



MISSION SHAKTI: GENDER BUDGETING SCHEME

*Guidelines for seeking Grant-in-Aid to
organize trainings/workshops on gender
budgeting*



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

May 2024

Contents

| | | <i>Page No.</i> |
|-----------------------|---|-----------------|
| | <i>About the Guidelines</i> | 2 |
| 1 | Introduction to Gender Budgeting | 3 |
| 2 | Objective of the Gender Budgeting Scheme | 4 |
| 3 | Activities under the Scheme | 4 |
| 4 | Eligible Implementing Agencies/Organizations | 5 |
| 5 | Eligibility conditions for conducting training programmes/ workshops at various levels | 5 |
| 6 | Ministerial Workshops | 6 |
| 7 | Cost Norms | 6 |
| 8 | Format of the Proposal | 7 |
| 9 | Scrutiny and Sanction of the Proposals | 9 |
| 10 | Conditions for Grant-in-aid | 9 |
| 11 | Reporting | 11 |
| <i>Annexes</i> | | |
| I | Check-list for submission of the proposal under the Gender Budgeting Scheme | 13 |
| II | Cost Norms for training at different levels | 14 |
| III | Suggestive Training Modules/Topics and Reference Materials | 18 |
| IV | Key Institutional Mechanisms for Implementation of Gender Budgeting | 20 |
| IVA | Roles and Responsibilities of the Nodal Officer for Gender Budgeting | 22 |
| V | Charter of Gender Budget Cells | 24 |
| VI | Suggestive Measures for implementing Gender Budgeting | 26 |

About the Guidelines

Gender Budgeting has been adopted by Government of India as a tool to facilitate a gender sensitive analysis in the formulation, implementation and monitoring of policies, programmes and budgets (expenditure and revenue). Gender Budget aims to disaggregate the government's budget according to its differential impact on women and men.

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 15th 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 Shakti¹ 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. The goal of Gender Budgeting is to enable government stakeholders at the central, state and district level to undertake gender budgeting through enhanced capacities, knowledge and skills.

This guidelines provide key information on Gender Budgeting, its mechanisms and processes and all necessary details on the Gender Budgeting Scheme including the objective, activities under the scheme, eligible implementing agencies/organisations, format of the proposal, conditions for grant-in-aid, and reporting.

¹ *Mission Shakti Guidelines- 2.2.7 Gender Budgeting, Page 29-32*

1. INTRODUCTION TO GENDER BUDGETING

1.1 Gender equality is the foundation to ensure inclusive development. Government of India has taken several steps to promote gender equality and women empowerment (GEWE). Various legislative measures have also been introduced to protect women’s rights and promote their empowerment.

1.2 Gender Budgeting (GB) in India is a fiscal strategy for translating the Government’s commitments towards GEWE, across various sectors, into budgetary commitments. It is based on the premise that fiscal policies can affect growth, equity and the potential of human capital. It aims to ensure that public resources are spent efficiently based on differing gender needs and priorities. GB facilitates adoption of a gender-responsive perspective in the processes of planning and programming, budgeting, implementation and impact assessment. Gender Budgeting was adopted by the Government of India in 2005-06 as a tool for promoting gender equality and ensuring continued investments through Government planning and budgeting. Financing for gender equality is central to mitigate gender inequalities, and GB is a critical strategy in this endeavour².

1.3 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. GB 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.³

