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सचिव

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D.O. No. GB-11/2/2020-Gender Bud-Part (2)



सत्यमेव जयते



भाज़ादी का  
अमृत महोत्सव

भारत सरकार  
महिला एवं बाल विकास मंत्रालय  
शास्त्री भवन, नई दिल्ली-110 001

Government of India

Ministry of Women & Child Development

16<sup>th</sup> December, 2022

Dear Secretary,

As you are aware, the Hon'ble Prime Minister has given a call for transition from women development to women-led development. This implies that each sector must ensure equal opportunities for women to lead and participate in the nation's economic growth.

2. To realize this commitment, Gender Budgeting is a strategic fiscal tool to promote gender equality and women's empowerment. It not only entails increased outlays for women-centric programmes, but is concerned with reprioritization of the public expenditure and allocation of adequate budgets to address the gender gaps.

3. Under the newly launched *Mission Shakti* for empowerment of women, the Ministry of Women and Child Development (MoWCD), as the nodal Ministry for Gender Budgeting, aims to achieve 100% coverage of Gender Budgeting across all Ministries/Departments and States/Union Territories.

4. The Gender Budget Statement (Statement 13) prepared by the Ministry of Finance is an important document to ascertain the fund flow to women. The Budget Circular 2023-24 dated 6<sup>th</sup> September, 2022 (Ref. para 13.2) of Department of Economic Affairs, Ministry of Finance, mandates all Ministries/Departments to report allocations for women in the prescribed format.

5. Considering the high impact of Gender Budgeting on women's empowerment, Secretary, Department of Economic Affairs has written a D.O. letter (No.15(28)-B (D)/2020 dated 25<sup>th</sup> November 2022) to all the Secretaries of Ministries/Departments requesting them to continue reporting under Statement 13, if already being done or take up Gender Budgeting at the earliest, if it has yet not been done.

6. For preparation of the Gender Budget Statement (GBS), budgetary allocations for beneficiary as well as non-beneficiary schemes or components of the schemes that impact women are required to be reported. The GBS must also be linked with the outlays and targets set in the Outcome-Output Monitoring Framework. In this regard, MoWCD has prepared guidelines to provide necessary guidance on the concept of gender budgeting and reporting in the GBS and is enclosed for ready reference (**Annexure**). My Ministry is ready to provide support to your Ministry/Department, if required, while undertaking gender based review of the schemes/programmes so as to ensure accurate reporting in the GBS 2023-24.

7. I request for your personal intervention in this regard and hope that our collaborative efforts result in improved gender equality outcomes.

With regards,

Encl: As above.

Yours sincerely,

(Indevar Pandey)

Secretary of all Ministries/Departments of Government of India



**Ministry of Women and Child Development  
(Gender Budgeting Division)**

**Gender Budgeting 2023-24  
Brief Guidelines for Union Ministries/ Departments**

**I. Introduction**

Gender equality is a fundamental human right, and a necessary foundation for equitable growth. It is a standalone Sustainable Development Goal (SDG 5), and a cross-cutting aim that can accelerate achievement of other goals. Adequate financing is important for achieving gender equality and women's empowerment, and Gender Budgeting is a critical strategy for this.

2. Gender Budgeting is an approach to budgeting that integrates gender equality perspectives in public finance management processes. It aims to ensure that public resources are collected and spent efficiently based on differing gender needs and priorities.

3. The rationale for gender budgeting arises from the recognition that government budgets impact people differently through the pattern of resource allocation. It is also based on the premise that fiscal policies influence growth and equity, and the manner in which the government plans and budgets has the potential to mitigate gender inequalities and promote women's empowerment.

4. Gender Budgeting (GB) has charted a significant path in India since early 2000s. It finds institutional basis in the National Policy for Empowerment of Women which emphasizes that "time bound action plans to be drawn up by Ministries should specifically include, among other things, a gender perspective in the budgeting process".

