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## 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 inter-changeably. 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.

- GB is not only for Government budgets. Budgets of public and private sector units, institutions, civil society organisations, and non-governmental organisations can be made gender responsive 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)

- 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 some have more possibilities than others (at the Centre and in the States)
- Researchers and 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?

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.

## CHARTER FOR GENDER BUDGET CELLS

Department of Expenditure, Ministry of Finance

8<sup>th</sup> March 2007

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 titled "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.