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# MISSION SHAKTI: GENDER BUDGETING SCHEME

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*Standard Operating Procedures for Grant-in-  
Aid for Training*



नए समाज की ओर  
Towards a new dawn

**GOVERNMENT OF INDIA  
MINISTRY OF WOMEN AND CHILD DEVELOPMENT**

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## **About the Standard Operating Procedure**

Gender Budgeting (GB) was adopted by the Government of India as a powerful tool for promoting gender equality and ensuring adequate budgetary provisions through gender responsive planning and budgeting processes.

The Ministry of Women Child Development (MWCD) is the Nodal Ministry for Gender Budgeting. 'Mission Shakti' is a scheme in mission mode aimed at strengthening interventions for women safety, security, and empowerment during the 15<sup>th</sup> Finance Commission period from 2021-25. It seeks to realize the Government's commitment for women-led development by addressing issues affecting women on a life-cycle continuum basis and by making them equal partners in nation-building through convergence and citizen-ownership.

Mission Shakti has two sub-schemes viz., 'Sambal' for safety and security of women, and 'Samarthya' for empowerment of women. Gender Budgeting Scheme is an integral component under the 'Samarthya' sub-scheme.

*(Reference: Mission Shakti Guidelines- 2.2.7 Gender Budgeting, Page 29-32)*

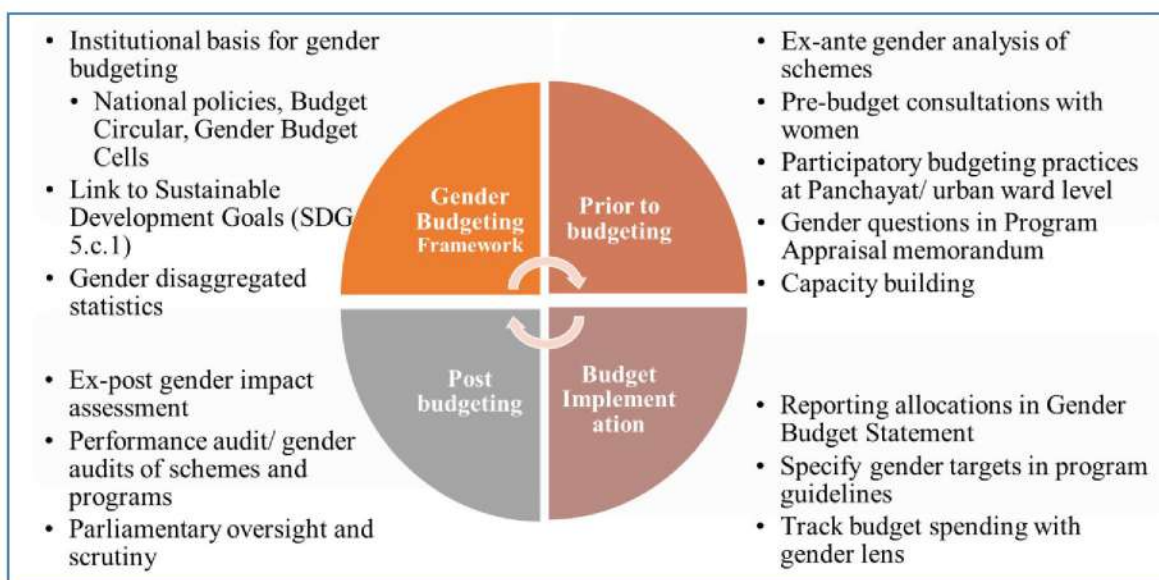
This Standard Operating Procedure provides information on Gender Budgeting, its mechanisms and processes. Further, it provides necessary details on the Gender Budgeting Scheme including the objective, activities eligible for Grant-in-Aid, eligible implementing agencies/organisations, fund flow and disbursing mechanisms, reporting and monitoring.

## I. INTRODUCTION TO GENDER BUDGETING

1.1 A budget is one of the most comprehensive documents of the Government's social and economic plans and priorities. It is an entry point for integrating a gender perspective in all stages of the public financial management cycle. Gender Budgeting is concerned with gender responsive formulation of legislation, policies, plans, programmes, and schemes; resource allocation; implementation; tracking of expenditure, audit, and impact assessment.

1.2 Gender Budgeting is an important strategy towards achieving gender equality and women's empowerment. It aims to ensure that public resources are collected and spent efficiently based on differing gender needs and priorities.

1.3 Gender Budgets are not separate budgets for women; neither do they imply that funds be divided into half for men and women or that budgets should be divided into half. They are attempts to disaggregate the government's budget according to its differential impact on different genders, and reprioritize allocations to bridge gender gaps.



**Figure 1 Gender Budgeting Framework**

1.4 Under Mission Shakti, the vision is to ensure 100% coverage of gender budgeting across all Ministries/Departments as well as States/Union Territories, rural and urban local bodies. Measures for Implementing Gender Budgeting are given at **Annexure-I**.

