Plan budget (as shown in the Expenditure Budget Vol. II) for the financial year in monetary terms. In case of projects (whether Government or parastatal) spanning multi-year time frames, total sanctioned cost of the project and the planned annual expenditure both should be brought out as both are relevant ‘outlays’ for effecting linkage with outcomes.

- **Outputs** are a measure of the physical quantity of the goods or services produced through an activity under a scheme or programme. They are usually an intermediate stage between ‘outlays’ and ‘outcomes’. For example, construction/completion of a school building is the ‘output’, whereas increase in the literacy rate will be the ‘final outcome’. Enrolment would be an “intermediate outcome”. Similarly, for a social sector programme/scheme, the intermediate results before identifying, measuring and arriving at the ‘final outcome’ as per the objectives of the said programme/scheme, may be treated as ‘output’. The purpose is to capture intermediate ‘outputs’ before identifying and measuring the ‘final outcome’.

- **Outcomes** are the end products/results of various Government initiatives and interventions, including those involving partnership with the State Governments, Public Sector Undertaking, Autonomous Bodies, private sector and the community. They involve much more than mere ‘outputs’, since they cover the quality and effectiveness of the goods or services produced as a consequence of an activity under a scheme or programme. The ‘outcomes’ will be measured keeping in mind the objectives of the programmes/scheme by following appropriate methodology.

2. Ministries may find it useful to refer to Millennium Development Goals, Plan documents and Performance Budgets in formulation of outputs and outcomes. Both the Outputs and Outcomes should be in measurable terms. This would typically be in terms of movement of absolute numbers and or percentages over a certain time frame. The percentages may be in terms of annual growth or share in certain broader aggregate.

3. Major programmes listed in the SBE must be shown separately, while smaller items of SBE may be clubbed. An exercise to weed out schemes with sub-critical financial outlays or merge them appropriately into major programmes is separately being undertaken.
4. Typical examples of outcomes/outlays are given below for illustration:

**Outcomes**

- Improvement in literacy level from ___ % to ___ % by a target year or bringing ___ (no.) of educationally most backward districts (or other administrative unit) to minimum 50% literacy by a target year.
- Similar targets for 'Infant Mortality Rate', Minimum employment guaranteed under law: % of population/districts covered; % of children covered under immunization programme, % of villages provided with access to portable water, % of villages connected to block headquarters by all-weather road; % of villages blocks/districts certified by Ministry of Labour as "Minimum wage - compliant"; % share in total power generating capacity; volume of trade with developing countries; tourist arrivals; etc.
- Sub-targets, to the extent feasible, for coverage of women, SC/ST population, Special Category States, North Eastern Region etc. may be considered for further value-addition.

**Outputs**

- Quantity and value of goods/services produced or supplied; number of new schools, primary health centres or Anganwadis opened; number of children enrolled, enrolment ratio and retention ratio; number of beneficiaries assisted; amount of (subsidy linked) credit disbursed; number of mandays employment generated and value of assets created or incremental value of work in progress.
### Annexure III

**FORMAT OF TABLES IN CHAPTER II OF OUTCOME BUDGET 2007-08**

(Rs. in crore or in lakhs, as prescribed)

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of Scheme/Programme</th>
<th>Objective/Outcome</th>
<th>Outlay 2007-08</th>
<th>Quantifiable Deliverables/Physical Outputs</th>
<th>Projected Outcomes</th>
<th>Processes / Timelines</th>
<th>Remarks / Risk Factors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td>4 (i) Non-Plan Budget</td>
<td>4 (i) Plan Budget</td>
<td>4 (iii) Complementary Extra-Budgetary Resources</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Notes:**

1. Items in column 2 shall be as per Statement of Budget Estimate (SBE) included in Expenditure Budget Vol. II. Major Programmes listed in the SBE must be shown separately, while smaller items of SBE may be conveniently clubbed. An exercise to weed out schemes with sub-critical financial outlays or merge them appropriately into major programmes is separately being undertaken.