5. The Ministry of Finance (MoF) has provided impetus to GB over the years by mandating institutional mechanisms and processes like Gender Budget Cells (GBCs), including instructions for GB in the Budget Circular, publishing a Gender Budget Statement, and ensuring gender aware policy/ program appraisals.

6. The Ministry of Women and Child Development (MWCD) as the nodal Ministry has focused on building technical capacities of government institutions and officials on using gender budgeting tools to facilitate gender analysis in the formulation, implementation and review of policies, programmes and budgets.

7. The purpose of this guideline is to lay down procedural steps for Ministries/ Departments to undertake gender budgeting and prepare Gender Budget Statements. Its aim is to help officials involved in budget preparation to understand the concept and gain more clarity on classification of schemes and ensure budgetary allocations to enhance gender equality.

**II. Concept of Gender Budgeting**

8. Gender Budgeting is a strategy for translating the government's commitments for gender equality and women's empowerment across sectors into budgetary commitments. It is applicable at all levels of government to assess the needs of men and women; identify key

outcomes or goals; plan, allocate, and distribute public funds; and monitor and evaluate achievements.

9. Gender Budgeting does not imply separate or new budgets for women, nor does it mean that budgetary resources be divided in half for women and men. Instead, the process of gender budgeting seeks to review government budgets from a gender lens to assess how they address and impact the differential needs of women and men.

10. The Five Step Framework developed by Debbie Budlender is a basic tool used for implementing Gender Budgeting:

Step 1: An analysis of the situation for women and men and girls and boys (and the different sub-groups) in a given sector.

Step 2: An assessment of the extent to which the sector's policy addresses the gender issues and gaps described in Step 1.

Step 3: An assessment of the adequacy of budget allocations to implement the gender-sensitive policies and programmes identified in Step 2.

Step 4: Monitoring whether the money was spent as planned, what was delivered and to whom.

Step 5: An assessment of the impact of the policy/ programme/scheme and the extent to which the situation described in Step 1 has changed.

11. The above steps of Gender Budgeting are not meant to be an add-on exercise of budgeting, but to be integrated in the processes of planning, budgeting and auditing, in every phase of the budget cycle.

### III. Procedural Steps of Gender Budgeting





12. While the scope of Gender Budgeting is large, following are procedural steps for Ministries/ Departments to ensure institutional mechanisms and processes of gender budgeting:

**(1). Gender Budget Cells:** The Department of Economic Affairs, Ministry of Finance issued instructions in December, 2004, to all union Ministries/ Departments to set up Gender Budget Cells. The Department of Expenditure, Ministry of Finance issued a Charter for Gender Budget Cells dated 8th March 2007 that lays down guidelines for constitution, composition and functioning of the GBCs as focal units for coordinating GB initiatives in all Ministries/ Departments. Functions of GBCs broadly include (a) gender analysis of schemes and programs of the Ministry/ Department and linking to outcome budgets; (b) conducting performance audits; (c) organizing training and capacity building workshops for officials concerned with formulation of policy/programme implementation, budget and accounts; and (d) disseminating best practices of gender budgeting initiatives by divisions/ departments.

In October 2021, MWCD issued D.O. Letter No.15/1/2019-GB to all Ministries and Departments to strengthen and reconstitute GBCs, nominate nodal officials and strengthen reporting in the Gender Budget Statement. An advisory with roles and responsibilities for the nodal official for Gender Budgeting in each Ministry/Department was also issued.

**(2). Training and orientation-** MWCD organises training programmes for strengthening capacities and building expertise on GB of key officials at the national and state level. It has developed training material including a Handbook and FAQ. Advisories have been issued to States/ Union Territories to identify and designate a nodal institute to undertake periodic trainings on GB. As part of Mission Shakti, MWCD implements a Gender Budgeting Scheme to provide funds for capacity building training, workshops, research etc on gender budgeting.