## ***Gender Budgeting Mechanisms and Processes***

**1.5 Nodal Authorities** for implementation of Gender Budgeting at different levels are as follows:

- (i). *Central level:* Ministry of Women and Child Development.
- (ii). *State/UT level:* Departments of Women and Child Development/ Social Welfare, Finance or Planning Department, as the case may be.
- (iii). State/UT and District Hub for Empowerment of Women will coordinate and fulfil the scheme objectives. Every State/UT/District hub shall have at least one gender specialist, to look after implementation of the Gender Budgeting scheme.

Note: Roles and Responsibilities of the nodal officers for gender budgeting are given at **Annexure II**.

## **1.6 Key Institutional Mechanisms for Gender Budgeting**

### ***i. Gender Budget Cells (GBCs)***

The Department of Economic Affairs, Ministry of Finance issued instructions in December, 2004, to all central Ministries/Departments to set up Gender Budget Cells. The Department of Expenditure, Ministry of Finance had further issued a Charter for Gender Budget Cells dated 8<sup>th</sup> March 2007 (**Annexure III**) that lays down guidelines for constitution, composition and functioning of the GBCs as focal units for coordinating GB initiatives in all Ministries/Departments.

Composition: The Gender Budget Cell must comprise a cohesive group of senior/middle level officers from the Plan, Policy, Coordination, Budget and Accounts Division of the Ministry/Department concerned. The GBC must be formed under the officer in-charge for Gender Budgeting in the Ministry/Department, preferably not below the level of Joint Secretary.

Responsibilities: Functions of GBCs broadly include (a) gender analysis of the schemes and programmes of the Ministry/Department, and linking to outcome budgets; (b) conducting performance audits; (c) organizing training and capacity building workshops for the officials concerned with formulation of policy/programme implementation, budget and accounts; (d) disseminating best practices of gender budgeting initiatives by other Ministries/Departments; and (e) coordination with the nodal authorities on Gender Budgeting at the national/state level.

Monitoring: Each Ministry/Department shall monitor the work of the Gender Budget Cells quarterly at the level of Secretary/Additional Secretary.

## **ii. Gender Budget Statement (GBS)**

Gender Budget Statement is a reporting mechanism for the Ministries/Departments at all levels to track and review the gender responsiveness of programs and budgets and report allocation and expenditure for women and girls.

The purpose of GBS is to reflect how much Ministries/Departments are allocating and spending on women to meet gender equality goals. The GBS over the last 17 years, since its introduction in 2005-06, has become a significant entry point to institutionalize Gender Budgeting.

The Budget circular of the Ministry of Finance, Government of India mandates every Ministry/Department to report in the Gender Budget Statement (Statement 13) in a prescribed format. Nodal GB authority in each State/UT must issue necessary directives in this regard to publish annual Gender Budget Statements.

## **iii. Gender Aware Policy and Programme Appraisal**

In April 2014, the Expenditure Finance Committee (EFC), Department of Expenditure, Ministry of Finance included a gender perspective at the planning stage for all new programmes, projects and schemes with support of MWCD. Section 3 of the EFC format specifically mentions that '*If the scheme has any gender balance aspects or components specifically directed at welfare of women, please bring them out clearly*'. The Ministry of Women and Child Development provides inputs on the draft EFC proposals on the new schemes/policies/programmes of other Ministries/Departments to make them more gender responsive.

Nodal GB authority in each State/UT may issue necessary directives in this regard to ensure that gender based assessment of the schemes and programmes is included at the time of appraisal/approval of the new policy/programme.

## **iv. Gender-sensitive Checklists/Suggestions for Gender Budgeting**

The Ministry of Women and Child Development has developed tools for implementing GB. These include specific guidelines in the form of Checklist I (*for beneficiary-oriented programmes that target women*) and Checklist II (*for mainstream sectors and programmes*) [Ref. *Handbook on Gender Budgeting*<sup>1</sup>], gender appraisal of schemes and policies based on a Five Step Framework, and spatial mapping. These tools help in reviewing public expenditure from a gender perspective to enable identification of gap and recommendations to enhance gender equality for different kinds of government programmes and schemes.

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<sup>1</sup> Gender Budgeting Handbook for Government of India. Available at: <https://wcd.nic.in/sites/default/files/GB%20-%20Handbook%20October%202015.pdf>

## **II. SCHEME OBJECTIVE**

The objective of the Gender Budgeting Scheme is to build capacities, knowledge and skills of the government officials and stakeholders on integrating gender in planning and budgeting across sectors. It aims to promote and advance gender budgeting at the central, state, and district level.

## **III. ACTIVITIES UNDER THE SCHEME**

In order to achieve the above objective of the scheme, financial assistance will be provided to eligible organisations/agencies to undertake the following activities (*these are illustrative and not comprehensive*):

- (i). Organize workshops, seminars, training programmes, conferences etc. to facilitate capacity building and training for various stakeholders including officials of Central and State Governments, PSUs, corporate sector, PRIs and NGOs, etc. on gender mainstreaming and gender budgeting.
- (ii). Develop training modules/packages, training material, teaching aids including A/V tools and manuals on gender budgeting.
- (iii). Integrate training on gender budgeting in curriculum of administrative and government training institutes to regularize periodic training of officials.
- (iv). Develop an online certificate course on gender budgeting for government and non-government stakeholders through collaborations with training institutions and academies.
- (v). Undertake seminars and consultations to ensure inter-state learning and sharing on gender budgeting initiatives and promote best practices.
- (vi). Conduct gender analysis of national and sub-national policies, legal frameworks, women-related legislations, government schemes and programs.
- (vii). Assess the adequacy of budget allocations to implement the gender responsive policies and programmes.
- (viii). Conduct and promote gender-based impact assessments, beneficiary needs assessment, beneficiary incidence analysis, and gender audit of schemes and legislations.
- (ix). Coordinate and monitor gender budgeting implementation by Gender Budget Cells and facilitate gender budgeting analysis.
- (x). Any other activity that contributes to achieving the scheme objective.