2. Figures in column 4(i) and 4(ii) as per Statement of Budget Estimate (SBE) included in Expenditure Budget Vol. II with Plan Budget figure including the amount allocable for NE out of lump sum allocation.

3. Figures in Column 4(iii) complementary extra-budgetary resources means expenditures committed for the purpose by entities other than the Central Government. Typically, it would include matching share from the State Governments for Centrally sponsored schemes or resource contribution by public sector undertakings or resources contributed by private parties in the case of public private partnership projects. Thus, it will include the IEBR figure in respect of CPSEs as per Statement of Budget Estimate included in Expenditure Budget Vol. II, which may be explained through a footnote.
Case Studies of Gender Budgeting

INTRODUCTION
This chapter presents five case studies that illustrate how different ministries and departments have designed their programmes and projects and allocated budgets to address women’s needs and be more gender-sensitive. Each of the case studies ends with a set of questions intended to stimulate further thinking. The case studies are intended to provide ideas that can be extended to other ministries and departments.

CASE STUDY 1: GENDER BUDGETING IN AGRICULTURE
Rural women are major producers of food in terms of value, volume and hours of work. Nevertheless, women’s control over resources and processes remains extremely limited. Women may function as head of the household for the major part of the year. Nevertheless, the landlords and officials continue to recognise the husband as the cultivator in the official lists and statistics. Women then have difficulty in accessing credit and inputs from mainstream institutions and government schemes and also in becoming members of farmers associations and beneficiary organisations. Agricultural research has also focused on increasing the production of high value major cereal and cash crops rather than the traditional varieties of cereals and subsistence crops which are farmed by women and which provide the major source of food to their families. Upgrading of technology has focused on implements and tools designed with male users in mind.

The National Agriculture Policy of 2000 gave high priority to ‘recognition and mainstreaming of women’s role in agriculture’. At state level, states are encouraged to allocate 30% of allocations for women farmers and women extension functionaries under the extension interventions, focusing on formation of Women SHGs; capacity building interventions; linking women to micro credit; and improving their access to information through IT and other extension activities. At the central level, a National Gender Resource Centre in Agriculture (NGRCA) has been established to assist the centre and the states with advisory services.

The Ministry of Agriculture has started a number of programmes and schemes which target women. These include:

- Horticulture: The State Horticulture Missions have been directed to earmark at least 30% of their budgets for women beneficiaries in all ongoing programmes under the National Horticulture Mis-

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3This case study is based on research conducted for the Gender Resource Centre of the Ministry of Agriculture, GOI by Neeraj Suneya.

- **Agriculture Extension:** In the scheme "Support to States Extension Programme for Extension Reforms", 30% of resources are meant to be allocated for women farmers and extension functionaries.

- **Watershed Development Programmes:** The Watershed Development programmes provide for the involvement of women farmers in the constitution of Watershed Associations and other institutional arrangements and formation of women SHGs and User Groups (UGs).

- **Crops:** The scheme "Technology Mission on Cotton" encourages states/implementing agencies to give preference to women farmers in components like distribution of agriculture inputs, trainings and demonstrations so that at least 20% of the total allocation reaches them. Under another Mission, a subsidy is provided for the distribution of sprinkler sets to women farmers and other disadvantaged groups.

- **Technology Mission on Oilseeds & Pulses:** The "Integrated Scheme of Pulses, Oilseeds, Palm Oil and Maize" provides subsidy/assistance to women farmers for sprinkler sets and pipes for carrying water from source to the field.

- **Integrated Nutrient Management:** 25% of seats are reserved for women in the training courses for farmers on organic farming.

- **Cooperation:** Four projects are being run under the special scheme 'Intensification of Cooperative Education in the cooperatively under developed States' for bringing rural women into the cooperative fold.

Some States have also initiated schemes targeting women.

