



Roadmap for
**GENDER AND CHILD
BUDGETING**
in Maharashtra



Government of Maharashtra

Year of publication: 2019

Photo credit: UNICEF Maharashtra

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Devendra Fadnavis
Chief Minister
Maharashtra



Mantralaya
Mumbai 400 032

29th August 2019

Message

Maharashtra aims to become a trillion dollar economy by 2025. In order to get to this ambitious goal, we must invest towards enhancing capabilities of all our people. Needless to say, investing in women and children is central to this goal. While the former accounts for half of our productive workforce, the latter is the future of our state. Within this context, gender and child budgeting will help us prioritise the needs of women and children in government policies and programmes.

We know that women entrepreneurs in Maharashtra have made a remarkable contribution to the state's economic growth. By providing them with a level playing field, we can further aid women's empowerment. At the same time, it is imperative that we factor in the specialised needs of children pertaining to health, education, a safe environment and adequate opportunities. Inclusive development and growth is therefore critical to our trillion dollar-economy dream.

The adoption of gender and child responsive planning and budgeting by the state is a reaffirmation of our commitment towards women's empowerment & gender equality, and child rights. This roadmap is yet another stepping stone in that direction. It provides an effective conceptual framework for implementing the two processes in the state. I hope it provides inspiration and guidance to all departments to undertake this work successfully.

(Devendra Fadnavis)



Sudhir Mungantiwar

Minister

Finance & Planning, Forests
Government of Maharashtra

Foreword

Women and children account for more than 60 per cent of the state population. Giving them a healthy life and opportunity to develop should be a priority of the state government. The Government of Maharashtra is committed towards this goal. However, we realise that due to a number of social and economic factors, women continue to face discrimination, and not all children are able to achieve a healthy start in life. Many children leave education midway and are forced to join the work force.

In this context, it is important that the needs of women and children are given a priority by the state government. For this, our government is keen towards institutionalising child and gender budgeting in the state. It will help us in recognising the needs of women and children and accordingly allocate budgets towards them.

We have developed this document to outline our approach towards gender and child budgeting. I am sure all departments will find this document useful in implementing gender and child budgeting in the state. It will strengthen the capacities of all officials as we move closer to publishing annual gender budget statement and child budget statement from fiscal year 2020-21.

Our vision for 2030 is “to ensure equitable growth and progress for all”. I firmly believe that we can achieve this vision only if women and children are equal partners in the development. And this can happen only if we invest in them.

Yours,

(Sudhir Mungantiwar)

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**MINISTER OF STATE FOR
HOME (RURAL),
FINANCE, PLANNING**

MAHARASHTRA STATE
Mantralaya, Mumbai 400 032
www.maharashtra.gov.in

Date : 28TH AUGUST, 2019

Message

Maharashtra government has always been sensitive to the needs of women and children, and have always prioritised them in policies and programmes.

Gender and child budgeting are mechanisms that will allow the government to allocate and expend budgets to achieve gender equality and for holistic child development. These processes will help us revisit sectoral needs for women and children who belong to different social and economic strata of society.

By adopting the various tools of gender and child budgeting that are outlined in this roadmap, the Government of Maharashtra will be able to demonstrate its commitment to gender equality and for furthering child rights. Not only will it give us the opportunity to showcase existing interventions, but also develop newer programmes to fulfil needs that may remain unaddressed.

I urge all departments in the government to use the insights provided in this comprehensive publication while planning and budgeting for their schemes and policies. I am sure officials will find this resource to be useful and practical, as we work together to further the interests of the most vulnerable.

(Deepak Kesarkar)



Ajoy Mehta
Chief Secretary

Chief Secretary's Office
Hutatma Rajguru Chowk,
Madame Cama Road,
Mantralaya, Mumbai- 400 032.

Date : 26th July, 2019

MESSAGE

Maharashtra is one of the fastest growing States in the country. As our economy grows by leaps and bounds it is important we 'leave no one behind', as has been articulated in the Sustainable Development Goals 2030. In order to accommodate and prioritise the differential needs of women, children and trans-genders, the State Government is keen to use Gender and Child Planning & Budgeting. These accountability mechanisms will help our policies and programmes further respond to the needs of women and children across different strata, and also ensure their participation in policy formulation. This roadmap for Gender and Child Budgeting is a commendable step in this direction.

