

Gender Budgeting in Urban Local Bodies

BACKGROUND PAPER

By

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Preface

The Indian planning system for the last about two decades has been focusing on empowerment. Empowerment has been accepted as an agent of social change and development. Empowering the vulnerable population including women is on top of the planning agenda. The vision of the Eleventh Five Year Plan is to achieve inclusive growth and end the multi-faceted exclusions and discriminations faced by women. It is necessary to ensure that women are able to develop their full potential and share the benefits of the economic growth and prosperity. The plan emphasizes on gender equity, gender budgeting and creation of environment free from all forms of violence against women.

Gender budgeting is widely accepted as a powerful tool for empowerment of women. The Government of India has been focusing on mainstreaming gender budgeting initiatives. As such Government of India has formulated detailed guidelines for gender budgeting.

Urban administration being the cutting edge administration provides a broad-based forum for empowering the community in general and women in particular. It is therefore necessary that at this level of governance gender budgeting is implemented to scrutinize the municipal budget to reveal its gender differentiated impact for greater priorities to programmes for addressing the gender based disadvantages faced by women.

In this context the Centre has developed this training module.

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Gender Budgeting in Urban Administration

Introduction

Women empowerment is the buzzword now-a-days. No country can afford development without considering women who constitute about half of its stock of human resource. However, development has bypassed women in India despite worshipping and paying respect to women in mythology and historical texts. Gender disparities vary vastly across cultural, geographical and historical context. India is a large country with vast economic and socio-cultural diversity in its varied regions. The development issues related to women in a large country like India will not only be inappropriate but some times even misleading. Women specific and women related legislations have been enacted to safeguard the rights and interest of women, besides protecting against discrimination, violence, and atrocities and also to prevent socially undesirable practices. In past, government of India has undertaken a large number of schemes aimed at the socio-economic development of women under various Five Year Plans.

Development of women in the First Five Year Plan (1951- 56) was clubbed with the welfare of disadvantaged group like destitute, disabled, aged, etc. The Second to Fifth Plan (1956-79) continue to reflect the same welfare approach besides giving priority to women's education and launching measures to improve maternal and child health services, supplementary feeding for children, and expectant and nursing mother. Sixth Plan (1980-85) has marked a clear shift in its approach, from welfare to development oriented plans towards women. Seventh Plan (1985-90) aimed at raising women's economic and social status and bringing them into the mainstream of the national development.

Eighth Plan (1992-97) focused on human development with special reference to women. The Ninth Plan (1997-2002) made significant changes in the conceptual strategy of planning for women development. The Tenth Plan (2002-07) continued with its strategy of empowering women as agent of social change and development. The vision of the Eleventh Plan is to end the multifaceted exclusions and discriminations faced by women, to ensure that every woman is able to develop her full potential and share the benefits of the economic growth and prosperity (Chart-1).

Chart-1
Gender Development In Indian Planning

First Five Year Plan (1951-56)	Development of women was clubbed with the welfare of disadvantaged groups like destitute, disabled, aged, etc.
Second to Fifth Five Year Plan (1956-79)	Welfare approach, besides giving priority to women's education improved maternal and child health services, supplementary feeding for children and expectant and nursing mothers.
Sixth Five Year Plan (1980-85)	Shift in the approach from 'welfare' to 'development' women. Multi-disciplinary approach with thrust on health education and employment.
Seventh Five Year Plan (1985-90)	Aimed at raising women's economic and social status and bringing them into the mainstream of national development. The thrust was on generation of both skilled and unskilled employment through proper education and vocational training.
Eighth Five Year Plan (1992-97)	Emphasis on the development of women.
Ninth Five Year Plan (1997-2002)	Attempted 'Empowerment of Women'. The Plan also aimed 'convergence of existing services' available in both women specific and women-related sectors.
Tenth Five Year Plan (2002-07)	Continues with the strategy of "Empowering Women" as agent of social change and development through Social Empowerment, Economic Empowerment and Gender Justice.
Eleventh Five Year Plan (2007-12)	Emphasis on gender equity, gender budgeting and creation environment free from all forms of violence against women

There are several dimensions of gender development. These mainly include social, economic political and legal (Chart-2). Women's development has come a long way from the earlier welfare orientation. In the welfare approach, women were taken as vulnerable sections of the population, whose situation could be ameliorated through the provision of support services like health, nutrition and child care. Women's development has been looked at variously from perspectives

that have followed the welfare approach. The present approach of empowerment looks at unequal gender and power relations and use conscientisation, mobilization, solidarity and collective action as the solution (Chart-3).

**Chart-2
Different Aspects of Gender Development**

CULTURAL	LEGAL	POLITICAL	ECONOMIC	SOCIAL
↓	↓	↓	↓	↓
<ul style="list-style-type: none"> ● Respect of rights of indigenous and traditional people ● Participation in local resource management ● Inclusion of indigenous knowledge 	<ul style="list-style-type: none"> ● Awareness of rights ● Decentralization ● Mainstreaming gender perspectives ● Decision making 	<ul style="list-style-type: none"> ● Gender justice ● Elimination of forms of gender discrimination 	<ul style="list-style-type: none"> ● Poverty Eradication ● Micro-credit ● Women and Economy ● Globalization ● Women Agriculture ● Women Industry ● Support services 	<ul style="list-style-type: none"> ● Education ● Health ● Nutrition ● Drinking water ● Sanitation ● Housing and Shelter ● Environment

**Chart-3
Different Perspectives to Women's Development**

Type of Project goal	Concepts		Type of developmental interventions
	Concept of the problem	Concept of the solution	
Welfare	Women's poverty, women's special needs, women as vulnerable groups, women of lower socio-economic status	Provision of support services like health, nutrition, child care	Build maternity clinics, health clinics, immunization, health education, nutrition education
Economic self-reliance	Women as under-employed, unproductive, dependent, lacking in productive skills	Promote self-reliance and independence, provide productive skills, encourage women's productive enterprises	Income-generating projects for women, women's clubs, sewing, making, school uniform making, etc.

Efficiency	Women as previously overlooked resource in development planning, women as under developed human capital	Identify actual productive roles of women, support women with skills, training and improve technology, invest in previously over looked resource	Integration of women in development planning, mainstreaming of women in development, extension activities for women farmers, appropriate technology for women, increase women's access to factors of production
Equality	Structure of inequality and discrimination against women in schooling, credit, access to land	Equality of opportunities for women in schooling, access to factors of production	Affirmative action to promote equal opportunity, revise development planning so that women are equal partners and beneficiaries in development process.
Empowerment	Unequal gender power relations, the patriarchal patriarchy and resistance	Conscientisation, mobilization, solidarity, collective action	Grass roots projects, support women's collective action, project concerned with democratization and political action

Source: UNICEF, based on Moser, in ICECD (undated) Making Development Gender Sensitive, a Guide for Trainers, Ahmedabad, ICECD.

A large number of social, economic and political factors are found to continue to the development of women in ethnologically diverse, socially complex and tradition-bound societies such as India. A latest study on gender development (2005) has revealed that Kerala, Tamil Nadu, Punjab, Gujarat, Karnataka and Maharashtra are the leading states as far as overall gender development indicators are concerned.

There are marked demographic contrast between the northern, eastern and central parts of India on the one hand and the rest of the country on the other. The educational backwardness has been reported high in Bihar, West Bengal and Rajasthan while health indicators show that Bihar, Assam, Uttar Pradesh and Madhya Pradesh are backward states. The social status of women has also found to be poor in Andhra Pradesh, Assam, Rajasthan and Bihar. Similarly, the economic status of women is found to be poor in Maharashtra, Orissa, Kerala and Rajasthan. As far as the leadership is concerned, Uttar Pradesh is ahead of state like Kerala. However, SHG's per lakh females were reported high in Andhra Pradesh, Tamil Nadu, Karnataka, Kerala and Orissa.

Indian women are at the crossroads of their destiny. There is a great upsurge in consciousness about their rights among all sections and classes of society in the country. There has been tremendous increase in developmental activity for women since the 1980s with a great leap forward in the 1990s. Women constitute 48.2 per cent of the country's population. However, development process has bypassed women. Their holistic development in terms of materials, resources, programmes and policies is the broad mandate of working of Ministry of Women & Child Development, Govt. of India.

