Q. 14. What is a Gender Budget Cell?

Gender Budget Cell is an institutional mechanism to facilitate the integration of gender analysis into the Government budget, so as to tackle gender imbalances, and promote gender equality. At the Government of India level, 57 Ministries and Departments have already set up Gender Budgeting Cells to pursue Gender Budgeting.

Q.15. What is the composition of Gender Budget Cells at the Central level?

The Gender Budget Cell comprises a cohesive group of senior/middle level officers from the Plan, Policy, Coordination, Budget and Accounts Division of the Ministry/Department concerned.

Q.16. What is a Gender Budget Statement?

Gender Budget Statement is a reporting mechanism that can be used by Ministries/ Departments to review their programmes from a gender lens and is an important tool for presenting information on the allocations for women. The Gender Budgetary allocations of the Union Government are reflected in two parts. The first part-Part A includes Schemes with 100% allocation for women while Part B of the Statement includes Schemes/Programmes with 30% to 99% allocation for women. A Gender Budget Statement (Statement 20) was introduced in Union Budget in 2005-06.

Q.17. What is the difference between Gender Budgeting and Gender Auditing?

Gender auditing is part of the Gender Budgeting process. Gender auditing is the process that is conducted after the budget has been implemented. It is the process of reviewing financial outlays - looking at trends over time, percentage shares etc; analysing and assessing systems actually put in place, processes adopted, outcomes and impacts of budgetary outlays vis-à-vis what was planned-all through a gender lens. Gender Audit is a compliance audit for Gender Budgeting.

Q.18. What is the difference between Output and Outcome?

Outputs are a measure of physical quantity of goods and services produced through an activity under a scheme or

programme. Outcomes are the end products/results of various Government initiatives and interventions. For example, completion of school building is the output, whereas increase in literacy rate is the outcome.

Q.19. What is the accountability mechanism of the Government to promote Gender Budgeting?

Accountability encompasses three interrelated ideasmonitoring, review and action. It is a cyclical process that assesses progress, recognizes success, identifies problems, and takes action where indicated. The well established accountability mechanism of the Government include engendered budget circular, prebudget consultation with a range of stakeholders including the representatives of social infrastructure, human capital and development groups, gender budget statement, gender inclusion in the Expenditure Finance Committee Memorandum, Outcome Budget, Results Framework Document. . It also includes sectoral reviews, annual reports and parliamentary oversight.

Q.20. Which countries have applied Gender Budgeting?

Gender budget analysis was pioneered in Australia in 1984. Interest in gender budget analysis, by both governments and NGOs, accelerated following the Fourth World Conference on Women in Beijing, 1995. Post 1995, the first initiative was in South Africa followed by similar initiatives in Uganda, Tanzania, Switzerland and the United Kingdom. Today there are over 100 countries worldwide that have undertaken Gender Budgeting.



Gender Budgeting







Towards a new dawn

Government of India
Ministry of Women and Child Development

Q.1. What is Gender mainstreaming?

Gender Mainstreaming is the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes The ultimate goal is to achieve gender equality.

Q.2. What is the difference between Gender Equity and Gender Equality?

Gender equity is the process of being fair to women and men. To ensure fairness, strategies and measures must often be available to compensate for women's historical and social disadvantages that prevent women and men from otherwise operating on a level playing field. **Gender equality** is an outcome of gender equity.

Q.3 What do we mean by gender sensitive indicators?

Gender sensitive indicators attempt to measure comparative change for both women and men. The aim of gender sensitive indicator is to contribute to gender equality or measure comparative change in gender equality issues. Gender sensitive indicators require the collection of sex disaggregated data for both quantitative and qualitative data.

Q.4 What is the difference between quantitative and qualitative indicators?

Quantitative indicators are numerical measurements of change, such as the increase in women's or men's literacy levels, income levels, numbers of students receiving scholarships, numbers of women receiving trainings etc. **Qualitative indicators** attempt to measure attitudes, position or social status and empowerment. The idea is to capture processes and qualitative differences.

Q5. What is Gender Budgeting (GB)?

Gender Budgeting is a tool to facilitate a gender sensitive analysis in the formulation of policies, programmes and budgets (expenditure and revenue). Gender budgets are not separate budgets for women, they are attempts to break down or disaggregate the government's mainstream budget according to its impacts on women and men for both gender neutral and gender sensitive sectors.

Q.6. What is the difference between gender neutral and gender sensitive sectors?

No sector is gender neutral. However, certain sectors like defence, power, trade, transport, commerce etc are perceived as gender neutral, because of their universal reach and the expenditure and revenue of these sectors cannot be partitioned on the basis of gender. Traditionally, gender sensitive sectors are perceived as those sectors where the target beneficiaries are visible and primarily women, e.g., health, education, labour, rural development etc.

Q. 7. Is Gender Budgeting all about Government budget and planning?

No. As the purpose of Gender Budgeting is to contribute to gender equality, both Government and Non-Government sectors are responsible for gender sensitive budgeting and planning.

Q.8. What are the pre-requisites of Gender Budgeting?

Political will, accountability, allocation of specific human and financial resources, co-ordination of information and training and availability of gender-disaggregated data can be regarded as preconditions of gender budgeting.

Q.9. 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 programs and their impact, or
- Design and gender sensitivity of new programs and projects, or
- New legislation

Q. 10. How to actualize gender mainstreaming through Gender Budgeting?

Gender mainstreaming through Gender Budgeting can be done through the preparation and implementation of an Annual Action Plan by each Ministry/ Department. The Annual Action Plan should focus on specific objective of gender mainstreaming in terms of policies and

programmes, along with measurable outputs, timeline and the resources required for implementation.

Q 11. Who are the different stakeholders in Gender Budgeting?

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

- Ministry of Finance (both at the Centre & State)
- Ministry of Women & Child Development/Social Welfare Department
- Comptroller and Auditor General of India /Local Audit Departments
- Sectoral ministries like Health, Education, Labour, Agriculture, Power, Roadways, Urban Development, etc.
- Researchers, Economists and Statisticians
- Civil Society Organizations and Budget Groups
- Parliamentarians, Budget Committees of both Houses, and other representatives of the people at district and sub-district levels.
- Media
- Development Partners/Donors etc.

Q 12. Which should be the Nodal Department for Gender Budgeting?

The Women and Child Development, Social Welfare, Finance or Planning Department at the state level can be the nodal Department for Gender Budgeting. At the Central Level, Ministry of Women and Child Development is responsible for promoting Gender Budgeting.

Q. 13. What is the role of the nodal agency?

The nodal agency should pursue Gender Budgeting, with all other Departments by building the capacities of the officials involved in the policies, programmes and projects to undertake gender sensitive planning, budgeting and implementation.