We are aware that women and children are most vulnerable to situations of crisis and are also impacted disproportionately. The Marathwada region of the State, for example, has been facing a severe drought for years now. This has manifested in the form of an agrarian crisis, and has direct implications on health and livelihoods. Using mechanisms of Gender and Child Budgeting in this context will help us take stock of their current needs, and prioritise programmes and budgets for women and children in drought affected areas. Issues such as child marriage and child malnutrition, which have long plagued the State, can also be tackled in a more focused manner by adopting the practical approaches that have been described in this publication.

I wholeheartedly recommend this publication to all departments in the State. I hope the roadmap is used effectively to make significant contributions towards gender equality and for the fulfilment of child rights in Maharashtra.


(Ajoy Mehta)



Debashish Chakrabarty
Additional Chief Secretary

Planning Department
Madame Cama Road,
Hutatma Rajguru Chowk,
Mantralaya, Mumbai 400 032.
Date : 7th September, 2019.

MESSAGE

Women and Children's welfare is centric to achievement of equitable development and sustainable economic growth & thus its imperative to formulate Schemes & Programmes which are not only more inclusive but also have better outreach & acceptance amongst Women and Children. I am hopeful that the publication of "Roadmap for Gender and Child Budgeting in Maharashtra" jointly by UNICEF and Finance; Planning & Women & Child Development Departments of Government of Maharashtra will help develop an ecosystem to give further impetus to Gender and Children oriented Planning and Budgeting at both State & District levels within Government of Maharashtra.


(**Debashish Chakrabarty**)



Manoj Saunik, IAS
Additional Chief Secretary

FINANCE DEPARTMENT
GOVERNMENT OF MAHARASHTRA
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Mantralaya, Mumbai 400 032.
www.Maharashtra.gov.in

Date September 7, 2019

MESSAGE

We know budgets are critical policy documents that indicate priorities of the government in terms of sectors and issues. However, we also know that the incidence of public expenditure and policies may not be equitable, especially on vulnerable groups such as women and children. Thus it is important to understand the differential needs of groups within society, and make public investment responsive to these requirements.

Gender and child budgeting are important tools that can help translate the government's commitment to gender equality and child rights into reality through instruments of public finance. These are accountability mechanisms that help assess sectoral needs of women and children, and incorporate them into existing programmes and policies. It also helps to understand the impact of allocations flowing to women and children. When these allocations are reported in separate statements, gender and child budgets can inform future policies and programmes, thereby making the budgeting process inclusive.

Towards this, I am happy to present '*Roadmap for gender and child budgeting in Maharashtra*'. The document explains in simple terms what gender and child budgeting entails, and the framework adopted by the government of Maharashtra for implementing it. The document will aid departments in identifying gender and child related expenditures. It will also help in assessing the extent to which gender and child issues are being addressed through the budgets.

I sincerely hope the document will help in strengthening the implementation of gender and child budgeting in the state.


(Manoj Saunik)

UNICEF and UN Women would like to take this opportunity to convey our immense pleasure in being part of Government of Maharashtra's decision to institutionalise gender and child budgeting. The collaboration, which is part of an MoU signed between UNICEF, UN Women and the Department of Finance in 2018, has only strengthened over time. It has resulted in streamlining process, building capacities of various government departments and agencies, and carrying out evidence building activities.

This publication on '*Roadmap for gender and child budgeting in Maharashtra*' demystifies the different aspects of planning and budgeting from the point of view of gender equality and child rights. Public finance management that is responsive to the needs of children and to gender inequalities is a powerful tool to ensure that development does not bypass women and children. The document provides the requisite frameworks for both processes, clearly spells out data requirements, and uses state specific examples to aid the understanding of the reader.

Once again, we congratulate the Departments of Finance, Planning, and Women & Child Development on this publication, and reiterate our commitment in supporting the government in all its endeavour towards gender equality and child development.