Department of Women & Child Development was setup in the year 1985 as the national machinery for advancement of the women in the country. In the view of increasing importance of women empowerment, Government of India has converted the department into full fledged Ministry in the year 2006. Government of India has implemented a number of programmes for women empowerment.

Government of India has also adopted National Policy for Empowerment of Women, 2001 which aimed at bringing about the advancement, development and empowerment of women and to eliminate all forms of discrimination against women and to ensure their active participation in all space of public life and activities. The gender budgeting is also widely accepted as a powerful tool for empowerment of women. The Government of India is focusing on mainstreaming gender budgeting initiatives and bringing the subject center stage. The detailed guidelines for gender budgeting have been issued for budgetary allocation and reviewing the policy and implementation of schemes.

Background of Gender Budgeting

In 1984, Austria introduced the first gender budgeting initiative. Taking budgets as essential instruments for promoting gender equality, pioneering analysis of the impact of public budgets on gender relations was carried out. The Australian example was not only crucial in raising awareness, but its approach served as an important point of reference for later gender budgeting initiatives. British Women's Budget Group, consisting of experts from universities, unions

and NGOs is publishing comments on national budget since 1989. Their focus is on assessing taxes and transfers, but they also refer constantly to the importance of engendering economic policies. In 1993, the Women's International League for Peace and Freedom established a gender budgeting initiative in Canada. In 1995, South Africa's Women's Budget Initiatives established after the first democratic elections. By 2002, there were over 60 countries around the world that had experience of gender budgeting Table-1).

Table-1
Countries with Gender Budget Initiatives by 2002

Africa	Americas	Asia	Europe	Middle East	Pacific
Botswana	Barbados	Afghanistan	Austria	Israel	Australia
Egypt	Belize	Bangladesh	Croatia	Lebanon	Fiji
Kenya	Bolivia	India	France		Marshall Islands
Malawi	Brazil	Indonesia	Germany		Samoa
Mauritius	Canada	Malaysia	Ireland		
Morocco	Chile	Nepal	Italy		
Mozambique	Ecuador	Pakistan	Yugoslavia		
Namibia	El Salvador	Philippines	Macedonia		
Nigeria	Mexico	Korea	Norway		
Rwanda	Peru	Sri Lanka	Russia		
Senegal	St. Kitts & Nevis	Thailand	Scotland		
South Africa	United States America	Vietnam	Serbia Montenegro		
Swaziland			Spain		
Tanzania			Switzerland		
Uganda			United Kingdom		
Zambia					
Zimbabwe					

Source: Ministry of Women & Child Development, Govt. of India, 2007.

Over the last two decades, India's planning process has increasingly recognized the need to address gender inequalities. Formal earmarking of funds for women began with Women's Component Plans in 1997-98, however, gender sensitivity in allocation of resources started with the Seventh Plan. The plan documents have over the years reflected the evolving trends in gender matters.

- The **Seventh Plan** introduced the concept of monitoring of 27 beneficiary oriented schemes for women by DWCD. The exercise continues and number of schemes covered is being expanded.

- The **Eight Plan** (1992-97) highlighted for the first time a gender perspective and the need to ensure a definite flow of funds from the general developmental sectors to women. The Plan document made an express statement that “.....the benefits to development from different sectors should not by pass women and special programmes on women should be complementing the general development programmes. The later, in turn, should reflect great gender sensitivity”.
- The **Ninth Plan** (1997-2002) adopted “Women Component Plan” as one of the major strategies and directed both the Central and State Governments to ensure “not less than 30 per cent of the funds/benefits are earmarked in all the women’s related sectors. Special vigil advocated on the flow of the earmarked funds/ benefits through an effective mechanism to ensure that the proposed strategy brings forth a holistic approach towards empowering women.
- **The National Policy for Empowerment of Women 2001** envisaged introduction of a gender perspective in the budgeting process as an operational strategy.
- **Tenth Plan** reinforced commitment to gender budgeting to establish its gender-differential impact and to translate gender commitments into budgetary commitments.
- **Eleventh Plan** has recognized women not just as equal citizen but as agents of economic and social growth. The approach to gender equity is based on the recognition that intervention in favour of women must be multi-pronged and they must (i) provide women with basic entitlements (ii) address the reality of globalization and its impact on women by prioritizing economic empowerment, (iii) ensure an environment free from all forms of violence against women, (iv) ensure the participation and adequate representation of women at the highest policy levels, and (v) strengthen existing institutional mechanism and create new ones for gender mainstreaming and effective policy implementation.

For the first time, there was a sub-group on gender budgeting, as part of the working group of empowerment of women. The sub-group recommended the setting up of a Gender Budgeting Bureau in the Ministry, establishment of Regional Resource and Training Centre for Gender Budgeting and preparation of gender budgeting training manuals. Strategic framework of the activities pertaining to gender budgeting is shown in Box-1.

Box-1

Strategic Framework of Activities

- Quantification of allocation of resources for women in the Union, States and Local Administration budgets and expenditure thereof.
 - Refining and standardizing methodology and development of tools
 - ◆ Trend analysis
 - ◆ Analysis of change in pattern, shift in priorities in allocation across clusters of services etc.
 - ◆ Variations in allocation of resources and actual expenditure.
 - ◆ Adherence to physical targets.
 - ◆ Gender audit of policies of the Government – monetary, fiscal, trade etc. – at the Centre and State levels.
 - ◆ Research and micro studies to guide macro policies like credit policy, taxes etc.
 - ◆ Identification of gender impact of policies/interventions viewed as gender neutral.
 - ◆ Micro studies to identify need for affirmative action in favour of women towards correcting gender imbalances.
 - ◆ Impact assessment of various schemes in the Union and State budgets.
 - ◆ Micro studies on incidence of benefits.
 - Analyzing programmes, strategies, interventions and policy initiatives from the perspective of their impact on status of women as reflected in important indicators like literacy, maternal mortality rate (MMR), participation in work-force.
 - ◆ e.g. analysis of substance and content of various interventions directed at health and women and correlate the same with indicators like MMR to establish need for corrective action in formulation of schemes/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 Organization (NSO), Census Statistics Organization (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 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.

Source: Ministry of Women & Child Development, 2007

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 Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), which Government of India signed in 1980.
- The World Conference on Human Rights in Vienna (1993) asserted that women's rights are human rights.
- 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".