#### **IV. ELIGIBLE IMPLEMENTING ORGANISATION/AGENCY**

##### **(i). State Level**

The implementing organisation/agency for the Gender Budgeting Scheme can be the Social Welfare Department/Women & Child Development Department/GB Nodal Department of the States/UTs or any of the following organizations:

- Government Training Institutes
- Universities & UGC approved Institutions
- Women's Development Corporations/Centres established by the State/UT
- State Commissions for Women
- Panchayati Raj Institutions & Urban Local Bodies
- Public Sector Undertakings
- Any other organisation with three years' experience after registration.

The implementing organization/agency must have adequate experience in implementing women and child related projects and programmes. It should have facilities, resources, and personnel to implement the project for which assistance is sought.

##### **(ii). Central Level**

The Central Ministries/Departments, Institutions set up by the Central Government, and Public Sector Undertakings may apply for Grant-in-aid under the Scheme.

#### **V. FUND FLOW AND DISBURSING MECHANISM**

As the aim of Gender Budgeting is to integrate gender perspective at all levels of development, grant-in-aid under the scheme will be made available for organising Workshops/Training Programmes at the following three levels:

- (i). National level
- (ii). State/Regional level; and
- (iii). District level (includes training for PRIs/urban local bodies)

The grant-in-aid for Training will be given under the following two categories:

- (i). *One time GB Training* – Grants under this category will ordinarily be given for training programme proposals for a period of up to three days at one time. In exceptional cases the period may be extended as the case may be, with justification.
- (ii). *Sustained GB Training* – As Gender Budgeting is a continuous process and needs sustained intervention, funds will also be given to



implementing organisation/agency for conducting a series of workshops targeting a particular area/group, related research or publication, development of training material and aids.

The proposal for workshops/training programmes for all the above levels will have the following common guidelines and specific guidelines for each of the above as mentioned in the financial cost norms. The cost norms for various levels of trainings are given at **Annexure IV**.

Grant-in-aid for organizing workshops/training programmes will be made available through the Head of the Institution/Organization. They will agree to arrange the physical facilities, administer and manage the finances received for the purpose, arrange ministerial and managerial assistance; and organize the workshops/training programmes.

### ***V.1 Format for Proposal for Grant-in-Aid***

Proposals for grant-in-aid under the scheme should be self-contained, and should include the following:-

- (i) Brief about the implementing agency and its activities
- (ii) the main topic/theme of the workshop/training programme
- (iii) significance/purpose indicating clearly the contribution which the proposed workshop/training programme is expected to make especially for the Ministry/Department/Organisation
- (iv) subjects/contents of the proposed for training
- (v) training methodology and mode
- (vi) participants' profile and target reach
- (vii) programme schedule
- (viii) training materials
- (ix) details of faculty/trainers
- (x) monitoring mechanisms to measure change in learning
- (xi) cost estimates (*Ref. Annexure IV*)

Implementing organisation/agency applying for grants should enclose the following documents to be submitted with the proposal:

- (i) Copy of registration
- (ii) Latest Annual report
- (iii) Latest Audited statements of accounts for three years (Income and expenditure, receipt and payments and balance sheet)
- (iv) Memorandum of Association & Rules and Regulations
- (v) Particulars of office bearers and Project Director/officer-in-charge
- (vi) Brief account of work done by the organization in the field of women and child development
- (vii) List of resource persons with their designation and addresses
- (viii) List of proposed participants
- (ix) Tentative programme schedule for various sessions

**Note:**

- (i). The Ministry's assistance would be limited to 30 participants per training in case of District level workshops and 50 persons per training in case of State/Regional/National workshops.
- (ii). While submitting proposals for training, the implementing agencies are encouraged to undertake development of training aids/tools/manual and certificate courses on gender budgeting and related topics so as to institutionalize the capacity building programmes. In this regard, Cost Norms indicated in Table 4.1 (Column 6) in **Annexure IV** may be referred to.

### ***V.2 Ministerial Workshops***

The Ministry of Women and Child Development may also organize the capacity building workshops on GB. Further, expenditure on meetings of different committees constituted by the Ministry on gender budgeting issues may also be met under the scheme. Limitation of participants shall not be applicable for the workshops organized by the Ministry. For national workshops the stipulated conditions for grants may be relaxed and permission may be given for compering, rapporteuring and translations, as per requirement and justification.

