



GENDER RESPONSIVE BUDGETING

Training of Trainers' (ToT) Manual
for
Civil Society Organisations

BASIC COURSE



भारतीय प्रतिष्ठान
NATIONAL FOUNDATION FOR INDIA

About NFI

National Foundation for India (NFI) is a national fund raising and grant making organization working to help disadvantaged communities improve their lives. It was established in 1992 as a secular, non-family philanthropic entity by eminent Indians, in response to a long felt need to strengthen strategic philanthropy in India and to rejuvenate voluntary sector capacities to address problems of deep seated poverty and inequality. As an endowed Foundation, it provides grants to support voluntary organizations working in poverty endemic and difficult parts of the country across seven thematic areas of Community Health, Elementary Education, Local Governance, Livelihood Security; Peace & Justice, Citizens and Society and Development Journalism, with a mission to enable marginalized communities to improve the quality of their own lives.

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Gender Responsive Budgeting

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Background

Women constitute 48% of India's population, but they lag behind men on many social indicators like health, education, economic opportunities, etc. Hence, they warrant special attention due to their vulnerability and lack of access to resources. The way Government budgets allocate resources, has the potential to transform these gender inequalities. And this is where Gender Responsive Budgeting (GRB) becomes relevant. The rationale for GRB arises from recognizing that national budgets impact men and women differently through the pattern of resource allocation.

The National Foundation of India (NFI), with UN Women, aims to strengthen civil society groups' engagement on GRB. The partnership has been centered to develop state specific GRB roadmaps, sector specific gender responsive plans and build a cadre of effective GRB trainers nation wide.

As part of this objective, NFI has developed this integrated training manual to sensitise civil society on the subject. To create a credible knowledge resource on GRB that can put to use, the manual serves as a practical handbook on the application of GRB and tools for policy action.

Who is it for?

- Civil Society Organisations (CSOs), primarily those working on budget analysis.
- Representatives from women's organisations.
- Anyone highly committed to the principles of human rights and gender equality, having worked in the areas for a minimum of three years.
- Anyone well versed in policy or budget analysis having an understanding of social sector field realities. Some prior experience of facilitating training programmes, preferably for government officials, always comes handy.

What is it for?

The key objective of the manual is: "To increase the participants ability to apply GRB in their work and extend these skills to other stakeholders (particularly those within government) to promote GRB

within their states." In a nutshell, this manual has been developed to enable civil society representatives to analyse government budgets through the lens of gender.

The manual has been developed with the understanding that users are already convinced on the need for gender mainstreaming in development policies. It focuses on answering the question, "Why GRB?", rather than "Why gender?"

The manual aims to answer some FAQs put forth by civil society:

- a. What action should civil society undertake as part of promoting GRB?
- b. How should it work with governments to promote GRB in their state?
- c. How can it partner with state governments for undertaking GRB within government?

With GRB training one can make gender mainstreaming a realistic goal, strategise to pursue the GRB agenda in their states, advocating for the appropriate institutional mechanisms to be in place, as well as build a strong resource pool of trainers at the state level to further change.

Structure

This course consists of seven modules divided into two to three training sessions, designed with practical guidance notes. Active learning exercises employ various interactive methods in the workshops from role plays, group discussions, case studies, brainstorming, panel discussions and skills practice. Each module outlines its training aims and learning outcomes.

The step-by-step process on the training methods provides the trainer with options for customising the session to meet the needs of different target groups. Lucid presentation notes with support materials for each session (e.g. handouts, casestudies, exercise sheets) have been developed. Teaching points and teaching notes help the trainer facilitate the exercises efficiently. Technical notes available on www.nfi.org.in surmise as useful reference material for participants. Module wise notes pointing to additional resources such as short films or stories are also mentioned for the trainer to draw from.

Content

The seven modules pan over the below focus areas:

1. Gender concepts and development approaches
2. Budget concepts and budget cycle (optional for budget groups)
3. Gender analysis frameworks — Moser, Harvard, and Causes, Consequences and Solutions (optional for women's organisations)
4. GRB — concept, relevance and mandate for India; Process of GRB and role of various agencies
5. Institutional mechanisms for GRB — international, national and state-level experiences
6. Five-step framework — approach and practical application
7. Overview of tools and techniques of GRB

The manual provides basic modules beginning with the need to revisit gender and development concepts. Given our varied understandings, these provide the trainer with a set of quick tools to bring the group to a common understanding on gender and the need for gender mainstreaming before proceeding on GRB. It is important to note here that the manual is designed to be used by those who are committed to gender mainstreaming. The focus, therefore, is on providing an orientation to some of the practical frameworks for undertaking gender analysis.

For the trainers with a strong pre-existing gender background, a separate module on budget concepts and budget cycle has been added. This section can also be used as a standalone capsule module for undertaking technical sessions on GRB within other training programmes.

The next module explains international, national and state-level experiences in GRB. These are meant not only for knowledge sharing, but also to help participants derive relevant strategies and learnings from the cases.

As this is an orientation programme, the focus is not entirely on the tools and techniques of GRB, but on the widely approved five-step framework, useful in sharpening a broad perspective on how to action GRB. This is followed by an overview of the various tools and techniques of GRB. We plan to supplement this section with an advanced Training of Trainers' manual.

The manual has been tested for its efficacy as part of a training of trainers' programmes on GRB organised by NFI and UN Women. Six

state-level budget group partners of NFI—Janwani, Pathey, Centre for Youth and Social Development, Centre for Rural Studies and Development, LEADS and Samarthan—participated and provided their insights to shape the manual further.

Use

The seven modules can be taught over a three-day training programme. Two examples of training programme schedules, which can be adapted to suit different target groups, are provided in Annexure 1 and 2. Alternatively, individual handpicked modules can be used for shorter training sessions. Each of the modules includes input sessions, hands-on activities or exercises (refer to technical notes). End session key points should be recorded on flip charts.

Learning Outcomes

As part of this course, the participants should be able to:

- Clearly define the concept of GRB and its relevance within their work
- Differentiate between general budget or policy analysis and GRB related analysis
- Use the five-step framework at sectoral, programmatic or schematic level
- Identify relevant GRB tools, which they can apply in their work
- Start visualising the roadmap for GRB in their state

Assessment

As part of the annexure, a pre- and post-test questionnaire (Annexure 3) and a self-learning assessment form (Annexure 4) have been provided for each of the manuals. It is advised to use both of these for the trainings, as it will allow subjective and objective assessment of the participants' achievement of the learning outcomes. At the beginning and end of the workshop, participants should be required to undertake the pre- and post-training test to assess their knowledge levels. At the end, it would be useful for the participants to fill out the self-assessment form to provide their insights on learning and skill enhancement. Using participant check-in and check-out tool for feedback is also recommended.

A word of advice: Remember that the training is intended for people already established in their work. The trainer should adopt an informal approach and engage participants to share their experiences on key concepts. The facilitator should ensure that the delivery process is participatory. Participants will learn more from each other than from presentations or input sessions.

Course Outline

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1



Gender Mainstreaming and Development

Understanding Gender and Sex
Gender Equality for Justice
Gender and Development Approaches

Gender Mainstreaming and Development

Aim

Revisiting Concepts of Gender Mainstreaming and Development

Learning Outcomes

1. Key Gender Concepts explained
2. Clarification on Gender and Development Approaches
3. Participatory Tools for Introduction of Gender Concepts

Exercises

- Understanding Gender and Sex
- Gender Equality for Justice
- Gender and Development Approaches

Time Required

2.5 hours

Materials

Space for movement, Chairs, Cloth for binding, White Board and Marker

Preparation

Role Calling Sheet; Arrangement for Musical Chairs; Statements for Debate

Introduction

To understand gender, we need to first get a closer look at the roles and responsibilities of men and women chalked out by our families, societies and cultures. Women play different roles in society determined by factors such as legislation, religious norms, economic status, class, cultural values, ethnicity, and types of productive activity in their country, community and household. That being said, they are usually made responsible for domestic work, care of children, family health, and providing food for their households. In most societies they also play community roles in productive activities of family farming, paid domestic labour, services, industries and income-generating activities. In each of these areas—reproduction, production and the community—there remains a wide gap between women's rights, their economic participation and their limited political and social powers.

This module will help participants internalise their understanding of the gender roles and responsibilities in society in a participatory manner. The aim is to build consensus on the various gender notions. The module has three sessions. The first one is an icebreaker session to orient participants on the concept of gender and sex, to highlight the triple gender roles and the differences between practical and strategic needs of women. The second session focuses on gender inequality and the third session focuses on why gender is a development issue and the need for incorporating gender as part of any development work.

The facilitator may take a call on which session to use based on the group's level of understanding. The first session is a sensitization session required only for gender newbies, as is the case with relatively inexperienced government officials or development professionals. One can assess the need for this session by using flipcharts to capture the participant's understanding of gender, gender roles and needs. The second exercise is for participants with some gender orientation, but who tend to relate to gender mainstreaming as reservation. The exercise helps challenge the notions of "equal accessibility". With already well-oriented participants, you could move to the third exercise which is aimed to bring out the hidden stereotypes and notions of gender neutrality.



Exercise 1

Understanding Gender and Sex

Methodology: Role Calling Game

Objective: Understanding key gender concepts

Process:

1. Stick up the symbol of male and female on opposite ends of the room.
2. Get all the participants in the centre of the room. Explain that you are going to call out a word and without much deliberation each participant is to opt for whether the word is appropriately male or female by moving to the respective end of the room. (If space for movement is not available, one could ask the participants to raise hands up and down or sit and stand.)
3. Call out the names as per the given list (see facilitator note 1).

Activity/Attribute	Male	Female

4. Get a volunteer to count the number of people in each side (male and female) and put the numbers for the activity/attribute accordingly in the table above.
5. Once the game is over, ask the participants to analyse the chart. Focus on which attributes/activities were the least confusing to answer and which were the most confusing. Mark these separately
6. Encourage them to further analyse the chart to get the following points:
 - Some things are biological while some are social/cultural
 - Things are now changing with time, not the same as before

- This is what we have been seeing or have been told and have learnt accordingly. It may or may not be true.
 - Gender division of labour is when the same task pays men while leaving women unpaid or under-recognised.
 - “Important work” is usually by men and measured by whether work is paid or unpaid.
 - Men are often made to do the more technical jobs.
7. Ask if the results would have been the same if this exercise was done some 50 years back or if it was done in some other country with a different cultural background
 8. Mark which ones would have remained the same and which would have changed. Now ask why some can be changed while others cannot. Encourage them to use terms like natural/physical or biological and of differences in time, place and cultures.
 9. Conclude by explaining the difference between sex and gender.

SEX:

- Biological male/ female differences
- Constant and common world over

GENDER:

- Differences in male/female social constructs
- Contextual with time, culture, class, age

10. Now further explain the definition of gender as:

GENDER:

- Socially constructed roles and relationships, personality traits, attitudes, behaviours, values, relative power and influence that society ascribes to the two sexes on a differential basis.

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- Acquired identity that is learned, dynamic, and varies widely within and across cultures.
- Gender is contextual and refers to men, women and the relationship between them
- Gender includes expectations held about the characteristics, aptitudes and likely behaviours of both women and men (femininity and masculinity).
- Gender, applied to social analysis, reveals how women's subordination (or men's domination) is socially constructed.

11. Now shift to the type of roles which have been given to men and women. Ask the participants to reflect on which roles are biological and cannot be done by the opposite gender and which are social- can be done by both genders but generally restricted as the responsibility of one gender. Now move on to explain the concept of gender roles.

GENDER ROLES:

- Refers to particular social behaviours associated with gender.
- Systems of social differentiation such as political status, class, ethnicity, physical and mental disability, age, etc. define and modify gender roles.
- They can change over time and vary within and between cultures.
- Gender roles are behavioural models and expectations are acquired and reinforced by the society as a child grows through adulthood. This process of reinforcing gender roles and expectations is called "social conditioning".

12. Gender roles are reflected in the division of labour between men and women. Women are generally associated with multiple roles including:

REPRODUCTIVE/ DOMESTIC WORK: Work connected with the family, housekeeping and child-rearing, which is usually unpaid work.

PRODUCTIVE WORK: Work connected with production – the production of goods and services, done for daily wages or a salary.

COMMUNITY-RELATED WORK: Taking care of community services, activities and needs, usually, unpaid work.

13. Emphasise that women carry a triple burden of work, while their position in society is low with limited access to employment, income, resources and decision-making power.
14. The needs of women therefore are of two types: one which emerges from their existing roles and burden of work, and the other which emerges from the need to change the existing gender division of labour and power equations.
15. Next, introduce the concepts of gender needs.

PRACTICAL NEEDS

- Immediate, short-term needs
- Unique to particular women
- Relate to daily needs: food, housing, income, healthy children, etc.
- Easily identifiable by women
- Can be addressed by provision of specific inputs: food, handpumps, clinic, etc.

STRATEGIC INTERESTS

- Tend to be long-term
 - Common to almost all women
 - Relate to disadvantaged position: subordination, lack of resources, education, vulnerability to poverty and violence, etc.
 - Basis of disadvantage not always identifiable by women.
 - Can be addressed by heightened consciousness, self-confidence, education, strengthening women's organisations, political mobilisation, right to land, etc.
16. Explain the difference in addressing practical needs and strategic interests:

ADDRESSING PRACTICAL NEEDS

- Involves women as participants



- Can improve condition of women's lives
- Generally does not alter traditional roles and relationships.

ADDRESSING STRATEGIC INTERESTS

- Involves women as agents of change.
 - Can improve position of women in society.
 - Can empower women and transform relationships.
17. Conclude with the emphasis, addressing the practical needs of women alone is not enough. Strategic interests, which challenge existing gender roles and position of women, also need to be addressed if one has to reduce gender discrimination and for a more equitable society.

Tips for Trainer

You may want to add how these mindsets affect our policies. For example, we see high focus on tractors as part of farm mechanisation to increase production and reduce drudgery. This shows an inherent focus on men, as they are responsible for ploughing. There is hardly any mechanised support for weeding (a feminine activity). Planning our programmes according to gender roles would itself be addressing women's practical needs. We associate "farmer" as male. All farming related policies target men. Breaking the link would address a strategic interest for women. But for this to happen, it is important to analyse the gender roles and discriminations in our society.

Exercise 2

Gender Equality for Justice

Tips for Trainer

If there is less time, you may want to skip Exercise 2 and explain the notion of gender equality directly by sharing the story of the fox and the crane (see facilitator note 3)

Methodology: Stars and Arrows Game

Objective: Understanding the notion of justice and equality

Process:

1. Prepare an equal set of star and arrow cards and distribute between the participants equally. If possible ask them to put in on as a badge with the help of a safety pin.
2. Now arrange for a round of musical chairs. Remember to have atleast 3 chairs lesser than the total number of participants.
3. After the first round is over count the total number of sitting participants with stars and the total with arrows and write them separately on a board. Those left standing have to leave the game.
4. Now bind the legs of all the stars with a rope or cloth

and begin the second round. Remember to remove some more chairs.

5. Mark the number of stars and arrows remaining on the board by counting the number of people holding stars and the number holding arrows.
6. Now blindfold all stars (with legs kept bounded) and play a third round.
7. Mark the number of stars and arrows remaining on the board. Repeat the process till there is a clear winner.
8. Now ask the participants as to how they felt about the same and who was the actual winner.
9. Record the views of stars and arrows separately on the chart/board by asking how they felt.
10. You may need to ask further probing questions like:

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- What did you feel when your hands were tied or eyes blinded?
 - Were you being helped by the other team members?
 - How did it feel to lose?
 - Did you lose because you were incompetent?
11. Bring the discussion to start feelings, injustice and inequality
 12. Ask them what they mean by "injustice" or "inequality".
 13. Was there an open and equal access to sharing chairs? How is this different from when the benefits were given to all?
 14. Record their views and develop a common definition of the sense of justice and its link with the principles of equality.
 15. Ask the participants:
 - Why is "justice" so important in life?
 - To recollect if they have ever felt justice denied.
 - What enabled the denial?
 - What are the consequences of justice denied?
 16. Record their views on the board and bring the discussions to the point that justice is denied when people do not have equality of opportunity and this denial leads to a vicious cycle of marginalisation, deprivation and discrimination.
 17. Summarise by emphasizing how this impacts the gender relations in the society and how the notion of gender equality is important for a just society. Highlight the following:

GENDER EQUALITY:

 - Gender equality refers to equal rights, responsibilities and opportunities for both sexes.
 - Equality does not mean that women and men will become the same but that women's and men's rights, responsibilities and opportunities will not depend on their sex by birth.
 - It implies that interests and priorities of both are acknowledged, and their diversity recognized.
 - Gender equality is not a women's fight alone; it should concern and fully engage men too given it is a human right and a precondition for sustainable people-centric development.

Exercise 3

Gender and Development Approaches

Methodology: Debate

Objective: Clarification on Gender and Development Approaches

Process:

1. Identify four corners in the room and mark each corner- YES, YES BUT, NO and NO BUT.
2. Explain that each participant has to take a stand individually in relation to the statement you will read:

YES, if they **completely agree**; YES BUT if they **agree with some reservation**; NO if they **completely disagree**; and NO BUT if they **disagree with some reservation**.

3. Also explain that once each participant has taken a stand, the different groups can argue their point and try to win over people from the other side. The group with maximum crossovers wins the game. However, when the statement is read out each participant has to take a stand on their individual belief.



4. Read out the statements (see facilitator note 2) and let the participants take a stand. (If all participants are in one group, the facilitator should play the devil's advocate).
5. As the participants take sides, allow for a debate for about three to five minutes for each statement.
6. Wrap up each debate and sum up the highlights without taking sides. (See facilitator note 2)
7. Sum up all the statements to bring out the deliberations of the group with the following points:
 - It cannot be assumed that women's interests have been automatically covered while targeting a family or a group in general.
 - It is important to be women centric to ensure that accrued development benefits reach them.
 - This focus should not be limited to invoking their productive capacities and building their skills.
 - While this is essential for their economic empowerment, it is also important to focus on their socioeconomic empowerment.
 - To increase "power from within" or increased individual consciousness is the aim, not societal unrest. It is establishing one's own agency over one's own life and body.
 - The assertion of gender rights provides the oppressed an opportunity to raise their issues.
8. Conclude by giving a brief overview (or presentation) of the various gender and development approaches and how they have dealt with the issues above. Emphasise on the following:

WELFARE APPROACH

- Women's interest subsumed within the household
- Separate focus only on destitute women

WOMEN IN DEVELOPMENT / WOMEN AND DEVELOPMENT

- Recognised women's contribution in development
- Involve women as participants/beneficiaries of development projects

GENDER AND DEVELOPMENT

- Focus on unequal social relationships and its impact on development
- Long-term goal of equal participation by both sexes in decision-making and benefit-sharing

EFFICIENCY APPROACH

- Reinforced women's productivity and their effectiveness in labour market
- Focus on improving productivity and earnings of women

GENDER MAINSTREAMING APPROACH

- Inclusion of gender perspective in all levels and stages of development — planning, policymaking, implementation and review

EMPOWERMENT APPROACH

- Focus on strategic interests of men and women: capacity building, decision-making and control over resources and one's life
- Both a process and an outcome

Conclusion

Conclude the module by rounding up what participants learnt from the sessions on a flip chart. The focus of this module is to bring out the participants' inherent biases and reflect on how it affects the development agenda using the learning logic:

SELF-REFLECTION – ACCEPTANCE – CONTEMPLATING – CONSIDERATION – ACTION

It would help to keep this in mind while facilitating the sessions. The focus should be on self-learning.

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Key Messages

- Sex is biological, whereas gender is the socially constructed role of men and women.
- The perceived roles of men and women are dynamic, affected by sociocultural factors in a society.
- Emerging from the difference of sex and gender and the fact that women are more into traditional/ unskilled/ unproductive/ non-economic jobs is the notion of gender roles being assigned.
- It is in the course of these gender roles that practical needs of women arise.
- However, only addressing these needs is not enough.
- Strategic interests, which challenge the existing gender roles and in particular the position of women in society, are also important.
- From these arise the notion of women empowerment and gender mainstreaming.
- Gender mainstreaming means inclusion of gender perspective in all levels of development and at all stages—planning, policymaking, implementation and review.
- In empowerment the focus is on strategic interests of both men and women in terms of increasing access of both men and women to skill building, education, resources, decision-making, etc.
- Because women are still the neglected lot, the focus is only on women. Gender, however, in no way relates only to women.

- Empowerment is not only about economic growth and access to income but is very closely related to increased individual consciousness and the right to be able to exercise one's own agency.

Suggested Readings:

1. Unit-1 Gender Concepts and Development Approaches; Gender Responsive Budgeting: Technical Notes for Trainers' from Civil Society Organisations, National Foundation of India, 2016.
2. Gender and Development, 80: 20 Development in an Unequal World, Valerie Duffy, Wall bottle Campus, 2010
3. Gender and empowerment: definitions, approaches and implications for policy (Briefing prepared for the Swedish International Development Cooperation Agency (Sida)); Zoë Oxaal with Sally Baden
4. Understanding and operationalising empowerment (Overseas Development Institute (ODI) Working Paper); Cecilia Luttrell and Sitna Quiroz, with Claire Scrutton and Kate Bird

Generally shared feelings of participants in Star and Arrows Game:

- Sense of Injustice
- Feel Punished
- Obstructed Mobility
- Frustration
- Unequal norms- there was no parity
- No team spirit



FACILITATOR NOTE 1: LIST OF WORDS FOR ROLE CALLING GAME

Beautiful	Laundry	Cooking	Marketing
Strong	Stitching	Washing clothes	Harvesting
Emotional	Clerk	Driver	Family Name
Aggressive	Manager	Pilot	Prostrate Cancer
Breast feeding	Transplanting	Teacher	Breast Cancer
Moustache	Child Care	Principal	Paddy Trans-planter
Long hair	Land Owner	Nurse	Agriculture Credit
Short hair	House Owner	Doctor	Self-Help Group
Tailor	Head of the Household	Farmer	Gold Loan
Chef		Weeding	

FACILITATOR NOTE 2: STATEMENTS FOR DEBATE GAME

Gender equality creates conflicts between men and women in a family.