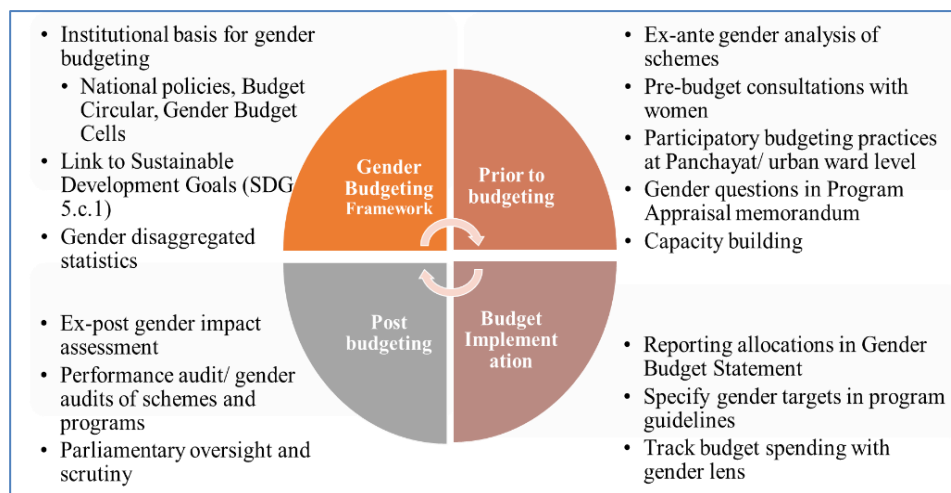


Figure 1: Gender Budgeting Framework

1.4 Under ‘Mission Shakti’ – an umbrella scheme for the safety, security and empowerment of women, Government of India’s vision is to ensure 100% coverage of gender budgeting in all central Ministries/Departments, as well as in the States/Union Territories, rural and urban local bodies.

1.5 Key Institutional Mechanisms for Gender Budgeting and Suggestive Measures for implementing GB are given respectively at **Annex-IV** and **Annex-VI**.

² Ministry of Women and Child Development: Mission Shakti Guidelines- 2.2.7 Gender Budgeting, Page 29-30.

³ CHARTER OF GENDER BUDGET CELLS, Department of Expenditure, Ministry of Finance, 8th March 2007

2. OBJECTIVE OF THE GENDER BUDGETING SCHEME

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.

3. ACTIVITIES UNDER THE SCHEME

In order to achieve the above objective of the scheme, 100% financial assistance in the form of grant-in-aid will be provided to eligible agencies/organisations to undertake the following activities (*these are illustrative and not comprehensive*):-

- (i). Organize training programmes, workshops, seminars, conferences etc. to facilitate capacity building and training for various stakeholders including officials of the Central and State/UT Governments, PRIs, ULBs, PSUs, corporate sector, NGOs, etc. on gender mainstreaming and gender budgeting in the schemes/programmes.
- (ii). Develop training modules/packages, training material, teaching aids including audio-visual 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.

4. ELIGIBLE IMPLEMENTING AGENCIES/ORGANIZATIONS

4.1 Following Agencies/Organizations may apply for grant-in-aid under the Scheme for organizing trainings/workshops on gender budgeting:

- (i). Women & Child Development Department/Social Welfare Department/Women Development Corporations/Gender Budgeting Nodal Department of the States/UTs
- (ii). Central Government/State Government funded Training Institutes including Administrative Training Institutes (ATIs)
- (iii). UGC approved Universities and Institutes of Eminence
- (iv). State Commissions for Women; and
- (v). Public Sector Undertakings.

4.2 The implementing agency/organization must have adequate experience in conducting the training on gender budgeting along with requisite infrastructure facilities, resources, and personnel.

4.3 Preference will be given to the National and State level training institutes and the Institutes of eminence having adequate infrastructure facilities and in-house resources and personnel for undertaking gender budgeting training.

5. ELIGIBILITY CONDITIONS FOR CONDUCTING TRAINING PROGRAMMES/WORKSHOPS AT VARIOUS LEVELS

5.1 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 training/workshops on gender budgeting at the following three levels:

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

5.2 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 organizing three training programmes for a period of up to three days in a financial year. In exceptional cases, the number of training programmes 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 may also be given to implementing agency/organisation for conducting a series of workshops on gender budgeting targeting a particular area/group, including development of training material and aids.

Eligibility for conducting training programmes at various levels:

| Type of the Implementing Agencies | Level of training | | |
|---|-------------------|----------------|----------|
| | National | State/Regional | District |
| 1) State Govt/UTs | - | √ | √ |
| 2) Central Govt. funded Training Institutes | √ | √ | - |
| 3) State Govt. funded Training Institutes | - | √ | √ |
| 4) Universities & Institutes of Eminence | √ | √ | - |

6. MINISTERIAL WORKSHOPS

The Ministry of Women and Child Development may also organize the capacity building workshops on GB. Further, expenditure on organizing 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.

