

## Chapter 8

### Frequently Asked Questions on Gender Budgeting

#### **Q 1. What is Gender Budgeting?**

**Ans 1.** The process of gender budgeting eventually results in gender responsive budgets. The terms gender responsive budgets, gender-sensitive budgets, gender budgets and women's budgets are however often used inter-changeably. Gender budgeting:

- \* Refers to the process of conceiving, planning, approving, executing, monitoring, analyzing and auditing budgets in a gender-sensitive way.
- \* Involves analysis of actual expenditure and revenue (usually of the Government) on women and girls as compared to on men and boys
- \* Helps Governments to decide how policies need to be made, adjusted and reprioritized
- \* 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?**

**Ans. 2.**

- \* Gender budgets are not separate budgets for men and women
- \* Gender budgeting (GB) 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
- \* GB is not only for Government budgets. Budgets of public and private sector units, institutions, civil society organisations, NGOs etc can be made gender responsive as well

#### **Q 3. Is gender budgeting an end in itself or a tool to achieve something?**

**Ans 3.** 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?**

**Ans 4.** GB can be very effective in reducing gender discrimination and addressing socio-economic discrimination against women because:

- \* Many policy commitments can only be achieved if sufficient funds are allocated for their implementation
- \* Women's and men's needs, concerns and priorities 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?

**Ans 5.** 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 of the achievement of policy goals**

It provides a tool to monitor the achievement of the Millennium Development Goals / a 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-responsive budgeting attempts to measure the gaps between policy commitments in respect to human and women's rights instruments (including 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 men belonging to the same social-economic strata, that women and men experience poverty differently, and face different constraints to overcome 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, the 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 data and the accessibility to 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?**

**Ans 6.** 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?**

**Ans 7.** There are a number of different stakeholders who are 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)
- \* 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 / ministry can do gender budgeting – albeit some more than others. (at the Centre and in the States)
- \* Researchers / Economists
- \* Statisticians
- \* Civil society organizations especially women's groups
- \* Parliamentarians, 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

#### **Q 8. Our budget for this year has already been prepared, does that mean it is too late to do gender budgeting?**

**Ans 8.** It is never too late to start. Gender Budgeting can be taken up at various stages of the budget preparation, post – budget preparation, implementation and post-implementation, as described below.

- \* **At the budget preparation stage:**
  - (a) Ensure financial appropriations made in budgets match the needs
  - (b) Analyse budget estimates (B.E.) for the current year vis-à-vis revised estimates (R.E.) or actual expenditure (A.E.) of the previous year and ensure corrective steps are provided for sufficient and proper and full utilization of budgets of current year.
- **At the post budget stage:**
  - (a) Analyse sector wise or ministry/department wise shares of allocations and expenditure (indicates government's priorities.)
  - (b) Analyse the revenue side too – what are the sources of revenue, subsidies etc and how will they impact men and women)
    - [Need to look at trends and shares – e.g. Increases or decreases, percentage share etc]
- \* **At the Budget implementation stage:** Is the budget being spent in the way it was intended and to the full extent? Delivery costs? Subsidies? For whom it is intended?
- \* **At the post implementation stage:**
  - (a) What have been the outcomes and impact of the budget: analyse expected outcomes from appropriations vs. actual outcomes including unintended ones: whether the money is being used in a manner that effectively achieves planned outcomes and what is the impact?
  - (b) Impact assessment of programmes, projects and schemes. Have they met their objectives and purposes?

### Q 9. How can one do gender budgeting? It seems complicated to me, where do I start?

**Ans 9.** It is really not that complicated. There are a number of TOOLS that can be used to do Gender Budgeting. 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.

#### 1. Participative Planning and Budgeting

- Involvement of women in decision making is seen as a key to success of all 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 as beneficiaries. For this there may be need for capacity building .

#### 2. Spatial Mapping- Macro level planning for micro level needs

- Women's empowerment is a holistic concept which entails 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 (rural- urban) have to be corrected.

- Spatial mapping of social infrastructure and access to employment opportunities for women would clearly highlight resources available, overall gaps, resource allocation required based on size of population and yardsticks for availability of facilities etc.
- These spatial maps can then form the basis for concomitant state plans.

### 3. Gender Based Profile of Public Expenditure

Preparation of the profile facilitates review of all schemes and public expenditure from a gender perspective and isolating the gender component by way of expenditure and physical targets. The profile would give a clear situational analysis of constraints like non availability of sex disaggregated data; need to determine reasons for non adherence to targeted expenditure on women etc. Trend of the gender component, allocation and expenditure, is indicative of extent to which budgeting is gender responsive.

#### The two way categorization of Government of India

The GOI is using a two category format designed to assist government officials with the analysis of the budget and as the basis of presentation in the Gender Budget Statement in the Union Budget.