The Department has encouraged demand-driven bottom-up planning which includes women in selected schemes. For example, a scheme launched in the Tenth Plan by the Extension Division namely "Support to States for Extension Reforms" provides for representation of women in all bodies at district level, including the governing board, farmer advisory committees, farm women interest groups and commodity-based organisations.

The Department is also reviewing the availability of data on women in agriculture and allied sectors in partnership with all the relevant data-gathering agencies.

### Questions about this case study

- Are there any extra costs involved in targeting and reaching women through these schemes?
- What can the Department of Agriculture and Co-operation do beyond 30% and other targets in respect of beneficiaries to ensure that women benefit equitably from the Department's budget and activities?
- Is a 30% target adequate if women account for the majority of producers?

### CASE STUDY 2: HIV&AIDS

While ill health affects both men and women, there are several reasons why women are often affected more severely than men. Firstly, women's lack of access to and control over resources and decision-making means that women are more likely to be brought to health facilities for diagnosis and treatment at severe stages of illness, when treatment is less effective. Secondly, when any member of the family falls ill, it is usually women who provide care for them in addition to doing their other daily tasks. Thirdly, a large proportion of women and girls in India suffer from anaemia due to lack of nutrition.

In 2007 the number of HIV positive people in India was estimated to be 24.7 lakhs (0.36 - 0.4% prevalence), of whom 5 - 6 lakhs were in need of

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4This case study is based on research conducted for the National Commission for Women on “The Budget: A Gender and Poverty Sensitive Perspective” New Delhi, 2003; research conducted for a UNIFEM-IIPM study entitled “The Impact of HIV/AIDS on Women Care Givers in Situations of Poverty: Policy Issues”, Aasha Kapur Mehta and Sneesh Gupta, UNIFEM and IIPA, New Delhi, 2006
antiretroviral therapy (ART). The prevalence rate was estimated at 0.4% for females and 0.3% for males. Six states - Andhra Pradesh, Tamil Nadu, Maharashtra, Karnataka, Manipur and Nagaland - have generalised epidemics and are considered high prevalence states. India receives financial and technical assistance in respect of HIV&AIDS from, among others, the United Nations, European Union, USAID, DFID, SIDA, CIDA, the Gates Foundation, and the Global Fund. In addition, Government of India and state governments allocate funds from their own resources to combat the epidemic. Nevertheless, the following case study suggests that many needs are still unmet.

QUESTIONS ABOUT THIS CASE STUDY

- What forms of support would help this woman and her family?
- Which of these forms of support are already being provided by government? Which parts of government are providing them? Why is this support not reaching all who need it?
- Which additional forms of support could be provided by government?

CASE STUDY 3: TACKLING ANAEMIA THROUGH NUTRITION

More than half of all pregnant women in rural India suffer from iron deficiency anaemia. Adequate iron status during pregnancy is crucial for reducing prenatal mortality, low birth weight of babies and pre-term birth.

Iron supplementation has been implemented in India for the last two decades, but the hoped-for impact was not achieved. In YEAR, the National Anaemia Control Programme increased the dose from 60mg of elemental iron to 100mg. But merely increasing the dose was not enough. A study of rural mothers from six villages in rural Maharashtra revealed that birth size was strongly linked with consumption of micronutrient rich foods like green leafy vegetables (GLVs) and fruits especially in the last three months of pregnancy. Pregnant women thus need more than iron alone.

Food-based interventions for women and adolescent girls are, however, difficult to implement. Some of

HIV in the context of stark poverty

A woman is living with her family on a foopath in Kurla district in Mumbai. Their home is a 6 feet by 6 feet space on a footpath under a roof made of a plastic sheet with holes in it. The Mumbai Municipal Corporation demolishes the tiny space they live in every few months.