Rajeshwari Chandrasekar
Chief Field Office
United Nations Children's Fund
UNICEF Office for Maharashtra



Nishtha Satyam
Deputy Country Representative
UN Women Office for India, Bhutan,
Maldives & Sri Lanka

EXECUTIVE SUMMARY

The Government of Maharashtra has always been committed towards women's empowerment and development of children. Gender and child budgeting have emerged as critical accountability mechanisms that can help incorporate gender and child needs into government policies, programmes and interventions.

'Roadmap for Gender and Child Budgeting in Maharashtra' is meant to serve as a guiding document for all departments to incorporate gender and child responsiveness at every stage of the planning and budgeting cycle. The document outlines overarching requirements to operationalise and institutionalise gender and child budgeting. It explains how existing efforts in the state can be streamlined for the two processes.

The introductory section underlines the need to have gender and child budgeting across sectors. It explains the need to separate interventions for women and children, which is a departure from the usual approach of treating them as one single category. It also discusses the importance of sex-and age-disaggregated beneficiary data for undertaking gender and child budgeting.

The next two sections on gender and child budgeting respectively present the scope and frameworks of the processes to be carried out in the state. These sections detail the steps to be followed by all departments to make their policies, programmes and schemes responsive to the needs of women, transgender persons, and children. The document presents formats of the Gender Budget Statement and Child Budget Statement to be used by the state from fiscal year 2020-21, and gives guidelines for reporting allocations/ expenditure.

To successfully integrate gender and child responsiveness in planning and budgeting requires the support and sustained involvement of multiple stakeholders. Towards this, the roadmap outlines the roles and responsibilities of all departments, commissions, the state administrative training institute, academia, and civil society. It also provides the various steps to be followed for impact assessments of programmes and policies to further strengthen gender and child responsive budgeting in the state.



1

INTRODUCTION

Gender and child budgeting have emerged as critical accountability mechanisms that can help incorporate the perspective of gender equality and child rights into government policies and programmes. While government initiatives often appear to be ‘neutral’, we know they have differential impacts on men, women, boys and girls.¹ The central tenet of gender and child responsive budgeting is to prioritise the needs of women, transgender persons and children, as they are among the most vulnerable sections of society. This form of planning and budgeting ensures that policy prescriptions are translated into outputs and outcomes by linking them to budgetary allocations.

The Government of Maharashtra has identified child and gender budgeting as key strategies in the State Policy for Children 2014 and the State Policy for Women 2014 respectively.

The **State Policy for Children 2014** states:

“The Policy shall be supported by focusing advocacy measures to ensure that children’s best interests and rights are accorded the highest priority in areas of policy, planning, resource allocation, governance, monitoring and evaluation, and children’s voices and views are heard in all matters and actions which impact their lives.”

The Policy perceives child budgeting as an accountability and monitoring system to track allocation and the utilisation of budgets, and subsequently their impact on children.

¹Budlender, Debbie; Elson, Diane; Hewitt, Guy and Mukhopadhyay, Tanni. 2002. *Gender Budgets Make Cents: Understanding Gender Responsive Budgets*. London: The Commonwealth Secretariat.

The **State Policy on Women 2014**, too, outlines the processes for gender responsive policies and programmes:

“Gender budgeting is essential so that the principles of man-woman equality, eradication of gender-based discrimination and gender equality are reflected boldly in the planning of all departments of the state.

Every department of the government will define programmes, draft policies, make schemes and make funds available for the schemes, implement and evaluate them, in order to improve women’s social status and establish men-women equality in political, social, economical and cultured spheres.”

The Ministry of Women and Child Development, Government of India, has outlined tools/ mechanisms that can be used for operationalising and institutionalising gender and child budgeting.² These include gender and child responsive policy appraisal, reporting into a Gender Budget Statement (GBS)/ Child Budget Statement (CBS), capacity building of government officials, generating outcome budgets, conducting impact assessments and audits. Each of these tools/ mechanisms meet one or more of the following objectives:

- **Influence and assess** the policies, programmes and budgets from the perspective of gender equality and child rights. It entails more informed planning and budgeting of programmes and schemes for children, women and other gender groups.
- Ensure **equity and accountability** of public spending on women and children.
- Facilitate **convergence among all departments** in protecting child rights and promoting gender equality.
- **Strengthen the capacity of government employees** to incorporate gender and child needs in planning and evaluation at all levels.
- To support strategies for **active and sustained participation of women and children** in the process of planning and budgeting at all levels of governance.