Gender equality maintains the balance of rights of both sexes. In some cases this may bring forth the latent conflicts. In reality it provides the oppressed an opportunity to voice their struggles.

If men and women are born different why talk gender equality?

Gender equality does not talk about the biological difference but social differences and the cultural stereotyping of roles and responsibilities of men and women. That these differences change with place, time and culture prove that they are not biological or natural.

If development benefits target families, don't women benefit by default?

A woman may not enjoy the benefits accrued at the family level due to a pre-existing gender discrimination in society. Insufficient foodgrain given at a family level can be consumed more by males than females. Cash support for education may result in boys having better access to schools.

Family level interventions often leave women bereft of any benefits

Poverty alleviation programmes that target families by increasing the household income have not improved women's quality of life. Despite increased incomes, women in areas which have seen high agriculture and milk production are ill nourished. Economic growth has brought TVs but no toilets.

Identify special needs of women demand special efforts

To improve secondary education among girls, we must identify the local socioeconomic and infrastructure barriers that prevent girls from going to school. Reasons could vary from lack of toilets in schools, lack of transport facilities, the need to take care of siblings or social barriers and mindsets.

It is not about taking power from men but enabling power from within

Since the general strategy is to increase the ability to influence decision over one's own life and body, the point isn't to overpower. In feminist thinking, empowerment stresses more on the personal and inner dimensions of power, which is "power from within" or increased individual consciousness.

FACILITATOR NOTE 2: STATEMENTS FOR DEBATE GAME (Cont.)

Resource allocation should prioritise sociopolitical empowerment over economic empowerment

Women, especially in poverty ridden areas, value economic empowerment the most. But only sociopolitical empowerment can enable them to demand a greater share in the existing pie giving them access to common resources, participation in decision-making and eventually economic empowerment.

Child bearing: a woman's body, a woman's decision

The process of giving birth to the child is a question of a woman's health, life and death. The whole debate of empowerment rests on giving women rights to assert her own agency over her body.

Women are responsible for women's development. But aren't women their biggest enemies?

The development of women is invariably linked with the development of the whole society. Women have a strong productive and care-giving role in society. So improving their productivity and skills makes for more than efficient economics. On women being their biggest enemies:

a) It is a stereotype associated with women. Female bonding will not be highlighted so long as saans bahu (mother-in-law and daughter-in-law) conflicts dominate popular entertainment. Men are as vindictive but aren't considered their gender's biggest enemies. The belief stems from patriarchal views used to water down women's sororities.

FACILITATOR NOTE 3: STORY OF THE FOX AND CRANE

Once there was a fox. He lived in a jungle. A crane was his best friend. They visited each other's home now and then. One day, the fox invited the crane to dinner. He put the soup in a flat dish. The crane had a long beak. He could not take the soup. The fox licked the dish. The crane felt insulted. Now the crane wanted to take revenge. He invited the fox to dine with him. He served boiled rice in a jug. Its neck was narrow. The fox could eat nothing. The crane enjoyed the food very much. The fox felt sorry for his behaviour.

(You can also show the video of this story to bring in some fun to the training.... https://www.google.co.in/url?sa=t&rct=j&q=&esrc=s&source=web&cd=7&cad=rja&uact=8&ved=0ahUKEwjY_YeerObKAhUMCo4KHVsgB3UQtwIIMjAG&url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3D%2FES0dqAc&usg=AFQjCNGzCE11_bAMqgUelujOhiWy8LeEfa&sig2=nCUKmviMLCzXZ_3ThV3fSg)



2



Budget Concepts and Budget Cycle (Optional for Budget Groups)

Budget as a Policy Document
Understanding Budget Concepts
Understanding the Budget Cycle

Budget Concepts and Budget Cycle

Aim

Understanding the importance of budget analysis for gender development

Learning Outcomes

1. Importance of Budget as a Policy Document
2. Understanding Budget Concepts and Budget Making Process
3. Need of Budget Monitoring and Establishing the Gender Implications of Budgets

Exercises

- Budget as a Policy Document
- Understanding Budget Concepts
- Understanding the Budget Cycle

Time Required

3 hours

Materials

Laptop and Projector, Chart paper and Pen

Preparation

PowerPoint presentation on Budgets and Gender, Question and Answer Sheet for Cross and Knots Game, Game Sheet on Chart Paper. Short film on GRB.

Introduction

The budget, mistaken for just an annual statement of receipts and expenditures, is actually a political statement. Budgets are necessary because meeting people's needs always requires more resources than are available. Of sectors such as industry, agriculture, education or health, budgets indicate which needs will be prioritised and implicitly, which needs will not be met by government. Budgets reflect resource allocation. By allocating priorities within the budget the government makes a statement on which policies it aims to pursue, which sectors it values and who within the community it aims to reward.

Government budgets are seldom gender-neutral documents. Because men and women occupy different socioeconomic positions and undertake different responsibilities in the paid and unpaid economy, budgets impact them differently.

This module helps build an initial understanding of budgets among groups which may not be as familiar with the budget terminology and cycle. It aims to discuss the budget as a policy document and the need to bring gender into budgetary discourse. While women's organisations influence policy changes, the government's seriousness toward gender friendly policies is reflected in the budget.

The first session of this module makes a case for the need to intervene into the budget making process for gender mainstreaming. It is designed as an input session and ends with a short film. The exercise aims to enthuse participants and initiate thinking in how budgets can impact women.

To understand the process of budget making, the second session is a game to help participants learn various budget concepts and lingo in a fun mode (given many of these are technical terms that threaten our attention span). The final session puts the terms in perspective to help participants identify the budget cycle before getting around to the national budget process. A suggested group discussion will enable participants to have a better sense of their states and also reflect on the processes and challenges. A background note is provided.



The budget functions and policy

- Budgets are a means to achieve policy objectives. Therefore, the first task is to determine objectives and the policies likely to achieve them.
- Budgets should follow policy and not the other way round. If the policy is bad, then the budget cannot be a good one.
- Difficulties arise if links between policies and budgets break.

Exercise 1

Budget as a Policy Document

Methodology: Presentation

Objective: Understanding the importance of budgets for development outcomes and gender

Process (ask participants):

- What do they understand by policy?
- How are policy priorities decided?
- Who has a role in deciding the policy priorities (identify key players and stakeholders)?
- Do they see any specific trend in recent years with respect to policy priorities?
- What do they understand by budgets?
- How are budget priorities decided and who decides them? Identify key stakeholders.
- What is the most critical factor in enabling a policy?

- What impact does budget have on policy?

1. Mark the responses on a chart and derive the link between need for budgets for policies and how budgets are a critical instrument for implementation of policies.
2. Make a presentation focusing on the following points:

What is a government budget?

- A tool to achieve the government's economic and development goals.
- The government exerts its priorities for promoting/rewarding a particular goal with resources.
- It is a political statement.

The functions of the government budget and implications for women and men:

Budget Function	General	Gender Implication
Allocation of resources	Provision of public goods and services by the government.	Allocations to functions, like health, education, water, food security, will benefit women more than men.
Distribution of income and wealth	Use of budgetary policy to try to redress inequalities in income and wealth distribution.	Whether a 'fair' distribution between women and men is an important goal/concern.
Stabilisation of the economy	Promote a certain level of employment, stability in prices, economic growth, environmental sustainability and external balance.	A gender-sensitive budget analysis requires an understanding of the macroeconomic constraints, assumptions and theories that underpin the budget.

Implications for gender equality

- Budgets are not gender-neutral policy instruments as commonly perceived.
- Budgets impact both sexes differently because of their socially determined roles in the economy.
- Gender-blindness of budgets maybe instrumental in transmitting and reproducing gender biases and stereotypes.
- Further gender mainstreaming and empowerment

requires resources (finance, knowledge, technology); social capital (skills, organisation, leadership); and decision-making power.

- Government budget is the most critical source for enabling these resources.
3. Allow a little time for questions and further discussion. Get a volunteer to score each side as shown above.
 4. End by viewing of the film "*Who Cares: Unpaid care work, poverty and women's/girl's human rights*" by Institute of Development Studies.¹

Exercise 2

Understanding Budget Concepts

Methodology: Cross and Knots Quiz Game and presentation

Objective: Revisiting budget concepts and processes

Process:

1. Divide the participants into two groups "X" and "O" and give them each a copy of handout 1.
2. Explain that you will now be playing the game of "Cross and Knots". Each team has to select a box for

putting their mark on a nine-part matrix. However, the mark will be put up only if they are able to explain the term marked up on the box. Also explain that for each question the group will need a separate representative to answer on their behalf.

3. Give the participants around 15 minutes to study the glossary (handout 1).
4. Draw a nine-part matrix on a flipchart, write out a budget term in each box (as shown below):

¹ Available at- <https://www.youtube.com/watch?v=VWV858gQH0E>



Appropriation bill	Budget estimates	Capital expenditure
Consolidated fund	Revised estimates	Direct taxes
Demand for grants	Gross domestic product	Non-plan expenditure

5. Allow the first group to pick a random term and explain the word. If the answer is correct put the mark for the group in the square as shown below:

Appropriation bill	Budget estimates	Capital expenditure
Consolidated fund	X	Direct taxes
Demand for grants	Gross domestic product	Non-plan expenditure

6. Alternatively each group will have a chance to select a box and answer the question given in the box

Appropriation bill	Budget estimates	Capital expenditure
0	X	Direct taxes
Demand for grants	Gross domestic product	Non-plan expenditure

7. The group that is able to give definitions in one straight line on the matrix wins the game.

8. Repeat the process one more time, till most of the terms are covered.

Exercise 3

Understanding the Budget Cycle

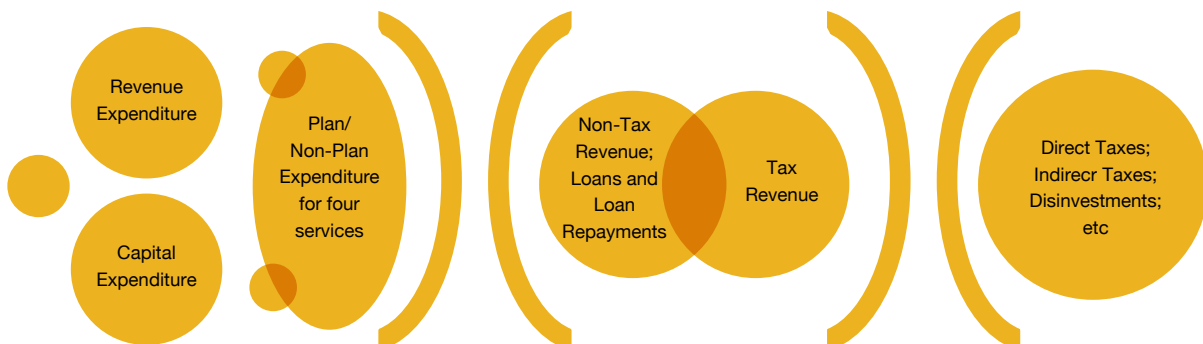
Methodology: Presentation

Objective: Introducing the budget making process and budget cycles in India at national and state level

Process:

- Ask participants to link some of these terms to derive a budget cycle. As they mention the terms write them on sticky notes and put them on a chart. Try to place them keeping in mind that the final output should be as in the given figure 1. Add points wherever essential.

Figure 1: Mapping Budget Concepts on the Budget Cycle



Budget Concepts and Budget Cycle (Optional for Budget Groups)

2. Now make a presentation on the budget making process covering the following points:

What is Budgeting?

A process of

- analysis of needs;
- planning and financial estimation;
- prioritisation for allocations;
- resource allocation;
- ensuring appropriate spending;
- monitoring and assessment of achievement of desired outcomes.

Stages of Budgeting and Budget Cycle in India at National level

Formulation/Estimation (August to Feb)

- Annual Budget Circular issued by Budget Division of Ministry of Finance in Aug/Sept
- Review of programmes/schemes for preparation of Budget Estimates by Ministries
- Scrutiny by administrative heads before forwarding to Financial Advisor
- Financial Advisor finalises Statement of Budget Estimates and forwards to Budget Division
- Pre-budget meetings with Secretary (Expenditure) to finalise estimates
- Statement of Budget Estimates (final) send to Budget Division by Financial Advisor (For planned budget this is done after receiving information on plan ceiling)
- Ministries prepare Detailed Demand for Grants (DDGs)
- Finance Minister consults ministries, Cabinet and Prime Minister for budget finalisation.

- Finalised consolidated budget document sent to President for approval to present at Lok Sabha

Approval and Enactment (Feb to April)

- Presented by Finance Minister before the Lok Sabha on the last working day of Feb (by convention)
- After Budget Speech ends at Lok Sabha, it is placed at Rajya Sabha and soon on the Finance Ministry's website
- General discussion on Budget in the Lok Sabha and voting on Detailed Demand for Grants
- Approval by President

Execution

- Effective date: 1st of April
- Department heads seek administrative approval for programmes/ schemes
- Implementation

Review and Audit

- Performance/Outcome Budget and Results Framework Documents
- Revised Budget Estimate preparation
- Actual expenditure preparation and review
- Audit

Outcome Budgeting

- Each ministry/department is required to present a performance and outcome Budget to Parliament along with an annual report.
- Outcome Budgets are prepared in the middle of the financial year and tabled in Parliament
- The Parliamentary Standing Committees (department-wise) use these documents to examine the department's demand for grants for the next financial year.



Gender Budget Statement

- All ministries require preparing statements which identify beneficiaries to highlight the quantum of public expenditure earmarked for (a) women specific programmes (100 per cent provision) and (b) pro-women allocations (min 30 per cent provision) for gender neutral programmes. The Budget Division consolidates this with the Statement of Budget Estimates for Plan.
3. Ask the participants to relate which of these processes are followed in their respective states.
 4. Break them into four or five groups (people from same state should be in the same group). Give them a copy of handout 2 for group discussion. Ask them to prepare.
 5. Each group should make a state presentation represented therein in the following format:

Discussion Points	Example
Process of Budgeting	Finance Ministry- Issues circular in September Planning Department- Issues letter to departments Heads of Department (HoD) ask districts officers to provide plan and budget/ HoD reviews previous year's achievements and prepares the plan and budget HoD meeting chaired by Department Secretary to finalise budget Meeting with Minister Budget officer consolidates and sends non-plan budget to Secretary Meeting with Secretary Expenditure Final budget sent to Finance Department Once approved by legislature, administrative proposals are sought at district level Administrative approvals for projects Budgets sanctioned Develop monthly programme implementation calendar Release Budget Implementation/Plan execution Monthly monitoring meeting Audits...
Key Principles followed	Decentralised vs centralised planning Incremental vs output achievement-based planning Resource allocation- need based vs political...
Key Actors	Chief Minister, Chief Secretary, Secretary Finance; Minister, Secretary, Deputy Secretary, Section Officer (Budget), District Planning Officer.
Outcome Budgeting and Gender Budget Statement	Outcome Budget document prepared but not placed in legislature No Gender Budget Statement prepared, only women's component plan document prepared
Challenges and Limitations to ideal budgeting processes	Needs assessment not possible, since time is too short Decisions influenced by politics Lack of decentralised budgeting Lack of release of funds on time...

6. After all groups have completed the presentations, allow time for questions and further discussion.

Budget Concepts and Budget Cycle (Optional for Budget Groups)

CONCLUSION

Budget documents are fascinating. Scrutinising them, one can understand, the intention of the government, its priorities, policies, and allocation of financial resources among different regions, sectors and industries which impact lives. Budget numbers express an enormous volume of information. Once trained in budget analysis, experts can discover the government's public and hidden priorities. Gender analysis herein provides deep insight into the government's inclination to achieve gender commitments.

KEY MESSAGES

- A budget is not just a receipt and expenditure statement, but one that represents political priorities.
- The budget is the Government's most important policy tool. It affects policy implementation.
- Budget concepts appear overwhelming but are a useful aid in understanding the budget documents.

Tips for Trainer

For the recap, emphasise on the need to understand a few budget concepts. Begin with comprehending the following sentences:

The fiscal and monetary policy of the country should aim to improve the gross domestic product.

Often the Revised Estimates is less than the Budget Estimates as placed in the Detailed Demand for Grants for the same financial year and the Actual Expenditure is even lower.

An increase in direct taxes will decrease disposable income but an increase in indirect taxes is regressive taxation.

- Budgeting is the process of needs assessment, planning and estimation, prioritisation and resource allocation, appropriate spending, monitoring and impact assessment.
- The budget cycle consists of four stages: estimation; enactment (approval); execution (implementation); review and audit

Suggested Readings:

1. Unit-2: Budget as a Policy Document; Gender Responsive Budgeting: Technical Notes for Trainers' from Civil Society Organisations, National Foundation of India, 2016
2. Unit-3: Budget making process in India; Gender Responsive Budgeting: Technical Notes for Trainers' from Civil Society Organisations, National Foundation of India, 2016
3. Budget Manual, Ministry of Finance, Government of India, 2010
4. Unit-4: State-level budget making process in India; Gender Responsive Budgeting: Technical Notes for Trainers' from Civil Society Organisations, National Foundation of India, 2016
5. Know Your Budget: A Handbook on Budget Terminology and Procedures; Odisha Budget and Accountability Centre (OBAC)



HANDOUT 1: BUDGET GLOSSARY²

1. **Actual Expenditure:** 'Accounts' or 'actuals' of a year are the amounts of receipts and disbursements for the financial year beginning on April 1st and ending on March 31st, as audited by C&AG.
2. **Administrative approval:** of a scheme, proposal or work is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure.
3. **Appropriation bill:** Bill/motion by the government seeking approval of Parliament to spend money.
4. **Budget deficit:** The amount by which a government's spending exceeds its income.
5. **Budget estimates:** Detailed estimates of receipts and expenditure of a financial year.
6. **Capital Expenditure:** Expenditure on acquisition of assets like land, building and machinery, and also investments in shares, etc.
7. **Charged Expenditure:** Expenditure that is not to be submitted to the vote of Parliament under the provisions of the Constitution.
8. **Consolidated Fund:** All revenues received by the government, debt and receipts of loans granted.
9. **Direct Taxes:** Taxes levied on the income and resources of individuals and organisations like income tax, corporate tax, capital gains tax, inheritance tax etc.
10. **Disinvestment:** Liquidation or sale of part or the whole of government's stake in public sector undertakings.
11. **Disposable Income:** Income available for consumption after paying direct taxes (mainly income tax).
12. **Demand for grants:** The budget year expenditure estimate submitted by each ministry for approval.
13. **Fiscal Deficit:** Gap between the government's total spending and the sum of its revenue receipts and non-debt capital receipts.
14. **Fiscal Policy:** Change in government spending or taxing designed to influence economic activity.
15. **Gross domestic product:** Total value of the goods and services produced by economic resources located in a country in a year, regardless of their ownership.
16. **Indirect Taxes:** Taxes paid by consumers when they purchase goods and services. Eg: sales tax, excise and customs duties, value added tax, etc.
17. **Monetary Policy:** This comprises actions taken by the central bank (the Reserve Bank of India-RBI) to change the supply of money and the interest rate, and thereby affect economic activity.
18. **Non-plan Expenditure:** This covers all Government expenditure not included in the plan. It includes both development and non-development expenditure. Part of the expenditure is obligatory in nature, for instance, interest payments, pensionary charges, defence and internal security, transfers to states, etc. This includes expenditure on maintaining the assets created in previous.
19. **Outcome Budget:** The document reflecting the purposes and objectives for which funds were provisioned, the cost of various programmes and activities proposed for achieving these objectives and quantitative projection of the work performed and services rendered.
20. **Plan Expenditure:** The government's expenditure can be broken up into plan and non-plan expenditure. Money given from the government's account for the central plan is called plan expenditure. This is spent on schemes detailed in the plan, which are usually development schemes.
21. **Progressive Tax:** A tax in which the rich pay a larger percentage of income than the poor, in contrast to regressive tax.
22. **Public Account:** The funds that the government receives from its bank, like operations, e.g. provident fund, small savings schemes, etc, are kept in the public account, from which the related disbursements are made.
23. **Performance budget:** The budget that attempts to make the financial administration performance-oriented to bring about efficiency and economy in the implementation of plans and programmes.

² Based on notes from http://www.sharekhan.com/budget/FAQ/Budget_Glossary.pdf and Budget Manual, Ministry of Finance, Sept 2010

HANDOUT 1: BUDGET GLOSSARY (Cont.)

- 24. Reappropriation:** Transfer of savings from one unit of appropriation to another.
- 25. Regressive Tax:** A tax in which the poor pay a larger percentage of income than the rich. Contrast with progressive tax.
- 26. Revenue Expenditure:** Revenue expenditure is for the regular running of the government's department and various services, interest charged on debt incurred by government, subsidies, etc.
- 27. Revised estimates:** Revision of budget estimates, to be submitted in September/October after review of actual spending to accommodate over expenditure or under spending in various heads.
- 28. Revenues Foregone:** Notional amount of revenues given up by government because of fiscal sops, for e.g., tax rebates/concessions to industry.
- 29. Subsidies:** Financial assistance, direct or indirect, given by government to a person or group of persons to promote a public objective.
- 30. Value-Added Tax (VAT):** This tax is levied on a firm as a percentage of its value added, to avoid the multiplying effect of taxes as the product passes through different stages of production.