7. COST NORMS

The table below provides the ceiling cost⁴ to undertake training at various levels under the Gender Budgeting Scheme. The detailed break up of cost norms are provided in at **Annex-II**.

| S. No. | Particulars | Quantity | Total Ceiling Cost |
|--------|-------------------------------|----------------------------------|--|
| 1 | National level training | Up to 3 days for 50 participants | Rs.2,62,500/- or as per actuals, whichever is less |
| 2 | State/Regional 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 30 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 above, to organize the training/workshop/seminar programme, costs towards TA, DA, food charges, accommodation for the participants will be as per the actuals adhering to the instructions issued by Govt. of India/State Govt./UT Administration.

⁴ Ref. Mission Shakti Guidelines (Annexure-III Gender Budgeting – Ceiling Cost)

- (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.

8. FORMAT OF THE PROPOSAL

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

- (i). A covering letter on official letterhead signed by the Commissioner/Director (in case of State Govt./UT Departments) or Head of the Institution (in case of other Agencies) clearly indicating number of trainings/workshops proposed along with the estimated budgets.
- (ii). Filled-in check-list as per the prescribed format (*Ref. Annex-I*).
- (iii). An undertaking of (a) mapping of the bank A/C with the scheme code 3980⁵ in case of the Institutions other than the State Govt. Departments in the Public Financial Management System (PFMS) [<https://pfms.nic.in/Home.aspx>]; or (b) creation of an State Level Scheme (SLS) Code under the scheme code 3980 in the PFMS within 10 days of receipt of approval of the training programme(s) by the Ministry.

A: State Government/UT Departments

- (i) Current status of gender budgeting in the State/UT including constitution of Gender Budget Cells in the State/UT Departments
- (ii) Details of the gender budgeting trainings/workshops organized in the last three years (if any) and their outcome
- (iii) Topic/theme of the workshop/training programme proposed
- (iv) Significance/purpose of the proposed workshop/training programme – *how it will impact the existing process of gender budgeting in the respective Departments of the State/UT*
- (v) Contents of the proposed training (*Ref. Annex-III*)
- (vi) Training methodology and mode
- (vii) Participants' profile - *focus should be on the capacity building of the Government Officials including the officials from Zila Parshad, Urban Local Bodies and PRIs who can support in the implementation of gender budgeting through their annual action plans.*
- (viii) Programme schedule (*to be prepared as per the suggested training topics/modules*)
- (ix) Training materials
- (x) Details of the resource persons (*having proven expertise in gender issues and gender budgeting*)

⁵ 3980: SAMARTHYA (Shakti Sadan, (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY National Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc)

- (xi) Monitoring mechanisms to measure change in learning (*pre & post training assessment*)
- (xii) Budget estimate as per the cost norms (*Ref. Annex-II*)

B: Central/State Government funded Training Institutes

- (i) Brief about the Institute and its core activities
- (ii) Details of the gender budgeting trainings organized in the last three years (if any) and their outcome
- (iii) Topic/theme of the workshop/training programme proposed
- (iv) Significance/purpose of the proposed workshop/training programme – *how it will impact the existing process of gender budgeting in the respective Departments of the State/UT*
- (v) Contents of the proposed training (*Ref. Annex-III*)
- (vi) Training methodology and mode
- (vii) Participants' profile - *focus should be on the capacity building of the Government Officials including the officials from Zila Parshad, Urban Local Bodies and PRIs who can support in the implementation of gender budgeting through their annual action plans.*
- (viii) Programme schedule (*to be prepared as per the suggested training topics/modules*)
- (ix) Training materials
- (x) Details of the resource persons (*having proven expertise in gender issues and gender budgeting*)
- (xi) Monitoring mechanisms to measure change in learning (*pre & post training assessment*)
- (xii) Budget estimate as per the cost norms (*Ref. Annex-II*)

