

**In October 2004, detailed guidelines on Gender Budgeting and Gender Mainstreaming have been circulated to all Departments and Ministries in the Government of India and to the State Governments. The checklists circulated are:**

### **Checklist I for Gender specific expenditure**

Conventionally, gender budget analysis, by way of isolation of women related expenditure, has been carried out for **Ministries/Departments like Health and Family Welfare, Rural Development, Human Resource Development, Urban Employment and Poverty Alleviation, Youth and Sports Affairs, Labour, Social Justice and Empowerment, Tribal Affairs, Drinking Water, Small Scale Industries and Agro and Rural Industries, Science and Technology, Non-Conventional Energy Sources, Textiles and Agriculture.**

Suggested steps that may be undertaken by these various Ministries/Departments who are running programmes/schemes of a gender specific nature i.e. where the targeted beneficiaries are primarily women are as follows:

#### **Planning and Budgeting**

- i. **List of schemes and programmes** which are **gender specific**
- ii. Briefly indicating **activities undertaken** under the programme for women.
- iii. Indicating expected **output indicators** like number of women beneficiaries, increase in employment of women, post project increase in resources/income/skills etc.
- iv. **Quantifying allocation of resources** in annual budget and physical targets thereof.
- v. Assessing **adequacy of resource** allocation in terms of population of targeted beneficiaries that need the concerned schematic intervention, the trend of past expenditure etc.

#### **Performance Audit**

- vi. Reviewing actual performance- physical and financial vis a vis the annual targets and **identifying constraints** in achieving targets (like need for strengthening delivery infrastructure, capacity building etc.)
- vii. Carrying out **reality check- Evaluation of programme intervention**, incidence of benefit, identifying impact indicators like comparative status of women before and after the programme etc
- viii. Compiling a trend analysis of expenditure and out put indicators and impact indicators.

#### **Future Planning and Corrective Action**

- ix. **Addressing constraints** identified from step (vi) above.

- x. Establishing requirement of Resources in terms of population of targeted beneficiaries/ magnitude of perceived problems like IMR, MMR, literacy ratio etc.
- xi. Reviewing **adequacy of resources** available – financial and physical like trained manpower etc.
- xii. Planning for **modification in policies and/or programmes/schemes** based on results of review.

## Checklist II

Mainstream sectors like Defence, Power, Telecom, Communications, Transport, Industry, Commerce etc. may consider adopting the following check list to determine the gender impact of their expenditure.

- i. **List of all programmes** entailing public expenditure with a brief description of activities entailed.
- ii. Identifying target group of **beneficiaries/users**.
- iii. **Establishing whether users/beneficiaries are** being categorized by sex (**male/female**) at present and if not to what extent would it be feasible.
- iv. Identify possibility of undertaking **special measures** to facilitate **access of services for women**- either through affirmative action like quotas, priority lists etc. or through expansion of services that are women specific like all women police stations, women's special buses etc.
- v. Analysing the **employment pattern** in rendering of these services/programmes from a gender perspective and examining **avenues to enhance women's recruitment**.
- vi. Focus on **special initiatives** to promote **participation of women** either in employment force or as users.
- vii. Indicating the extent to which **women are engaged in decision making** processes at various levels within the sector and in the organizations and initiating action to correct gender biases and imbalances.

These exercises can be commenced by each Ministry/Department of the Government, to start with, for a few select programmes/schemes which may be selected either in terms of their perceived gender impact, or the selection can be based on considerations of heaviest budget allocation. Based on the result of carrying out the above steps, the gender budgeting exercise may be institutionalized in the manner detailed in checklist I

A few illustrative examples of gender initiatives in mainstream sectors are given below:-

- Priority in awarding commercial/ domestic power connections for women entrepreneurs, widows, households headed by women, etc.
- Priority in allocation of industrial licences/commercial plots/petrol pumps and gas stations for women, women cooperatives/self help groups etc.
- Earmarking funds for women in Export Promotion schemes
- Tax incentives for industrial units that reflect high ratio of women days in work force
- Incentives for introducing health insurance scheme for women, particularly in unorganized sector
- Affirmative action to allocate ration shops, PCOs and cyber café for women
- Provision of more buses/reserved compartments for women commuters
- Preferential rates in bank loans for women