**(3). Gender analysis of policies and schemes:**

- Cabinet Notes are central to policy making and successful execution of different programmes. The Handbook on writing Cabinet notes, September 2014 explicitly mentions that the aspects of equity, innovation and public accountability would, to the extent relevant, be incorporated as Appendix II to the Note. Further, it also acknowledges socioeconomic equity in the context of disadvantaged communities, gender, poverty, etc. Gender equity thus can be addressed through detailed Cabinet Notes.
- In April 2014, the Expenditure Finance Committee (EFC) memorandum for appraisal of proposals included a gender perspective at the planning stage for all new programmes, projects and schemes. Section 3 of the EFC format specifically mentions – *‘If the scheme has any gender balance aspects or components specifically directed at welfare of women, please bring them out clearly’*. Gender analysis of policies and schemes is therefore a requirement to ensure that the schemes consider and address women’s needs and priorities.



- (4). Gender disaggregated data, indicators and targets:** The Outcome-Output Monitoring Framework of NITI Aayog requires that indicators be disaggregated, or broken down, by different dimensions including gender. The Outcome Budget is a progress card on how Ministries have used the outlays or funds announced in the annual budget. To meet the needs of Gender Budgeting, the data collection systems of a Ministry/ Department need to include gender-relevant data items, and all items relating to individuals must to be sex-disaggregated. This is important for pre-budget and post-budget gender analysis of policies, programs and schemes as well as for preparing Gender Budget Statements.
- (5). Gender Budget Statement:** The Ministry of Finance publishes a Gender Budget Statement (Statement 13) annually as part of the Expenditure Profile of the Union Budget. The Gender Budget Statement (GBS) is an important reporting mechanism used by Ministries/ Departments to track and review the gender responsiveness of programs and budgets and report allocation and expenditure for women.
- (6). Implementation and monitoring:** There are several initiatives taken by the government for effective implementation and monitoring of schemes and programs at various levels. Management Information Systems (MIS) and dashboards have been developed for most government schemes and programs. Data exchange across Ministries/Departments is fostered via the Output-Outcome Monitoring Dashboard and Data Governance Quality Index of the Development Monitoring & Evaluation Office (DMEO), NITI Aayog. Reviewing actual performance of schemes and programs– physical and financial vis-a-vis the annual targets and identifying constraints in achieving targets (like need for strengthening delivery infrastructure, capacity building etc.) is important. Gender audits or performance audits are another way of monitoring public expenditure. The five step framework can be used by the Gender Budget Cells for conducting gender audit of programmes internally, to measure the impact of budget allocation/public spending on gender equality goals and allow for adjustments to allocations for reducing gender gaps in implementation.

#### IV. Preparing Gender Budget Statements

13. The annual Budget Circular of the Ministry of Finance mandates union Ministries/ Departments to prepare and submit a Gender Budget Statement (GBS) along with budget submissions. It notes that gender budgeting is a process of ensuring provision of adequate resources to women and girls across all sectors of development during budgeting.
14. The purpose of GBS is to reflect how much Ministries/ Departments are allocating and spending on women to meet gender equality goals. The GBS over the last 17 years, since its introduction in 2005-06, has become a significant entry point to institutionalize GB. It is an important tool for Ministries/Departments to review their schemes and programmes from a gender perspective, and report budgetary allocations and expenditures for women.
15. The GBS serves as an accountability mechanism that provides the opportunity to identify and map Ministry/ Departmental schemes and programs aimed at women's empowerment. It is a budget document consolidated by the Department of Economic Affairs, Ministry of Finance based on submission of Ministries/Departments in a prescribed format and tabled in the Parliament along with standard budget documents.

*Classification of schemes*

16. The union governments' GBS format captures budget estimates, revised estimates and actual expenditure towards women by Ministries/ Departments for a given financial year. Government programs/ schemes are to be classified by Ministries/ Departments into two categories based on percentage of budget allocation made for women.