### ***V.3 Scrutiny and Sanction***

- (i). The Gender Budget Division of the Ministry will scrutinize every proposal received. If necessary, it may get the opinion of experts on the proposals and pay a consolidated fee of Rs. 4000/- for the purpose.
- (ii). The project proposals which are satisfactory as per the review of the Gender Budget Division will be placed before the **Project Approval Board (PAB)** for scrutiny. The members of the PAB will comprise the Secretary, MWCD (Chairperson), the Additional Secretary & Financial Adviser, and the Bureau Head of the Gender Budgeting Division.
- (iii). After scrutiny of the proposal, the Ministry may call for any clarification or suggest modifications therein.
- (iv). The Ministry will issue a sanction letter in respect of every approved proposal.
- (v). The Ministry will accept no responsibility for any financial expenditure or liability arising out of the proposal except what has been specifically approved by it and conveyed to the Implementing Organisation/Agency through the sanction letter.

### ***V.4 Conditions for Grant-in-Aid***

- (i) The grant-in-aid for the approved proposals will be released by the MWCD in two instalments. Sixty (60) percent of the sanctioned grant

- will be released to the organization/agency immediately after sanction of the proposal. However, changes in the schedule of release of grants in specific projects could be made by the Division while sanctioning the grant.
- (ii) The second and the last instalment will be released based on total expenditure incurred only after the receipt of the following:-
- a. the final report as per prescribed format (*Ref. Section VI.c*) and its acceptance by the Ministry;
  - b. the audited statement of accounts for all expenditure incurred together against the total sanctioned amount with a statement of expenditure and utilization certificate (as per the General Financial Rules); and
  - c. a statement of equipment, books etc. purchased out of the grant-in-aid (if any) (*The Organization/Agency may have to refund the equipment or with prior permission keep the equipment for organizational use. However, the equipment purchased out of the grant-in-aid will be the property of the Ministry which will decide about its disposal on the completion of the project*).
- (iii) The grantee Organization/Agency will maintain separate accounts in respect of this grant. The accounts will remain open to inspection to the representatives of the Government of India including the Comptroller and Auditor General of India. At the end of the period, the Organization/Agency will have the accounts of this grant audited by a Government Auditor or Chartered Accountant, and supply a copy of the audited accounts, together with a utilization certificate to this Ministry.
- (iv) Any unspent balance out of this grant will be refunded by the Organization/Agency immediately.
- (v) **Additional Funds:** The Organization/Agency will not be eligible for grant-in-aid in excess of the sanctioned amount, unless prior approval of the Ministry to that effect has been applied for and obtained. Full justification has to be provided in such a case. Taking into consideration the merits of the case, the Ministry may sanction with the approval of Financial Adviser/Secretary, MWCD an additional grant up to 15 percent of the approved cost of the proposal.
- (vi) **Re-appropriation:** The Organization/Agency may re-appropriate expenditure from one sanctioned sub-head to another, subject to a maximum of 15 percent in either case within the overall sanctioned amount. Prior approval in such cases is not necessary. All such re-

appropriation, however, should be reported to the Ministry. No expenditure shall, however, be incurred by re-appropriation of savings on items not sanctioned by the Ministry. Savings shall not be re-appropriated for incurring expenditure on staff that has not been sanctioned by the Ministry.

- (vii) **Changes in the approved proposal:** The Implementing Organisation/Agency will report to the Ministry any changes that are required to be made in the approved proposal. On receipt of such request from the Organization/Agency, the Ministry may, in exceptional cases, permit the changes in the proposal including extension of time to complete the approved activities.
- (viii) **Termination of grants:** In case of any deviation from the approved proposal, or unsatisfactory progress, the Ministry reserves the right to terminate its grant-in-aid. In case of such termination, the Implementing Organisation/Agency will be required to refund the grant-in-aid as per General Financial Rules.
- (ix) **Conditions for Publication:** The Ministry reserves the first right to publish the final report of the project financed by it. If it decides to do so, the decision will be communicated to the Implementing Organisation/Agency along with the acceptance of the report. The Organisation/Agency may publish the report in such manner as they deem fit and through such agencies as they may choose, after getting permission from the Ministry. They may submit five copies of the publication free of cost, to the Ministry for its use.

In all the publications due acknowledgement will be made for the contribution of all professional staff working on the project and also for the financial assistance received from the Ministry. The publications will bear the following inscription:

*“This publication is a part of the project funded by the Ministry of Women and Child Development, Government of India. However, the responsibility for the facts stated, opinions expressed, and conclusions reached is entirely that of the Project Director/ Author and not of the Ministry of Women and Child Development”.*

The copyright of all publications not published by the Ministry relating to a project shall vest in the author. The Ministry, however, reserves the right to make use of them in any of its publications.

## **VI. REPORTING AND MONITORING**

The MWCD has the overall responsibility of monitoring the Gender Budgeting Scheme. In this regard, following details of the institutional mechanisms at the central, and state level are to be provided annually.