C: Universities & Institutes of Eminence

- (i) Brief about the Institute and its activities
- (ii) Details of the gender budgeting trainings organized in the last three years (if any) and their outcome
- (iii) Topic/theme of the workshop/training programme proposed
- (iv) Significance/purpose of the proposed workshop/training programme – *how it will impact the existing process of gender budgeting in the respective Departments of the State/UT*
- (v) Contents of the proposed training (*Ref. Annex-III*)
- (vi) Training methodology and mode
- (vii) Participants' profile - *focus should be on the capacity building of the Government Officials including the officials from Zila Parshad, Urban Local Bodies and PRIs who can support in the implementation of gender budgeting through their annual action plans.*
- (viii) Programme schedule (*to be prepared as per the suggested training topics/modules*)

- (ix) Training materials
- (x) Details of the resource persons (*having proven expertise in gender issues and gender budgeting*)
- (xi) Monitoring mechanisms to measure change in learning (*pre & post training assessment*)
- (xii) Budget estimate as per the cost norms (*Ref. Annex-II*)

In addition to above, Universities/Institutes are required to enclose the following documents:

- (i) Copy of the registration/UGC approval
- (ii) Latest Annual report (*web-link may be provided*)
- (iii) Latest Audited statements of accounts for three years (Income and expenditure, receipt and payments and balance sheet).

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 the Table (Sl. No. 6) in **Section 7** may be referred to.

8. SCRUTINY AND SANCTION OF THE PROPOSALS

- (i). The Gender Budgeting 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). After scrutiny of the proposal, the Ministry may call for any clarification or suggest modifications therein.
- (iii). The proposals which are satisfactory as per the review of the Gender Budgeting Division will be placed before the Project Approval Board (PAB) for approval. The Members of the PAB will comprise of Secretary, MWCD (*Chairperson*), Additional Secretary & Financial Adviser, and the Bureau Head of the Gender Budgeting Division.
- (iv). After approval of the proposals by the PAB, the Ministry will issue an approval letter to the implementing Agencies/Organizations. Financial sanction order will be issued only after receipt of confirmation of mapping of bank a/c in PFMS.
- (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.

9. CONDITIONS FOR GRANT-IN-AID

- (i). 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.
- (ii). Grant-in-aid for the approved proposals will be released by the Ministry to the implementing agency/organization in two instalments. Sixty percent of the sanctioned grant will be released to the agency/organization as 1st instalment after approval of the proposal. However, changes in the schedule of release of grants in specific programmes could be made by the Division while sanctioning the grant.
- (iii). The second and the last instalment will be released based on total expenditure incurred and only after the receipt of the following documents:-
 - a. Training/workshop report as per the prescribed format (*Ref. Section 10*) and its acceptance by the Ministry;
 - b. audited statement of accounts for all expenditure incurred together against the total sanctioned amount with a statement of expenditure (SoE) and utilization certificate (UC) (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*).
- (iv). The grantee Agency/Organization 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.
- (v). Any unspent balance out of this grant will be refunded by the Organization/Agency immediately.
- (vi). **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 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.
- (vii). **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.

- (viii) **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.
- (ix) **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.
- (x) **Conditions for Publication (if applicable):** 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.

10. REPORTING

The Ministry of Women and Child Development has the overall responsibility of monitoring the Gender Budgeting Scheme. The Implementing Agencies/Organisations who have been provided grant-in-aid under the Scheme are required to submit utilization certificate (UC) and Statement of Expenditure (SoE) in the prescribed formats along with



the Training/Workshop Report to the Gender Budgeting Division, MWCD⁶ (*both in soft and hard copy*) within 45 days of completion of the training/workshop, in the following format:-

- (i). Background/objective of the workshop/training programme
- (ii). Details of the training sessions along with photographs and PowerPoints slides
- (iii). Participants' observation/feedback
- (iv). Way forward for future action and suggestions for policy making (*if any*)
- (v). List of resource persons
- (vi). List of participants along with their names, designation, and affiliation
- (vii). Programme Schedule
- (viii). Pre and post assessment to measure change in level of understanding on gender budgeting
- (ix). Case stories of gender budgeting initiatives as a result of the workshop/training

** **

⁶ **Address:** The Assistant Director, Gender Budgeting Division, Ministry of Women and Child Development, 1st Floor, Jeevan Tara Building, Parliament Street, New Delhi 110 001; email: mwcd-genderbudgeting@gov.in