The woman’s husband used to work as a plumber and earned Rs.3,000 per month before he fell ill. Four years ago, she sold her jewellery for Rs.10,000, when her husband was very unwell, as a result of being HIV positive. The doctor told him to take medicine for six months. The medicine costs Rs.800 per month. They could not afford this. So, he took it for four months and then discontinued it.

Her husband is now taking ART medicine given by government, but he suffers from fever, vomiting, diarrhoea and weakness. There are days when he cannot get up. When he is unwell, she has to take leave to care for him. It is especially difficult when he is suffering from diarrhoea, as they do not have access to safe sanitation facilities. The woman has six children to feed, in addition to having to care for her husband.

An NGO heard that they were going to commit suicide and started helping the family with basic rations, medication and educational expenditure for children for a few months. The NGO plans to taper off this assistance as the situation stabilises. The woman has started working as a part-time domestic servant. Earlier, she was able to work in three houses and earned Rs.1,500. Now she too is unwell and does not have the energy to work as hard. So, she works in only two houses and earns Rs.1,200. She and her husband visit the hospital for medication several times each month and each visit is expensive. She had to borrow money from the houses where she works.
the reasons given by rural women for not consuming GLVs are (a) their children and husband do not like them; (b) when cooked, GLV shrinks and is not adequate for the family; (c) GLVs do not stay fresh even for a day; (d) the women do not know many dishes that can be prepared from GLVs; and (e) GLVs are expensive to buy for landless families.

The Department of Science and Technology (DST) has undertaken the following actions to improve intake of GLVs by women:

* Meetings highlighting the importance of good nutrition during pregnancy with special reference to micronutrients;
* Initiating kitchen garden activity;
* Live demonstrations of GLV recipes which are iron-rich, low cost, tasty and quick to prepare; Simple methods of preservation of GLVs to encourage all year round use;
* Booklet of 100 recipes from GLVs, prepared in local language with illustrations.

Testing at six-month intervals shows that iron levels increased significantly among women who actively participated in the action programmes. The women also experienced better weight gain during pregnancy.

Questions about this case study

* How will women benefit from the DST’s initiative?
* How will children benefit from the DST’s initiative?
* How will other members of the family benefit from the DST’s initiative?

CASE STUDY 4: WHAT DOES TECHNOLOGY MEAN FOR WOMEN? 

The Department of Science and Technology decided to set up special Technology Parks for women in order to provide technological solutions to the problems faced by women and inspire them to work together on conservation of natural resources. During the process of setting up these Parks, a field visit was undertaken to elicit responses from women in rural areas as to what their expectations were from technology. On being told in broad terms what technology means, the women had very clear ideas about what they wanted from technology. The following are some excerpts from their inputs:

"Technology to me means a bus designed maybe even without seats. So that I could carry vegetable baskets, goats, hens etc for sale in the city markets in the body of the bus instead of putting them on the roof. It is very inconvenient in a sari to climb up to keep produce on the roof. I do not mind not having seats as I can easily stand or squat on the floor of the bus."

"Technology to me means a cotton cloth which I can put to different uses to cover my baby, to make a cradle for my baby, to tie up seeds collected and even tie up the fodder/fire wood I bring back home."

"I have been working in the salt brines in Kutch since I was a little girl. My feet are calloused and as hard as a stone. I have seen that when old women who have worked in the salt brines die, their bodies do not burn completely their feet are left unburnt. The protective shoes developed by scientists are uncomfortable and hot. Moreover, they do not look nice with my traditional attire. Can technology help me?"

"Technology for me means low-cost easily disposable sanitary napkins which I can provide to my daughter as she goes to school and needs them. The products of multi-national corporations (MNCs) are very expensive. Earlier used cotton saris were available. Nowadays, with synthetic saris being cheaply available, no cotton cloth is readily available."

Questions about this case study

* What role can government departments play in meeting the needs of the women quoted above?