HANDOUT 2: STAGES OF BUDGET MAKING IN STATE GOVERNMENTS³

- Step 1:** Issue of budget circular by finance department for the financial year.
- Step 2:** Finance receives revenue estimates for the financial and revised estimates/ actual expenditure for previous years. (State-wise variation exists on source of information from Annual Administrative Report, to Supplementary Grants with revised estimates received from Departments to Actual data from Accountant General)
- Step 3:** Meetings are held within department to estimate committed expenditure and plan for other development expenditure. Departments have to collect and collate budget from subsidiary units. (Where district sector budget exists, the Chief Accountant of Zilla Panchayat also submits estimates to Department heads).
- Step 4:** After allocating for committed expenditure, the heads of departments scrutinise and finalise other developmental expenditure estimates.
- Step 5:** The new budget proposals are submitted to finance through Integrated Financial Management Information System (IFMIS).
- Step 6:** Discussions are held between department heads and finance on budget proposals submitted at multiple levels (At head of department level initially)
- Step 7:** The administrative departments submit the final budget estimates along with FRBM compliance report and other state-wise requirements like Medium Term Fiscal Plan based three year forward planning; SCP and TSP statements, Gender Budget Statements.
- Step 8:** Discussions are held between Finance Secretary/ Additional Chief Secretary and Department Secretary/ Principal Secretary/ Additional Chief Secretary. If needed, in some states discussions are also held by Finance Minister with other Ministers.
- Step 9:** After approval they are incorporated by finance in the budget proposals of the department for the year.
- Step 10:** A consolidated figure of estimated expenditure for the entire state is arrived at and presented to the legislature.
- Along with these exercises, estimates of revenue and receipts from various sources are also finalised in the Budget wing of the Finance Department simultaneously.

³ Based on technical note prepared by Dr. Swapna Bisht Joshi, Consultant on Gender Budgeting and updated based on latest budget circulars of Government of Madhya Pradesh, Rajasthan and Karnataka and technical note on revised classification of budget prepared by Center for Youth and Social Development (CYSD) Odisha. This is indicative in nature and needs to be further corroborated at State level



Revised Budget Classification in States

Most states have merged Plan and Non-plan budget at par with the Government of India in a major shift in the classification of expenditure. A new classification of expenditure under state budgets have introduced and accordingly the budget documents are augmented.

Most State government expenditure are now broadly classified into 3 or 4 of the following categories (other than the regular capital and revenue expenditure classification).

A. Administrative Expenditure: There are two sub group under this broad head

i. Establishment, Operations and Maintenance (EOM) Expenditure; will include all the establishment related expenditure of the Departments and expenditure on maintenance and upkeep of the assets. The components of this expenditure are establishment expenditure on attached and subordinate offices, on various heads related to establishment viz. salaries, office expenses, materials and supplies, professional services, rent rates and taxes, royalty, pensionary charges, rewards and minor works, motor vehicles, information technology etc. This head also includemaintenance of physical infrastructure in different sectors like Irrigation, Energy, Roads & Bridges, Buildings, Water Supply, Sewerage & Sanitation management etc.

ii. Debt Servicing Expenditure; includes both debt repayment and interest payment liabilities of the State Government.

B. Programme Expenditure: There are three sub group under this broad head

i. State Sector Schemes; includes State's own Schemes (Both existing State Plan and Non-Plan), Externally Aided Projects (EAPs) and projects taken under RIDF funding. Scheme specific establishment expenditures are also part of this category.

ii. Central Sector Schemes; include all schemes which are funded and implemented by the Central Agencies viz. Ministries/ Departments or its various agencies like the autonomous bodies and other special purpose vehicles. The Scheme specific establishment expenditure are also part of the Central Sector Schemes.

iii. Centrally Sponsored Schemes; include all Centrally Sponsored Schemes (CSS) for which Central Assistance is received by the State Government. Oother Central transfers to States for schemes like SRE, MPF under Non-Plan are part of Centrally Sponsored Schemes. Provision for both the central share and state shares including establishment expenditure for the schemes are fall under this category.

C. Disaster Response Funds⁴: there are two sub group under this category

i. State Disaster Response Fund; is for provision made against the Central Assistance to be received for State Disaster Response Fund and corresponding State Share

ii. National Disaster Response Fund; is the anticipated Central Assistance from National Disaster Response Fund.

D. Transfers from State: There are three sub group under this broad head

i. Union Finance Commission Transfers to Local Bodies; include the grants for Local Bodies recommended by Central Finance Commission (CFC).

ii. State Finance Commission Transfers to Local Bodies; include the grants for Local Bodies recommended by State Finance Commission (SFC) including assignments and devolutions and any other Grants and subventions to local bodies.

iii. Other Transfers; include any other transfers from the State Government, which are not covered under the above two sub-categories.



⁴ Not in all states

3



Gender Analysis Frameworks (Optional for Women's Organisations)

Frameworks for Gender Analysis
Causes, Consequences and Solutions Framework
Moser Framework
Harvard Framework



Gender Analysis Frameworks

Aim

Undertaking Gender Analysis for GRB

Learning Outcomes

1. Understanding tools for Gender Analysis
2. Application of Gender Analysis Tools
3. Hands-on experience in using at least one tool

Exercises

- Frameworks for Gender Analysis
- Causes, Consequences and Solutions Framework
- Moser Framework
- Harvard Framework

Time Required

3 hours

Materials

Laptop and Projector; White Board and Marker pens; Copies of Handouts on cases

Preparation

Cases will have to be customised and/or translated based on the participant profile

Introduction

Socio-economic analysis provides policymaking with specific information about how societies progress, regress or stagnate because of their local, regional or global economy. Gender analysis is an integral part of such analysis, revealing connections between gender and development problems. Its purposes are:

1. To “surface” the fact that gender relations are likely to have an impact on the solution to the problem, (some decision-makers may still need to be persuaded about this) and
2. To indicate exactly what that impact is likely to be, and alternative courses of action.

In some cases gender issues may play a determining role in policy outcomes. In other cases, less so. However, gender analysis is very important for enabling gender sensitive policies and programmes.

This module shares a few frameworks for gender analysis, to be undertaken at a local level using secondary information and participation. It is divided into two parts: an input session, where the facilitator dissects the various frameworks; and a practical session where participants put tools to use.

We have identified three known tools in the field of gender analysis, to get a first-hand situation in an easy participatory manner as well as use secondary data/known information. These are: Causes, Consequences and Solutions framework, Moser framework and Harvard framework.

Detailed research often escapes the interest of implementers and Government officials. In such cases, if the trainer uses local data/field exercise presented in this form, then the participants in groups can work towards a concrete output. At the end, the facilitator should facilitate a discussion between the groups on the strengths and weaknesses of each tool and challenges faced while applying themselves.

Exercise 1

Frameworks for Gender Analysis

Methodology: Presentation

Objective: Overview of Causes, Consequences, Solutions, Moser and Harvard frameworks

Process:

1. Make a brief presentation on the three gender analysis frameworks focussing on the following:

Framework	Causes, Consequences and Solutions	Moser Framework (Identification of Gender Roles and Practical needs)	Harvard Framework
Model	<ul style="list-style-type: none"> • Start with a gender problem • Identify the causes • Go up to 3-4 stages asking the question “Why” this happens” • Identify the consequences • Go up to one or two stages asking “So What” • Develop a set of causes and consequences— problem tree • Find solutions to the root cause problems—these become your activities • The next levels will show, the theory of change—what will be the outputs and outcomes of undertaking the activities 	<ul style="list-style-type: none"> • Chart the daily routine of a woman from the target community • Detail each activity of every hour of the day • Classify each of these works into three categories: productive, reproductive, community • The output will help you identify women’s triple role (do it for men separately to identify gender roles) • Identify the problems faced in each role and corrective measures • Identify development activities to build corrective measures. • This will enlist women’s practical needs and possible solutions 	<p>Part 1:</p> <ul style="list-style-type: none"> • Identify a key sector or programme activity that needs to be targeted— e.g., paddy cultivation • Identify the list of tasks that need to be undertaken (e.g.: chart the cycle of paddy cultivation from land preparation to marketing) • For each task identify who works most • The ensuing list encapsulates a women’s role and identifies areas of intervention to meet their practical needs. <p>Part 2:</p> <ul style="list-style-type: none"> • Identify the list of tools, and decisions required for the activity above • Identify whether the access, control and ownership of these resources/ decision is with men and/or women • This identifies the position of women in the sector • Identify strategic needs –activities to help change this position



Framework	Causes, Consequences and Solutions	Moser Framework (Identification of Gender Roles and Practical needs)	Harvard Framework
Application	For any gender/ women related problem which can be clearly defined	For identifying women's needs when working on area-based approach or a particular community	For sectoral application, especially in income generating activities like agriculture, handloom, marketing, etc
Sample framework	See facilitator note 4	See facilitator note 5 (get participants to fill data)	See facilitator note 6 (get participants to fill data)
Merits	<ul style="list-style-type: none"> • Evokes thorough process and is an effective tool for overall programme development • Helps identify inter-related activities for convergence • A one-time planning exercise: Easily fits into the general project cycle development mode • Easy to do, especially for government officials in a meeting/ workshop mode 	<ul style="list-style-type: none"> • Effective for groups which do not have a very sound understanding of the local situation, especially women's roles • Useful as a participatory tool for helping women and men identify their own needs • local information makes local-level planning possible—provides counter argument for the theory that things have changed 	<ul style="list-style-type: none"> • Makes women's work visible • Programmatic application and focus keeps it interesting for implementers • Once identified for a particular sector in a given region, can become a project document for general use rather than redoing the same every time • Helps identify entry points from an efficiency perspective and therefore can have quick buy-in for resource allocation • Focuses on practical and strategic needs • Can also be used for evaluation of projects
Limitations	<ul style="list-style-type: none"> • Needs sound logical thinking process. • Insufficient time and intellect spent, can result in a generic document. • May be misused for transferring responsibility from one agency to another. 	<ul style="list-style-type: none"> • Requires field work and may not always interest government • Inherent biases hinders quality analysis • Tool 1 only helps identify activities for practical needs. Tools for strategic needs are too complicated for non-gender activists 	<ul style="list-style-type: none"> • Seems complicated at first • Requires high amount of facilitation to identify who actually does what—often the answer is both. • While it does give a picture of strategic needs, it does not give the reasons • More based on efficiency approach rather than empowerment

2. Divide participants into three groups.
3. Each group will undertake an exercise on one of the tools.

Exercise 2.1

Causes, Consequences and Solutions Framework

Methodology: Group work

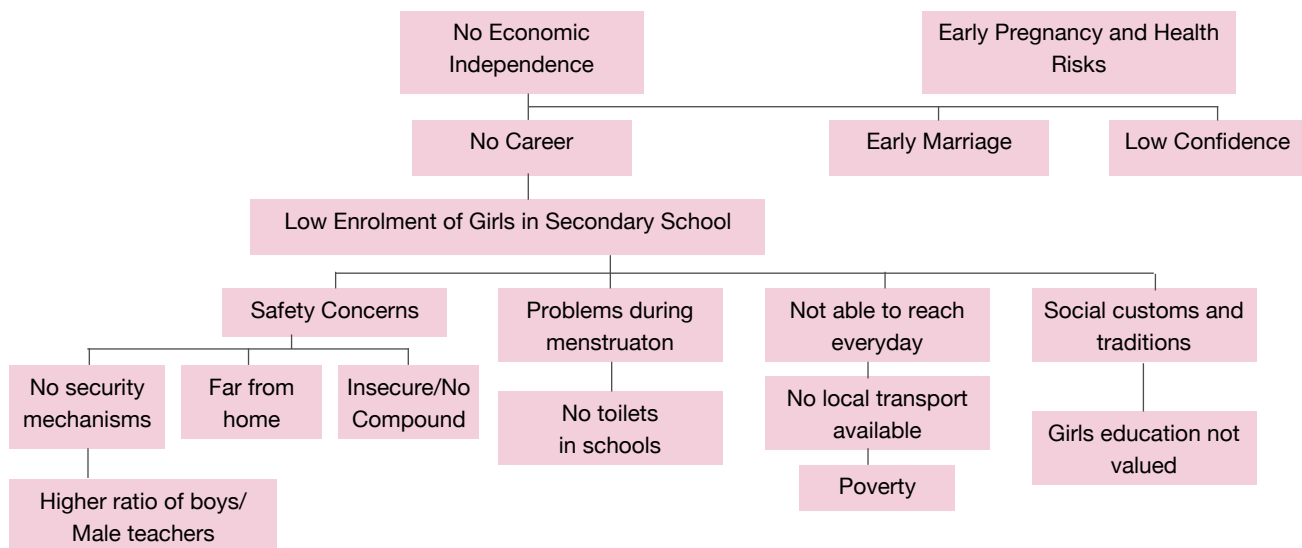
Objective: Application of Causes, Consequences and Solutions framework

Process:

1. Identify a key problem area for the group work.
The problem should be a simple statement such as malnutrition among adolescent girls, child marriage, low wages for female agriculture labourer, etc.
2. Ask participants to list the causes and consequences (impacts) of each problem on separate cards.
3. Once they have at least 10 cards, ask them to start putting them up on the board or a brown paper.
4. Follow the sequence below while sticking the cards:
 - Place the main problem card in the centre.

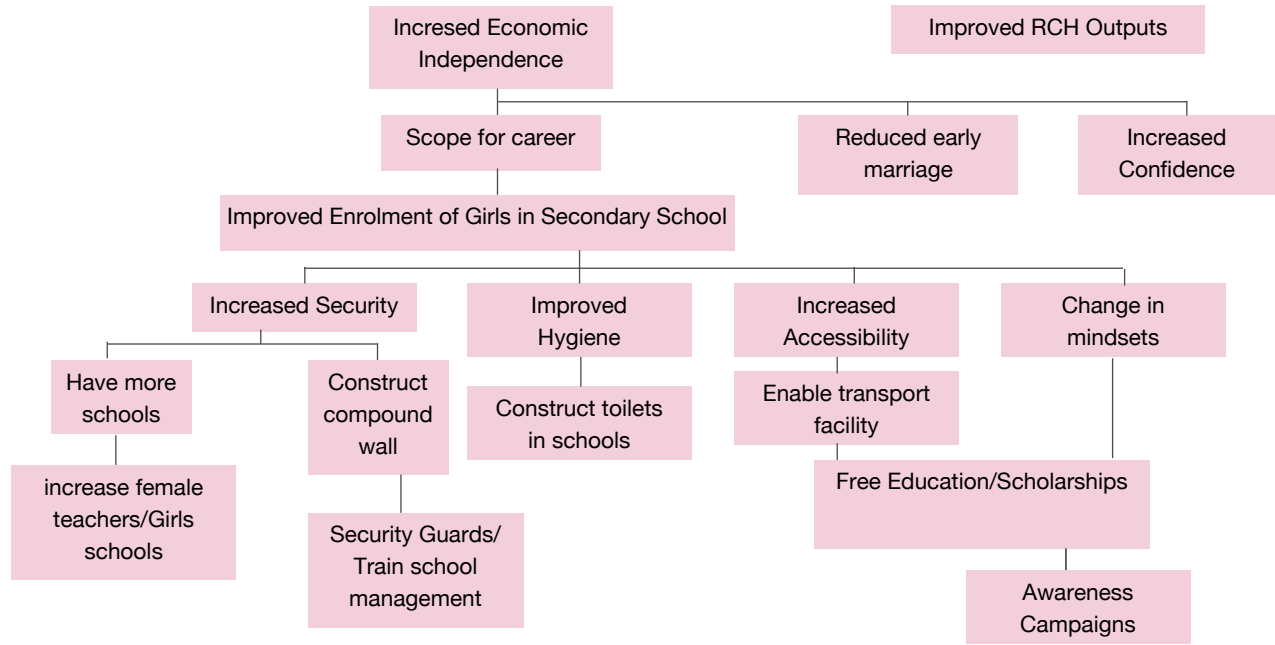
- Place all causes below and consequences above the main card.

5. Now ask the participants what are the underlying causes behind the causes and keep adding cards accordingly. (You may have to shuffle cards to accommodate the discussions.) Probe deeper by asking the question, "Why does this happen?" at least three to four times for each card. The idea is to get to the root cause of the problem.
6. Repeat the exercise for the consequences. Here ask the question, "So what happens next?" Here we aim to just help the participants understand the larger impact, so we can stop at going one or two levels higher.
7. Encourage participants to be as specific as possible. For example, 'poverty' is too big an issue to name as a cause (or consequence).
8. You should get a problem tree as shown in the figure 2:





9. Now ask the participants to identify solutions for each issue separately (write them on each card).
10. You should get a solutions tree as shown in the figure 3.



11. Ask the participants to prioritise the solutions based on importance, do-ability within a two-year time frame and resource efficiency. The output should be presented in the following format:

Causes	Consequences	Solutions
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Tips for Trainer

Alternatively, participants can be shown a short film related to a social issue, say agriculture labour and women, be asked to identify three major problems and suggest plausible solutions. A sample output of the presentation is given in note 6. For government officials and those not well oriented on gender issues, the hands-on session may be conducted focusing only on one tool rather than three. You can further ask which part of government should be responsible for particular solutions.

Exercise 2.2

Moser Framework

Methodology: Group Work

Objective: Learning to use Moser framework

Process:

1. Explain that we are now going to explore a means of collecting information that will give us an understanding of the gender situation at the local level.
2. Divide participants into two groups of equal numbers, representing men and women. Men can play women's roles if women are not in sufficient in numbers and vice-versa.
3. Get the group to choose their location/village, their community and a season of their choice.
4. Get the groups to list out all their daily activities, from dawn to dusk, writing each activity on a separate card.

5. Get each group to place their cards in sequence on a chart as shown below:

Time of the day	Activity
4.00 am to 8.00 am	
8.00 am to 12.00 pm	
12.00 pm to 4.00 pm	
4.00 pm to 8.00 pm	
8.00 pm to 12.00 midnight	

8. Caroline Moser devised one such framework for gender analysis in 1979. Explain that we will use a simplified version for our reference. Draw the framework on a large chart. Explain the columns- Productive roles refer to those which are related to income generation, however these may include activities which are directly paid or unpaid works which lead to income. These generally includes any works related to agriculture, animal husbandry, any form of skilled or unskilled labour. Household Activities include cooking, cleaning, washing, fetching water, child-care, etc- activities which do not earn money but are very important for survival of the family. Community activities include participation in common festivities, weddings, funerals, meetings, etc.

Productive		Household Activity / Management		Community Management Activity	
Male	Female	Male	Female	Male	Female

9. Ask the groups to pick up their cards one by one, and say which column it should go into. For each card ensure they understand, and question their decision if necessary. For example, participants often think of women's activities such as cowshed cleaning, or milking of animals as household activity, whereas they should really be seen as productive activities.
10. When the position for each card is agreed, get them to stick the card in the appropriate place.
11. When all the cards are up, invite discussion on the empty columns. Usually the columns of community management and leisure/rest remain incomplete, as the exercise is done only for one period in 24 hours. Ask what kind of activities could be there for community management. Examples include panchayat meetings, religious meetings and caste meetings. Who participates in these meetings? Fill gaps in this column by writing the points on cards and sticking them on the chart.



12. Invite participants to analyse the chart that has emerged and list out the problems. For example:

- Women’s productive work is at least as much as men, but largely unrecognised and unpaid.
- Overall, women do much more work than men.
- Women play little or no role in community management activity, and this is the area where decisions are made and these affect their lives.

13. 14. Ask them to come up with a list of activities/ initiatives of the government which has the potential to change this situation and place the same in the following format. Correctives will include an analysis of what all can be done to improve the situation and activities section links this up to government/NGO interventions. You can also break these into current and potential activities.

Productive		Household Activity / Management		Community Management Activity	
Male	Female	Male	Female	Male	Female
Key Problems:		Key Problems:		Key Problems:	
Correctives:		Correctives:		Correctives:	
Activities:		Activities:		Activities:	

Exercise 2.3

Harvard Framework

Methodology: Case Analysis

Objective: Understanding the application of Harvard Framework

Process:

1. Divide participants into small groups according to their project experience/responsibility.
2. Explain that they are going to do an evaluation of their work from a gender aspect, with particular focus on access and control.

3. Explain the exercise:

- They are to break down the activities in a life cycle of a livelihood. For instance, if they take weaving, they have to list all that is required from buying the yarn to selling the cloth
- Discuss who (male or female) has most responsibility and who is most impacted
- Decide who has access and control over the tools, resources and decisions of each activity.
- Give the groups 30 minutes each to discuss and present on chart papers in the format as below.

Part 1: Activity Profile

Part 2: Resource Profile

Activity	Majority of the work done by		Tools/ Resources/ Decisions Required	Access		Control/Ownership	
	Male	Female		Male	Female	Male	Female

* You may also suggest listing this in order of budget priority

Gender Analysis Frameworks

Tips for Trainer

While doing this exercise with implementers, you may have them evaluate their own work from the gender perspective by replacing Part 2: Resource Profile with a Project Evaluation as shown below:

Project Inputs*	Activity Impacted	Benefit Accrued	Benefit Access		Control		Ownership	
			Male	Female	Male	Female	Male	Female

* You may also suggest listing this in order of budget priority

SUMMING UP:

1. Ask the groups to put up their analysis on chart papers on the walls and decide on a presenter.
2. Typically ask questions on how new activities can emerge from this analysis.
3. Discuss how these frameworks can be used for gender analysis of projects. Ask participants for other examples of schemes/projects/programmes which can use these frameworks.