Concept of Gender Budgeting

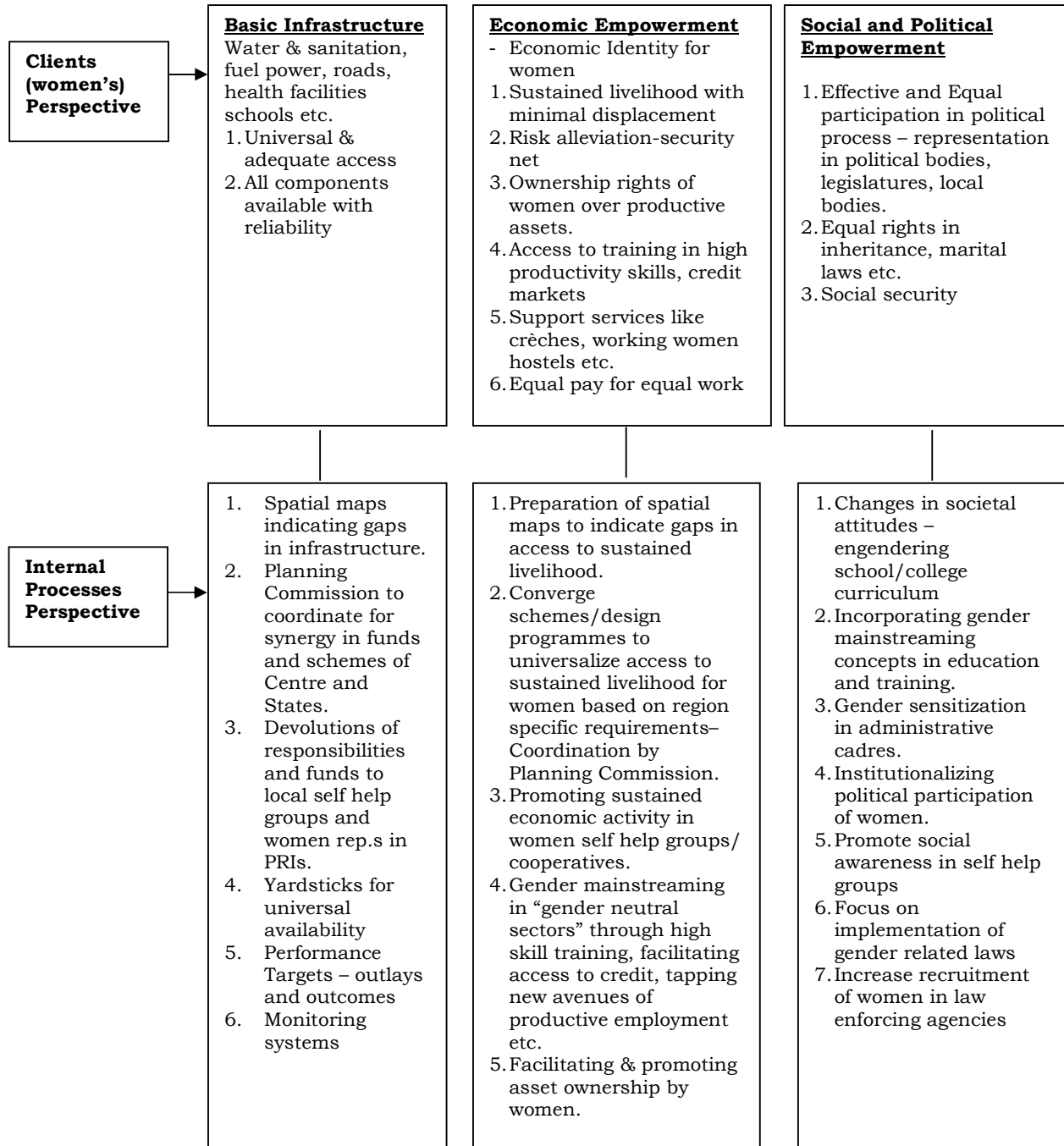
Gender Budgeting refers to a method of looking at the budget formulation process, budgetary policies and budget outlays from the gender lens. Gender Budget, with regard to the government at any level, does not refer to a separate budget for woman, rather it is an analytical tool which scrutinizes the government budget to reveal its gender-differentiated impact and advocate for greater priorities for program and schemes to address the gender-based disadvantages faced by women. In fact, gender budgeting, as an approach, is not confined to government budgets alone; it also includes analyzing various socio-economic policies from the gender perspective. As per Council of Europe's Group of Specialist on Gender Mainstreaming, gender budgeting is an application of gender mainstreaming in the budgetary process. It means a gender based assessment of budgets, incorporating a gender perspective at all levels of budgetary process and restructuring revenues and expenditure in order to promote gender equality. The fundamental objective of gender budgeting is to refine budgets and relate policies with a view to promoting gender equality as an integral part of human rights. Thus, gender budgeting makes the gender specific effects of budgets visible and raises awareness about their frequently implicit dimensions of discrimination against women. Thus, it identifies the gender specific implications of public finance. Gender budgeting is crucial tool

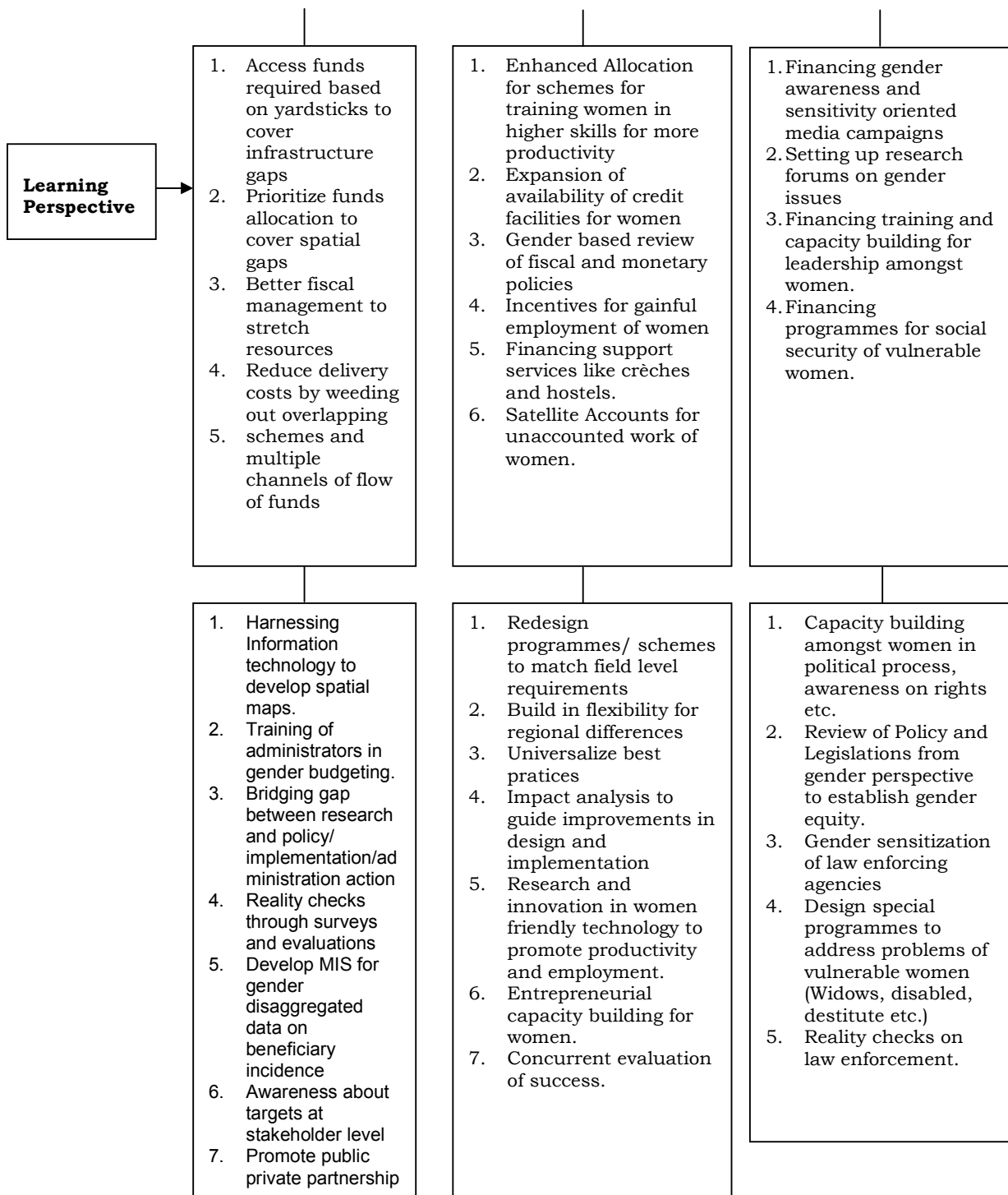
for monitoring gender mainstreaming activities, because public budgets involve all policy areas. Gender budgeting also increases the transparency of, and, participation in the budget process. It aims at democratizing budgetary process as well as budget policy in general. Gender responsive budget initiatives can contribute to growing practice of public consultation and participation in the preparation of budgets and in monitoring their outcomes and impact. Gender budgeting also contributes to better targeting of policy measures and hence to the pursuit of effectiveness and efficiency. Gender budgeting may be regarded as an important strategy in the pursuit of equity in distribution of resources and helping to redress inequalities and to reduce poverty. Thus, gender responsive budgets are tool for strengthening economic and financial governance. 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 known by a range of different names such as gender sensitive budget, applied gender budget analysis, gender perspective budget analysis, etc. however, gender budgeting is the most popular term. Political will, accountability, allocation of specific human and financial resources, coordination of information and training and availability of gender disaggregated data can be regarded as preconditions of gender budgeting. Transparency, partnership and cooperation through out the budgeting process are key principles of gender budgeting.