- (i) Pro women allocations, where 100 % of the allocation is meant for women
- (ii) Pro women allocations where between 30 to 99 % of the allocation is meant for women

### 4. Impact Analysis through impact assessments, evaluations and field level surveys

It is essential to evaluate the impact of various programmes and schemes of the government and to see if they are meeting the objectives for which they were started. What has been the gender impact of these programmes and schemes? Results of impact assessment of programmes from a gender perspective help identify barriers in accessing public services/expenditure by women and help to identify challenges and identify solutions which may be very fundamental and structural or may just require minor changes of design and modalities of implementation.

### 5. Gender Appraisal for all new programmes and schemes

All new programmes, projects and schemes (PPS) must 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.

### 6. Guidelines for Gender Sensitive Review of Public Expenditure and Policy

Specific guidelines have been formulated by the Ministry of Women and Child Development in the form of *Checklists I and II*. *Checklist I* is for programmes that are beneficiary oriented and consciously target women. *Checklist II* covers mainstream sectors. 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 to enable suitable corrective action.

**7. Five Steps of Gender Budgeting** – this is well known international tool, encompassing most of the above tools.

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

(Step ii) 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 iii) An assessment of the adequacy of budget allocations to implement the gender sensitive policies and programmes identified in step 2 above.

(Step iv) Monitoring whether the money was spent as planned, what was delivered and to whom? This involves checking both financially and the physical deliverables (disaggregated by sex)

(Step v) 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.

## **8. Revenue Incidence Analysis**

Shows proportion of income paid in taxes and user charges by different categories of individuals/women/men or households. Who bears the burden of imposing user charges?

**Q. 11. My Department is as it is short of funds. How am I supposed to find more money for gender budgeting and women's schemes?**

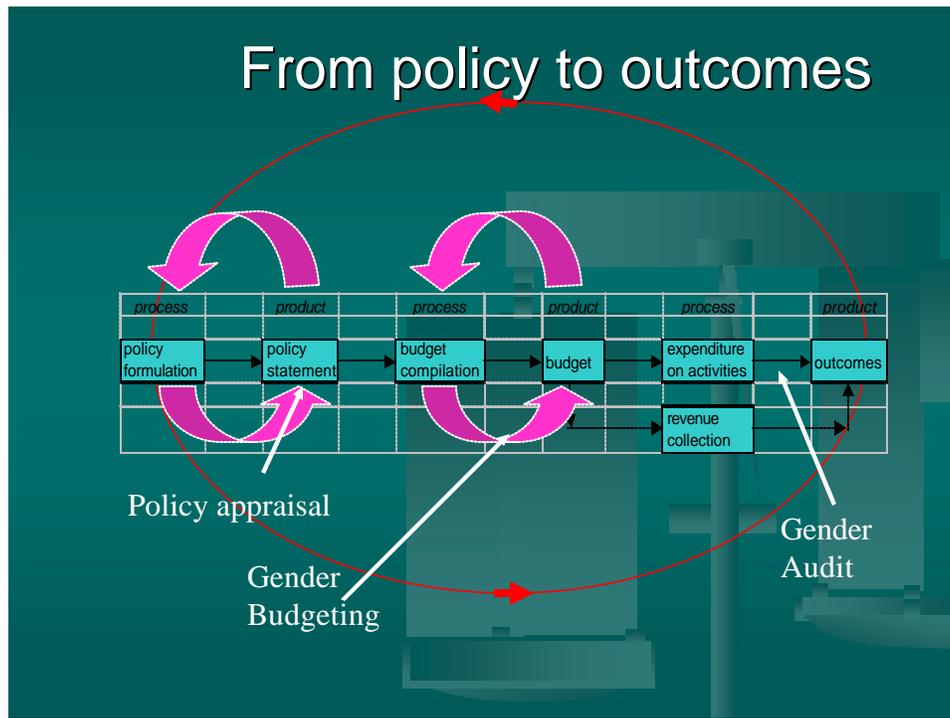
**Ans. 11.** You do not necessarily need more money to do Gender Budgeting. You could just re-prioritise and see where to put your existing money to get the maximum benefit. You could also examine the impact of previous schemes and programmes to make sure they meet the objectives they were planned for 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 build on an existing scheme or develop a new scheme to meet the objectives of women's empowerment and gender equality.

**Q. 12. What is the difference between gender budgeting and gender auditing?**

**Ans. 12.**

Gender Auditing is part of the Gender Budgeting process. Gender auditing is the process that is conducted after the budget has been adopted and implemented. It is the process of reviewing financial outlays – looking at trends over time, percentage shares etc; analyzing 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. The figure below shows the various steps in the entire process of Gender Budgeting, of which there are 3 major components - Policy Appraisal, Gender Budgeting and Gender Auditing.

# From policy to outcomes



Gender audit is an essential part of the larger social audit, which evaluates social, economic, political and environmental benefits and shortfalls. Gender audit is able to assess the **differential impact** of budgets, policies and plans on men and women and the progress in achieving gender equality and equity.