Annex-I

Check-list for submission of the proposal under the Gender Budgeting Scheme

| Sl. No. | Particulars | Information |
|----------------|---|---|
| 1 | Name of the State Govt. Department/ Organization with contact address | Name: Address: |
| 2 | Name of the Commissioner/Director (in case of State Govt./UT) or Head of the Organization with contact details (Tel no. & official email ID) | Name: Designation: Address: Tel. No.: Email: |
| 3 | Name of the Training Coordinator with contact details (Mobile & Email) | Name: Designation: Tel No. Email: |
| 4 | Bank A/C details (with IFSC Code, MICR Code and Branch Address) | Bank Name: A/c No.: IFSC Code: MICR Code: Branch Address: |
| 5 | Whether the Bank A/C has been linked to scheme code 3980 in PFMS (in case of the agencies/organizations other than the State Govts./UTs) | Yes - <i>Please attach a screenshot</i> No |
| 6 | Whether SLS code has been created for Gender Budgeting Scheme with 100% central share under scheme code 3980 in the PFMS (in r/o State Govts./UTs) | Yes - <i>Please attach a screenshot</i> No |
| 7 | Whether the proposal has been prepared as per the format prescribed in the scheme guidelines | Yes/No |
| 8 | Whether any training need assessment has been carried out to identify the potential target groups before submission of the training proposal | Yes – <i>Please provide details</i> No |
| 9 | Whether the budget estimate include TA/ accommodation of the participants | Yes No |
| 10 | Number of training programmes proposed along with level of training (National/State/Regional/District) | # Training Programmes proposed: (Level wise) |

Annex-II
Cost Norms for organizing training/workshops at different levels

Table 1: Cost Norms for National Level Training
(up to 3 days for 50 participants)

| <i>Sl. No.</i> | <i>Components</i> | <i>Quantity</i> | <i>Cost norms</i> |
|--|--|---|---|
| 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. 250/- per kit Total: 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/- (lump sum) |
| 5 | Stationery | | Rs.10,000/- (lump sum) or as per actuals, whichever is less |
| 6 | Honorarium to Resource Persons (external) | As per requirement (Maximum 4 Resource Persons) | @ Rs. 4,000/- per day per person |
| 7 | TA to Resource Persons (external) | As per requirement (Maximum 4 Resource Persons) | <i>As per GOI rules</i> |
| 8 | Accommodation for Resource Persons (external) | As per requirement (Maximum 4 Resource Persons) | Rs. 5,000/- per day per person up to 3 days or as per actual whichever is less |
| 9 | Training Assistant (for pre and post training support) | As per requirement (Maximum 3 persons) | @Rs.1,000/- per day, per head or as per actuals, whichever is less |
| 10 | Contingency | | Rs. 10,000/- (lump sum) |
| Total | | | Rs.2,62,500/- or as per actuals, whichever is less |
| <p><i>Note: In addition to the above, cost for TA, DA, food charges, accommodation for the participants will be as per the actuals adhering to the instructions issued by the Govt. of India.</i></p> | | | |

Table 2: Cost Norms for State/Regional Level Training
(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.

| <i>Sl. No.</i> | <i>Component</i> | <i>Quantity</i> | <i>Cost norms</i> |
|--|--|---|---|
| 1 | Hall Charges | 1 (One) | @ Rs.10,000- Rs. 15,000/- day or as per actual whichever less |
| 2 | Laptop, LCD Projector, Screen, etc. | <i>As per Requirement</i> | @ Rs. 5,000/- per day or as per actuals |
| 3 | Kit and Material to the participants | 50 (Fifty) | @ Rs. 200/- per kit Total: 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/- (lump sum) or as per actuals, whichever is less |
| 5 | Stationery | | Rs.8,000/- (lump sum) or as per actuals, whichever is less |
| 6 | Honorarium to Resource Persons (external) | As per requirement (maximum 4 Resource Persons) | @ Rs 3,500/- per day per person |
| 7 | TA to Resource Persons (external) | As per requirement (maximum 4 Resource Persons) | As per GoI/State Govt. rules; |
| 8 | Accommodation for Resource Persons (external) | As per requirement (maximum 4 Resource Persons) | @ Rs. 3000/day/person for upto 3 days or as per actual whichever is less |
| 9 | Training Assistant (for pre and post training support) | As per Requirement (maximum 3 persons) | @Rs.1000/- per day, per head or as per actuals, whichever is less |
| 10 | Contingency | | Rs. 7,500/- (lump sum) or as per actuals, whichever is less |
| Total | | | Rs. 1,97,000/- or as per actuals, whichever is less |
| Note: 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 | | | |