**(a) Central level:** The Central Ministries/Departments are required to share the following information annually at the end of financial year (latest by 15<sup>th</sup> April) to the Gender Budgeting Division, MWCD:

- (i). Detail of Nodal Officer for Gender Budgeting
- (ii). Details of Gender Budget Cell formed/reconstituted
- (iii). No. of meeting of Gender Budget Cell conducted in the financial year
- (iv). No. of trainings on gender budgeting conducted in the financial year
- (v). Status of reporting in the Gender Budget Statement
- (vi). Gender Budgeting initiative undertaken by the Ministry/ Department

**(b) State level:** The Nodal GB Departments in the States/UTs are required to share the following information annually at the end of financial year (latest by 15<sup>th</sup> April) to the Gender Budgeting Division, MWCD-

- (i). Detail of Nodal Officer for Gender Budgeting
- (ii). Details of Gender Budget Cell formed/reconstituted
- (iii). No. of meetings of Gender Budget Cell conducted in the financial year
- (iv). No. of trainings on gender budgeting conducted in the financial year
- (v). Details of Gender Budget Statement published
- (vi). Progress on State Action Plan on GB developed
- (vii). Gender Budgeting initiatives undertaken by the State/UT

**(c) Grantee Agency/Organisation level:** The Implementing Agencies/Organisations who have been provided grant-in-aid under the Scheme are required to submit a Final Report to the Gender Budgeting Division, MWCD in the following format-

- (i). Background/objective of the workshop/training programme
- (ii). Details of the training sessions along with photographs
- (iii). Participants' observation/feedback
- (iv). Way forward for future action and suggestions for policy making
- (v). List of resource persons
- (vi). List of participants (number of persons trained-male, female and others)
- (vii). Programme/agenda of the workshop/training programme
- (viii). Expenditure details in the prescribed format
- (ix). Pre and post assessment to measure change in level of understanding on gender budgeting
- (x). Case stories of gender budgeting and gender mainstreaming initiatives as a result of the workshop/training

The Implementation Organisation/Agency will submit the Final Report (*both in soft and hard copy*) to the Gender Budgeting Division, MWCD, no later than two months after completion of the workshop/training programme.



## Annexure I

### Measures for Implementing Gender Budgeting

#### 1. **Gender Budget Cell:**

- (i). Set up the Gender Budget Cell (GBC) in each Ministry/Department at the Central/State/UT level to review and restructure policies, programmes and schemes from a gender perspective
- (ii). For each Ministry/Department, GBC may include senior/middle level officers from Plan, Policy, Coordination, Budget and Accounts Divisions. GBC should be headed by an officer not below the rank of Joint Secretary.
- (iii). Develop a charter to map out roles and responsibilities of GBC and frequency of meetings
- (iv). Monitor implementation of GBC quarterly

*Reference document:*

Charter of Gender Budget Cells, Ministry of Finance, 8 March 2007  
**(Annexure III)**

2. **Training on GB:** Nodal authority at different levels must organize sessions for awareness generation and capacity building on GB for GBC members and other officials. This is required to understand and equip officials with knowledge and skills to assess the needs of men and women; identify key outcomes or goals; plan, allocate, and distribute public funds; and monitor and evaluate achievements.

*Reference documents:*

- Gender Budgeting Handbook, MWCD, 2015  
(<https://wcd.nic.in/sites/default/files/GB%20-%20Handbook%20October%202015.pdf>)
- Frequently Asked Questions  
(<https://wcd.nic.in/sites/default/files/GB%20Flyer.pdf>)

3. **Nodal Training Institute:** Designate a Nodal Training Institute for the State/UT to undertake periodic training on Gender Budgeting. Include trainings in training calendar of officials including in State Institute of Rural Development for elected representatives, Administrative Training Institutes for government officials of all cadres.
4. **Gender Analysis of Schemes:** Evaluate policies, schemes, programmes with a gender lens by -
  - (i). Conducting an ex-ante evaluation of the resources that the Ministry/ Department allocates for the promotion of gender equality and women empowerment
  - (ii). Track gender specific performance indicators periodically relevant to the schemes of the department
  - (iii). Ensure financial appropriations made in budgets to match the gender needs identified as per relevant sector of the Ministry/Department.

- (iv). Conducting Gender Impact Assessments (GIAs) of policies/ programmes/schemes for the previous year (can be done at Ministry/Department level and/or for specific schemes)
5. **Gender Aware Policy and Programme Appraisal and Approval-** Include gender related questions in the memorandum for policy and program appraisal and approval. These must be addressed at the project proposal stage to ensure that proposed programs factor the impact on women's lives through the program and ensure inclusion of gender components.
  6. **Use of Gender-disaggregated Data for budgeting:** Develop processes for capturing the gender disaggregated information, both qualitative and quantitative, beneficiary and non-beneficiary in social, economic and infrastructure sectors.
    - (i). Gender Budget Cell may obtain gender disaggregated data from their respective Programme Divisions in Ministry/Department to analyze impact of programmes/schemes.
    - (ii). Based on the data, analyze budget estimates, revised estimates and actual expenses for gender components of schemes/programs. This will initiate a process of performance-based budgeting.
  7. **Pre-budget Consultations:** Nodal GB Ministry/Department may organize pre-budget consultation with different groups of stakeholders including line departments, civil society, women's groups, budget groups, academia, media, private sector etc. to inform the budget-making process of needs of women, and to ensure prioritization of resources.
  8. **Advisory Committee for Gender Analysis and Budgeting-** States/UTs may constitute an advisory committee or mandate an existing committee for gender analysis and budgeting to suggest and review actions.
 