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1. This case study is based on research conducted by Dr Vinita Sharma and Agarwal S.K. on "Reaching the unreached: technical model for women's empowerment and sustainable development" from the Compendium "Technologies for empowering women, 2005".
How can this type of assistance be built into existing programmes, projects and budgets of ministries and departments?

CASE STUDY 5: THE SUNDARBANS EXPERIENCE: USING TECHNOLOGY TO ASSIST RURAL WOMEN

Sunderbans, the vast mangrove delta on the southern part of northeastern India, has many creeks, streams and rivers. Biologically, it is one of the richest forests supporting a diversified flora and fauna. It is one of the few areas in the world where man-eating tigers are commonly found. These man-eaters attack the locals who enter the Reserve Forest for honey, firewood and other products.

The majority of the population is dependent on agriculture on reclaimed land. Other common occupations are fishing, pisciculture, honey collection and woodcutting. The majority of families remain poor despite the hard work that they do. Women are not only responsible for household tasks, but also often have to help the family survive financially. They work as helpers in the field, as firewood collectors, as backyard horticulturists and in fishing. Fishing for prawn in particular is a dangerous job usually done by the women and the children who move through the waist- or neck-deep water dragging the nets behind them to catch the fishlings.

Bananas are among the common horticultural crops in the area, but have been grown as a backyard crop rather than for commercial sale. The crop yields have also been poor, and the costs (Rs.15-20 each) of elite varieties of plantlets are too high for most to afford. The Department of Science & Technology (DST) supported a project which identified ten varieties of banana suitable for this region, and provided 70 farmers with plantlets hardened for 1-2 months in a nursery. The response of the farmers was positive and the demand for these plantlets increased. A second projected targeted Kutali block, which is situated on the fringes of the Sundarbans and is one of the most backward blocks of the country. 51% of the women population belong to scheduled castes (SCs) while 2.8% belong to scheduled tribes (STs).

The goal of the project was to involve the womenfolk in nurturing the micro-propagated plantlets of banana so that these could be a source of income for them. Potential female entrepreneurs were selected in each Gram Panchayat (GP), and those selected were trained to take care of the plantlets at the primary and secondary hardening stages. The eventual plan is to create GP-level nodal persons who will obtain plantlets from the laboratory and sell them to farmers after primary and secondary hardening. It is expected that they should earn Rs 3 per plantlet. But they will each need a space where 10,000 plantlets can be maintained at a time, and polythene bags in which to put the plantlets.

Questions about this case study

- What lessons can be learned from this case study for other Ministries?
- What costs would the Ministry need to budget for?
- What would be the costs (monetary and non-monetary) to the beneficiaries?

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8This case study has been complied by Dr Vinita Sharma of the Min of Sc and Tech, GOI from the research by R Datta "Empowerment of women in the Sunderbans through Science and Technology: our experience" from the Compendium: Technologies for empowering women 2005.
Frequently Asked Questions on Gender Budgeting

Q 1. What is Gender Budgeting?
The process of Gender Budgeting is intended to eventually result in gender-responsive budgets. The terms gender-responsive budgets, gender-sensitive budgets, gender budgets and women's budgets are however often used interchangeably. Gender Budgeting:
- Refers to the process of conceiving, planning, approving, executing, monitoring, analysing and auditing budgets in a gender-sensitive way.
- Involves analysis of the impact of actual expenditure and revenue (usually of the Government) on women and girls as compared to men and boys.
- Helps Governments to decide how policies need to be made, adjusted and reprioritised.
- Is a tool for effective policy implementation where one can check if the allocations are in line with policy commitments and are having the desired impact.

Q 2. What is not Gender Budgeting?
- Gender budgets are not separate budgets for men and women.
- Gender Budgeting is not about dividing the budget 50% for women and 50% for men.
- GB does not always imply an increase in the allocations for women - it is about prioritising as well.

Q 3. Is Gender Budgeting an end in itself or a tool to achieve something?
Gender Budgeting is not an end in itself. It is a tool or means for achieving gender equality and women’s empowerment.