Gender budgeting is an important tool for women's empowerment. A strategic map (Chart-4) depicts all the interrelated activities necessary for women's empowerment and to enable a better focus in resource allocation under gender budgeting. Budgetary allocations are required for creating basic infrastructure, economic empowerment and gender mainstreaming. Social and political empowerment is also imperative in order to ensure gender equality in decision making and opportunities for socio-economic development. The strategy is also required that entails tapping the economic potential of collective power of women and their due share in resources. Thus, it is clear that empowerment of women cannot be successfully achieved till all aspects – social, economic and

political are addressed and public expenditure and policy is ensured to treat women as equal citizens in the country. Similarly, participation of women in decision making is necessary while societal attitudes towards women have to be changed.

Chart-4
Strategic Map for Gender Budgeting as Tool for Women’s Empowerment





Source: R.S. Kaplan & David P. Norton, Harvard Business Review, Sept.-Oct. 2000.

Gender Responsive Budgeting

The process of gender responsible 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 interchangeably.

- Refers to the process of conceiving, planning, approving, executing, monitoring, analysing 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.
- It helps governments to decide how policies need to be made, adjusted and reprioritized.
- It 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.

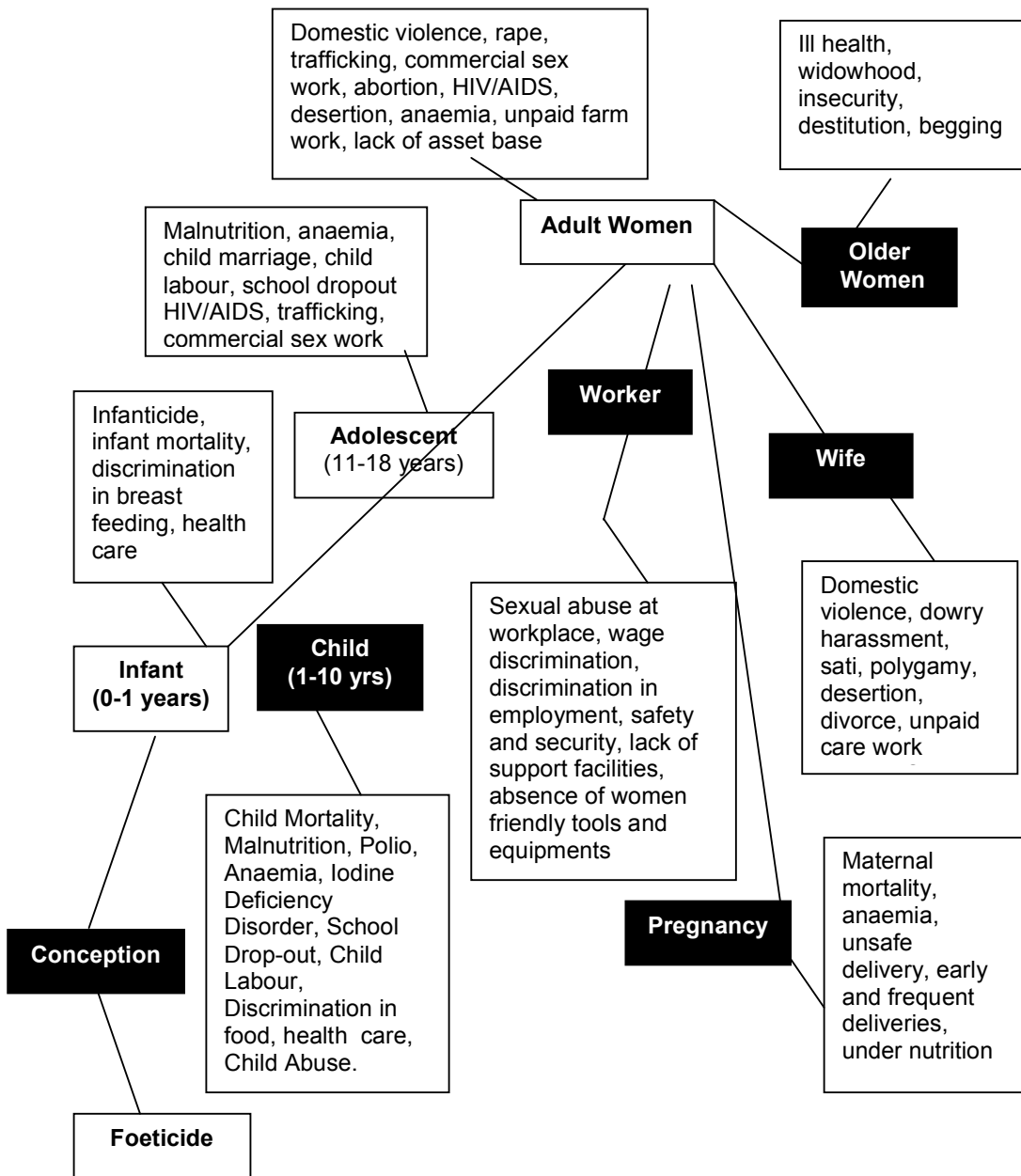
Gender responsive budgeting is a tool or means to achieving gender equality and women's empowerment. Gender responsive budgeting helps in the following key functions:

- Monitoring of the achievement of the policy goals.
- Achieving gender equity/equality.
- Advancement towards the realisation of women's rights.
- Alleviating poverty more effectively.
- Enhancing economic efficiency.
- Achieving good governance.
- Enhancing accountability and transparency.
- Improving the allocation of resources to women;
- Supporting gender mainstreaming in macroeconomics;
- Strengthening civil society participation in economic policy making;
- Enhancing the linkages between economic and social policy outcomes;

- Tracking public expenditure against gender and development policy commitments;
- Contributing to the attainment of the millennium development goals (MDGs).
- The budget is the most important policy of government because, without money, government cannot implement any other policy successfully.
- A Gender Responsive Budget ensures that the needs and interests of individuals from different social groups are covered in the government budget. In particular, it ensures that the needs and interests of women, men, girls and boys are covered.
- Looking at budgets through a gender lens shows clearly where the collection and distribution of public money is unequal and inefficient. It also shows how discrimination affects national development.
- Budget analysis and advocacy by citizens brings together technical knowledge for effective and equitable policy-making with political and organising tools for engaging with powerful interests and institutions.
- Gender-responsive citizen budget initiatives complement anti-corruption strategies.

Gender is culturally and socially constructed roles, responsibilities, privileges, relations and expectations of women and men, boys and girls. In the Indian society, discrimination faced by girls and women through their life cycle as shown in Chart-5 demands for gender responsive budgets and gender budgets.

**Chart-5
Discrimination through the Life Cycle of Girls and Women**



Source: Ministry of Women & Child Development, 2007

Gender Budgeting serves varied purposes. These include, among others

- Identifying the felt needs of women and re-prioritizing and / or increasing expenditure to meet these needs;
- Supporting gender mainstreaming in macro-economics;
- 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).
- Do not propose separate budgets for women or for men;
- Focus on gender awareness and mainstreaming in all areas of budgeting at all levels;
- Promote the active participation of women stakeholders and other disadvantaged citizens who are excluded from public decision-making;
- Promote more effective use of resources to achieve gender equity and transparency;
- Look at the links between inefficient and inequitable use of resources based on gender and poor use of resources based on other axes of disadvantaged such as race, ethnicity, geographic location and age;
- Stress re-prioritizing within and across sectors rather than only an increase in overall government expenditure.

Benefits of GRB Analysis for Governments:

- It can improve efficiency and impact by ensuring that expenditure benefits those who need it most.
- It can be used to report on progress on the government's commitment to democracy, equitable economic development, and women's rights and equality.

- It can be used to improve transparency and accountability and to help implement policies effectively.
- It can be used to track budgets and so reduce corruption.
- It provides a space for government to work with civil society to enhance development impact, democratic governance and transparency.
- It can be used to report on government's progress on compliance with national and international gender-related commitments, recommendations and action plans (e.g. national gender policies and the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)).
- It strengthens advocacy and monitoring initiatives by citizens.
- It provides information to challenge discrimination, inefficiency and corruption and to propose feasible policy alternatives.
- It recognizes the ways in which women contribute to the society and economy with their unpaid labour in bearing, rearing and caring for citizens.
- It provides a way of holding public representatives accountable for their performance.
- It recognizes the needs of the poorest and the powerless.
- Around the world, Gender Budgeting trends 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 continues to receive less pay than men for the same work; and
- women also continues to do most of the unpaid work of bearing, rearing and caring for children and other citizens.