CONCLUSION:

While it is important to analyse existing budgets from a gender perspective, GRB goes beyond that, putting a finger on the pulse of gender needs, both practical and strategic, before arriving at solutions. Frameworks help identify gender needs in a systematic manner making budgets more gender responsive. It is important to identify and adapt the most appropriate framework to suit the specific situation or target group. It is necessary to keep track of what is achievable within a said timeframe and resources made available rather than focusing only on the long-term and intangibles, which though important, cannot be mainstreamed into the development agenda immediately.

KEY MESSAGES:

- Gender analysis is critical for a responsive budget that targets gender needs.
- This is an alternative way of identification of gaps in budget as against what is required rather than only

what was promised or intended by the government.

- Gender frameworks help get beyond stereotypes to map the actual situation of men and women.
- The causes, consequences, solutions framework is a very useful tool to reconstruct a gender problem, identify the root causes and come up with multiple intervention strategies required to develop a holistic solutions statement.
- Moser analysis helps identify the local situation of men and women, particularly the gender roles and triple burden on women. It is important to move beyond the analysis to identify the problem areas and devise corrective strategies and activities.
- Harvard framework helps undertake sectoral analysis and can be a good tool to help understand how gender needs can be targeted and ways to improve the overall efficiency of a programme.

Suggested Readings:

1. Unit-5: Framework and Tools for Gender Analysis; Gender Responsive Budgeting: Technical Notes for Trainers' from Civil Society Organisations, National Foundation of India, 2016
2. United National Development Programme (UNDP) Gender in Development Programme Learning and Information Pack
3. A Guide to Gender Analysis Frameworks (OXFAM), Candida March, Ines Smyth, and Maitrayee Mukhopadhy



FACILITATOR NOTE 4: CAUSES, CONSEQUENCES AND SOLUTIONS FRAMEWORK

Marital Violence in the Society

Causes	Consequences	Solutions
<ul style="list-style-type: none"> • Societal acceptance of violence • No backup support for the wife • Associating with peers who condone violence • Male control of wealth and decision-making in the family • Economic issues • No fear of law/law is not enforced • Inadequate laws • Women not aware of legal options • Societal norms granting men control over female behaviour • Violence considered as a way of controlling female behaviour • Lack of societal support systems for the wife • Fear of being homeless • Notion of masculinity linked to dominance over wife • Rigid gender roles • Having been or seen abuse as a child • Alcoholism • Marital conflict 	<ul style="list-style-type: none"> • Physical health is impaired • Psychological stress on women • Rejection, ostracism and social stigma at the community level • Reduced ability to participate in social and economic activities • Damage to women’s confidence resulting in fear of venturing into public spaces (this can often curtail women’s education, which in turn can limit their income-generating opportunities) • Negative impact on women’s income generating power, for example, job loss/absenteeism as a result of violence • Compromised ability of survivor to care for her children (e.g. child malnutrition and neglect due to constraining effect of violence on women’s livelihood strategies and their bargaining position in marriage divorce, or broken families) • Jeopardises families’ economic and emotional development • Increased violence against children • Impaired psychological growth of children (emotional and behavioural disturbances) • Child’s absenteeism in school • Increased tension at home • Burden on health, police and judicial systems • Hindrance to women’s participation in the development processes 	<p>For Causes</p> <ul style="list-style-type: none"> • Media information and awareness campaigns—newspapers, magazines, newsletters, radio, television, the music industry, film, theatre, advertising, the Internet, posters, leaflets, community notice boards • Informing policymakers and educating the public about legal rights and how to recognise and address domestic violence • Communication targeting notions around masculinity and gender roles, working with men/boys • Sexuality education and school counseling programmes • Working with perpetrators • Education of girls • Timely police action • Strict implementation of laws • Availability of legal assistance • Community interventions • Faith-based programmes <p>For Consequences</p> <ul style="list-style-type: none"> • Improve healthcare service • Training healthcare providers to recognise and respond • Victim-assistance services • Women shelters • Financial assistance programmes • Women’s police stations or services • Victim advocacy programmes, counselling and support groups • Helplines

Gender Analysis Frameworks

FACILITATOR NOTE 5: MOSER FRAMEWORK								
ACTIVITY PROFILE:								
Productive	F	M	Reproductive (Household)	F	M	Community/ Social	F	M
Agriculture <ul style="list-style-type: none"> Cleaning of the field Ploughing Seed sowing Weeding Harvesting Threshing Winnowing Land preparation Pesticides Bringing water Seed storage Care of seeds Bunding Buying of seeds Marketing Animal Husbandry <ul style="list-style-type: none"> Cleaning Bathing Feeding Taking cattle for grazing Selling of milk Collecting money for selling milk Buying and selling of animals 			<ul style="list-style-type: none"> Cooking Grinding Pounding Cleaning of utensils Washing clothes House cleaning Fuel wood collection Fetching water Taking care of children Treating guests Floor maintenance (leepna) Constructing a house Purchasing household items Handling money/ cash Taking care of sick members Taking food to field Responsibility of family 			<ul style="list-style-type: none"> Marriages Preparation for marriages Participation in festivals Deciding on the festivals Religious Panch Birth ceremonies Death Development 		
Key Problems:			Key Problems:			Key Problems:		
Correctives:			Correctives:			Correctives:		
Activities:			Activities:			Activities:		



FACILITATOR NOTE 6: HARVARD FRAMEWORK

Part 1: Activity Profile

Dairy Activity	Majority of the work done by	
	Male	Female
<ul style="list-style-type: none"> Arranging loans for buying of animals Buying of animals Cleaning Bathing Feeding Milking Taking cattle for grazing Getting fodder from the field Buying fodder Selling of milk Collecting money for selling milk Insurance of animals Availing veterinary services Selling of animals 		

Part 2: Resource Profile

Tools/ Resources/Decisions Required	Access		Control/Ownership	
	Male	Female	Male	Female
<p>Tools and Resources:</p> <ul style="list-style-type: none"> Credit for cattle Cattle Cattleshed Feed services Veterinary services Insemination services Fodder availability Grazing lands/common plots Extension services Milk cooperative membership Milk cooperative position holder Milk cooperative union (district-level) membership 				
<p>Decisions Required:</p> <ul style="list-style-type: none"> Which cattle breed to purchase Number of cattle to keep Disposal of non-milch cattle Maintenance of grazing land Fodder production in own field When to call the veterinarian vs local treatment Selling of calves/cattle How much milk to sell vs how much to keep for home consumption 				



4



Gender Responsive Budgeting (GRB)

Overview and Relevance of GRB
Gender in the Budget Cycle and Role of Stakeholders



Gender Responsive Budgeting (GRB)

Aim

Understanding the concept of Gender Responsive Budget (GRB)

Learning Outcomes

1. Understanding what is and what is not GRB
2. Processes and Agencies involved in GRB
3. Application in Budget Cycle and Challenges of GRB

Exercises

- Overview and Relevance of GRB
- Gender in the Budget Cycle and Role of Stakeholders

Time Required

3 hours

Materials

Laptop and projector

Preparation

PowerPoint presentation

Introduction

As mentioned in the background of this manual, the rationale for gender budgeting arises from the fact that national budgets impact men and women differently through the pattern of resource allocation and priority accorded to competing sectors. Women constitute 48 per cent of India's population, but they lag behind men on many social indicators such as health, education, economic opportunities, etc. Hence, their vulnerability due to their lack of access to resources demands urgent attention. Government budgets, through gender budgeting, have the potential to transform these gender inequalities.

This module will focus on the relevance and the mandate for GRB in India. GRB as commonly misconstrued, is not only about budget analysis. It is also about integration in the budgeting process by creating a gender perspective in needs analysis, planning, estimation, prioritisation, resource allocation, execution, monitoring and evaluation and audit processes. While specific initiatives for women are advocated for, initially there would also be a tendency to ask for earmarked allocations for women (this may range from 5 per cent to 33 per cent, the latter considered to be the necessary critical mass); GRB is not only about having a separate allocation for women. We must establish that GRB is a process.

To increase this understanding, the module also includes an exercise on how gender perspective can be incorporated throughout the budget cycle and how various agencies like the Finance Ministry, planning department, Women's Ministry and line ministries, along with elected representatives, researchers and CSOs have a joint role and responsibility to undertake GRB. This exercise reveals how this process works.

Exercise 1

Overview and Relevance of GRB

Objective: Understanding the concept of GRB and its relevance

Methodology: Presentation

Process:

1. Ask the participants to analyse their household budget and list:
 - Items that are always paid for/bought in their household.
 - Items that are sometimes paid for/bought in their household.
 - Items that hardly ever get paid for/bought in their household.
2. Dig for reasons and how it affects the situation of men and women in the family.
Highlight the role of women in providing unpaid labour in the family, for example, items hardly bought should focus on the aspect of cooked food separate from foodgrain. Also talk of other services like laundry, cleaning, kitchen maintenance, water storage, transport facilities, etc.
3. Does that same apply at the government budget level? How does this impact men and women?
Highlight how the care giving role of women is often neglected by government budgets. Ask the participants to reflect on the film shown earlier (*Who Cares*). Give examples of how often budget cuts relate to women's care work—cuts in food subsidy, laundry services in hospitals, etc, which end up exploiting a woman's care giving role. Inadequate support to day care centres often leads to young mothers having to take up low paying jobs.
4. Discuss the need for having a gender lens as part of budgeting processes. Is GRB important? What are

some possible components of GRB? What local or state level GRB initiatives can they share?

5. Make a presentation on the concept and importance of gender budgeting including the following:

Women face many gender-based disadvantages because of patriarchy, which constraints the opportunities and roles women are allowed. In this backdrop, women derive lesser benefits from a government budget than men unless special measures are taken.

GENDER DISCRIMINATION IN INDIA

- India ranks 114 in the Global Gender Gap Index
- The results are even more despairing when one considers:
 - » India ranks 134th rank in economic participation and opportunities for women;
 - » 126th for educational attainments;
 - » 141st for health and survival
- The most visible indicator of gender discrimination is the declining child sex ratio

NEED OF THE DAY: TRANSFORMATIONAL INTERVENTIONS

- Combination of women's agency approach with structural changes
- Focus on processes to achieve the "outcome"
- Mainstreaming strategies across sectors, at all levels, by following a step-by-step approach
- GRB is a tool which can enable gender mainstreaming

WHY BUDGET?



- Budgets impact genders because of their different socially determined economic roles.
- Gender-blindness of budgets may be instrumental in reproducing gender stereotypes.
- Gender mainstreaming and empowerment requires resources (finance, knowledge, technology); social capital (skills, organisation, leadership); and decision-making power
- Government budgets are the most critical source for enabling these resources

HENCE GENDER RESPONSIVE BUDGETING IS REQUIRED FOR PROMOTING EFFICIENCY, ACHIEVEMENT OF HUMAN RIGHTS AND GENDER EQUALITY

WHAT IS GRB

- Construction of general budgets from a gender perspective
- Involves analysis of government expenditure and revenue on females compared to males
- Provide for affirmative action to address the specific needs of women
- It translates stated gender commitments of the government into budgetary commitments
- GRB activities include research, advocacy, monitoring, training and awareness-raising, policy analysis and design, evaluation, gender impact assessment and gender audit.

WHAT IS NOT GRB

- GRB is not about separate or divisive budgets (50 per cent for women and 50 per cent for men)
- GRB does not always imply an increase in allocations for women, it is about prioritising as well
- GRB involves the entire budget cycle of planning, estimation, prioritisation, approvals, implementation, review/monitoring and evaluation
- GRB is not only for government budgets

Diverse GRB Initiatives

More than 100 countries are engaged in GB work, but the nature of work differs:

- **Actors:** Government-led vs CSO-led vs Parliament-led
- **Focus:** Full budget vs Selected sector; Sector (e.g. health) vs Problem (e.g. gender-based violence); Expenditure vs Revenue
- **Level:** National vs State vs District vs Panchayat vs Urban local body
- **Timing:** Ex-post budget analysis vs in-process budget formulation

Mandate for GRB in India

- Constitutional Provision of gender equality
- National Policy for Empowerment of Women, 2001
- Five-Year Plan Commitments, especially eighth plan onwards
- 2004-05 budget speech by Minister of Finance: “Women’s groups have met me and urged me to consider gender budgeting. This means that the budget data should be presented in a manner that the gender sensitivities of the budgetary allocations are clearly highlighted.”
- The expert group on ‘Classification System of Government Transactions’ (2004) recommended the adoption of gender budgeting and called for:
 - » Appropriate systems for data collection and representation in the budget
 - » Introduction of periodic benefit-incidence analysis
- By late 2004, the government had set up an interdepartmental committee mandated with responsibility to implement GRB
- In 2005, the Finance Ministry issued circular to set up Gender Budget Cells
- In 2005, the first ever Gender Budget Statement was placed before Parliament

Gender Responsive Budgeting (GRB)

- Many states like Gujarat, Rajasthan, Madhya Pradesh, Karnataka, Kerala, Nagaland, Chhattisgarh, Uttarakhand, Assam, Tripura and Nagaland have adopted gender budgeting

Challenges in Implementing GRB in India

- In-principle acceptance of the need but lack of understanding and skills for actually undertaking GRB. This is even lower at the state level.

- Institutional mechanisms in place but not active as desired
 - Lack of gender disaggregated data
 - Inadequate coordination among various stakeholders
6. Allow a little time for questions and further discussion.

Exercise 2

Gender in the Budget Cycle and Role of Stakeholders

Methodology: Group Exercise

Objective: Identification of stages of budget for enabling gender concerns and role of various stakeholders

Process:

1. Map the four stages of the budget cycle with inputs from the participants: estimation, enactment, execution, audit and evaluation.

2. Divide the participants into four groups randomly and allocate one topic to each group.
3. Ask each group to map the various activities undertaken in the process, the agencies responsible for undertaking the process and the possibility of introducing gender analysis and adequacy in gender resource allocation.
4. The participants should present in the following format:

Activity	Responsible Agency	Scope for Introducing Gender Responsiveness	Support required/ Advocacy Role	Agency Responsible
Ensure appropriate allocations	Line ministry	<ul style="list-style-type: none"> • Review the physical targets (and corresponding budget targets) for women/gender related activities to check that targets are not notional but in line with what is desired • Review unit costs of these activities 	Directions/guidelines in budget circular Programme/ schematic review of targets Review of targets against needs and review of unit costs	Finance ministry (advocacy/ drafting by ministry of women Line ministry, with support from CSOs Line ministry, with support from CSOs



Activity	Responsible Agency	Scope for Introducing Gender Responsiveness	Support required/ Advocacy Role	Agency Responsible
Review budget estimations (BE) vs actual expenditure (AE)	Line ministry	<ul style="list-style-type: none"> Review BE vs AE in the GB statement to understand achievement of targets for women Plan for corrective measures 	Get gender disaggregated management information system (MIS) data for review of AE Information on why targets for women have not been achieved and possible action	Line and statistical department CSOs/ researchers
Allocation for new schemes	Line ministry	<ul style="list-style-type: none"> Ensure adequate allocation for women's schemes 	Identify needs/unit costs	Line department
	Finance ministry	<ul style="list-style-type: none"> Priority to schemes with high gender responsiveness 	Change in EFC/SFC formats	Finance ministry
			Advocacy and new format development	Ministry of women
Discussions on Detailed Demand for Grants	Parliament	<ul style="list-style-type: none"> Match with corresponding allocations in gender budget statement/targets for women in guidelines/ outcome budgets Parliamentarians raise questions on appropriateness of allocations Review of previous years' actual expenditures and utilisation rate for women-specific allocations 	Sectoral line ministry wise analytical reports comparing DDGs with GB statements and outcomes Highlight the discrepancies in public	Researchers/ CSOs Media/CSOs
Revised estimation preparation	Line ministries	<ul style="list-style-type: none"> Instead of reallocating low women-specific budgets, focus on analysing why the expenditures are low and how to improve the same 	Technical support for analysis/feedback from implementers Workshops to facilitate the feedback	Line ministries/ state governments Line ministry

5. Ask the groups to present their charts in the order of the budget cycle.
6. Note the different agencies being identified in the process and the role suggested for the same.
7. The final output should emerge similar to the table below:

Gender Responsive Budgeting (GRB)

<p>The Ministry of Women Development</p>	<ul style="list-style-type: none"> • Robust advocacy for gender policy and legislations • Advocacy for creating institutional mechanisms for promoting GRB • Capacity building of government officials on GRB • Providing technical support to line ministries on gender analysis and GRB • Identification of critical women's needs, especially welfare and protection related • Ensuring adequate resource allocations for women-specific activities • Ensuring proper implementation of women-specific activities • Enabling gender sensitive data generation
<p>The Ministry of Finance</p>	<ul style="list-style-type: none"> • Issue Budget Call Circulars which include need and directions for GRB • Introduce gender as a critical criteria for resource allocation and prioritisation for line ministries • Provide directions to Financial Advisors for the same • Pre-budget meetings by Secretary (Expenditure) to discuss gender issues • Pre-budget consultation with women's groups • Preparing an elaborate Gender Budget Statement and create systems for review of the same • Ensure engendering of EFC/ SFC (Expenditure Finance Committee/ Standing Finance Committee) documents. • Create systems for tracking flow of funds to women (introduce codes, etc) • Provide directions and funds for institutionalising GRB in line ministries and states
<p>The Planning Department; Planning Commission or Niti Ayog</p>	<ul style="list-style-type: none"> • Issue guidelines for compulsory gender appraisal of policies and programmes • Proactively involve in creating policies for women's empowerment and provide guidance to states on the same • Ensure gender indicators are part of programme/schematic evaluations/undertake gender evaluation of flagship projects
<p>Sectoral or Line ministries—each and every Dept./Ministry</p>	<ul style="list-style-type: none"> • Review all general policies and programmes from gender perspective • Undertake gender needs assessment in the allocated sector for the ministry and plan activities for addressing those gaps • Ensure adequate allocations for the gender-related activities • Ensure service delivery mechanisms are gender sensitive • Ensure management information systems (MIS) should have gender disaggregated data/indicators • Track the flow of funds/benefits to women • Ensure gender indicators are part of programme/schematic evaluations/undertake gender evaluation of flagship projects
<p>Legislature/ Parliament/ Local Elected Representatives (MPs, MLAs and PRI/ ULBs)</p>	<ul style="list-style-type: none"> • Debate on gender responsiveness of budgets while voting for Detailed Demand for Grants • Raise questions related to adequacy of budgets for women and for ensuring proper implementation of activities/budget targeted for women/gender issues
<p>Researchers / Economists / Statisticians</p>	<ul style="list-style-type: none"> • Collect gender disaggregated data • Undertaking gender analysis of the macro-economic framework and development policies
<p>CSOs especially women's groups and budget groups</p>	<ul style="list-style-type: none"> • Undertake ex-post gender budget analysis • Facilitate public debates on gender budget allocations • Support the government in making budget responsive to gender



Media	<ul style="list-style-type: none"> • Highlight the gender agenda into public debates on government budgets
Audit Agencies	<ul style="list-style-type: none"> • Undertake compliance audit on policy level gender commitments • Audit performance on gender indicators, especially for schemes reported in Gender Budget Statement

8. Conclude by giving examples of how GRB is about a general budget from a gender perspective and how it can be incorporated at all stages of budgeting:

- At estimation level: In area development programmes such as watershed, a very small percentage of the overall budget is allocated for gender, even though there is huge policy focus. While budgeting for a bus terminal should not only factor in the cost of buses and roads, it should also focus on facilities such as waiting rooms, washrooms for both men and women.
- At enactment level: Low allocations for women-specific schemes; gaps between budget estimation and actual expenditures in the previous years needs to be reviewed
- At execution level: Huge funds for district hospitals under NRHM (National Rural Health Mission), but still most district hospitals lack bone density measuring machines, which is a direct need for the ageing and female population. In AIDS control programmes, men benefit more than women, even though the programme focuses on both men and women. The reason is sociocultural, but it is also due to the cost of medicines, meeting nutritional needs, continuous monitoring, hospital visits (which entails transport cost) of the ART (antiretroviral therapy), etc. automatically makes the program more skewed towards men.
- At audit level: Although many schemes are reported in Part B of the GBS, women beneficiaries are not targeted in those numbers. Asking for these figures during audits and checking for performance would be a pig push for GRB.

CONCLUSION:

The session focused on the definition, scope and purpose of gender budgeting, evolution of GB in India, the process to include GRB in the budget process and the role of various stakeholders involved.

KEY MESSAGES:

- GRB does not mean separate budgets for men and women. It is a process of incorporating gender concerns and providing adequate budgetary allocations for the specific needs of women.
- It also entails analysing government's decisions on revenue collection in terms on its differential incidence on women and men.
- Policy commitment must be backed by resource allocation to ensure actualisation.
- GRB activities include research, advocacy, issuance/change in guidelines, change in budget call circulars, monitoring, training and awareness-raising, policy analysis and design, evaluation, gender impact assessment and gender audit.