Q 4. My ministry/department is committed to reducing gender discrimination, but how exactly can Gender Budgeting help in achieving this?
GB can be very effective in reducing gender discrimination and addressing socio-economic discrimination against women because:
- Most policy commitments can only be achieved if sufficient funds are allocated for their implementation.
- Women's and men's needs, concerns and priorities often differ due to their different roles in society.
- The way a government raises and spends money can have a negative impact on women.
Q 5. I don’t have any spare time - why should I do Gender Budgeting?

Because Gender Budgeting helps in the following key functions which are generic and essential for any department to ensure efficiency, effectiveness, accountability, gender equality and value for money:

- **Monitoring the achievement of policy goals**
  GB provides a tool to monitor the achievement of the Millennium Development Goals, the country’s Plan goals and other policy goals in a gender-aware manner.

- **Achieving gender equity/equality**
  Achieving gender equity requires equality of outcomes for women and men. This implies the recognition of different needs, preferences and interests, which affect the way women and men benefit from policies and budgetary allocations.

- **Advancing the realization of women’s rights**
  Gender Budgeting attempts to measure the gaps between policy commitments in respect to human and women’s rights instruments (including the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)), the adequacy of resource allocations, and the outcomes of both.

- **Alleviating poverty more effectively**
  It is widely acknowledged that social indicators for women are far worse than those for men belonging to the same socio-economic strata, that women and men experience poverty differently, and that they face different constraints to overcoming poverty. Women are also more affected by time poverty than men. If women’s needs are not taken into account, poverty reduction policies risk failure.

- **Enhancing economic efficiency**
  Several studies have shown that there is a positive correlation between diminishing gender inequality and higher growth rates. Women’s productivity increases disproportionately if their access to information, credit, extension services, inputs, and markets is enhanced and their time burden is reduced through, for example, investment in labour-saving infrastructure.

- **Achieving good governance**
  The process of improving the delivery of goods and services to women, men, girls and boys in a fair, just, and responsible way has to be considered as an integral part of the definition of good governance. Good governance requires a participatory approach, so that the different perspectives of different groups of citizens, including women, are represented.

- **Enhancing accountability and transparency**
  GB is a powerful tool for highlighting gaps between international commitments (such as those established at the Fourth World Conference on Women in Beijing in 1995, CEDAW and in national policy documents) and the amount of public spending earmarked for the achievement of gender-specific benchmarks and targets. GB necessitates the availability of sex-disaggregated and other gender-relevant data and accessibility of programmatic information. By tracking how allocated money is spent, GB increases both accountability and transparency.

Q 6. Does Gender Budgeting have to be done for the whole budget?

Not necessarily. Gender Budgeting can be done for:

- The whole budget, or
- Expenditure of selected departments or programmes and their impact, or
- Design and gender sensitivity of new programmes and projects, or
- Selected forms of revenue and changes in tax system, or
- New legislation

Q 7. Who are the different players / stakeholders in Gender Budgeting initiatives?

There are a range of different actors who can be involved in Gender Budgeting. They have different roles and carry out different activities. Some of them are:

- The Ministry of Women and Child Development (nodal ministry at the central level, in India)
Q 8. Our budget for this year has already been prepared - does that mean it is too late to do Gender Budgeting?

It is never too late to start. Gender Budgeting can be taken up at various stages of the budget preparation, when the budget is tabled, during implementation and post-implementation, as described below. Possibilities in this respect are described in chapter 5.

Q 9. How can one do Gender Budgeting? It seems complicated to me - where do I start?

It is really not that complicated. There are a number of Entry Point Tools that can be used to do Gender Budgeting. Some of the most appropriate in the present Indian context are mentioned below. You can use either one or a combination of two or more of these tools, at any given time. Start with whatever you feel comfortable with and that seem most appropriate for your sector. Refer to chapter 5 for more details.