Table 3: Cost Norms for District Level Training

(up to 3 days for 30 participants)

| <i>S. No.</i> | <i>Component</i> | <i>Quantity</i> | <i>Cost norms</i> |
|--|--|---|---|
| 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. 200/- per kit; Total: 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/- (lump sum) or as per actuals, whichever is less |
| 5 | Stationery | | Rs.7,500/- (lump sum) or as per actuals, whichever is less |
| 6 | Honorarium to Resource Persons (external) | As per Requirement (Max. 4 Resource Persons) | @ Rs 3,000/- per person per day or as per actuals, whichever is less |
| 7 | TA to Resource Persons (external) | As per Requirement (Max. 4 Resource Persons) | As per GoI/State Govt. rules |
| 8 | Training Coordinator (Institutional) | 1(One) As per Requirement | @Rs.1500/- per day, per head or as per actuals, whichever is less |
| 9 | Training Associate (Institutional) | 1 (one) 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 |
| Total | | | Rs. 1,27,250/- or as per actuals, whichever is less |
| <p>Note: <i>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</i></p> | | | |

Table 4: Cost Norms for Virtual Training
(up to 3 days for 50 participants)

| <i>Sl. No.</i> | <i>Component</i> | <i>Quantity</i> | <i>Cost norms</i> |
|----------------|--|--|--|
| 1 | Webinar Connections | | Rs.15,000/- (lump sum) or as per actuals, whichever is less |
| 2 | Honorarium to resource persons | As per Requirement (Maximum 4 persons) | Rs. 4,000/- per person, per day or as per actuals, whichever is less |
| 3 | Research Associate (<i>for pre and post workshop work</i>) | 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 |
| Total | | | Rs. 88,000/- or as per actuals, whichever is less |

Annex-III

Suggestive Training Modules/Topics and Reference Materials

A: Training Modules/Topics

I: Understanding Gender and Gender Budgeting:

- Gender and related concepts
- Why Gender is a development issue?
- Importance of Gender Budgeting and women's empowerment - *mainstreaming gender in programme and policies*
- Introduction to Gender Budgeting and Budget Cycle
- Gender Budgeting in India: *An Overview*

II: Gender Budgeting: International Experiences:

- SDG Indicator 5.c.1 related to GB
- International Frameworks and Commitments
- GB International Experiences

III: Gender Budgeting Methods and Tools:

- GB analytical frameworks (5-Steps Framework);
- Applying standard gender budgeting tools such as budget appraisal, gender-disaggregated public expenditure, and gender-responsive beneficiary needs assessments;
- Integrating Gender in Budget Allocation, Expenditure and Revenue (public finance management)
- Identifying Gender issues using GB Checklists- Preparing Checklist for Gender mainstreaming for Middle level officers
- Integrating gender perspectives into performance-based and programme-based budgeting

IV: Application of Gender Budgeting Tools

- Pre-budget consultation- process and benefits
- Gender Budget Statement of Govt. of India 2023-24
- Preparation of a Gender Budgeting Charter
- Gender Sensitive Performance/Outcome Budgeting
- Gender Audit
- Case study of select sectors (Gender Indicators for Ministries/Departments)

V: Development of State/District GB Action Plans

- Gender Budgeting initiatives by various States
- Gender budget cell
- Actors, activities and entry points in the budget making process;
- Importance of GB Analysis and Capacity Building for Gender Budgeting – Role of Training Institutions
- GB State planning and budget cycle
- Capturing gender disaggregated data in all schemes of the State Govt.
- Tracking financial allocations to promote women's rights and gender equality;
- Preparing Gender Budget Statement.