Suggested Readings:

1. Unit-6: Overview of gender responsive budgeting; Gender Responsive Budgeting: Technical Notes for Trainers' from Civil Society Organisations, National Foundation of India, 2016
2. Chapters I, II and III; Engendering Budgets: A Practitioners' Guide to Understanding and Implementing Gender-responsive Budgets; Commonwealth Secretariat; Debbie Budlender and Guy Hewitt (Pg 1 -75)
3. Chapters II and III; Gender budgeting: practical implementation Handbook; Directorate General of Human Rights and Legal Affairs, Council of Europe; Sheila Quinn (Pg 10-55)
4. Chapter- I; Gender Budget Handbook for Government Officials, Ministry of Women and Child Development, Government of India, 2015 (Pg 1-8)



5



National and International Experiences on Gender Responsive Budgeting

International GRB experiences
GRB in India
State-level GRB Experiences



National and International Experiences on Gender Responsive Budgeting

Aim

Exposure to various GRB models

Learning Outcomes

1. Understanding of GRB models in five other countries
2. Analysing GRB strategies and assessing applicability in Indian Context
3. Strategising for promoting GRB at state-level

Exercises

- International GRB experiences
- GRB in India
- State-level GRB Experiences

Time Required

6 hours

Materials

Copies of the case paper, larger screen area (white boards or brown sheets) for case analysis, LCD and projector

Preparation

Mark the sheets with the required headings in advance; Case papers to be circulated to the participants in advance for reading; Power point presentation on GRB in India

Introduction

GRB has flourished since 1995, when the fourth World Conference on Women was held in Beijing. The United Nations Beijing Platform for Action clearly stated the importance of incorporating gender perspectives into budget analyses (United Nations, 1995, Section 346). Since then, donors and UN agencies have provided financial and technical assistance to developing countries to implement GRB. In particular, the Commonwealth Secretariat and UNWOMEN made a significant contribution to the development of frameworks and tools to support gender budget analysis.

Globally, more than 100 countries have adopted practices relevant to GRB. In India, more than 12 states have initiated action on GRB. Each initiative is different in terms of the lead agency— Parliamentarians, civil society, bureaucracy; methodology—research led vs capacity building; level of government—local vs national. Each of these has its potential and limitations. There is no one best practice. Each success or failure provides a rich grounding lesson. This module reveals various GRB strategies and institutional mechanisms through international, national and state levels examples.

The session encourages roleplay, having participants read about different countries, identify what strategies work in a given situation and reflect on them by roleplaying an advisory position for the government. The exercise should be conducted in a participatory manner. It is important for the facilitator to read the case paper and at least one or two of the additional resource material notes to provide clarity on country specific examples. This can be compared to the Indian experience. The session on state-level sharing includes discussions on the experiences in Karnataka, Kerala, Madhya Pradesh and Rajasthan, who have followed different models and provide a diverse learning framework.

Exercise 1

International Gender Responsive Budgeting Experiences

Methodology: Case Review Method

Objective: Exposure to international GRB models

Process:

1. Ensure that participants have received the case paper (handout 3) in advance and come prepared.
2. For a discussion-based case study, questions have been assigned as part of the case paper, so give some time for the participants to reflect on them:
 - What are the advantages of the model you are proposing, and what are the required processes to be put in place for enabling the model?
 - What would be the role of various agencies in implementing the model?
 - What are the challenges and limitations of the model?
3. Brainstorm on the merits and demerits of each model. Which model would they select and why?
4. Prior to the discussions, divide the white board into the following key learning points:
 - Adoption of GRB
 - Driven by
 - Strategies deployed
 - Key agencies involved and role of multiple agencies
 - Application of GRB
 - Challenges and limitations
5. Note the discussion highlights in the relevant section. During the process also identify the parameters required for a good strategy and write them separately on a chart.
6. Identify participants who hold opposing views and ask questions designed to stimulate debate among participants until the group uncovers most or all of the learning points identified in advance.
7. The final product should look like the table below:

Tips for Trainer

Begin by taking a count of which participants suggest which model and note down the numbers for each country. Then encourage a debate between those preferring the top two models.



Adoption of GRB	Driven By	Level of Application
<ul style="list-style-type: none"> • Legal adoption/decrees • Issue of circulars • Creating systems • Amending existing systems 	<ul style="list-style-type: none"> • Bureaucrat led—within the government • Researchers led—with elected representatives • Researcher-led, with bureaucrats • CSO led—Begins with local governments and elected representatives 	<ul style="list-style-type: none"> • National level • Provincial level • Local level • All sectors—Social and Infrastructure • Recognising care giving role of women
Key agencies involved and Role of multiple agencies	Strategies Deployed	Challenges and Limitations
<ul style="list-style-type: none"> • Ministry of Finance—Issue circulars/directions, create mechanisms for enforcement (putting pressure on line ministries) • Planning department—Facilitate review process, create systems for gender sensitive planning • Women’s ministry/commission—Capacity building and review of budgets; advocacy for institutionalisation • Line ministries—actual implementers of GRB • Elected representatives—Raise questions on budget efficiency and need to allocate for gender needs • Researchers—Provide sectoral analysis and frameworks for budget analysis • CSOs—Facilitate capacity building particularly at local levels; advocacy for institutionalisation of GRB • Donors—Enable technical support to government on GRB; funding to CSOs for advocacy and capacity building activities 	<ul style="list-style-type: none"> • Earmarked allocation based • Activity-based planning and gender pathway approach • Classification and review of allocations • Sectoral analysis and policy review • Creating tools and frameworks for GRB revising budget call circulars • Gender focal points in line ministries • Undertaking sectoral assessments • Review of gender budgets backed with endorsement powers 	<ul style="list-style-type: none"> • Continuation with change of key people particularly within the government • Maintaining the momentum • Transparency and availability of gender disaggregated data • Capacities of government officials on gender and budget analysis • When process oriented, ensuring that it does not become a routine exercise

8. It is not so important to arrive at a consensus for the model but to learn from the strategies.
9. Once Part A is discussed give them Part B after allowing for twenty minutes of reading time.
10. Brainstorm on the question: **“What strategies would you suggest to the women’s ministry to provide a further impetus to gender responsive budgeting in the country?”**

Tips for Trainer

To save time you can cut down on the reading on Part B and go directly into the next exercise—the presentation on GRB in India. End the session with brainstorming on suggestions for future strategies.

Exercise 2

GRB in India: Mandate, Status, Achievements and Challenges

Methodology: Presentation

Objective: Clarity on the mandate and progress of GRB in India and the challenges in taking it forward.

Process:

1. Make a presentation of the status of GRB in India. The presentation should focus on:
 - Evolution of GRB in India over the plan periods
 - Institutional mechanisms for GRB in India—gender

budget cells, gender budget statement, outcome budget circular and capacity building on GRB (the GB Scheme)

- Achievements of GRB and challenges in taking it forward
2. Make sure to circulate Part B of the case paper in case you skip the reading section.
 3. End with showing “Equal Half”, the short film on GRB in India by UN Women⁶.

Exercise 3

State-level GRB Experiences

Methodology: Case Review and Panel discussion

Objective: Exposure to state-level GRB experiences

Process:

1. Hand out the case paper (handout 4) to the participants in advance and have them prepare.
2. Using the parameters derived in the earlier session, ask the participants to discuss the merits of each of the models, put down the highlights on a display board.
3. Ask the participants to discuss the challenges of each the model and input their points on display

4. Identify a few participants from each state (you can also allocate states to some of the participants in advance, asking them to prepare for the discussions in more detail). Invite them as panelists and ask them to reflect on the highlighted merits or challenges for each model.
5. Allow five minutes for each panelist to speak followed by a brief Q&A session.
6. Summarise by asking participants to reflect on strategies most relevant for their states.

⁶ available at : <https://www.youtube.com/watch?v=KecF3KASw6w>



Tips for Trainer

If the states mentioned in the case study are not represented, invite representatives from other states. Allot 15 minutes for each panelist to explain the model in their state and then take questions. Alternatively, conduct the session only as a panel discussion without discussing the case study. However, in that case analyse what the panelist share using the same framework as the international case studies.

Tips for Trainer

- While sharing experiences, it is important that participants reflect on what would be more effective in one's own context. This is best done at the end of the session. Divide the participants into state-wise groups and allow 30 minutes to identify strategies most suited for their state and how to advocate them. Encourage focus on action points with a timeframe of six months to two years.
- Since the participatory module is more suited for civil society representatives to suggest GRB strategies, while training government representatives, rather than a participatory manner, the facilitator can use the material to pan over various GRB strategies adopted in India, state wise and nationally. A panel discussion of state representatives can follow to get a wider regional perspective. If officials are from a single state, the panel discussion should have participants from different agencies – Finance Ministry, Planning department, line ministries and Women's Ministry to reflect on what GRB strategies would best suit their department and state.

CONCLUSION

Internationally there are various models ranging from government to bureaucrat-led approach in Australia, to research-led approach in South Africa. There is also the concept of earmarking of allocations, supported by strong review and assessment by Women's Ministry approach of Philippines which has been institutionalised. Indonesia follows the gender pathway-based allocation approach, where gender review and approval are essentially the job of planners and budget makers. Then there is the Nepal model, which is a collaboration between researchers and bureaucrats to understand the trends in allocations. In India, the focus has been more for creating institutional mechanisms and sensitisation and capacity building to enable processes in place for gender sensitive allocations. There is no single blueprint for GRB. Based on the capacities of the local/state government and political will towards gender, multiple strategies needs to be employed. Within India, GRB has been well recognised and institutional mechanisms are in place. But translating initiatives into

the desired resource allocations remains a challenge. This requires stronger support and collaboration with stakeholders. Capacity building efforts, providing direct mentoring support to line departments at the state level in undertaking gender analysis of their budgets and being able to take corrective action are critical.

KEY MESSAGES

- The four GRB stakeholders are the Finance Ministry, Planning department, Women's Ministry and line departments.
- There is a strong advocacy role for Parliamentarians/ elected representatives and CSOs, who can undertake ex-post analysis and ask critical questions on the gender responsiveness of the budgets.
- Apart from reporting on allocations for women in the Gender Budget Statement GRB goes into:
 - » effective and structured planning processes (e.g.: Indonesia and Kerala)

National and International Experiences on Gender Responsive Budgeting

- » ensuring monitoring/assessments of the allocations made (e.g.: Philippines and Karnataka);
- » focusing on robust sectoral assessments (e.g.: South Africa and Rajasthan); and
- » having a strong gender policy (e.g.: Gujarat and Madhya Pradesh).
- Reporting on women's allocations is important, as is an effective reporting structure with proper guidelines for assessing the gender responsiveness of the various schemes. In Nepal, researchers carry out a one-time assessment and train government officials to enable regular reporting.

Suggested Readings:

1. Unit-7: International Experience on GRB; Gender Responsive Budgeting: Technical Notes for Trainers' from Civil Society Organisations, National Foundation of India, 2016
2. Gender Responsive Budgeting in Asia Pacific Region-Country Profiles
3. Chapter- VII- GRB in India; Gender Budget Handbook for Government Officials, Ministry of Women and Child Development, Government of India, 2015 (Pg 44-65)
4. Unit-8: GRB in India; Gender Responsive Budgeting: Technical Notes for Trainers' from Civil Society Organisations, National Foundation of India, 2016
5. Chapter- 3; Gender Budget Handbook for Government Officials, Ministry of Women and Child Development, Government of India (Pg 15-20)
6. Gender Responsive Budgeting in Asia Pacific Region-Country Case Study India
7. Case Study on Gender Responsive Budgeting in India; Commonwealth; Lekha Chakraborty
8. Gender Responsive Budgeting in India-What Has Gone Wrong?; Yamini Mishra and Navanita Sinha
9. Annexure 9- ministry level interventions; Gender Budget Handbook for Government Officials, Ministry of Women and Child Development, Government of India, 2015 (Pg 76-86)
10. Unit-9: State-level initiatives on GRB in India; Gender Responsive Budgeting: Technical Notes for Trainers' from Civil Society Organisations, National Foundation of India, 2016
11. Chapter- IV- State Initiatives on GRB; Gender Budget Handbook for Government Officials, Ministry of Women and Child Development, Government of India, 2015 (Pg 20-37)
12. Recognizing Gender Biases, Rethinking Budgets; Review of Gender Responsive Budgeting in the Union Government and Select States by Centre for Budget Accountability and Governance (CBGA)



HANDOUT 3: CASE STUDY ON GRB: DECISION ON APPROPRIATE STRATEGIES

PART A

Prelude:

In late 2004, the Finance Secretary had invited the Additional Secretary (Women's Development), to make a presentation so that a GRB roadmap could be devised. To prepare her presentation, the Additional Secretary (AS) called for a consultation meeting with some women-groups' representatives, budget groups and multilateral agencies. GRB, it seemed was the panacea for enabling mainstreaming of women's agenda and gender concerns within government policies. However, there was no sureshot way of going about it. Each country which had initiated its own GRB formula. (Note attached as Annex 1 to Part A.) The model to be adopted was not clear. She was also conscious that it would be up to the states to take action on the matter despite union government directives. Her ministry could not be the lead agency in the matter. The Women's Ministry could only provide technical support to the line ministries for undertaking GRB, with the Finance Ministry taking the lead. She hosted the meeting open to ideas.

Background

Despite the gender equal Constitution of India, a range of indicators confirms that women do not enjoy equality with men economically, socially or politically. Many efforts have evolved since the seventh plan (1985-90), which directed the monitoring of 27 beneficiary-oriented programmes for women. The Ninth Five-Year Plan (1997-2002) established a Women's Component Plan (WCP), which directed both the central and state governments to ensure that not less than 30 per cent of the funds/benefits were allocated to women in all the sectors that were perceived to be 'women related'. The Tenth Five-Year Plan (2002-07) linked the WCP with gender budgeting and called for complementary roles.

Consideration of GRB began with a workshop on GRB analysis in Delhi in 2000, supported by United Nations Development Fund for Women (UNIFEM).

Following the workshop, the National Institute of Public Finance and Policy (NIPFP), in collaboration with the Department of Women and Child Development, with UNIFEM support, prepared a gender analysis of the budget allocations. Three categories of government expenditures were identified: expenditure on women-specific programmes; allocations linked with Women's Component Plan of the five-year plan; mainstream public expenditures that have a gender-differentiated impact.

In the 2004-2005 budget speech, the Finance Minister said: "Women's groups have met me and urged me to consider gender budgeting. This means that the budget data should be presented in a manner that the gender sensitivities of the budgetary allocations are clearly highlighted." By late 2004 the government had inaugurated an inter-departmental committee and mandated it the responsibility to implement GRB. It was to this committee that the AS had been invited, to make a presentation.

The Decision:

As an invited member for the consultation what model would you suggest for the AS to take forward?

- a. **What are the advantages of the model you are proposing, and what are the required processes to be put in place for enabling the model?**
- b. **What would be the role of various agencies in implementing the model?**
- c. **What are the challenges and limitations of the model?**

ANNEX 1 to PART A

NOTE ON INTERNATIONAL EXPERIENCES ON GENDER BUDGETING⁷

GRB as a tool for gender mainstreaming is getting international recognition. GRB began in Australia in the mid-1980s. By end 2004, over 100 countries around the world had experience in gender budgeting. Since then, many other countries have experimented with gender budgeting. These experiences are useful for learning purposes and in illustrating the diverse nature of different initiatives. For example:

- Australia is especially interesting as the first gender budgeting initiative in the world took place in the country, but it illustrates the dangers of having an initiative only within the government. (Exhibit 1).
- The Philippines illustrates the attraction, but also the dangers of a percentage-based approach, and the importance of capacity building so that government officials understand the chosen approach. It is also
- one of the examples that shows how government and civil society can work together on gender budgeting, including at the local level. (Exhibit 2).
- South Africa provides an example of comprehensive research coverage of all sectors and all levels of government. It demonstrates an alliance between Parliamentarians and non-governmental organisations. (Exhibit 3).
- Nepal shows the importance of the role of the Finance Ministry in pursuing GRB. A key feature here has been active local participation and research. (Exhibit 4).
- Indonesia highlights the critical role of CSOs and how they can drive the process of GRB in the country. (Exhibit 5)

⁷ This part is largely based on information from Gender Budgeting Handbook for Government of India Ministries and Departments, 2007 and 2015 and Country Profiles, Sharp, et al, 2009, Gender Responsive Budgeting in Asia Pacific Region



EXHIBIT 1: Australia

The first Australian women's budget started in the mid-1980s soon after the Labour Party came into power. At one stage there were women's budgets at the Federal level and in each of the territories and states of Australia. The Australian women's budgets were produced inside the government. They were coordinated by the women's machinery, but it required a lot of work from other ministries. "Femocrats" or feminist bureaucrats managed the women's budget. The femocrats' ensured that the frameworks developed and work got done. But their capable management weakened women's participation in civil society. However, the women's movement was active in submitting pre-budget recommendations.

In the late 1980s the Australian Federal Women's Budget statements was about 300 pages long. They included a full statement (standard format) from each ministry on what their budget meant for women. Standard formats are good when sector officials know what to ask. But the volume of information and the format were not user-friendly. Most sector officials did not want to criticise their own policies. Acknowledging this, the statement was also issued in a shorter form, with illustrations.

The women's budget documents were mostly published as official budget documents. After the change in government in Australia in the mid-1990s, the new government showed a dwindled interest. Since 1997-98 and again 2001-04 the Women's Budget Statement was published as a ministerial statement. In 2005-06, the re-elected government changed their commitment to GRB, and replaced the women's budget with a publication titled, "What is the Government doing for Women — 2005-06?"

With the change in government in 2007, the National Women's Alliances, a group of select NGOs, was renewed and renamed. The emphasis was on information sharing, advocacy, policy advice and analysis of women's issues. Though the government reinstated the Women's Budget Statement, it primarily focused on outlining the government's policy achievements for women. In 2013 a Liberal/National coalition government regained office and for the first time in over 30 years the government did not produce a Women's Budget Statement in 2014's official budget papers.

EXHIBIT 2: Philippines

The Philippines, Gender And Development (GAD) budget is produced by the gender machinery, called the National Commission on the Role of Filipino Women (NCRFW). The GAD budget was introduced in 1996 and states that every government-related agency must allocate at least 5 per cent of its budget for gender and development. A few years later the GAD budget was extended to local councils as well.

The link between GAD Budgeting and Planning Procedural Flow ⁸

- A. An annual GAD budget is prepared by the GAD focal point of the agency (departments) and submitted to NCRFW.
- B. After endorsement from NCRFW, the agencies submit GAD plans and budgets along with the agency budget proposals to the DBM (Department of Budget and Management). (Non-endorsed proposals are returned by the DBM.)
- C. The agency GAD Focal Point is expected to prepare the annual GAD accomplishment report of the previous year along with the budget proposals.
- D. Once the GAA (General Appropriations Act) has been approved, the agencies are expected to submit a revised annual GAD Plan and budget to the NCRFW and DBM.
- E. The NCRFW assesses the actual accomplishments of agencies on GAD and prepares an annual integrated GAD accomplishment report for submission to Congress and the Office of the President, with a copy furnished to the DBM.

Members of the NCRFW Management Committee attend the technical budget hearings of the department where all agencies must answer questions about their budget plans. They also attend Congress meetings where agency officials defend their budgets. In the first years most of the GAD money was for women-specific projects responding to practical needs. The second most common type of allocation was for strengthening institutional mechanisms for GAD such as focal points. The smallest amounts went for mainstreaming. Many of the more than 300 national agencies still do not report on their GAD budget. Even more do not reach the 5 per cent minimum. Further, some of the allocations are for strange things such as ballroom dancing lessons for female civil servants. The NCRFW has tried to help agencies to understand what they should do, particularly for mainstreaming. At first they tried to be suggestive. Now they assert that some types of allocation are simply not allowed.

In 2000, the Asia Foundation decided to help NGOs and people's organisations develop gender advocacy on local budgets. The Asia Foundation partners were targeting overall budgets and building capacities of elected women representatives on gender budgeting.

⁸ Accounting for Gender Results: A Review of the Philippine GAD Budget Policy, (2010), Jeanne Frances I Ilo, (2010)



EXHIBIT 3: South Africa

The idea of looking at budgets from a gender perspective was raised during the negotiations that led to South Africa's first democratic elections in 1994. The Women's Budget Initiative (WBI) was set up in mid-1995 by the Parliamentary Committee on Finance and by two NGOs focused on policy research. The founders hoped that by linking researchers and Members of Parliament (MPs) the MPs would have facts to support their advocacy. A Parliamentary committee and the two NGOs have worked with people with many different skills and knowledge as advisors, not only economists.

In the first year the WBI analysed six national departments (ministries), including public sector employment and taxation. The departments included both social and economic sectors to show that there were gender issues everywhere. By the end of the third year, the WBI analysed all 26 departments of the national budget. In 1996, the Committee on the Status and Quality of Life of Women replaced the Joint Committee of Finance and became WBI's official partner. From 1996 to 2000, a "women's budget" was prepared annually. The initiative was expanded to the local government level analysing donor funding, revenue, intergovernmental relations, budgets for job creation how national, provincial and local governments interacted in making health policy and budgets. Along with longer reports, the WBI put out simpler and shorter versions for people with lower education and less English skills.

The WBI also worked with trainers and educators to make a set of workshop materials to spread the ideas. A critical aspect of WBI work is it does not argue simply for "more for women". It says that traditional economics, and especially its blindness to unpaid labour, is one of the main reasons policy and budgets are not gender-responsive.

The WBI initiative came to a complete halt in 2000 when key people departed. As this was an initiative outside the government, it had less influence over government policy. The WBI also required a broader participatory base to reduce the level of dependence on a few political leaders or motivated individuals. In a bid to institutionalise the gender budgeting initiative in national, provincial and local government, The Motsepe Foundation has recently collaborated with the Ministry of Women, Children and People with Disabilities (MWCPD). This collaborative initiative includes national and provincial governments, development partners, policymakers, parliamentarians, gender focal groups, women, NGOs and other key stakeholders. The MWCPD has also developed an integrated mainstreaming framework, as well as sector-specific monitoring and evaluation strategies to monitor progress made in realising women's rights and empowerment. South Africa's National Assembly also approved the Women Empowerment and Gender Equality Bill in March 2014 affirming the commitment to gender equality.