²Ministry of Women and Child Development, Government of India. October 2015. *Gender Budgeting Handbook for Government of India Ministries / Departments State Governments / District Officials Researchers / Practitioners.*

Against this background, the publication is meant to serve as a guiding document for all departments in the Government of Maharashtra to incorporate responsiveness towards child rights and gender equality at every stage of the planning and budgeting cycle. The document outlines overarching requirements to operationalise and institutionalise child budgeting and gender budgeting as distinct processes. It explains how existing processes can be streamlined, and provides specific steps/ requirements to produce a child budget statement and a gender budget statement annually.

1.1 EXISTING EFFORTS ON GENDER AND CHILD BUDGETING IN MAHARASHTRA

The Department of Planning, Government of Maharashtra, publishes a set of Plan/ Scheme books annually. These include a summary statement, department-wise statements, the district plan book and the development board book. Of the department-wise publications, one statement provides allocations on women and child development and is known as Statement GN7 (refer to the box below).

Statement GN7

Statement GN7 is auto-generated from Maharashtra Plan Schemes Information Management System (MP-SIMS) based on how each scheme is classified in its profile, on the parameters presented in the table below. The impact parameters on women & child, women, and child capture whether a scheme benefits both women and children, only women, or only children. These entries are made by line departments for each of their respective schemes.

Impact parameter	Class I >70% expenditure	Class II 30-70% expenditure	< 30% Expenditure (No Impact)
Women & Child			
Women			
Child			

The Class I, Class II, Class III categorisation captures the following:

- **Class I** - More than 70% of the scheme expenditure is incurred on women and/or children;
- **Class II** - The expenditure on women and/or children is about 30-70% of the total scheme expenditure;
- **Class III** - Less than 30% of the scheme expenditure is incurred on women and/or children. Class III schemes are considered to have 'no impact' on women and child development and are not published in Statement GN7.

Based on the above class categorisation, the statement thus generated has four parts: Class 1 state schemes, Class 1 district schemes, Class 2 state schemes, and Class 2 district schemes.

The Statement GN7 reports state and district 'plan'/'scheme' expenditure and outlay for three consecutive years. The statement is published annually since FY 2009-10.

Going forward, the Department of Finance will publish separate statements for Gender Budget and Child Budget. The statements will be linked with beneficiary data provided by line departments and will provide the exact quantum of funds flowing to women/ girls and children. The format of the new statements are provided in the subsequent chapters on gender budgeting and child budgeting.

1.2 WOMEN AND CHILDREN AS INDIVIDUALS, AND NOT A 'SINGLE CATEGORY'

Gender equality and child rights advocates view women and children as individuals with differential needs. Women's subordinate participation in society is primarily an issue of "multiple power imbalances between the sexes."³ Women are often confined to reproductive and care-giving roles, and their contribution to production is ignored. There is, thus, a need to acknowledge and address issues from their perspective, which include rights to land, water, healthcare, education, employment, property, and right to sexual and bodily autonomy, among others.³ Children, on the other hand, need an environment that enables them to speak, to be heard and to participate in decisions about their lives.⁴

Treating women and children as a 'single vulnerable category' not only undermines the efforts of women to obtain equity and justice as individuals, but also overlooks the specialised needs of children during early childhood (0-6 years), mid childhood (6-10 years) and adolescent years (10-18 years). Moreover, merging issues of women and children reiterates patriarchal norms that mothers are the primary caretakers of children, leading to a double burden for women.⁵

It is imperative to mention that women and children are not homogeneous groups even within themselves. They need to be placed within the context of other social categories such as caste, class, religion, community, family, disabilities and marital status. Women and children

³Srinivasan, Bina. 2007. *Negotiating Complexities: A Collection of Feminist Essays*. New Delhi & Chicago: Promilla & Co. in association with Bibliophile South Asia. (p. 194).