Stages of Gender Responsive Budgeting:

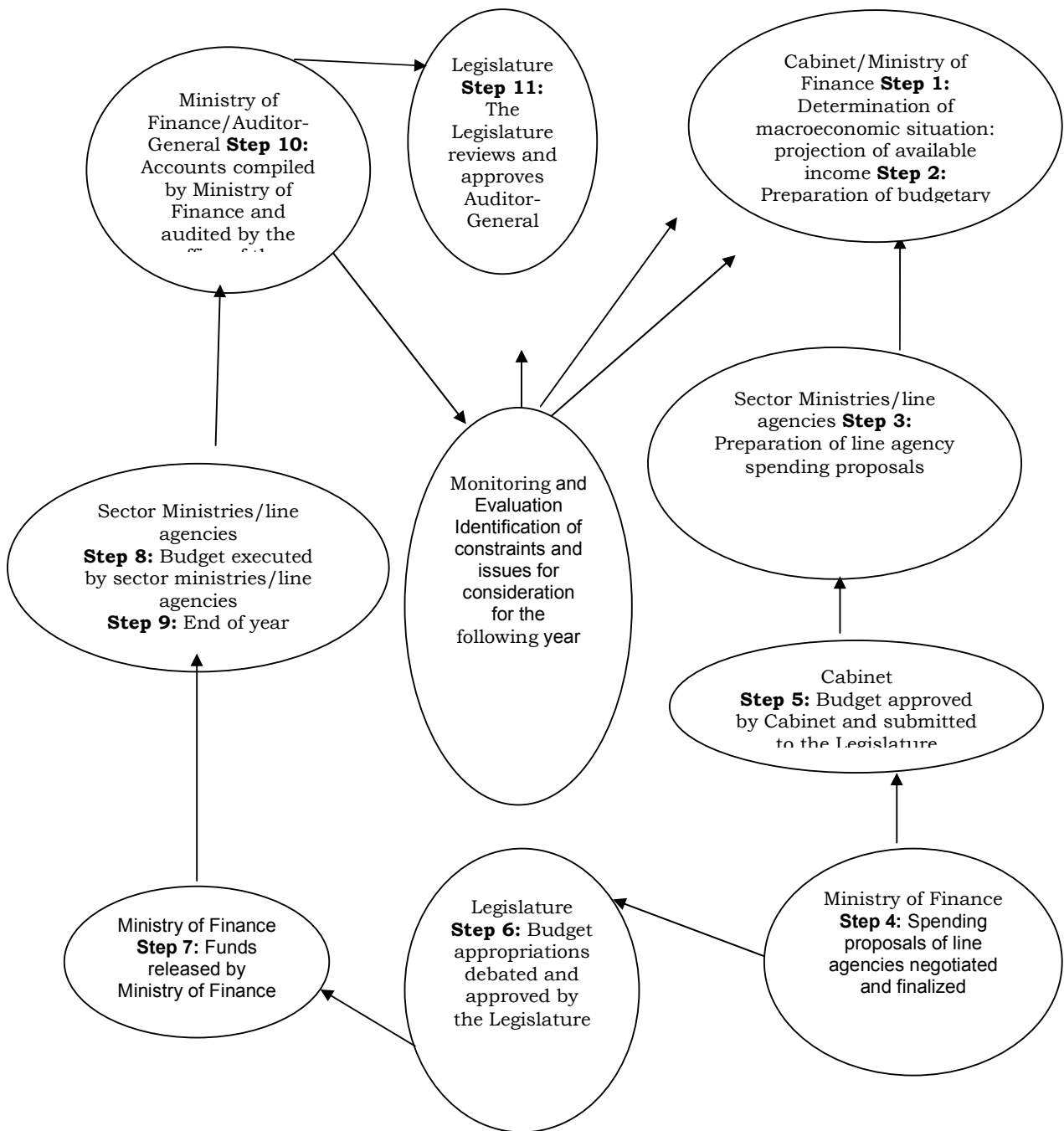
Gender responsive budgeting can be taken up at three stages of budget preparation and implementation:

- **Inputs:** (a) financial appropriations made in budgets vs. need (b) appropriations vs. actual expenditure (c) sector-wise shares of expenditure (d) revenue side shifts between firms, individuals, households.
- **Activities:** supported by appropriations: public services, delivery costs, income transfers.
- **Outcomes:** expected 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.

A government budget is a financial statement of the expected revenue and intended expenditure of the government over a given period. The government budget is not simply a technical instrument for compiling and reporting on government revenue and expenditure plans but it is also a primary policy statement made by the government. The budget has three crucial economic functions viz. allocation of resources, distribution of income and wealth, and stabilization of economy. Gender responsive budgets seek to uncover the impact of resource allocations on women, men, girls and boys. It is important to have gender disaggregated data in order to determine how different groups are affected.

A budget process consists of a cycle. The details differ from country to country, but in most countries the cycle includes the steps shown in Chart-6. The key steps of budget process in most countries are (1) determining the macro economic situation; (2) preparing budget guidelines and setting expenditure ceilings; (3) preparing sector ministry spending proposals; (4) securing legislative approval; and (5) monitoring, evaluation and accountability.

Chart-6
The Budget Cycle



Source: D. Budlender & Guy Hewitt, Commonwealth Secretariat, 2006

Stakeholders of Gender Budgeting

A wide range of players may be involved in gender budgeting. Different stakeholders are involved in gender responsive budgeting. Government,

Parliament, researchers and experts, international organizations, non-government organizations, trade unions and employer's organizations, etc. play key role in gender budgeting exercises. Governments may take up gender budgeting on their own initiatives or at the prompting of Parliament or civil society groups. However, awareness raising and training of officials at all levels is needed to provide necessary knowledge. Responsibility for management needs to be clearly assigned. Gender budget initiatives are most effective when the Ministry of Finance leads the initiatives, ideally with close involvement of Ministry for Women Development. While the top level budget decisions are made by Cabinet and other ministers, senior civil servants and advisors also play crucial roles. Gender budgeting represents an enormous challenge to the civil servants whose job is to draft the details of budgets. Parliament and State Assemblies have crucial role in adopting the gender budgeting. The politicians particularly the decision makers in Parliament and State Assemblies are supposed to submit their demand for budgetary resources on women specific and pro-women programmes. Gender budgeting requires in-depth research and analysis. Academics can therefore make valuable contributions in particular with regard to providing know-how, implementing gender impact assessment, developing methodology and indicators, auditing budgetary outcomes and training government officials. International organizations can also contribute to gender budgeting initiatives at national level by setting an example through the application of gender budgeting to their own activities and by organizing joint projects and exchange of experiences, thus stimulating political interest in gender budgeting. Civil societies, trade unions and employer's organizations play an important role in organizing and articulating collective will which contribute to process of gender budgeting. They have different roles and carry out different activities.

- The Ministry of Finance
- The Planning Department or Planning Commission
- The Ministry of Women's Development
- Sector ministries
- Researchers/Economists

- Statisticians
- Civil society organizations, especially women’s groups
- Parliamentarians and other representatives of the people at state/ district and sub-district levels.
- Media
- Development partners/Donors

Gender budgeting initiatives may be launched by players inside or outside governments. However, potential for change in the budget process depends on government involvement. The involvement of Ministry of Finance is crucial for everlasting effect of gender budgeting. All policy areas are relevant to gender budgeting since they all affect gender relations. Gender budgeting initiatives should take all steps of budgeting process into account and promote gender budgeting throughout the process, including planning, preparation, implementation, audit and evaluation. The five major steps for gender budgeting are shown in Chart-7. These mainly include the prerequisite for gender budgeting, gender relevant data base, entry points for gender budgeting and availability of tools for budget analysis. The prerequisites for gender budgeting are mainly gender orientation and sensitization, disaggregated data on budgetary allocations, participatory planning, spatial mapping, gender appraisal for all new programmes and schemes, preparing guidelines for review of public expenditure and policy, analysis of public expenditure and outcome assessments of budget.

Chart-7
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 / programmes / 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.