EXHIBIT 4: Nepal

GRB gained momentum in Nepal by 2000/2001, when the budget guidelines, prepared by the Ministry of Finance and the National Planning Commission, required ministries such as agriculture, labour, education and population to specify their programmes' impacts on women and poverty reduction. To support these efforts, in 2002, UNIFEM and UNDP commissioned a Gender Budget Audit in Nepal, through a local research organisation, Institute for Integrated Development Studies. Budget allocations were grouped in three classes: directly benefitting women (0.4 per cent of 2000-01 budget); indirectly benefitting women (13-14 per cent of 2001-02 budget); and neutral.

In 2005, GRB was given support within the government with the appointment of a GRB expert and a permanent GRB committee within the Ministry finance ministry. Budget 2006-07 required 13 pilot ministries to undertake a gender audit regarding budget allocations above 50 million rupee.

In the 2007-08 financial year a GRB framework was formally launched with the assistance of UNIFEM. This framework gave the ministry allocations a value, on a scale of 0-100 points as per the extent to which they fostered gender equality. In the 2007-08 budget, 11.3 per cent of the expenditure was classified as directly "gender responsive", 33.2 per cent grouped as "indirectly gender responsive" and 55.5 per cent as "gender neutral". Key challenges of the classifications relate to the skills base, gender disaggregated data and the budget process.

No	Indicators	Score
1	Women's participation in formulation and implementation of the programme	20
2	Women's capacity development	20
3	Women's share in the benefit	30
4	Promoting employment and income generation for women	20
5	Qualitative improvement of women's time use or reduced workload	10
TOTAL		100
Directly Gender Responsive 1		Directly Gender Responsive 2
> 50%		> 20% to < 50%
		Neutral 3
		< 20%

In the 2007-08 financial year a GRB framework was formally launched with the assistance of UNIFEM. This framework gave the ministry allocations a value, on a scale of 0-100 points as per the extent to which they fostered gender equality. In the 2007-08 budget, 11.3 per cent of the expenditure was classified as directly "gender responsive", 33.2 per cent grouped as "indirectly gender responsive" and 55.5 per cent as "gender neutral". Key challenges of the classifications relate to the skills base, gender disaggregated data and the budget process.

Nepal's Ministry of Women, Children and Social Welfare has engaged with civil society on budget issues, awareness and information initiatives, advocating for the inclusion of GRB in the national development plan, establishing gender focal points in line ministries, advocating for improved statistical information and providing assessments from a gender perspective on several sector programmes and budgets such as education and health. The government has also acknowledged the contribution of the National Assembly to GRB. For example, in March 2000 in a debate organised by the Social Justice Committee, MPs argued the need to expand budget allocation for initiatives for women.



EXHIBIT 5: Indonesia

In 2008, the Ministry of Finance in Indonesia passed a decree providing a framework for gender sensitive budgeting at the central level of government. The gender budget reform process in Indonesia has been characterised as an unusual case internationally because its CSOs, which do not specialise in gender equality, engage with GRB. These organisations understood that applying gender lens to the budget would achieve improved budget decisions. In 2000, the Asia Foundation pioneered GRB by training CSOs and gradually a Gender Budget Analysis Forum was founded. The major activity was training of local government and civil society representatives in gender analysis, performance based budgeting, advocacy and participatory facilitation. The focus was on increased women's participation in budget and planning meetings and that "US\$1.4 million in excessive or wasteful spending" was "reallocated to health and education as a result of partner advocacy efforts". A major limitation, however, was that the decision-making on resource allocation was still controlled by public officials. Another downside was the confusion while using diverse tools and approaches leading to diverse meanings of GRB.

Thus it was important to institutionalise the process. By the mid 2000s, the Ministry of Women's Empowerment took the lead in undertaking GRB pilots, while the Ministry of Home and the Ministry of Finance supported the process. In 2005, a gender working group comprising representatives from 12 departments was established in the finance ministry. The WBI also worked with trainers and educators to make a set of workshop materials to spread the ideas.

A critical aspect of WBI work is it does not argue simply for "more for women". It says that traditional economics, and especially its blindness to unpaid labour, is one of the main reasons policy and budgets are not gender-responsive.

These commitments took shape through a GRB pilot and the establishment of an inter-ministerial steering committee and a secretariat for GRB and planning in March 2009. Dedicated technical support, funded by CIDA (Canadian International Development Agency) along with advocacy led to: issuing of decrees, making a case for gender budgeting; requirement that a budget allocation of 5 per cent of local-level budgets should be directed to women's needs; adoption of the Gender Analysis Pathways tool to enable ministries to undertake gender analysis of the budget requests/submissions.

A shift occurred following a workshop in 2009, with the government deciding to focus on activity-based gender budget statements. The focus was on programmes that could contribute to achieving the Millennium Development Goals (MDGs). The statements included a detailed situational analysis, workplan, indicators and budget allocation. By the end of 2009, 55 gender budget statements and terms of reference of activities from six pilot ministries were submitted to the Finance Ministry and the MoWe, including 12 from the Ministry of Infrastructure and six from the Ministry of Finance. These Gender Budget Statements linked activity design and budgeting through Gender Analysis Pathways. While gender awareness has increased within government, the budget statements are not public documents and, therefore, cannot foster wider accountability on gender equality or be assessed for impact.

PART B: Decision on Appropriate Future Strategy

Since 2005, when GRB was formally adopted in India, acceptance of gender budgeting as a strategy for gender mainstreaming has grown in the country. **(See Exhibit 6)**. To fasttrack the movement to be prioritised within the various ministries/departments of the government the challenges are several:

- In spite of the Ministry of Finance directive to set up GBCs in 2005, all ministries/departments in the Central government are yet to set them up. Even in the ministries/departments that have set up such cells, many still remain on paper. This reflects lack of adequate commitment on the part of ministries/departments to set up GBCs.
- To promote a gender scan/analysis of all schemes at the design stage itself, questions have been incorporated in EFC/SFC (Expenditure Finance Committee/ Standing Finance Committee) memorandum. These questions should be genuinely answered rather than becoming a formality.
- The share of gender budget to total budget has been continuously reducing from 6.22 per cent in 2011-12 to 5.91 per cent, 5.83 per cent, 5.46 per cent and 4.46 per cent in the years 2012-13, 2013-14, 2014-15 and 2015-16 respectively.
- Another concern is that only 35 ministries/departments are reporting in the GB statement. To assess the adequacy of flow of funds to women, all ministries/departments must report.

- For the GB Statement to accurately reflect allocations, developing uniform guidelines is essential.
- While uniform guidelines would facilitate reporting, it is more important to have sex-disaggregated data. This has also been an obstacle for gender analysis of programmes and schemes.
- To monitor and analyse the actual expenditure and benefits flowing to women is a challenge. A gender audit of all undertaken schemes would throw light on the gaps in targeting beneficiaries.
- It is also important that gender budgeting be extended to all state governments who have large budgets that concern women and are responsible for implementing Union government schemes.

Gender budgeting is a crosscutting issue and covers the entire budget, hence it is not completely within the domain of the women's ministry. While the Ministry of Finance is an important stakeholder, it is the ministries/departments and the state governments primarily who have to take the responsibility of taking forward the process of GB. For expediting the GB process, there needs to be commitment at the highest level within the ministries/departments. However, as a nodal ministry, the challenges remain the focus of work of the women's ministry.

What strategies would you suggest to the women's ministry to provide a further impetus to gender responsive budgeting in the country?

EXHIBIT 6: Gender Responsive Budgeting in India**1. The evolution**

The planning process in India has evolved over the years from a purely welfare oriented approach to an empowerment oriented approach. A paradigm shift occurred with the Seventh Five-Year Plan (1987-1992), which initiated the monitoring of 27 beneficiary oriented schemes to establish the impact of these schemes on women. Since then there have been various developments that have led to the initiation of the Women's Component Plan and finally, gender budgeting.



EXHIBIT 6: Gender Responsive Budgeting in India (cont.)

Eleventh Five-Year Plan (2007- 2012)	Gender equity requires adequate provisions in policies and schemes across departments. It also entails strict adherence to gender budgeting across the board
Twelfth Five-Year Plan (2012- 2017)	The process of GB is further strengthened and its reach extended to all ministries and state governments

2. Initiating the process: Mandate for Gender Budgeting

In 2004, the Finance Ministry constituted an expert group on classification system of government transactions under the chairmanship of the Chief Economic Advisor to Government of India. The recommendations are included in adoption of gender budgeting by the Government. An inter-departmental committee was constituted in November 2004 under the chairmanship of Secretary, Expenditure, and this was a major stride towards the institutionalisation of gender budgeting in India.

3. Institutionalising GRB in India

Setting up Gender Budgeting Cells (GBCs) in all Ministries/ Departments	<ul style="list-style-type: none"> • Instruction issued by Department of Economic Affairs, Ministry of Finance, to all ministries/departments in December 2004 to establish a “Gender Budgeting Cell” (GBC) • 57 ministries/department confirmed setting up of a cell
Charter for GBCs	<ul style="list-style-type: none"> • On 8th March 2007, the Ministry of Finance issued a charter for GBCs outlining their composition and functions
Gender Budget Statement	<ul style="list-style-type: none"> • Reporting allocations for women-specific (100 per cent) and pro-women schemes (30 per cent) • Introduced as part of budget since 2005-06. • 35 departments reporting • 4.46 per cent magnitude of GB against total budget in 2015-16
GB at the design stage for new PPS	<ul style="list-style-type: none"> • Gender context in Cabinet notes • Inclusion of gender questions in Expenditure Finance Committee (EFC) memorandum for new scheme approvals
GB in Outcome Budget	<ul style="list-style-type: none"> • The outcome budget guidelines require targets and indicators of outputs and outcomes that relate to individuals to be disaggregated by sex

4. Capacity Building for GB

- | | |
|---|---|
| <ul style="list-style-type: none"> • The Ministry of Women and Child Development (MWCD) has been supporting the process of GB through trainings, workshops, one-on-one interactions, discussions and resource material. • The efforts gained pace when a scheme for gender budgeting was included in the 11th Five-Year Plan with an initial outlay of Rs 3 crore in the annual plan for 2007-08. | <ul style="list-style-type: none"> • MWCD also follows up with one-on-one interactions/discussions with identified ministries/ departments to address the challenges faced by GBCs, guide them and provide support. • In 2007, MWCD with technical support from UNDP and UN Women, and the cooperation of Finance Ministry also developed a handbook and trainers’ manual on GB for ministries and departments of Gol. In 2015, the ministry also released a revised edition of the handbook. |
|---|---|

EXHIBIT 6: Gender Responsive Budgeting in India (cont.)

5. Best Practices on Gender Budgeting

- Sanchar Shakti Scheme of Department of Telecommunications
- Disha Scheme of Department of Science and Technology
- Nirbhaya Project of Ministry of Roads, Transport and Highways

6. Taking Gender Budgeting to the States

To have the desired impact, it is imperative that state governments adopt gender budgeting. Many efforts have been made to pursue GRB at state-level by MWCD in form of workshops and capacity building support since 2005.

In 2010, the (erstwhile) Planning Commission, specifically wrote to all states to adopt GRB instead of WCP. In 2012, once again the Secretary, Planning Commission, had written to Chief Secretaries of all states/UTs, "To accelerate the process (of GB), State Finance Departments could set up Gender Budget Cells on the lines of the Charter for Gender Budget cells issued by the Ministry of Finance. The State Planning Departments may also be instructed to include the need for gender budgeting as a part of their annual plan circular." In 2013, the MWCD issued guidelines to state governments for taking forward GRB. States like Rajasthan, Gujarat, Madhya Pradesh, Karnataka, Odisha, Kerala, Nagaland, Assam, Bihar, Chhattisgarh, Madhya Pradesh, Tripura, Karnataka, Jammu and Kashmir, Himachal Pradesh and Uttarakhand have already adopted gender budgeting.



HANDOUT 4: CASE PAPER ON STRATEGISING FOR GENDER RESPONSIVE BUDGETING: APPROACHES IN VARIOUS STATES OF INDIA

A) Institutionalising GRB in the budget process: The Karnataka Experience

Karnataka Government was a pilot state to commit to and initiate gender budgeting in 2006-07. The state had been taking major steps to promote gender equality, like forming the Karnataka Mahila Abhivruddhi Yojana (KMAY) in the department of women and child development.

A **Gender Budget Cell** was set up within the Fiscal Policy Institute (FPI). The GBC and its coordinator function under the guidance of Director FPI & Head FPAC, a joint secretary-level officer from Ministry of Finance. The GBC identifies the resource allocation and expenditure for women. The GBC also guides departments in translating policy commitments and capacity building. The GB document reflects allocation of funds under various departmental schemes – Category-A for 100 per cent women's specific schemes, and Category-B, where at least 30 per cent of the provision is meant for women.

A detailed budget circular is issued seeking information on the Category A and Category B schemes from the respective departments. All the schemes in the 29 demand for grants are categorised as A/B/C by the GBC coordinator. These are presented to the legislature along with other budget documents. An amplified format of Monthly Programme Implementation Calendar (MPIC) is used to monitor the GB schemes. The quarterly monitoring and review under KMAY is also taken up by the Additional Chief Secretary & Development Commissioner, as the chairperson. The WCD also monitors the GB schemes.

One plan period later the GBC also initiated an audit of the GB Statement by the Comptroller and Auditor General of India (CAG). The CAG Report (para 1.4.2) on state finances in 2010 contains a paragraph on gender budgeting. The officers across departments are regularly trained by Administrative and District Training Institutes and the WCD on preparing gender sensitive budgets and audits.

B) Evolving a Pragmatic Approach to GRB: The Kerala Model

Kerala has also been one of the pioneer states to initiate GB action. The state already implemented the WCP right up to the local governance level, wherein 10 per cent of the total budget was allocated to it. However, it was realised that WCP dealt with practical gender needs while strategic gender needs were not addressed. Gender budgeting was adopted in 2007-08.

Initially, the task of collating all the information on women-specific expenditures and prepare it for the Gender Budget Statement (parts A and B) was commissioned to the Centre for Development Studies, a premier research institution in the state. Later a more formal responsibility was taken up by the government to do the GRB exercise inhouse as stated by the Finance Minister in his 2008-09 budget speech. A gender advisory board was set up in the Social Welfare Department (SWD) to conduct GRB together with the State Planning Board (SPB). The main responsibilities of the GAB were:

- To ensure that there are women-specific projects in all departments
- To conduct gender audit
- To evaluate and monitor all women-related programmes and provide further directions

Trainings/workshops were organised in collaboration with the Ministry of Women and Child Development (WCD) which had developed a kit on GRB with checklists I and II (Checklist I is for programmes that are beneficiary-oriented and consciously target women. Checklist II covers other "mainstream" programmes). The gender advisory board and the state planning board organised one on the theme titled "*Making GRB Feasible through Plan Write-ups*".

HANDOUT 4: CASE PAPER ON STRATEGISING FOR GENDER RESPONSIVE BUDGETING: APPROACHES IN VARIOUS STATES OF INDIA (Cont.)

Using the WCD checklists, major schemes were selected to discuss how the annual plan write-ups could be made more gender sensitive. Using checklist II it was demonstrated how women-specific schemes could be formulated for mainstream sectors. At this workshop it was decided that in 2010-11, a major focus would be on women friendly infrastructure. Projects around infrastructure, both physical and social, for women (toilets, rest rooms, working women's hostels, skill development, housing, police protection etc) were formulated covering sectors normally excluded from a gender budgeting exercise with commendable cooperation from the state departments: Kerala State Road Transport Corporation (KSRTC), Public Works Department (PWD), police, ports, housing, health, social welfare and IT sectors.

These schemes were included in the 2010-11 budget and announced in the Finance Minister's budget speech under a separate section: "Need for a New Egalitarianism". The flow of resources for women-specific schemes in Kerala (Part A) went up from about 5.5-5.6 per cent in 2008-09 and 2009-10 to 8.5 per cent by 2010-11, and to 9.4 per cent in 2011-12. The most critical aspect of the Kerala model is moving beyond the GB Statement to focus on the process of GRB.

C) Gender Mainstreaming and Accountability Mechanisms: Lessons from the Gujarat Experience

The state has taken a holistic initiative to mainstream gender perspectives in policy formulation, institutional mechanisms and budgeting. The Gujarat State Policy for Gender Equity—Nari Gaurav Niti—was adopted in 2006, which is guided by the philosophy that women and men have equal rights, opportunities and responsibilities to contribute to the wellbeing of a society and exercise their rights to enjoy its fruits.

The policy has detailed action plans designated to the department responsible, a nodal agency and timeframe to help translate the policy commitments into concrete actions.

The Nari Gaurav Niti emphasises on *an implementation strategy that oversees administrative structures, processes and mechanisms for effective implementation of GRB* (Resolution 4.4).

To mainstream gender perspective in the overall development process, Gujarat has laid emphasis on the formation of institutional mechanisms.

- The Gender Resource Centre (GRC) was established by the WCD in 2003, to ensure that gender equality is a necessary development milestone of the state.
- The Gujarat government has constituted a state-level committee for facilitating gender budgeting/auditing. The committee is headed by Principal Secretary (Expenditure) with finance, general administration and WCD as the nodal departments.

A state-level capacity building orientation workshop on GRB for was organized for senior staff. Appointment of nodal officers and GRB taskforce (gender budget cell) in certain departments are part of the institutionalisation process of GRB. Gender Budget Cell of WCD has provided technical support and capacity building initiatives to institutionalise GRB. It has published a GRB orientation manual for government officials in Gujarati and English. GRC has undertaken gender analysis of budgets and has published a gender data bank to encourage the use of gender-disaggregated data at the state level (www.grcgujarat.org). Since 2015-16, the state has also introduced the Gender Budget Statement.



6



Five Step Framework for Gender Responsive Budgeting

Presentation on Five-Step Framework
Hands-on Experience of applying Five-Step Framework
Gallery Walk

Five Step Framework for Gender Responsive Budgeting

Aim

Understanding the relevance and concept of Gender Responsive Budget (GRB)

Learning Outcomes

1. Conceptual understanding of Five-Step Framework
2. Application of Five-Step Framework

Exercises

- Presentation on Five-Step Framework
- Hands-on Experience of applying Five-Step Framework
- Gallery Walk

Time Required

4.5 hours

Materials

Laptop and projector; chart papers and wall space for gallery walk

Preparation

PowerPoint presentation; case studies for discussion

Introduction

The most holistic approach for undertaking gender budgeting is the five-step framework. Developed in South Africa, the framework has been recognised as a very pertinent method. This module will delve into it and help analyse a case using the framework. The framework derives its base in the project cycle approach of needs assessment, planning, resource mobilisation, implementation and evaluation. It emphasises on the need for have a gender perspective in all these stages, while enabling a longer term sectoral analysis mode more useful for governments.

Whether it is an implementer, a researcher, a CSO or a policy advocate, every person has a special focus area. CSOs that work with communities are specifically concerned with undertaking needs assessment and taking forth the communities' demands to the government. Those concerned with policy analyse the policy within a gender perspective and focus on better targetting. Budget groups analyse budgets against commitments made in the schemes. Implementers are more concerned with achievement of targets. And researchers most often work on impact assessments. The five-step framework approach incorporates the work of all these in a cycle where the output of one stage feeds into the next.

Through examples which explains how the linkage, the group work would also help participants understand the workings of such a process and the limitations of isolated efforts against the integrated analysis. A major challenge in undertaking this group exercise would be the selection of a programme. This approach demands a high level of information, which is difficult to provide at a workshop. The purpose of the exercise, therefore, is not to undertake an actual analysis but so that participants can go back more informed. It may be good to set action points for each participant to undertake such an analysis after the workshop and revert to the facilitator within a time frame for suggestions.



Exercise 1

Presentation on Five-Step Framework

Objective: Conceptual understanding of the Five-Step Framework

Methodology: Presentation

Process:

1. Make a presentation of the five-step framework. The five steps are:

STEP 1: Describe the situation of women and men, girls and boys, who are served by a particular organisation, such as agriculture, health, etc.

STEP 2: Examine policies and programmes to see whether they address the ‘gender gaps’—inequalities in the services offered to each group as described in the first step. Identify the activities (line items), which are targeted to address gender issues.

STEP 3: Examine the budget to see whether sufficient

money has been allocated to implement the gender-related action points and activities identified in step 2.

STEP 4: Monitor whether the allocated money on the activities has achieved targets. In case of indivisible schemes, also identify who has benefited—for example, whether funding for health services reached women or men through clinics, hospitals and extension services.

STEP 5: Verify whether the gender objectives/outcomes of the scheme in step 2 have been achieved. Go back to the first step to re-examine if the budget has improved the initial situation.