Part A: Schemes which are specific to women and girls with 100% of targeted allocation

Part B: Pro-women schemes in which 30-99% of allocations are towards women

**EXPENDITURE PROFILE  
STATEMENT NO. 13**

**APPENDIX XVIII**

*(See Paragraph 13.2)*

**FORMAT FOR FURNISHING INFORMATION ON 'GENDER BUDGETING'**

*(i) 100% provision towards women*

Demand No : .....

Name of the Ministry/Department : .....

(₹ in crore)

Details of Scheme	BE 2022-2023	RE 2022-2023	BE 2023-2024

*(ii) Pro-women (at least 30% of provision)*

Demand No : .....

Name of the Ministry/Department : .....

(₹ in crore)

Details of Scheme	BE 2022-2023	RE 2022-2023	BE 2023-2024

*Note : Two separate statements in the format prescribed above may be furnished*

Source: Budget Circular 2023-24, Department of Economic Affairs, Ministry of Finance

*Methodology of reporting*

17. For the preparation of GBS, Ministries/ Departments are required to report budgetary allocations for women in existing schemes and programs, as well as formulate specific budgeted programs/ components, when necessary. Gender analysis of schemes and programs is a prerequisite as it helps in identifying issues related to access of women to public services, gender gaps and assess the impact that programs have on women's lives.

18. The classification of schemes into Part A and Part B is required to be done for beneficiary-oriented and non-beneficiary-oriented schemes and programs. Following are steps to be followed in this regard:

**Step 1-** Identify schemes/programs that are entirely for women, i.e. targeted only at women and have 100% budgetary allocations for women. These schemes/ programs are to be reported in Part A of GBS

**Step 2-** Identify gender component within composite schemes/programs aimed at benefitting women and report proportion of budgetary allocation for schemes or their sub-components in Part B of GBS.

- i. For beneficiary-oriented schemes, segregate beneficiaries/ end-users based on gender and report proportion of budget allocation for female beneficiaries. This may be for direct or indirect, individual or group of female beneficiaries. The



segregation can be based on actual data pertaining to female reach, or targets set within schemes and programs.

- ii. For non-beneficiary-oriented schemes, including infrastructure and capital budget programs, based on an estimate of the share of female users/ women involved in any activity, report a proportion of budget allocation with justification.

**Step 3-** To address gender disparities in the sector, special measures may be identified and budgeted to increase access of public services for women and promote women empowerment.

**Step 4-** Analyse the employment pattern in the Ministry/ Department, and estimate budget allocation for posts earmarked for women, or for measures to increase women's participation in the workforce.

**Step 5-** Link with output – outcome framework budget and gender disaggregated financial outlays

**Step 6-** Review classification of gender specific programme and schemes prior to submission and ensure accuracy of reporting based on justification for the proportion calculation.

19. The reporting of allocations for women in the Gender Budget Statement is not an ex-post accounting exercise. It is meant to ensure gender intentional schemes and programs by assessing the fund flow to women by Ministries/ Departments. It is thus essential for it to be based on ex-ante gender analysis of the sector and identification of how schemes and programs can be budgeted to reduce gender inequalities and enhance equal opportunities for women.

20. Each sector, whether social, economic or infrastructure sector, impacts the lives of women. Each Ministry/ Department may address the following questions to understand better the gender responsiveness of their programs and schemes-

- What are the goals and objectives that the Ministry/Department seeks to achieve? How do they contribute to the larger national goal of achieving gender equality and women-led development?
- What are the needs and priorities of women, especially those who are poor or marginalized, in my Ministry/Department's domain of work?
- Are these presently included and addressed in the Ministry/Department's policies, plans, programmes, schemes and budgets?
- What activities will the Ministry/Department undertake this year that will reduce gender gaps?
- What difficulties does the Ministry/Department face in enabling its services to reach women and girls? How can these challenges be addressed?
- Whether budget allocation has been made to bridge gender gaps and create equal opportunities for women?

21. For instructions pertaining to Gender Budget Statement 2023-24, D.O. Letter No. 15(28)- B(D)/2020 dated 25 November 2022, of the Department of Economic Affairs, Ministry of Finance may please be referred.