Tools & Methods for Gender Budgeting

There are a number of 'tools' that can be used for gender responsive budgeting. Some of these are mentioned below. Either one or a combination of two or more of these 'tools' can be used at a time (Chart-8).

**Chart-8
Tools of Gender Budgeting**

Sl. No	Type of Tools	Aim of the Tool	Questions the tool tries to answer
1.	Gender-Aware Budget Statement	To review the budget using some of the other tools and to summarise its implications for gender equality with different indicators.	Does the budget statement of the government give an account of the progress in reducing gender-disparities?
2.	Sex-Disaggregated Beneficiary Assessment of Public Service Delivery and Budget Priorities	To collect and analyze the opinions of men and women on how far current forms of public service delivery meet their needs and how far current patterns of public expenditure fit in with their priorities.	Are effects and outcomes of policies in line with the political intention? Are needs of women and men addressed equally?
3.	Sex-Disaggregated Public Expenditure Benefit Incidence Analysis	To analyse the extent to which men and women, girls and boys, benefit from expenditure on publicly provided services.	How are the benefits of public spending distributed among women and men, girls and boys?
4.	Sex-Disaggregated Revenue Incidence Analysis	To analyse the impact of the kind of revenues raised by the government on women and men.	What percentage of government's revenues is paid by men and women respectively? What kinds of tax/user fees reforms are more beneficial for the poor/poor women? Which sources of revenues have a progressive and which a regressive nature? Does the tax system provide labour market incentives for women?
5.	Gender-Aware	To question gender-blind assumptions of	Which realities do assumptions of macro-

	Medium-Term Economic models and to incorporate gender variables into models on which medium-term public expenditure planning are based.	macro-economic models and to incorporate gender variables into models on which medium-term public expenditure planning are based.	economic models reflect? Are gender-specific constraints in behaviour of economic actors considered in the model? Are sex-disaggregated data included in the model? Are gender-aspects taken into consideration in the guidelines for MTEFs?
6.	Sex-Disaggregated Analysis of the Impact of the Budget on Times Use	To analyse the impact of government resource allocation on the amount and the way time is spent in households.	How are national budgets and the way time is used in households interlinked? Who is most affected by changes in public spending? Are costs transferred from the public sphere to private households?
7.	Gender-Aware Policy/Programme Appraisal and Impact Analysis	To analyze policies and programmes funded by the budget from a gender perspective by asking in what ways policies and their associated resource allocations are planned and actually do reduce or increase gender inequalities.	Are policies and programmes likely to reduce or enhance gender inequalities and imbalances? Do budgetary allocations follow policy commitments on gender equality?

Source: UNIEM.

Whereas public expenditures are directly linked to specific policy areas, public revenues form a policy area of their own. The tools and methods for gender budgeting reflect three basic steps of gender budgeting including expenditure and revenue related. These mainly include the analysis of gender relations in a specific area of related policies and budget allocations; development of gender sensitive policies and their translation into budgetary allocation; examination of impact of gender sensitive policy; analysis of impact of specific revenues on gender relations; development of a gender sensitive revenue policy and its implications; and examination of the impact of gender sensitive revenue policy.

Budget Analysis

A review of Ninth Plan budget shows that about 43 per cent of funds of gross budget support for Women Component Programmes from the 15 ministries and departments where ostensibly spent on women. Of these Family Welfare

contributed 70 percent of gross budget support, Health, Education and Indian Systems of Homeopathy contributed 50 percent of gross budget support while the contribution of Rural Development and Labour 42 per cent and 34 per cent respectively. Others spent less than 30 per cent of their gross budgetary support on women. During 1997-01 Rs. 471.33 crores were spent on women's specific programmes. The larger amount was spent on Balika Smridhi Yojana, STEP and NORAD Schemes. Similarly, during Ninth Plan allocation, a larger amount was allocated for Balika Smridhi Yojana, Indira Mahila Yojana and Swashakti Projects. Rs. 245419 was allocated for 2004-2005 and a large chunk of amount was allocated on ICDS Scheme and its related components.

The Eleventh Plan made the provision that gender budgeting and gender outcome assessment will be encouraged by all ministries/ departments and centre and state level. During the Eleventh Plan Period, Rs. 48420.51 crores have been allocated as gross budgetary support under the Ministry of Women and Child Development for pro-women programmes. Out of total budgetary support, a large chunk of amount has been earmarked for children. A few new schemes have been introduced in the plan for women empowerment (Table 2).

Table-2
Projected Budgetary Support for Women in Eleventh Plan (2007-12)
(Rs. In Crores)

	Schemes/Programmes	Plan Projection	
		2006-2007 Price	Current Price
A	Central Sector Scheme		
I	Child Development	645.43	730.00
	(i) Rajeev Gandhi National Crèche Scheme	486.28	550.00
	(ii) NCPCR	30.95	35.00
	(iii) NIPCCD	30.95	34.00
	(iv) Conditional Cash Transfer Scheme for Girl Child	70.95	80.00
	(v) Combating Trafficking of Women and Children	26.52	30.00

II	Women Empowerment	637.47	721.00
	(i) Hostel for Working Women	66.31	75.00
	(ii) STEP	88.42	100.00
	(iii) NCW	22.10	25.00
	(iv) RMK	95.49	108.00
	(v) Swadhar	95.49	108.00
	(vi) GIA to CSWB	229.88	260.00
	(vii) Scheme on Relief of Victims of Rape	22.10	25.00
	(viii) Gender Budgeting	17.68	20.00
B	Centrally Sponsored Scheme		
I	Child Development	46494.92	52474.00
II	Women Empowerment	543.75	615.00
	(i) Swayamsiddha	442.08	500.00
	(ii) Priyadarshini	83.99	95.00
	(iii) Scheme for Leadership Development of Minority Women.	17.68	20.00
	Total (A + B)	48420.51	54765.00

Source: Eleventh Five Year Plan, Govt. of India, 2008

Gender budgeting helps assess the gender differential impact of the budget and takes forward the translation of gender commitments to budgetary allocations. During the Plan, efforts will continue to create Gender Budgeting Cells in all ministry and departments. During 2005-06, gender outcome assessment of fund flows has been covered 10 departments and the total magnitude of gender budget was recorded at 4.8 per cent of total union government expenditure. In 2006-07, 24 departments of union government were included in the magnitude of the gender budget was 3.8 per cent of the total budget estimates. By May 2007, Gender Budget Cells were established in 51 departments and ministries of Central Government (Box 2). During the Plan period, the existing system of gender based planning is likely to extend to other ministries and departments. It is also likely to seek to make all national policies and programmes gender sensitive right from their inception and formulation stages.

Box: 2
Ministries and Departments
with Gender Budget Cells May 2007

- | | |
|---|---|
| 1. Department of Agriculture & Cooperation | 34. Ministry of Power |
| 2. Department of Biotechnology | 35. Ministry of Rural Development |
| 3. Department of Chemicals & Petrochemicals | 36. Department of Science and Technology |
| 4. Department of Civil Aviation | 37. Department of Secondary Education & Higher Education |
| 5. Department of Coal | 38. Ministry of Small Scale Industries, Agro and Rural Industries |
| 6. Department of Commerce | 39. Ministry of Social Justice & Empowerment |
| 7. Ministry of Culture | 40. Department of Scientific & Industrial Research |
| 8. Department of Consumer Affairs | 41. Department of Shipping |
| 9. Ministry of Defence | 42. Ministry of Statistics and Programme Implementation |
| 10. Department of Development of North-Eastern Region | 43. Department of Telecommunications |
| 11. Department of Drinking Water Supply | 44. Ministry of Textiles |
| 12. Ministry of External Affairs | 45. Ministry of Tourism |
| 13. Department of Elementary Education & Literacy | 46. Ministry of Tribal Affairs |
| 14. Ministry of Environment and Forests | 47. Department of Urban Development |
| 15. Department of Family Welfare | 48. Ministry of Housing & Urban Poverty Alleviation |
| 16. Department of Fertilizers | 49. Ministry of Women and Child Development |
| 17. Department of Foods & Public Distribution | 50. Ministry of Water Resources |
| 18. Department of Industrial Policy & Promotion | 51. Ministry of Youth Affairs & Sports |
| 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 | |

Despite the plethora of women-specific programmes, it is surprisingly to note that a significant declining trend in the amount allocated to all these schemes as a proportional of total expenditure is noticed. The budget allocated to especially women-specific programmes was reported to be Rs. 36.8 billion, constituting only 0.82 per cent of the total public expenditure during 2002-2003. The shares were 1.02 per cent in 1998-99, 0.94 per cent in 1999-2000, 0.88 per cent in 2000-2001 and 0.87 per cent in 2001-2002. The direct allocation for women in the budgets as a proportion of GDP, after increasing from 0.10 per cent of GDP in 1995-96 to 0.15 per cent in 1998-99, decline to 0.13 per cent in 2001-2002 and remained constant at 0.13 per cent in 2002-2003. A significant deviation of revised estimates from budget estimates is noted for the women specific programmes. For instance, the plan allocation for especially targeted programmes for women constitute only 0.84 per cent of total expenditure in 2001-2002 in revised estimates as compared to 0.87 per cent of total expenditure in the year in budget estimates.