Explain in detail what entails each step and the points to be kept in mind for the same. The following logic and tools provide a quick overview for undertaking the five-step framework analysis:

Five Steps	Description	Analysis Required on	Tools
Situation Analysis	Shows why there is a need for the intervention—highlight areas of concerns/indicators which need improvements	Whether situation of women is covered adequately. If practical needs and strategic interests are covered	Use gender analysis tools and participatory methods for analysis
Policy Analysis	The policy/programme guidelines shows the intent of the government or what it aims to do for addressing the concerns	Analysis should highlight if the policy objectives are adequate and in line with what has been identified above. Also understand if the activities identified have the potential to solve the issue	Checklists for gender aware policy review
Budget Analysis	Allocation of resources critical for action and appropriate utilisation of the resources	Analysis should verify if policy commitments/intents are backed by resources. Also, whether the resources are being used for the purpose for which they were allocated and if there is a mismanagement at the implementation level leading to low utilisation	Gender aware public expenditure review

Five Step Framework for Gender Responsive Budgeting

Five Steps	Description	Analysis Required on	Tools
Output Analysis	Physical targets to be achieved over a period	Analysis should verify if the targets were achieved as per the plan, especially serving the intended beneficiaries and the purpose for which they were designed	Monitoring reports/ tracking progress performance budget (Annual report) analysis
Outcome Analysis	Assessment of the improvement in the targeted indicators	Analysis should be pre- and post-implementation or over a set time frame to be able to verify multi-year results	Outcome budget analysis, gender Aware reviews and evaluation

2. Give an example of a sector/programme using five-step framework for analysis. (See box 2)
3. Ask the participants what gaps they see possible recommendations.
4. Allow time for questions and further discussion.

BOX 2: EXAMPLE OF FIVE-STEP FRAMEWORK

Sectoral (Water and Sanitation) Example For Research Groups (Focuses on what questions to ask)

Situation Analysis	<ul style="list-style-type: none"> • What are the water use patterns (productive/reproductive uses) within households, neighbourhoods, village/ward/zone? • What are gender-specific water/sanitation priorities? • Gender dimensions of the water collection patterns • Total time expended by men and women (and boys/girls) in collecting water to meet daily basic needs, including waiting time at public supply points. Access for men and women to safe and clean water within homes and at workplaces • Access for men and women to safe, secure and clean sanitation within homes, at workplaces and in public spaces • Violence against women/girls in the context of water collection or using sanitary facilities • Responsibility of sanitation management at the household level and in public sectors, including the gendered dimension of workforce responsible for disposal of wastes in urban areas
Policy Analysis	<ul style="list-style-type: none"> • Does the policy consider the identified gender patterns in water usage? • Is there recognition of roles played by women in enabling water and sanitation access at household level and for productive purposes within the confines of the homes? • Does it have targets to reduce time spent on collecting water for women? • What are the linkages between the priorities of men and women and that of the policy? Is it balanced or more tilted towards the priorities of one sex? • Does the sanitation policy reflect safety concerns of women or are only focused on health concerns? • Is there any policy commitment of ensuring gender balance in sanitation management?



BOX 2: EXAMPLE OF FIVE-STEP FRAMEWORK

Sectoral (Water and Sanitation) Example For Research Groups (Focuses on what questions to ask)

	<ul style="list-style-type: none"> • What are the activities which are planned in the policy to reduce women’s burden and ensure gender parity? • Proportional women’s/men’s participation in project cycles and decision-making forum • Compensation levels for men and women in the sector • Gender dimensions of user fees • Gendered economic benefits from improved access to water • Gendered dimensions of improved access to sanitation at home and in public places • Gendered dimensions of costs and benefits from privatisation of water and sanitation
Budget Analysis	<ul style="list-style-type: none"> • Scale and nature of public sector expenditure on investments for water and sanitation • Percentage allocations for sectors which are of priority for women vs that for men • Information on expenditure allocations (hardware/software, hygiene and sanitation promotion, in rural and urban areas, how funds are distributed across communities, the extent of funding directed to maintaining sustainability of services) • What was the budget allocated for activities which were planned for women/gender parity? Was it adequate? • Was it spent for what was planned (for example, while there may be an IEC (Information, Education and Communication) budget for sanitation management trainings and although the policy may say that gender roles will be challenged—the IEC money would actually have been spent on targeting women for cleaning toilets) • Was any funding directed to women’s groups or increasing women participation in the project cycle/decision-making
Monitoring	<ul style="list-style-type: none"> • Number of families provided access to water services—has it reduced the time spent by women for collecting water? • Regularity and adequacy of water supply—do women consider it satisfactory? • Prevalence of open defecation on water and land by male/female • Presence/absence of public sanitation facilities for men and women— ranked indicators of conditions, availability and quality of those services
Impact Analysis	<ul style="list-style-type: none"> • Public health data linked to/collected for the water and sanitation sector • Incidence of vector and water borne diseases on men and women • Care giving role of girls/women and time spent in caring for sick reduced • Decline in violence against women • Increased enrolment of girl children

Five Step Framework for Gender Responsive Budgeting

Schematic (Sarva Siksha Abhiyan in XI Five Year Plan period) Example For Government Officials (Focuses on having a perspective on how the results of analysis can be done⁹)

<p>Situation Analysis</p>	<ul style="list-style-type: none"> • In 2007-08, as per the statistics for schools education, Gross Enrollment Rates (GER) at elementary level was 102.36 per cent for boys corresponding to 98.02 per cent for girls at the national level. While there is a gender gap this is line with the SSA goals of universal enrolment • However, Maharashtra, Andhra Pradesh, Haryana, Chandigarh, Jammu & Kashmir, Punjab, Nagaland, Bihar and Lakshadweep had GERs for girls below 95 per cent. • The situation was more critical in Chandigarh, Jammu & Kashmir and Bihar, where there was a gender gap of more than 8 per cent between boys and girls. • A very high dropout rate of 41.34 per cent among girls in class I-VIII.
<p>Scheme Analysis</p>	<p>Gender Component in SSA</p> <ul style="list-style-type: none"> • Inbuilt in the scheme which includes, inter alia, interventions such as; <ul style="list-style-type: none"> » Provision of a neighbourhood school » Free textbooks for all girls at INR 150 and INR 250 for primary and upper primary-level respectively for textbooks » Provision of two sets of uniforms for all girls within a ceiling of INR 400 per child per annum » Supplementary teaching learning material, hiring female teachers » Bridge courses » Transport/escort facility to children from the remote habitations with sparse population where opening of school is unviable • Specific interventions such as the National Programme for Education of Girls at Elementary level (NPEGEL) and the Kasturba Gandhi Balika Vidyalayas (KGBVs) for Educationally Backward Blocks (EBBs)
<p>Budget Analysis</p>	<ul style="list-style-type: none"> • Education expenditure as a percentage of gross domestic product (GDP) rose from 3.3 per cent in 2004-05 to over 4 per cent in 2011-12 • Per capita public expenditure on education increased from 888 in 2004-05 to 2,985 in 2011-12 • The average annual per capita expenditure for girls at the national level is INR 1117¹⁰ • States like Mizoram, Arunachal Pradesh, Sikkim and Meghalaya had per capita expenditure double and even triple that of national averag. • States with least expenditures are Haryana, Assam, Uttar Pradesh, Daman & Diu, Dadra & Nagar Haveli, Punjab, Goa, Maharastra, Tamil Nadu, Puducherry, Gujarat, Kerala and Delhi • Provisions for gender component related activities ranged on an average of INR 160 for free textbooks and one rupee for escort/transport facility. The actual expenditure was around INR100 and 0.12, with 60 per cent and 8 per cent utilisation • The annual per capita allocations for NPEGEL and KGBV was INR 40- 225 • The actual annual per capita expenditure for girls' specific schemes such as NPEGEL and KGBV was INR 20 and INR 102

⁹ Please note this is not a reflection on the scheme and data here should not be quoted.

¹⁰ The average annual per capital expenditure on women has been calculated on the following basis:
Annual Expenditure on SSA multiplied by the percentage of percentage of girls enrolled in government school in each State/UT (2010-11)
Plus the Annual Expenditure on NPEGEL and KGBV, divided by the number of girls in the age group 6 to 13 years as per census 2011



Schematic (Sarva Siksha Abhiyan in XI Five Year Plan period) Example For Government Officials (Focuses on having a perspective on how the results of analysis can be done⁹)

	<ul style="list-style-type: none"> • The annual average expenditure for girls' specific schemes at national level was INR 92 for the plan period • The lower expenditure was not due to low allocations but due to low utilisation rates (often less than 70 per cent) for many states • The expenditure for NPEGEL was much lower than that of KGBV
Output Monitoring	<ul style="list-style-type: none"> • School facilities show improvement over time <ul style="list-style-type: none"> » Based on RTE norms, the pupil teacher ratio shows improvement. In 2012, the proportion of schools meeting these norms was 42.8 per cent. » Data on number of female teachers recruited is unavailable but SSA review shows 50 per cent female teacher ratio has been achieved » 73 per cent of all schools visited had drinking water available. However, just under 17 per cent did not have drinking water facility at all. A water facility was available, though not usable in the remaining schools » The proportion of schools without toilets reduced to 8.4 per cent in 2012 and the proportion of schools with usable toilets increased from 47.2 per cent in 2010 to 56.5 per cent in 2012 » About 80 per cent of schools had separate provision for girls' toilets. Of the schools that had this separate provision, nearly half had usable girls' toilets, compared to a third in 2010 » The mid-day meal was served in 87.1 per cent schools that were visited » Data on the number of girls provided incentives such as free textbooks, scholarships and uniforms is not available • NPEGEL was operational in all EBBs by 2010 and more than 3,000 KGBVs spread across the most backward and difficult areas of the country • NPEGEL schools are girl-child friendly schools with better water and sanitation facilities, library, playground, etc • Huge infrastructure and service delivery gaps observed in KGBVs. Trainings were also not done as required
Outcome Analysis	<ul style="list-style-type: none"> • GER for girls in elementary schools (Class I-VIII) increased from 98.02 per cent in 2007-08 to 103.7 per cent in 2010-11 • More than 21 states crossed the 100% benchmark. States/UTs with low GER for girls include Haryana, Andhra Pradesh, West Bengal, Lakshadweep, Andaman & Nicobar, Nagaland, Assam, Daman & Diu and Chandigarh • In terms of gender gap, nationally the difference in GER between boys and girls has reduced from 4.34 per cent to 1.2 per cent • In educationally backward blocks, the rate of increase in girls' enrolment was high. For example, the enrolment of girls in Jalore (Rajasthan) rose by 25 per cent and in Kasba Nagar block of Bihar by 14 per cent. • The national average dropout rate for girls was at 41 per cent in 2010-11 • No significant differences were noticed in personality dimensions like academic performance, individualism and maturity in teenagers from NPEGEL and Non-NPEGEL schools

Five Step Framework for Gender Responsive Budgeting

Schematic (Sarva Siksha Abhiyan in XI Five Year Plan period) Example For Government Officials (Focuses on having a perspective on how the results of analysis can be done⁹)

Drawing inferences:

- There is a moderate positive correlation of +0.33 between average per capita expenditures for girls (including SSA, NPEGEL and KGBV) and the increase in GER for girls.
- States spending below INR 1500 are the ones with GERs for girls being less than 100 per cent.
- Madhya Pradesh and Meghalaya, the two states showing maximum decline in gender gap in GERs also have higher per capita expenditures.
- There is also a moderate positive correlation of + 0.35 between average per capita gender specific expenditures (NPEGEL and KGBV) and increase in GER for girls.
- Very weak negative correlation between average per capita girl-specific expenditures and dropout rates of girls in 2011-12. Statistically, this points to achieving lower dropout rates by having girl-specific expenditures through NPEGEL and KGBV. This is strengthened by a positive correlation of +0.29 between states with a high utilisation rate in these schemes and the GER for girls in 2010-11. States that have focused on proper implementation have been able to achieve desired results.

Corrective Action Required:

- Increase the overall per capita expenditure for girls (including SSA, NPEGEL and KGBV) to more than INR1500 per eligible girl in the age group
- Increase the per capita allocations for NPEGEL and KGBV
- Review the gender components of SSA, NPEGEL and KGBV to move beyond enrollment and focus more on reducing dropout rates of girls
- Need to focus on effective implementation of the schemes along with allocations

Exercise 2

Hands-on experience of applying Five-Step Framework

Objective: Able to apply Five-Step Framework

Methodology: Case Analysis

Process:

1. Divide the participants into groups of six. Assign one programme to each group.
(The programme can be selected keeping in mind that at least one person in the group is involved directly in the planning, implementation or research of the scheme/ programme in question. This person will be called the informer. You can also let them select an issue)

2. Each participant will represent one step in the five-step process, while one member is the informer.
3. The process to be followed is outlined below:
 - A 10-minute briefing by the informer to his/her group regarding the programme, objectives and steps to be carried out and Q&A.
 - Each participant needs to prepare analytical points for the case related to the step assigned to them. (For example, the person who is assigned situation analysis, should have at least three points



explaining the situation of women/gender concerns related to the scheme.)

- The group will then discuss jointly and present the case in the five-step framework format while also adding in suggestions for improvement in

each stage. (Each participant should also have a separate analysis of the case, which would feed into the final group output.)

4. The group should present their case analysis using the five-step framework.

Exercise 3

Gallery Walk

Objective: Presentation of Analysis in Short Span of time

Methodology: Gallery walk

Process:

1. Ask the groups to present their work on a wall. Use different walls for different presentations.
2. A presenter from each group takes five minutes to present followed by two minutes of Q&A.
3. Divide the other participants into four groups—bureaucrats, academicians/researcher, women’s group representatives and budget group representatives. Each member of the new group will move around listening to the presentations separately. (Each presenter will present four times.)
4. Once the presentations are over, discuss the analysis, highlights and missing elements in each.

CONCLUSION:

The five-step framework helps analyse a policy in an integrated manner and highlight the linkages between programme guidelines and ground realities. Not all GRB analysis has to be a thoroughly research-based document at all stages. It is best to follow the flow, using secondary resources for each of the stages and focusing on detailed analysis for your section of expertise. The inferences drawn, however, should use the framework model to provide a holistic perspective. The framework also provides an opportunity for various stakeholders to come together to

enable improvements in a desired gender indicator. Focus must be on critical gap areas and corrective action.

KEY MESSAGES:

- The five-step framework was first used in South Africa for undertaking sectoral analysis as part of their gender budgeting exercise.
- Comprising of five steps, derived from the project cycle approach, it provides a holistic perspective to gender budget analysis.
- The framework helps identify loopholes at various stages, while highlighting the weakest link in achieving the desired results.

Suggested Readings:

1. Unit-10: Five Step Framework; Gender Responsive Budgeting: Technical Notes for Trainers’ from Civil Society Organisations, National Foundation of India, 2016
2. Chapter- IV; Engendering Budgets: A Practitioners’ Guide to Understanding and Implementing Gender-responsive Budgets; Commonwealth Secretariat; Debbie Budlender and Guy Hewitt (Pg 77-91)
3. Annexure 3- Example of Five-step framework; Gender Budget Handbook for Government Officials, Ministry of Women and Child Development, Government of India, 2015 (Pg 67)
4. Women’s Budget Initiative (WBI), South Africa; Report 2 (For information on application)



7



Tools and Techniques of Gender Responsive Budgeting

Overview of Tools and Techniques for GRB
Application of GRB Tools



Tools and Techniques of Gender Responsive Budgeting

Aim

Overview of a range of tools and techniques for Gender Responsive Budgeting

Learning Outcomes

1. Conceptual understanding of 10-12 tools and entry points for undertaking GRB
2. Exposure to application of various tools
3. Instigating thought process for selection of tools for initial application in their work

Exercises

- Overview of Tools and Techniques for GRB
- Application of GRB Tools

Time Required

3.5 hours

Materials

Projector and laptop, copies of the paper, larger screen area (white boards or brown sheets) for tool analysis

Preparation

PowerPoint presentation

Introduction

Over the years, a systematic set of approaches and tools have evolved to mainstream gender into the budget process. The most recommended approach to GRB is the five-step framework. Among the tools and techniques, the important ones are a set of six tools developed by Diane Elson (1996) for the Commonwealth Secretariat to do gender budgeting. Various governments world over, academics and civil society have used these tools to undertake GRB. India's Ministry of Women and Child Development has—in addition to these tools—identified entry points for government officials to undertake GRB.

This module will provide the participants an overview of these international and national tools. The seven international tools include: gender-aware policy appraisal; gender-disaggregated beneficiary assessment of public service delivery and budget priorities; gender-disaggregated public expenditure incidence analysis; gender-disaggregated tax/public revenue incidence analysis; gender-disaggregated time use analysis; and female beneficiary assessment tool. The tools for GRB developed nationally include: participatory planning and budgeting; spatial mapping; guidelines for gender-sensitive review of public expenditure and policy; a gender-aware budget statement and gender impact assessment.

Each of these tools serves a specific purpose and can feed into the various stages of the five-step framework as well as be used independently for gender budget analysis. The focus of this module is to expose the participants to the various tools and the purpose they serve.

The module has been designed in two parts: a presentation of the range of tools available and a paper reading followed by a group exercise on the possible applications. Questions based on their experience can be discussed in a small groups, giving a chance to the facilitator to clear any doubts.

The challenge is about choosing the appropriate tool in a given context. This module aims at building the capacities of the participants to select appropriate tools. It only gives an outline or general idea regarding the tools. Putting the tools to actual use would require additional reading. The facilitator should focus on helping the participants narrow down a set of tools most appropriate to the context.

Exercise 1

Overview of Tools and Techniques for GRB

Methodology: Presentation

Objective: Conceptual understanding of the available tools and techniques for GRB

Process:

1. Ask the participants to share an experience in undertaking GRB and the method they used.
2. Allow a brief discussions and note down some of the tools they used.
3. No one size fits all. They must choose a tool most appropriate from the tools you will discuss.
4. This is just to give an overview to help them identify relevant tools. They would need to supplement their knowledge with additional reading to use the tools.

5. Make a presentation on the various GRB tools covering the points in the table given on next page.

Tips for Trainer

Based on the level of understanding of the group, you may want to only focus on a select few tools. For example, a group of implementers may not be interested in public incidence analysis of revenue incidence analysis; while a group of hardcore academics might not show interest in gender-sensitive public expenditure review formats for participatory planning and budgeting tools.

6. Allow time for questions and further discussion.

Tools	Objective	Application	Merits	Limitations/Challenges
<p>Participatory planning and budgeting:</p> <p>Involving women directly or indirectly in the planning and budget making process</p>	<p>Not enough to say women's needs have been considered; they need to be part of the decision-making process</p>	<p>Panchayati Raj Institution (PRI) / Urban Local Body (ULB) level planning and budgeting</p> <p>Area-based planning for schemes and programmes</p> <p>Annual programme implementation plans at district level</p> <p>Pre-budget consultations/ policy consultations</p>	<p>Women represent their own interests</p> <p>Process of transformation, as it results in reallocation of funds rather than only asking for more</p> <p>High level of accountability</p>	<p>Requires high level of commitment from those facilitating the process (needs capacity building for facilitation)</p> <p>Women need to be treated as partners, not beneficiaries</p> <p>Risk of becoming a demand generation exercise with decision-making still lying with officials</p>



Tools	Objective	Application	Merits	Limitations/Challenges
<p>Spatial mapping:</p> <p>Mapping available resources/ services delivery status to highlight implementation gaps</p>	<p>Helps in assessing resources required taking into account size of population and norms for availability of facilities, so that allocations and interventions are more focused.</p> <p>Highlights deviations from norms and inaccessibility issues.</p>	<p>Identify district/regional imbalances</p> <p>Intra village/ward inaccessibility</p> <p>Also useful as a participatory tool</p>	<p>Bringing a spatial dimension makes for a strong argument for overall public service delivery accountability rather than only for women</p> <p>Addresses the mobility constraints of women</p> <p>Helps in prioritisation of resource allocation for underserved areas</p>	<p>Does not identify strategic gender needs</p> <p>Each level of mapping exercise requires varied skill sets—for example, at village level it would need participatory techniques while at the state level, it could be better achieved with GIS techniques</p>
<p>Gender-aware policy appraisal</p> <p>Involves scrutinising policies for their implicit and explicit gender issues</p>	<p>Questions on what ways are the policies and their associated resource allocations likely to reduce or increase gender inequalities</p>	<p>For all existing and new policies, programmes, schemes and legislations</p> <p>Assesses the actual or likely impact on gender relations outlined by policies</p>	<p>Offers a means of identifying policy gaps as well as the adequacy of the allied resource allocations.</p> <p>Makes a direct link between policy and resource allocation, emphasising that budgets follow policies without resources are futile</p> <p>Challenges the notion of “gender neutrality”</p>	<p>Needs very specialised skill sets both on gender and policy advocacy.</p> <p>Acceptance of analysis happens when new policies are formed or when older ones are under review</p> <p>If not backed by budgets, can remain on paper</p>
<p>Guidelines for gender-sensitive review of public expenditure and policy</p> <p>Using checklists for review of policies and programmes</p>	<p>Developed as a tool for government officials to be able to undertake gender-aware policy/programme appraisals</p>	<p>For all new policies, legislations, programmes and schemes (ideally as an attachment to the EFC/SFC memorandum)</p> <p>Checklist I for beneficiary oriented social sector departments</p> <p>Checklist II for indivisible or mainstream departments</p>	<p>Offers a user friendly approach to undertake gender analysis of PPS</p> <p>Moves beyond research based analysis to identify implementable action points</p> <p>Can be used in workshop mode for similar departments to come up with interventions on a single theme/gender concern</p>	<p>Can become a formality to be filled with non-informative answers</p> <p>It is important to mandate the endorsement of these filled in checklists and formats by gender specialists, as also link the process with budget approvals. Unless this is done, the process will not happen as desired.</p>