B: Suggestive Training Materials – Reference Documents⁷

1. Handbook on Gender Budgeting - for Govt. of India Ministries/Departments/State Governments /District Officials/Researchers/Practitioners

<https://wcd.nic.in/sites/default/files/GB%20-%20Handbook%20October%202015.pdf>

2. FAQ on Gender Budgeting (<https://wcd.nic.in/sites/default/files/GB%20Flyer.pdf>)

3. Charter of Gender Budget Cells by Department of Expenditure, Ministry of Finance

<https://wcd.nic.in/sites/default/files/Charter%20for%20Gender%20Budget%20Cell.pdf>

4. Guidelines for seeking Grant-in-Aid to organize trainings/workshops on gender budgeting

⁷ *These are suggestive materials. Other relevant materials/documents need to be identified and referred while imparting the training.*

Annex-IV

Key Institutional Mechanisms for Implementation of Gender Budgeting

1. Nodal Authorities

Nodal Authorities for implementation of Gender Budgeting at different levels are as under:

- (i). *Central level:* Ministry of Women and Child Development, Government of India
- (ii). *State/UT level:* Departments of Women and Child Development/Social Welfare, Finance or Planning Department, as the case may be.

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 in the State/UT are given at **Annex-IVA**.

2. Gender Budget Cells (GBCs)

The Department of Economic Affairs, Ministry of Finance had 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 8th March 2007 (**Annex-V**) that laid 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.

Nodal Departments in the States/UTs responsible for gender budgeting may take similar actions on setting up of the GBCs in their respective departments.

3. Gender Budget Statement (GBS)

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

The purpose of GBS is to reflect the budgetary allocation how much Ministries/Departments are allocating and spending on women to meet the gender equality goals. The GBS over the

last 19 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 as part of the State Budgets.

4. Gender Aware Policy and Programme Appraisal

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 in April 2014. 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 similar directives in this regard to ensure that gender based assessment of the scheme is included at the time of appraisal/approval of the new policy/scheme.

5. Gender-Sensitive Checklists

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*⁸], 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/schemes.

⁸ Gender Budgeting Handbook for Government of India. Available at:
<https://wcd.nic.in/sites/default/files/GB%20-%20Handbook%20October%202015.pdf>

Annex-IVA

Roles and Responsibilities of the Nodal Officer for Gender Budgeting in the States/UTs

In order to strengthen gender budgeting processes across various schemes under different Departments, the nodal Department for Gender Budgeting the State/UT may designate a Nodal Officer, not below the rank of Director/Deputy Secretary who will be the focal point for communication on gender budgeting. Roles and responsibilities of the Nodal Officer include the following:

(i) Coordination with Gender Budget Cells of other Departments

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

(ii) Training and Capacity Building on Gender Budgeting

- (a) To facilitate identification and notification of a Nodal Training Institute for Gender Budgeting in the State/UT.
- (b) To facilitate institutionalization of training of officials by incorporating Gender Budgeting in the training curriculum of the Nodal Training Institute, the Administrative Training Institute (ATI), State Institute of Rural Development (SIRD) and departmental Training Institutes in the State/UT.
- (c) To organize training/sensitization/capacity building workshops on Gender Budgeting for the officials from across Departments in the State/UT, who are in charge of implementation of the schemes, and also who are dealing with monitoring and auditing of the State/UT budget. Such workshops may be organized in collaboration with the Nodal Training Institute.

Note: The State Nodal Officer may prepare proposals for such training programmes under the Gender Budgeting Scheme of the MWCD and submit the same to the Gender Budgeting Division, MWCD whenever call for proposals is issued by the Ministry.

(iii) Coordination for Gender Budget Statement

- (a) To coordinate with the Department of Finance and/or designated Departments to ensure issuance of Gender Budget Statement by all Departments in the Budget Circular of the Financial Year.
- (b) To coordinate with all Departments for preparation of the Gender Budget Statement and its submission to the Department of Finance.

(iv) Setting up of an Inter-Departmental Monitoring Committee on Gender Budgeting

- (a) To facilitate setting up of an Inter-Departmental Monitoring Committee on Gender Budgeting with representations from Department of WCD/Social Welfare (if not



Nodal), Finance, Planning, Health, Education, Agriculture and other line Departments to review and monitor gender budgeting plans and policies.