Each of the proposed entry points relates to one or more of the five steps that underlie Gender Budgeting. These steps are as follows:

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 above.

Step 4: Monitoring whether the money was spent as planned, what was delivered and to whom. This involves checking both financial performance and the physical deliverables.

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

Based on these steps, the proposed entry points are:

1. Participatory planning and budgeting
   - Involvement of women in decision making is seen as a key to the success of Gender Budgeting initiatives.
   - It is not enough to say that women's needs and concerns have been taken into account.
   - Women must be treated as equal partners in decision making and implementation rather than only as beneficiaries. For this there may be need for capacity building.

2. Spatial mapping
   Women's empowerment requires adequate resource allocation in all areas including health, education, water sanitation and nutrition, sustained employment, access to credit and asset ownership, skills, research and design technology and political participation. Regional imbalances (including rural-urban) must be corrected. Spatial mapping will help in assessing resources required taking into account size of population and norms for availability of
facilities, so that universalisation of basic social-economic infrastructure is achieved progressively, and allocations and interventions are more focused.

3. Gender appraisal for all new programmes and schemes
All new programmes, projects and schemes (PPS) should be passed through a gender lens. This will ensure that gender sensitivity and women’s participation is built into new 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.

4. Guidelines for gender-sensitive review of public expenditure and policy
The Ministry of Women and Child Development has formulated guidelines in the form of Checklists I and II. Checklist I is for programmes that are beneficiary-oriented and consciously target women. Checklist II covers other ‘mainstream’ sectors. These guidelines help in reviewing public expenditure and policy from a gender perspective to enable identification of constraints in the reach of programmes and policies and inform suitable corrective action.

5. Gender-based profile of public expenditure
Preparation of the profile facilitates review of schemes and other public expenditure from a gender perspective and identifies gender component by way of expenditure and physical targets. The trend of the gender component is indicative of extent to which budgeting is gender responsive. Preparation of the profile will highlight constraints such as non-availability of sex-disaggregated data as well as the need to determine reasons for non-adherence to targeted expenditure on women.

6. Impact analysis
It is essential to evaluate the impact of programmes and schemes of the government and to see if they are meeting the objectives for which they were started. Results of impact assessment of programmes from a gender perspective can help to identify barriers for women in accessing public services/expenditure.

7. Revenue incidence analysis
This tool shows the proportion of income paid in taxes and user charges by different categories of individuals.

Q. 10. My Department is already short of funds. How am I supposed to find more money for Gender Budgeting and women’s schemes?
You do not necessarily need more money to do Gender Budgeting. You could instead re-prioritise and see where to put your existing money to get the maximum benefit. You could also examine the impact of previous schemes and programmes to make sure they meet the objectives they were planned for and, if necessary, make changes in the schemes and programmes or the way they are implemented. If, however, you do have some additional funds, they could be used to ensure your policies are matched with appropriate budgetary allocations or to build on an existing scheme or develop a new scheme to meet the objectives of women’s empowerment and gender equality.

Q. 11. What is the difference between Gender Budgeting and gender auditing?
Gender auditing is part of the Gender Budgeting process. Gender auditing is the process that is conducted after the budget has been implemented. It is the process of reviewing financial outlays - looking at trends over time, percentage shares etc; analysing and assessing systems actually put in place, processes adopted, outcomes and impacts of budgetary outlays vis-à-vis what was planned - all this through a gender lens.
Gender Budget 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 Budget Cells**

The Gender Budget 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 Budget Cells**

The GBC 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) implemented 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 tilted "Gender Responsive Budgeting Initiative" in the Ministry’s Outcome/Performance Budget for the year.
• GBCs of such Ministries/Departments which have identified programmes were 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. Organizing meetings/discussions/consultations with GBCs of related departments within the Ministry, field level organization/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 organizing Training/Sensitization/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 organizations 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 analyzing 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.
BIBLIOGRAPHY

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