Reference document:  
O.M. for Broad based Committee for Gender Analysis and Budgeting  
(<https://wcd.nic.in/sites/default/files/CGAB%20Order%2011.11.2019%20%281%29.pdf>)
  9. **Inter-Departmental Monitoring Committee (IDMC) on Gender Budgeting:** States/UTs may constitute an inter-departmental monitoring committee on gender budgeting and hold meetings at the time of budget formulation to discuss and give advice on the gender budgeting processes and implementation.
  10. **Gender Budget Statement:** The Department of Finance in every State/UT may publish a Gender Budget Statement along with State budgets to reflect budget allocations and expenditure on women and girls. This may be mandated by States/UTs in their respective Budget Call Circular. Each central Ministry/Department is mandated to report in the Gender Budget Statement (Statement 13) published by the Ministry of Finance, Govt. of India annually. The Gender Budget Statement is an important reporting mechanism to review programmes

and schemes from a gender perspective and report allocations for women and girls. Some steps for preparation of GBS are as follows:

- Step 1- Identify schemes/programmes that are entirely for women, i.e. targeted only at women and have 100% budgetary allocations for women. These schemes/programmes are to be reported in Part A of GBS
- Step 2- Identify gender component within composite schemes/programmes aimed at benefitting women and report proportion of budgetary allocation for schemes or their sub-components in Part B of GBS.
- (i). For beneficiary-oriented schemes, segregate beneficiaries/end-users based on gender and report proportion of budget allocation for female beneficiaries. This may be for direct or indirect, individual or group of female beneficiaries. The segregation can be based on actual data pertaining to female reach, or targets set within schemes and programmes.
  - (ii). For non-beneficiary-oriented schemes in the economic and infrastructure sectors, a proportion of budget allocation may be reported in the GBS with justification, based on an estimate of the share of female users/women involved in any activity.
- Step 3- To address gender disparities in the sector, special measures may be identified and budgeted to increase access of public services for women and promote women empowerment.
- Step 4- Analyze the employment pattern in the Ministry/Department, and estimate budget allocation for posts earmarked for women, or for measures to increase women's participation in the workforce.
- Step 5- Link with output-outcome framework budget and gender disaggregated financial outlays
- Step 6- Review classification of gender specific programme and schemes prior to submission and ensure accuracy of reporting based on justification for the proportion calculation.
11. **GB in Annual Report-** Include a gender chapter in departmental Annual Reports to detail initiatives for gender equality and women empowerment, along with budgetary information.
  12. **Gender Audits:** Gender audits or performance audits are another way of monitoring public expenditure. The Gender Budget Cells may take initiatives to conduct gender audit of programmes internally, to measure the impact of budget allocation/public spending on gender equality goals and allow for adjustments to allocations for reducing gender gaps in implementation.
  13. **Action Plans for Gender Budgeting:** Ministries/Department and States/UTs may develop specific, time-bound Action Plans on gender



budgeting to outline activities that will be undertaken to implement GB, monitor its progress at the National/State/UT level.

Suggestive State Action Plan Format

State Action Plan on Gender Budgeting					
Vision					
Aim					
Action Areas (Examples)	Baseline Status	Year 1 Target	Year 2-3 Target	Year 4-5 Target	Responsible department/ agency/ partners
1. Policies for GB enabled and sustained					
2. State institutional mechanisms for GB in planning and budgeting are functional					
3. Capacity enhancement of key government officials on GB					
4. Tracking expenditure on women and reporting in Gender Budget Statement					

**14. Convergence between Women and Child Development/Social Welfare, Finance and Planning Departments in the States/UTs:**

Convergence between the nodal Departments for Gender Budgeting- Women and Child development/Social Welfare, Planning, and Finance in the States/UTs is crucial for the successful implementation of gender budgeting. Each of these Departments play a critical role in integrating gender in planning, budgeting and auditing processes. The inter-departmental committee on Gender Budgeting may be ensure coordination among these Departments at the State level.

## Annexure II

### **Roles and Responsibilities of the Nodal Officer for Gender Budgeting**

The Government of India has adopted Gender Budgeting as a tool to incorporate a gender perspective in planning and budgeting processes. Gender Budgeting is concerned with gender-responsive formulation of legislation, policies, plans, programmes and schemes; allocation and collection of resources; implementation and execution; monitoring, review, audit, impact assessment of programs and schemes from a gender perspective; and follow-up corrective action to reduce gender gaps.

2. Each Ministry/Department and State/Union Territory (UT) is required to designate a Nodal Official, not below the rank of Director/Deputy Secretary from the nodal Department for Gender Budgeting.

3. The roles and responsibilities of the nodal official include:

**(i) Focal point for communication on Gender Budgeting** in the Ministry/Department and State/UT and with the Ministry of Women and Child Development, the nodal Ministry.

**(ii) Coordination with Gender Budget Cells**, if constituted in the State/UT, as follows-

- (a) Maintain a list of Gender Budget Cells and their members across all departments in the State/UT;
- (b) Coordinate with Gender Budget Cells (GBCs) of all departments in the State/UT to ensure they carry out functions in accordance with the Charter of Gender Budget Cells.
- (c) Organize periodic meetings/discussions/consultations with GBCs of Departments in the State/UT for exchanging ideas and getting feedback on the efficacy of sectoral policies and programmes from a gender perspective.
- (d) Suggest further policy interventions for gender equality and women's empowerment.