Tools and Techniques of Gender Responsive Budgeting

Tools	Objective	Application	Merits	Limitations/ Challenges
<p>Gender-disaggregated beneficiary assessment of public service delivery and budget priorities:</p> <p>Research techniques like surveys, opinion polls, used to ask actual or potential beneficiaries the extent to which government programmes match their priorities.</p>	<p>Establish women and men's views on whether the patterns of government expenditure are in line with their priorities and whether the delivery of particular services is adequate</p>	<p>All service delivery programmes like hospitals, public distribution, police, water supply, etc</p> <p>Infrastructure development—roads, transport, bus terminals, etc</p>	<p>Relevant to appraise unintended effects and outcomes of policies which, on paper, might even appear to be gender-sensitive</p> <p>Helps understand the direct link between service delivery and public satisfaction</p> <p>Helps identify women's priorities as against what the scheme/ programme allocates resources for</p> <p>Helps identify quality gaps</p>	<p>Generally requires independent research, which limits applicability to small-scale and may not lead to macro-level budgetary changes.</p> <p>Can end up highlighting human resource incompetency, which cannot be rectified by budgets.</p> <p>Does not cover perception of service provider, which can often highlight the budget gaps.</p>
<p>Gender-disaggregated public expenditure incidence analysis:</p> <p>Arrived at by calculating the unit cost of providing a service (e.g. the cost of running a primary school for one year), calculating the number of girls and boys who benefited and working out the benefit incidence by multiplying the two</p>	<p>Compares public expenditure for a given sector or programme to reveal the distribution of expenditure between women and men, girls and boys</p>	<p>Any programme or sector but is more relevant at sector level than programme level.</p>	<p>Helps identify intra-household variations in public service benefit allocation</p> <p>Highlights specific social gaps which hinder women and girls from benefitting from a particular programme</p>	<p>Requires high level of research skills and gender understanding to be able to assess intra-household variations where direct benefits are not clear</p> <p>Requires high level of data collection both from within the government budget documents (at local level this is difficult) as well as undertaking primary surveys</p> <p>Expensive</p>
<p>Gender-aware budget statement:</p> <p>Statement produced by the government to report on gender budgeting</p>	<p>Tracking the flow of funds to women are national/sub-national levels.</p> <p>Assess quantum and adequacy of allocations for women under various components</p>	<p>National and state budgets</p> <p>District and municipal budgets</p>	<p>Allows for annual reporting in quantitative format (budget allocations)</p> <p>Brings accountability to gender budgeting</p> <p>Provides a document for civil society to discuss and debate post- budget</p> <p>Ensures strong involvement of the finance ministry in the process of gender budgeting</p>	<p>Can become a routine exercise without encouraging any thought process in the budget making stage</p> <p>Issue of Gender Budget Statement can be considered by government as fulfilling its obligation, not moving beyond</p> <p>Analysis highly determined by format of the statement</p>



Tools	Objective	Application	Merits	Limitations/ Challenges
<p>Estimation of female beneficiaries:</p> <p>Calculates the estimated female beneficiaries based on regional gender imbalances in infrastructure projects</p>	<p>Assessing proportion of female beneficiaries in an infrastructure project by taking into account gender inequalities; sectoral priorities of men and women; and gender mainstreaming undertaking in the planning and designing of the infrastructure</p>	<p>Public infrastructure projects like water, sanitation, highways, irrigation, etc where direct beneficiary assessment is not possible</p> <p>Public Private Partnership projects</p>	<p>Provides for a quick estimation for assessing what proportion of the budget may be flowing to women for indivisible projects</p> <p>Useful for macro level assessments of infrastructure projects with large investments</p> <p>Provides a good entry point for initiating dialogue of gender mainstreaming</p>	<p>Based on target beneficiary estimation, not actual</p> <p>Only a number crunching game, unless the framework is well researched and developed at state/ local level</p>
<p>Sex-disaggregated analysis of the budget on time use:</p> <p>Statistical analysis of the division of labour between men and women, highlighting women's care giving and productive roles</p>	<p>Aims to create a link between public budget policy, changes in individual budget items in terms of time use, and the time budgets available to women and men respectively</p>	<p>For debating budget cuts</p> <p>Making a case for special provisions for women's practical needs</p> <p>Calculating women's contribution to the economy</p>	<p>Ensures that the time spent by women in unpaid work is accounted for in policy analysis</p> <p>Helps identify special measures to be taken for improving productivity/ efficiency of women</p>	<p>At the local level, needs adequate facilitation skills and a high level of gender sensitivity</p> <p>At state/national levels, data requires undertaking of elaborate surveys</p>
<p>Gender-disaggregated public revenue incidence analysis:</p> <p>Looks at both direct and indirect taxes and calculates how much taxation is paid by different individuals or households</p>	<p>Aims to answer questions such as what kinds of tax and user fee reforms are more beneficial for poor women and men.</p>	<p>Direct taxes</p> <p>Indirect taxes</p> <p>User fees</p> <p>Other sources of revenue, e.g. stamp duty, registration fees.</p>	<p>Helps identify labour market incentives/ disincentives for women</p> <p>Helps identify incentives which can increase women's access to property/services</p>	<p>Usually assumes equal sharing of income within households, whereas many studies have shown this does not often occur</p> <p>Requires high level of skills in understanding incidence of taxation as well as the gender understanding</p>
<p>Gender Impact Assessment:</p> <p>Understanding if programmes are meeting the objectives for which they were initiated and whether there are any intended/ unintended gender benefits</p>	<p>Assess what the impact has been for women and men, girls and boys separately.</p> <p>Findings of impact assessment help to identify barriers in accessing public services/expenditure by women.</p>	<p>All government programmes and schemes irrespective of whether they have gender equality targets or not</p> <p>Especially for indivisible schemes to understand if women and girls are also having the desired impacts of say employment, growth, health, etc</p>	<p>Tracks achievement of outcomes rather than inputs</p> <p>Helps identify barriers, which may be fundamental/structural and require major changes of design and modalities of implementation.</p>	<p>Needs specific studies, to be undertaken by an external agency</p> <p>Needs sufficient time gaps, wherein those at a loss continue to be left out</p> <p>Need to be supplemented with ongoing outcome monitoring mechanisms</p>

Exercise 2

Application of GRB Tools

Methodology: Paper reading and group discussion on application of tools

Objective: Initiating thought process on application of various GRB tools in their work

Process:

1. Give a copy of handout 5 to all participants. Allot 15 minutes for them to absorb.
2. Divide the participants into four groups randomly or strategically by allowing participants from similar backgrounds in a group, or by separating them by function-budget groups, women’s groups, research, implementers, etc or sector wise—agriculture, urban service providers, education, etc.

3. Ask the participants to reflect on the following questions in each group:
 - Which are the three most useful tools for GRB in your work? Why?
 - How would you apply the tools in your work? (This should be as specific as possible.)
 - What are the challenges and limitations of using the tools?
4. Allow 30 minutes for discussion and 15 minutes to view each other’s reflections on charts.
5. Once the gallery walk is over, note down the list of all the tools they considered useful as below:

Tool	Reasons for Selection	Possible Application	Expected Challenges/Concerns

Note: If a tool is repeated put all points in the same row.

6. Ask the group to brainstorm on other possible applications of each tool.
7. Reflect on the tools not used and probe for apprehensions without imposing a specific method.

CONCLUSION

As discussed earlier, there is no one size fits all for GRB. A relevant tool can be found by working toward the desired outcome of the gender budget exercise. In most cases, multiple tools are needed. For example, if the ultimate goal is to “Enable better response of health programmes for tribal women”, it would begin by an impact assessment of the health programmes on tribal women followed by tools

like spatial mapping to understand accessibility issues and beneficiary assessment to understand the approachability/ relevance of the schemes/programmes for them. This would bring forth a detailed understanding of the gaps in results and implementation. But if the ultimate goal is to “Ensure efficient utilisation of allocations for tribals for tribal women” it would be good to use the benefit incidence analysis tool for analysis. Alternatively, if one wants to focus on implementation, then making use of participatory tools to identify the needs of tribal women and using the checklist I in workshop mode ensuring all government officials implement tribal schemes would be better. Another way of selecting the tools is also to understand the same in the context of the five-step framework as shown below:



Steps	Beneficiary Oriented/ Social Sectors	Indivisible/Mainstream Sectors
Situational Analysis	Participatory planning and budgeting	Spatial mapping and participatory budgeting
Policy Analysis	Checklist 1	Checklist 2
Budget Analysis	Gender Budget Statement	Female beneficiary assessment
Output Analysis	Gender-disaggregated public expenditure incidence analysis	Gender-disaggregated beneficiary assessment
Impact Analysis	Gender impact assessment	Gender impact assessment

KEY MESSAGES

- There are different GRB tools to suit your focus in research and advocacy or implementation.
- Elson's five tools: ***gender-aware policy appraisal; gender-disaggregated public expenditure incidence analysis; gender-disaggregated beneficiary assessment; gender-disaggregated tax/public revenue incidence analysis; gender-disaggregated time use analysis and IFC's female beneficiary estimation tools and MWCD's gender impact assessment*** are more useful for research and advocacy and to feed as inputs into the government processes.
- MWCD's entry points: ***participatory planning and budgeting; spatial mapping; guidelines for gender-sensitive review of public expenditure and policy and gender-aware budget statements*** are more useful for the implementers and those working with government officials for their capacity building and handholding on GRB.

Suggested Readings:

1. Unit-11: Tools and Techniques of GRB; Gender Responsive Budgeting: Technical Notes for Trainers' from Civil Society Organisations, National Foundation of India, 2016
2. Chapter II, Gender Budget Handbook for Government Officials, Ministry of Women and Child Development, Government of India, 2015 (Pg 8-15)
3. Chapter V, Gender Budget Handbook for Officials of Government of India, UNIFEM, 2007 (Pg 4-11)
4. Section 5, How to do a gender-sensitive budget analysis: Contemporary research and practice; Debbie Budlender & Rhonda Sharp with Kerri Allen; Commonwealth Secretariat; 1998 (Pg 37-50)

HANDOUT 5: CASE PAPER ON TOOLS AND TECHNIQUES FOR GENDER RESPONSIVE BUDGETING

1. Participatory planning and budgeting

Participatory planning is the process of involving women in decision-making going beyond taking their needs and concerns into account as beneficiaries, they are treated as equal partners in implementation.

Participatory budgeting is a process that lets citizens decide how certain budget funds should be allocated. It allows local governments to engage with residents, especially the traditionally under-represented groups. To be effective, there must be capacity building of women members of community-based organisations (CBOs) and self-help groups, not just elected women representatives.

Possible Applications: a) Citizen's (men and women) prioritising on whether there is need for construction of flyover or market space for street vendors in a ward. b) Planning for agriculture programmes at gram panchayats, for crop planning, tools and implements. c) Planning for Shelf of Projects under Public Works Programme.

2. Spatial mapping

Women's empowerment requires adequate resource allocation in all areas including health, education, water sanitation and nutrition, sustained employment, access to credit and asset ownership, skills, research and design technology and political participation. Further, regional imbalances have to be corrected. Spatial mapping of social infrastructure can highlight specific needs of women, access to employment opportunities, resources available and overall gaps.

Possible Applications: Mapping of a) Availability of water and sanitation services within a slum b) Target vs actual service area for a district/city hospital c) Village-wise women's participation in agriculture extension programmes d) Blockwise male vs female beneficiaries of post-matric scholarship programmes for scheduled castes/minorities.

3. Gender-aware policy appraisal

This approach involves scrutinising the policies by listening closely to the implicit and explicit gender issues involved. Questioning the assumption that policies are "gender neutral" it asks: "In what ways will the policies and their associated resource allocations reduce or increase gender inequalities?" It's only fallacy is an inability to predict the nature and scale of the links in the causal chain.

Possible Applications: Gender Appraisals of a) Education, health policies b) Transport and manufacturing policies c) Fiscal and EXIM policies d) Land acquisition act and companies act

4. Guidelines for gender-sensitive review of public expenditure and policy

India's Ministry of Women and Child Development has formulated specific guidelines: Checklist I is for programmes that are beneficiary-oriented and consciously target women. Checklist II covers other "mainstream" sectors and programmes. These help in reviewing public expenditure policy from a gender perspective, help identify constraints in covering women and locate suitable corrective action.

Possible Applications: a) checklist 1 for department of skill development and medium, small and micro enterprises (MSME) b) Checklist 2 for department of industries and ministry of finance (banking and credit facilities)



HANDOUT 5: CASE PAPER ON TOOLS AND TECHNIQUES FOR GENDER RESPONSIVE BUDGETING (Cont.)

5. Gender-disaggregated beneficiary assessment of public service delivery and budget priorities

This tool aims to collect and analyse public opinions of how government programmes reflect men and women's priorities and meet their needs. For example, public perceptions on primary health centres in a district can be ascertained using this tool. Limitations: The tool doesn't capture the perception of the non-user or service provider. It is time consuming and addresses only one service at a time.

Possible Applications: a) Assessment of services of district hospitals, secondary schools, technical training institutes b) Assessment of services of railways and airports c) Pre-assessment of Detailed Project Reports (DPRs) approved under JNNURM (mapping of priorities within various component in infrastructure)

6. Gender-disaggregated public expenditure incidence analysis

This tool analyses the extent to which men and women benefit from expenditure on publicly provided services. The approach requires statistical analysis by calculating the unit cost of providing a service (e.g. the cost of running a primary school for one year), calculating the number of girls and boys who benefited and working out the benefit incidence by multiplying the two. Limitations: It assumes that the cost for male/female, rich/poor, rural/urban is the same. It is only for services targeting individuals.

Possible Applications: a) Incidence of skill training and technical education b) Incidence of information technology investments (USOF) c) Incidence of RSBY scheme

7. Estimation of female beneficiaries

The 'Female Beneficiary Estimation Tool' has been proposed by International Finance Corporation (IFC) to determine the proportion of female beneficiaries of a project by using available datasets coupled with forecasting multipliers. It takes into account gender inequality. This tool is compromised by the lack of quantified data. Not recommended for use where hard evidence is available. It is useful in infrastructure projects, PPP models, and in conjunction with tools like beneficiary incidence analysis.

Possible Applications: Fund flow percentage to women under various city infrastructure projects over one year

8. Gender-disaggregated public revenue incidence analysis

This technique examines the taxation component of revenue and calculates what tax varying individuals or households pay in direct and indirect taxes and studies its impact – what kinds of tax and user fee reforms are more beneficial for poor women and men; which sources are progressive; whether the tax system provides labour market incentives for women, etc. It requires data on income and expenditure patterns obtained from household surveys.

Possible Applications: a) Assessment of goods and service tax b) Assessment on value added tax c) Assessment of tax exemptions on housing loans and medical insurance

HANDOUT 5: CASE PAPER ON TOOLS AND TECHNIQUES FOR GENDER RESPONSIVE BUDGETING (Cont.)

9. Gender-disaggregated analysis of the budget on time use

This tool shows the link between government budgets in a particular sector and the way men and women respond to the presence or absence of that service with their time. This helps to compare the imputed value of unpaid work with budget amounts. For example, it allows comparison of the budgeted cost of supplying water to a village/area, and the imputed cost of fetching water, ensuring that the time spent on unpaid work by women is accounted for in policy analysis.

Possible Applications: Assessment of a) rural water supply programmes b) Home care facilities for mentally unfit or HIV-positive patients c) Child care and women's productivity in information technology sector

10. Gender-aware budget statement

This tool can be used to disaggregate projected expenditure into gender-relevant categories. This involves stating the expected gender implications of ministry or national budgets. The statement can be constructed on the basis of any of the above tools or according to pre-set categories.

Possible Applications: a) Analysis of budget allocations for women's protective services vs economic services b) Expenditure trend in secondary education

11. Gender Impact Assessment

This tool evaluates whether government programmes meet the objectives for which they were initiated. Impact analysis can be done through a range of different methods, including impact assessments, evaluations and field level surveys.

Possible Applications: a) Impact of NPEGEL and KGBV on enrollment in secondary education b) Impact of National Rural Livelihoods Mission on women's economic independence



ANNEXURE I

Sample Programme Schedule for three-day training

Session No	Time	Session Name	Topics to be covered	Methodology
DAY 1				
I	09.00 - 09.30	Introduction	Introduction and Ice Breaking	Star and Arrows Game
II	09.30 – 10.00	Expectations, House Rules and Pre-Test	Pre-Evaluation of Knowledge	Pre-Test Form Filling
111	10.00-11.00	Revisiting the Gender and Empowerment Approach	1. Achievements 2. Shortfall and Challenges	Debate Game
111	11.00-11.30	Tea		
1V	11.30-13.00	Introduction to Gender Responsive Budgeting (GRB)	1. Mapping gender discriminations 2. Establishing the gender implications of budgets 3. Overview and Relevance of GRB 4. Mandate for GRB in India	Presentation
V	13.00-14.00	Lunch		
VI	14.00-18.00	Gender Analysis (For Budget groups)	1. Using Harvard and/or Moser frameworks 2. Causes, Consequences and Solutions framework	Presentation and Group Work
		Budget Analysis (For women's groups)	1. Budgets as a policy document and importance of Budget Monitoring 2. Understanding Budget Concepts 3. Budget Cycle and Implications for Gender	Presentation and Group Work
VII	16.00-16.30	Tea served within		
DAY 2				
I	09.00-09.30	Recap	Recap of Day 1	Participant Team sharing
II	09.30-11.00	GRB framework and strategies: learning through International Experiences	1. What is and what is not GRB 2. Process of GRB 3. Role of multiple agencies 4. Application of GRB 5. Challenges and Limitation	Case Review- International Experiences
III	11.00-11.30	Tea		
IV	11.30-13.00	Five Step Framework	1. Conceptual understanding 2. Application in context with Budget Cycle	Presentation and Brainstorming
V	13.00-14.00	Lunch		

Session No	Time	Session Name	Topics to be covered	Methodology
VI	14.00-18.00		Application of Five Step Framework	Working in small groups: Preparation for Gallery Walk
	15.30-16.00	Tea served within		
DAY 3				
I	09.00-09.30	Recap	Recap of Day 2	Participant Team sharing
II	09.30-10.30	Gallery Walk with Tea		
111	10.30-11.30	Tools and Techniques of GRB	1. International Tools 2. MWCD Entry Points	Presentation
1V	11.30-12.30		Applications	Group work
V	12.30-13.30	Institutional mechanisms for GRB	National Level	Presentation
VI	13.30-14.30	Lunch		
VII	14.30-15.30	Institutional mechanisms for GRB	State level	Panel Discussion
VIII	15.30-16.00	Tea Break and EoP		
IX	16.00-16.30	Strategizing for GRB		Reflection by State level Groups
X	16.30-17.00	Feedback and Evaluation		

ANNEXURE II

Framework for Customizing Training Programmes

Modules/Exercises	Women's Groups	Budget Groups	Government Officials (Plan and Budget)	Government Officials (Implementation)	Academics and Researchers
Gender and Development					
Role Calling Game		√		√	
Stars and Arrows			√		√
Debate	√	√			
Budget Analysis	√				√
Gender Analysis					
Moser framework		√		√	
Harvard framework		√	√	√	√
CCS framework		√	√		
Overview of Gender Responsive Budgeting	√	√	√	√	√
International Experiences	√	√	√		
National Mechanisms					
Presentation	√	√	√		
Film				√	√
State Models					
Case Paper Reading	√	√	√		
Panel Discussion	√	√	√		√
Five Step Framework	√	√	√	√	√
Tools and techniques					
Overview	√	√	√	√	√
Paper Reading and Application	√	√			√

ANNEXURE III

Questionnaire for Training Knowledge Test for Participants

Type of Test: Pre Post

Name: _____ Organisation: _____

Q1) What do you understand by Gender Responsive Budgeting (GRB)?

Q2) Is GRB different from allocating 33% for women in plan budgets under women's component plan? If yes, how?

Q3) What is the rationale for Gender Responsive Budgeting?

Q4) Which country/what strategy globally has been most successful in promoting women's agenda/ GRB?

Q5) Can you describe the Five Step Framework?

Q6) How is the Kerala GRB experience different from Karnataka model?

Q7) What is the most appropriate GRB strategy for your state?

Actors: Bureaucracy-led vs CSO-led vs Legislature-led

Focus: Full Budget vs selected sector.

Focus: Sector (e.g. health) vs problem (e.g. gender-based violence)

Focus: Expenditure vs Revenue

Level: National vs State vs District vs Panchayats

Timing: Post-budget analysis vs in-process budget formulation

Approach: Separate GB statement or gender integrated throughout the main budget document

Q8) Can you list 5 tools and techniques which can be used for undertaking GRB

ANNEXURE IV

Gender Responsive Budgeting Training Evaluation Form

(To fill the boxes please copy this sign √ from here and then select the right box and paste it there)

Name: _____ Organisation: _____

I am a: Implementer Policy maker Programme Manager
 Budget Officer Trainer Researcher

		Low		Medium		High		NA
		01	02	03	04	05	09	
How would you rate your...								
1. Overall understanding of Gender Budgeting	Before the training							
	After the training							
2. Ability of apply Gender Budgeting in your work	Before the training							
	After the training							
3. Ability to undertake Gender Analysis	Before the training							
	After the training							
4. Ability to use Causes, Consequences and Solutions Framework	Before the training							
	After the training							
5. Ability to use the Five Step framework	Before the training							
	After the training							
6. Identify useful tools and entry points for GRB	Before the training							
	After the training							
7. Understanding of GB processes at National and State level	Before the training							
	After the training							
8. Ability to strategize for promoting GRB in your state	Before the training							
	After the training							
9. Which session/(s) did you like most?								
10. Which session/(s) did you like least?								
11. Which methodology /(s) did you like most?								
12. Which methodology/(s) did you like least?								

THANK YOU FOR YOUR FEEDBACK

ANNEXURE V

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Participating Organizations

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