- (b) To coordinate periodic meetings of the Inter-Departmental Committee to advance Gender Budgeting in the State/UT.
- (c) To facilitate drafting of a State/UT Action Plan on Gender Budgeting to guide different Departments and Nodal Training Institutes to undertake gender budgeting initiatives.

(v) Reporting on Gender Budgeting

- (a) To facilitate reporting on Gender Budgeting in the annual reports and other relevant reports of the line Departments in the State/UT.
- (b) To publish information and initiatives taken under Gender Budgeting on the website of the nodal Department.
- (c) To submit a brief annual status report on Gender Budgeting to MWCD outlining the key initiatives undertaken by the State/UT during the year.

** **

Annex-V

Charter of Gender Budget Cells⁹

Department of Expenditure, Ministry of Finance

(Dated: 8th 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

⁹ <https://wcd.nic.in/sites/default/files/Charter%20for%20Gender%20Budget%20Cell.pdf>

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.

** **

Annex-VI

Suggestive Measures for implementing Gender Budgeting

1. **Gender Budget Cell:** As per the instructions of Ministry of Finance, Govt. of India, each Ministry/Department at the Central level is required to set up Gender Budget Cell (GBC) to review and restructure policies, programmes and schemes from a gender perspective. Nodal Departments in the States/UTs responsible for gender budgeting may take similar actions on setting up of the GBCs in their respective departments.
2. **Capacity Building on Gender Budgeting:** Nodal authority at different levels may organize sessions for awareness generation and capacity building on GB for the 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.
3. **Nodal Training Institute:** States/UTs may identify and designate a Nodal Training Institute to undertake periodic training on Gender Budgeting. GB Training may be included in the annual training calendar of the respective Administrative Training Institutes (ATIs) for government officials of all cadres and of the State Institutes of Rural Development (SIRDs) for the elected representatives.
4. **Inter-Departmental Monitoring Committee 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.
5. **Gender Analysis of the Schemes:** GBCs may undertake following actions in respect of their respective schemes:
 - (i). Conducting an ex-ante evaluation of the resources that the Ministry Department allocates for the promotion of gender equality and women empowerment
 - (ii). Tracking gender specific performance indicators periodically relevant to the schemes of the Ministry/Department.
 - (iii). Ensuring financial appropriations made in budgets to match the gender needs identified as per relevant sector of the Ministry/Department.
 - (iv). Conducting Gender Impact Assessments of the schemes for the previous year (can be done at Ministry/Department level and/or for specific schemes)
6. **Use of Gender-disaggregated Data for budgeting:** Gender Budget Cell may collate gender disaggregated data from their respective Programme Divisions in Ministry/Department to analyze status of delivery of benefits to the women beneficiaries in the respective schemes. Using the gender disaggregated data, budget estimates, revised estimates and actual expenditure for gender components of the respective schemes may be analyzed. This will facilitate the 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. **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. Some steps for preparation of the GBS are as follows:
- (i) To identify the schemes which are entirely targeted at women and girls having 100% budgetary allocations for women and girls. These schemes are to be reported in Part A of GBS (Statement 13 of the Expenditure Profile).
 - (ii) To identify gender component within the schemes aimed at benefitting women/girls and report proportion of budgetary allocation for schemes or their sub-components in Part B of GBS.
 - a. *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 the schemes.
 - b. *For non-beneficiary-oriented schemes* especially 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 involved in any activity.
9. **Gender Budgeting in the Annual Report-** A specific section/chapter on gender budgeting may be included the Annual Reports to detail initiatives on gender equality and women empowerment, along with budgetary information.
10. **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 the schemes 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.
11. **Action Plans for Gender Budgeting:** The States/UTs may develop action plans on gender budgeting to outline activities that will be undertaken to implement GB, monitor its progress. A suggestive State Action Plan Format is given below:

| <i>Vision</i> | | | | | |
|---|-----------------|---------------|-----------------|-----------------|--------------------------------|
| <i>Aim</i> | | | | | |
| Action Areas (Examples) | Baseline Status | Year 1 Target | Year 2-3 Target | Year 4-5 Target | Responsible Department/ Agency |
| 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 | | | | | |

** **