**(iii) Training and Capacity Building on Gender Budgeting-**

- (a) Ensure notification of a nodal training institute/academy for Gender Budgeting in the State/UT. The nodal training institute/academy may have a training calendar on Gender Budgeting.
- (b) Facilitate and organize training/sensitization/capacity building workshops for officials, concerned with formulation, implementation, monitoring and auditing of the state budget from across Departments in the State/UT on understanding gender and Gender Budgeting in collaboration with the nodal training institute. The Gender Budgeting

Handbook may be used to guide the trainings, available on the Ministry's website.

- (c) Facilitate institutionalization of training of officials by incorporating Gender Budgeting in the training curriculum of administrative training institutes, state institute of rural development and departmental training institutes.

#### **(iv) Coordination for Gender Budget Statement**

- (a) Coordinate with Department of Finance and/or designated Departments to ensure that issuance of Gender Budget Statement by all Departments is mandated in the Budget Circular of the Financial Year.
- (b) Coordinate with all Departments for submission of Gender Budget Statement with budget submissions for each financial year to the Department of Finance.

#### **(v) Inter-Departmental Committee on Gender Budgeting**

- (a) Facilitate setting up of an Inter-Departmental high-level Committee on Gender Budgeting with representation from nodal department, Finance, Planning, Health, education, agriculture and line departments to monitor and evaluate gender budgeting plans and policies.
- (b) Facilitate drafting of a State Action Plan (SAP) on Gender Budgeting for the state to guide different departments/institutes to undertake gender budgeting initiatives.
- (c) Coordinate periodic meetings of Inter-Departmental Committee to advance Gender Budgeting in the State/UT.

#### **(vi) Reporting on Gender Budgeting**

- (a) Facilitate reporting on Gender Budgeting in the annual reports and other relevant reports of State/UT line departments alongside working with the General Administration Department or relevant other State Department.
- (b) Publish information and initiatives taken under Gender Budgeting on the website of the nodal Department.
- (c) Submit a short annual status and development report on Gender Budgeting to MWCD with information on the above-mentioned mechanisms/processes.
- (d) Organize regional learning-sharing meetings on Gender Budgeting to exchange good practices.



## **Charter of Gender Budget Cells**

### **CHARTER OF 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) implementation by the Ministry and the major Sub –Programmes there under, 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 where 100% of the budgetary allocation for the scheme is earmarked to benefit women, may undertake a similar analysis as described above. Results of this analysis may also be included in the Ministry's Department's Outcome/ Performance budget for the year.
- (2) Conducting / Commissioning Performance audit (at the field level wherever possible) for reviewing the actual physical/ financial targets of the programme, the constraints if any, in implementation, the need for strengthening delivery systems, infrastructure/ capacity building etc.
- (3) 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.

### Cost Norms

The table below provides the ceiling cost to undertake training under the Gender Budgeting Scheme. The detailed break up of cost norms are provided in the next section.

**Table 4.1: Ceiling Cost of Trainings at various levels<sup>2</sup>**

<b>S.No.</b>	<b>Particulars</b>	<b>Quantity</b>	<b>Total Ceiling Cost</b>
1	National level training	Up to 3 days for 50 participants	Rs.2,62,500/- or as per actuals, whichever is less
2	State level training	Up to 3 days for 50 participants	Rs. 1,97,000/- or as per actuals, whichever is less
3	District level training	Up to 3 days for 50 participants	Rs. 1,27,250/- or as per actuals, whichever is less
4	Virtual training	Up to 3 days for 50 participants	Rs. 88, 000/- or as per actuals, whichever is less
5	Publication and Dissemination	Lump sum	Rs. 15,000/- lump sum or as per actuals, whichever is less
6	Training aids/ tools/manual	Lump sum	Rs. 25,000/- or as per actuals whichever is less

**Note:**

- (1) In addition to the above, to organize the training/workshop/seminar programme, TA, DA, food charges, accommodation to participants will be as per actuals adhering to the instructions issued by Govt. of India/State Govt./UT Administration.
- (2) The above ceiling costs are for the maximum entitlements. Pro rata deductions could be made in case the number of days is less. Internal re-appropriations to the extent of 15% of the receiving head will be permissible within the overall sanctioned amount with the prior permission of the administrative division.