Despite significant pronouncements in the budgets for 2001-2002 and 2002-2003 on gender, and the commitment of the Ninth Plan to increase allocations of development resources to women, the share of women specific programmes under various ministries has not shown any major increase. The share of women specific programmes in certain ministries constituted around 1 per cent of their total expenditure. The allocation for women related programmes in the Department of Family Welfare as high as around 30 per cent of the total outlay until 2001-2002. This is mainly because of the fact that budget were provided for RCH programme which covered both mother and child care. However, in the subsequent year, the budgetary allocation for women related programmes in the Ministry declined sharply. There is no significant deviation between the budget estimates and revised estimates for the pro-women allocations for most years under the various departments and ministries. The significantly high ratio of the Department of Agriculture and Cooperation in 2000-01 is mainly because of revised estimates of the National Water Shed Development Project in Rainfed Areas exceeded its budget estimates. There is fluctuating trend in the deviation of

selected public expenditure with pro-women allocations if we analyze the ratio between revised estimates and budget estimates of public expenditure. Selected public expenditure with pro-women allocations in different ministries and departments is shown in Table 3.

Table-3
Selected Public Expenditure with Pro-Women Allocations

Ministry/Department	Public Expenditure With Pro-Women Allocation
Agriculture and Co-operation	National Watershed Development Programme for Rainfed Area
Health	Assistance towards expenditure on hospitalization of poor National Illness Assistance Fund
Family Welfare	Rural Family Welfare Services Urban Family Welfare Services. Strengthening of Immunization & Eradication of Polio. Transport (including provision of mopeds to auxiliary nurse midwives or ANMs) Sterilization Beds
Education	Sarva Shiksha Abhiyan Operation Blackboard. District Primary Education Programme (DPEP). National Nutritional Support to Primary Education. No in-formal Education. Shiksha Karmi Project
Youth Affairs and Sports	Sport Authority of India. Sports Scholarship Scheme. Miscellaneous Schemes. Nehru Yuva Kendra Sangathan. National Service Volunteer Scheme
Labour	Employment and Training: <ul style="list-style-type: none"> a) Women's Vocational Training Programmes b) Establishment of Placement Cells at National Vocational Training Institute (NVTI) c) Vocational Rehabilitation of Women with Disabilities Labour Welfare Schemes. Employees' Pension Scheme, 1995. Compensation to families of heavy duty inter-state vehicle drivers killed in accidents.
Non-conventional Energy Sources	National Project on Biogas Development (NPBD) National Programme on Improved Chulas (NPIC) Indian Renewable Energy Development (IREDA)
Small-Scale Industries and Agro & Rural Industries	Prime Minister's Rozgar Yojana (PMRY). Khadi and Village Industries Commission. Rural Employment Generation Programme (REGP). National Small-Scale Industries Corporation Ltd.
Rural Development	Swarnajayanti Gram Swarojgar Yojana (SGSY). National Social Assistance Programme. Jawahar Gram Samridhi Yojana (JGSY). Indira Awas Yojana (IAY). Rural Sanitation Programme. Accelerated Rural Water Supply Programme (ARWSP)

Housing & Urban Poverty Alleviation	Swarna Jayanti Shahari Rozgar Yojana
Social Justice and Empowerment and Tribal Affairs	Post-matric Scheme for Scheduled Castes Machinery for Implementation of Protection of Civil Rights Act, 1955 and Prevention of Atrocities Act, 1989. Pre-matric Scholarship for Scheduled Castes, Post-matric Scholarship for Scheduled Tribes.

Source: UNIFEM- NIPFP, Delhi, 2005

During 1993-1994 to 2002-2003, total expenditure on women development has increased from Rs. 1083.57 crores in 1993-94 to Rs. 3719.16 crores in 2002-2003. The share of Central Government in expenditure on women has ranged between 40 to 50 per cent. Expenditure on health is the largest component in expenditure on women for both states and Centre with contribution of Centre exceeding that of the state. Expenditure on women in need is dominated by state's contribution in the form of widow pension scheme etc.

According to budget estimates, Rs. 31177.96 crores was expected to use exclusively for women during 2007-08. The total magnitude of the gender budget has gone up from Rs. 22251.41 crores for 2006-07 (RE) to Rs. 31177 crores in 2007-08 (BE), an increase of almost 40 per cent. As a percentage of total union government expenditure, this constitutes a rise from 3.8 per cent to 4.8 per cent. As a percentage of GDP, this is an appallingly low figure of 0.5 per cent and 0.6 per cent for the year 2006-07 and 2007-08, respectively.

There has been an increase in the number of Ministries and Departments undertaking gender budgeting exercises that form the basis of gender budgeting statement of the government. The Ministry of Finance reported that it has also pointed out that 50 ministries/ departments have set up gender budgeting cells. The composition of the gender budget pool simply demonstrates that the largest share goes to women's education, health and food security and nutrition. The major chunk of allocation for women's education can be accorded to allocations in *Sarv Shiksha Abhiyan*.

Table-4
Composition of Gender Budget (Rs. in Crores)

Sectors	2006-07 (RE)	Percentage	2007-08 (BE)	Percentage
Education	7513.7	38	8439.99	31
Health	3593.325	18	6483.03	24
Food Security Nutrition	4321.77	22	5906.4	22
Livelihood	2444.35	12	3582.87	13
Housing	1498.39	8	2067.55	8
Protection	195.473	1	306.733	1
Awareness Generation and others	153.41	1	177.43	1
Total	19720.418	100	26964.003	100

Source: Compiled from Gender Budgeting Statement, Union Budget, Govt. of India.

According to gender budget statement, almost 65 per cent of total budget provisions under the Department of Health and Family Welfare are meant substantially for the benefit of women. All the budgetary allocation in the Department of Women & Child Development was devoted to the expenditure for the benefit of the women. Similarly, around 94 per cent of the budget in the Ministry of Social Justice and Empowerment was made for the benefit of the women. Interestingly, more than 1/4th budget in the Ministry of Youth Affairs & Sports was meant for the benefits of women in the budget estimates for 2005-06. According to the gender budgeting statement, out of entire allocations of the Union Government for Police (Ministry of Home Affairs) only 0.03 per cent is women specific, which indicates that allocations of meagre resources for women specific programmes/schemes could be one of the major reasons for prevalence of high levels of crimes against women. While around 45 per cent of allocations under the Department of Elementary Education and Literacy are earmarked for women specific, only 23 per cent of allocations under the Department of Secondary and Higher Education have been accorded by the government as a woman specific. During 2006-07, less than 18 per cent of allocations under the

Department of Rural Development have been earmarked for women specific, which includes the inclusion of 100 per cent allocations for Indira Awas Yojana.

Gender budgeting has been internationally recognized as a key tool for empowering women by incorporating gender perspective and concerns at all levels and stages of development planning, policy, programmes and delivery mechanism. Government of India has adopted budgeting for gender equity as a mission statement and is widely disseminating tools and strategies across ministries and departments. The importance of gender budgeting has been stressed time and again in different forums. In order 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 and budgetary allocation. During 2005-06, budgetary allocation under 10 demands for grants, estimated at total of Rs. 14379 crores were shown in a separate gender budget statement. An estimated allocation of Rs. 28737 crores for benefits of women under 24 demands for grants in 18 ministries and departments were given in the 2006-07 budget. This statement was extended in the budget of 2007-08, to include 33 demands for grants of 27 ministries/departments.

Gender Mainstreaming in Urban Sector

The constitution of India has made provision of establishment of Local Self Governments in order to decentralize the planning process and governance. 73rd and 74th constitutional amendments Acts were introduced which made provisions for three tier system of decentralized governance. The constitutional amendment Acts also ensured the provision of reservation of women in local governments. One-third seats were reserved in urban local bodies also. A few states such as Bihar, M.P., and Rajasthan have also made provision for 50 percent reservation for women in local governments. Thus the gender mainstreaming in decentralized governance has been initiated, however women's share in policy perspective and resources allocation in urban sector has been reported to be very low. With the

launch of JNNURM and other infrastructure programmes and schemes, gender mainstreaming is getting momentum. JNNURM and reforms agenda seek to improve the effectiveness, accountability, efficiency, sustainability and service equity in cities. It also aims to reduce class and gender fragmentation by making socio-political-economic institutions, processes and resource allocations more equitable. Thus, gender based urban development is about promoting cities that respond, equally to men and women. Urban women experience cities differently and thus meeting their needs becomes critical for promoting sustainable and equitable urban development.

Women being under represented in planning process, JNNURM provides an opportunity to build gender fair and inclusive cities. It seeks to promote planned urban development and equitable cities. Though, urban space, infrastructure and services which contribute to cities economic development, however men and women perceive their utility differently. Infrastructure development is not gender neutral. Lack of basic services affects both men and women, however women in cities especially in low income communities and slums are more severely affected by inadequate and poor services. In absence of access to toilets, women are forced to defecate in open which is unsafe and undignified while it is also a serious health and environmental threat. Women have traditionally been excluded from land ownership and it has contributed more marginalization of women as they are insecure and live in poverty. Women either do not work for wages or earn less than men. Because of their low earnings they cannot afford to buy a house or land for construction of house. Since, women often lack education and technical skills, they tend to be predominantly in informal economy. The informal sector is under regulated and social safety network is lacking. Among the poor, forced evictions from illegal spaces (slums) are a major cause of insecurity. The demolitions of slums not only destruct homes, but also destroy the informal livelihoods. The women being the most vulnerable and disadvantaged group, are mostly affected by such evictions. Women living in slums and low income groups also face problem of domestic violence as the

family income is very low to sustain the family. Women and children experience domestic violence through physical abuse sexual assault and threats. Urban violence against women can be attributed due to lack of their power that comes from non ownership of property and shelter. Urban women are also more dependent on public transport to move in the city however, men usually own personal transport. Women use transport differently from men based on the type of work they do. Urban women are bearing more burdens of diseases. Urban poor women are more anemic and modality rate among them is higher.

Ministry of Urban Development and Ministry of Housing & Urban Poverty Alleviation need to set out a clear urban gender policy that will provide the framework for the gender integration. A general policy must have four key components:

1. bring a gender perspective into all aspects of planning, policy and legislation and activities that are within the domain of the Ministries.
2. create an enabling environment for women and thus to realize their full human rights in cities and particularly for women belonging to poor and marginalized groups.
3. outline sustainable mechanism for the equal participation of all including poor women in city development.
4. promote equitable access and control over the urban resources for women and men.

Gender mainstreaming is about promoting inclusive and participatory planning and development of the cities. Women empowerment is essential for inclusive development. Women empowerment through mobilizing and organizing in groups that promote micro-finance and ensure their participation in development planning and livelihoods is imperative. Public private partnership with civil societies involvement for gender equality is an effective instrument for improving basic services to urban poor including women.

Gender budgeting is a tool used for achieving gender equality. In the context of JNNURM and urban reforms encouraging inclusion of women in planning and decision making is imperative. The tools for gender inclusion in the budgeting and planning process include:

1. Spatial maps to assess women's access to physical, social-economic infrastructure to develop a mix of macro and micro level plans.
2. Gender profiling of public expenditure with impact assessment studies to understand gender based spending.
3. Gender based auditing and beneficiary assessment.

This is high time for the Ministry's to develop its gender policies for an integrated national urban policy. A review is required for all the urban policies and programmes from a gender perspective to make these gender equitable and pro-poor. Gender analysis involves an examination of gender issues across sectors using gender disaggregated data, looking at indicators separately for men and women, their differences, needs and priorities. Integrating gender concerns in urban development will be successful only when the administrators, municipal officers, people's representatives and other concerned persons are well convinced of the need for gender mainstreaming. Therefore capacity building of people's representative and concerned municipal officers and city managers is imperative to promote the concept of gender budgeting in ULBs.

Though, initiatives from government and outside of the government have been taken for gender budgeting, however, only a few departments and ministries have adopted the gender budgeting analysis. There is imperative need for crucial interaction between analysis and the structures of gender that currently exist in society as well as with the elements necessary for transforming gender relations. The serious efforts are required for opening a meaningful dialogue with policy makers and other key players to make the appropriate for adopting the gender budget analysis.

Issues:

- Women and men contribute to city development and have a right to equal access to basic services and resources;
- Women and men access urban services in different ways;
- Infrastructure development is not gender neutral;
- JnNURM is an opportunity to integrate gender into urban policy, programme, planning and development;
- More men than women use the motorized road. More women use smaller roads. Similarly women are more dependent on public transport while men are usually own their personal vehicles for city transport;
- Women have less access to technology such as mobile phones and need to be able to move around safely in cities;
- Women are accompanied by children and aged and carry bags while using footpath and public transport and thus inadequacy of public transport facility severally affects them;
- Women are primarily responsible for water collection and storage. The public services based on user charges must be made gender friendly;
- Capacities of women must be enhanced to engage with local governments so that they can contribute meaningfully to planning for water supply and sanitation;
- Women in slum settlements need access to toilets as the absence of toilet facility to them creates problems of security, safety and environmental health hazards;
- Without access to toilets, women are forced to defecate in open which results in serious health problems and insecurity;
- A very few women own houses and eviction of slums adversely affects women both in terms of loss of livelihood and shelter;
- Women use home for productive activities besides performing their household activities thus housing conditions matter more for women than for men;

- A few women own properties hence property tax regime tends to be male oriented. Women headed households may find it difficult to pay property taxes unless there are gender friendly provisions;
- Women have low level of education and knowledge of computers therefore their access to e-Governance will be critical;
- Women councillors need more orientation and capacity building regarding different issues of urban development and governance in order to enhance their role in urban governance and management;
- Women's groups engaged in thrift & credit activities and self employment may be given opportunity to share the responsibility of urban sanitation and managing solid wastes;
- Self help group based micro financing is an effective instrument for empowering poor women living in slum and low income groups;
- Gender analysis of policies, programmes, schemes and projects in urban sector oriented towards women empowerment is imperative;

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Gender Budgeting Frequently Asked Questions

What is Gender Budgeting?

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

What is not Gender Budgeting?

- 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

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.

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:

- 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

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 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.

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

Who are the different players/stakeholders in gender budgeting initiatives?

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.

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, 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-a-vis revised estimates (R.E.) or actual expenditure (A.E.) of the previous year and ensure corrective steps are taken 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. 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? What are delivery costs? Who is receiving subsidies? For whom is (what?) 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?

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. 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.

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 only as beneficiaries. For this there may be need for capacity building.

Spatial Mapping – Macro level Planning for Micro level Needs:

(Corresponds to Step 1 of the Five Step Framework for Gender Budgeting)

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.

Gender Based Profile of Public Expenditure:

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

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 Government of India 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 90% of the allocation is meant for women.

Impact Analysis through Impact Assessments, Evaluations and Field Level Surveys.

(Corresponds to Step 5 of the Five Step Framework for Gender Budgeting).

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. 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.

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) 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.

Guidelines for gender sensitive review of public expenditure and policy:

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

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.

Revenue incidence analysis:

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

Five Steps of Gender Budgeting:

This is well know international tool, encompassing most of the above tools.

- 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 financially 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.

My department is as it is 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 just reprioritize 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.

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 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. **Source: UNIFEM.**