<sup>2</sup> Ref. Mission Shakti Guidelines (Annexure-III Gender Budgeting – Ceiling Cost)



**Table 4.2: Cost Norms for Training at National Level**  
(up to 3 days for 50 participants)

<b>Sl. No.</b>	<b>Components</b>	<b>Quantity</b>	<b>Cost norms</b>
1	Hall Charges	1 (One)	Rs. 15,000-20,000/- per day or as per actual, whichever is less
2	Laptop, LCD Projector, Screen, etc.	As per Requirement	Rs. 8,000/- per day or as per actuals, whichever is less
3	Kit and Materials to the participants	50 (Fifty)	Rs. 12,500/- or as per actuals, whichever is less
4	Pre-Workshop Expenses including commissioning of base papers or theme papers or research		Rs. 25,000/- (consolidated)
5	Stationery		Rs.10,000/- lump sum or as per actuals, whichever is less
6	Honorarium to Resource Persons	As per requirement (Max. 4 Resource Persons)	@ Rs. 4,000/- per day per person Conveyance – as per GOI rules; Accommodation – Rs. 5,000/- per day per person upto 3 days or as per actual whichever is less
7	Research Associate (for pre and post workshop work)	As per requirement and justification	@Rs.1,000/- per day, per head or as per actuals, whichever is less
8	Contingency		Rs. 10,000/- lump sum
<b>Total</b>			<b>Rs.2,62,500/- or as per actuals, whichever is less</b>
<p><b>Note:</b> In addition to the above, to organize the training/workshop/seminar programme, TA, DA, food charges, accommodation to participants will be as per actuals adhering to the instructions issued by the Govt. of India.</p>			

**Table 4.3: Cost Norms for Training at State/Regional Level**  
(up to 3 days for 50 participants)

As the regional level trainings are assumed to be conducted in a central location in one of the centrally located cities or state capitals, the cost estimate for both the state and regional level trainings will be the same.

<b>Sl. No.</b>	<b>Component</b>	<b>Quantity</b>	<b>Cost norms</b>
1	Hall Charges	1 (One)	Rs.10,000- Rs. 15,000/day or as per actual whichever less
2	Laptop, LCD Projector, Screen, etc.	As per Requirement	Rs. 5,000/- per day or as per actuals
3	Kit and Material to the participants	50 (Fifty)	Rs. 10,000/- or as per actuals, whichever is less
4	Pre-workshop expenses including commissioning of base papers or theme papers or research		Rs. 20,000/- (consolidated) or as per actuals, whichever is less
5	Stationery		Rs.8,000/- lump sum or as per actuals, whichever is less
6	Honorarium to Expert Resource Persons	As per requirement (Maximum of 4 resource Persons)	@ Rs 3,500/- per day per person Conveyance – as per GoI/State Govt. rules; Accommodation – Rs. 3000/day/person for upto 3 days or as per actual whichever is less
7	Research Associate	As per Requirement	@Rs.1000/- per day, per head or as per actuals, whichever is less
8	Contingency		Rs. 7,500/- lump sum or as per actuals, whichever is less
<b>Total</b>			<b>Rs. 1,97,000/- or as per actuals, whichever is less</b>
<p><b>Note:</b> In addition to the above, to organize the training/workshop/seminar programme, TA, DA, food charges, accommodation to participants will be as per actuals adhering to the instructions issued by Govt. of India/ State Govt./UT Administration</p>			

**Table 4.4: Cost Norms for Training at the District Level**  
(up to 3 days for 30 participants)

<b>S. No.</b>	<b>Component</b>	<b>Quantity</b>	<b>Cost norms</b>
1	Hall Charges	1 (One)	Rs.5,000/- per day or as per actual whichever is less
2	Laptop, LCD Projector, Screen, etc	As per Requirement	Rs. 3,000/- per day for 3 days or as per actuals whichever is less
3	Kit and Material to the participants	30 (Thirty)	Rs. 6,000/- or as per actuals, whichever is less
4	Pre-workshop expenses including commissioning of base papers or theme papers		Rs. 15,000/- (consolidated) or as per actuals, whichever is less
5	Preparation of instructional material – audio/visual	As per Requirement	as per DAVP rates or as per actuals, whichever is less
6	Stationery		Rs.7,500/- lump sum or as per actuals, whichever is less
7	Honorarium to Expert Resource Persons	As per Requirement (Max. 4)	@ Rs 3,000/- per person per day or as per actuals, whichever is less
8	Training Coordinator (Institutional)	1(One)	@Rs.1500/- per day, per head or as per actuals, whichever is less
9	Training Associate (Institutional)	As per Requirement	@Rs.1000/- per day, per head or as per actuals, whichever is less
10	Contingency		Rs. 5,000/- lump sum or as per actuals, whichever is less
<b>Total</b>			<b>Rs. 1,27,250/- or as per actuals, whichever is less</b>
<p><b>Note:</b> In addition to the above, to organize the training/workshop/seminar programme, TA, DA, food charges, accommodation to participants will be as per actuals adhering to the instructions issued by Govt. of India/State Govt./UT Administration</p>			

**Table 4.5: Cost Norms for Virtual Training**  
(up to 3 days for 50 participants)

<b>Sl. No.</b>	<b>Component</b>	<b>Quantity</b>	<b>Cost norms</b>
1	Webinar Connections		Rs.15,000/- lump sum or as per actuals, whichever is less
2	Honorarium to resource persons	As per Requirement (Max. 4)	Rs. 4,000 per person, per day or as per actuals, whichever is less
3	Research Associate (for pre and post workshop work)	As per requirement and justification	@Rs.1,000/- per day, per head or as per actuals, whichever is less
4	e-Learning materials		Rs. 15,000/- (lump sum) or as per actuals, whichever is less
5	Contingency		Rs. 7,000/- lump sum or as per actuals, whichever is less
<b>Total</b>			<b>Rs. 88,000/- or as per actuals, whichever is less</b>

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