⁴Lim, Hilary and Roche, Jeremy. 2000. *Feminism and Children's Rights*. In *Feminist Perspectives on Child Law* (Bridgeman, Jo and Monk, Daniel, Eds.). Wales: Cavendish Publishing.

⁵Double burden is a term used to describe the workload of women relating to both reproductive work (domestic work, child caring and rearing, adult care, caring for the sick, water and fuel related work, health related work) and productive work for income and subsistence. Often women are additionally responsible for community work leading to a triple burden.

belonging to marginalised communities are doubly disadvantaged due to their social position. Thus, it is important that along with sectoral needs, issues related to social discrimination are addressed as well.

1.3 INCORPORATING GENDER AND CHILD RESPONSIVENESS IN ALL SECTORS/ DEPARTMENTS

The Constitution of India guarantees equality of status to everyone with respect to civic, economic and political rights. However, there are certain inequalities that are experienced only by specific sections of the population based on their age, gender, caste, class, and religion. While in the case of women, these inequalities are exacerbated owing to patriarchal norms, in the case of children it may arise due to their limited agency.

For women, inequalities experienced may be linked to their labour force participation (unequal pay, segregation of occupation by sex, working hours, improper facilities at the workplace — such as maternity benefit, nursing facilities, rest periods, crèches — and safety regulations related to drinking water availability, sufficient light and ventilation, toilets, etc.), or the double burden of all household chores and unpaid care work. It may also arise out of inadequate health facilities and education opportunities, or their marital status (dowry, domestic violence, marital rape, discrimination against single women, divorcees and widows), among others.

Similarly, although all children are born with the “same right to a healthy start in life, an education and a safe, secure childhood,”⁶ their experiences and circumstances are not the same.⁷ Many children face deprivation and are denied their rights due to their social and economic circumstances. For example, children are disadvantaged if they are poor and live in urban slums or remote rural areas, if they belong to a socially backward or minority community, or if they are born female.

Women and children are directly or indirectly affected by all government policies and programmes. However, in general, we observe that interventions for gender equality and child rights are typically made by social sector departments that are conventionally expected to address needs of women and children. In doing so, women’s presence in many sectors is either not acknowledged or it is assumed that these sectors employ and impact only men. This

⁶UNICEF. 2016. *The State of the World’s Children 2016: A Fair Chance for Every Child*. New York: UNICEF.

⁷Thorne, Barrie. 1987, March. Re-Visioning Women and Social Change: Where are the Children? *Gender and Society*, Vol. 1, No. 1, pp. 85-109; <http://www.jstor.org/stable/190088>.

is especially true of certain organised sectors such as factories, heavy industries, mines and quarries, plantations and cottage industries. Similarly, in the case of children, the indirect and unintended impacts faced by children owing to their living conditions, their parents' work and work conditions, the environmental conditions around them, etc., are often overlooked.

To achieve equity for women and children, it is critical for all sectors and relevant departments to adopt ideas of gender and child responsiveness, and to reassess and realign policies, programmes and schemes using the lens of gender equality and child rights. The approach refutes the idea of so-called 'neutral sectors', to acknowledge that all policies, programmes and schemes have differential impact on women, men, girls and boys.⁸ By using tools or mechanisms of gender and child budgeting we can strive to make public investment equitable.

1.4 DATA REQUIREMENTS FOR OPERATIONALISING GENDER AND CHILD BUDGETING

The availability of accurate data is critical to the process of effective policy making, planning, and budgeting. Gender and child budgeting, too, are heavily reliant on the availability of data. While sex-disaggregated data is needed to demystify the apparent gender neutrality of the budget,⁹ age-disaggregated budget data helps understand the relative expenditure on children with respect to the entire population.

There are two kinds of government projects or programmes:

- 1. Beneficiary-oriented:** These are schemes in which number of beneficiaries can be counted. This may be age or sex disaggregated for child and gender budgeting respectively.
- 2. Non-beneficiary oriented:** These are the schemes where it is difficult to count beneficiaries (for example, roadways and bridges, or public transport). For such sectors data collected can be both quantitative and qualitative.

For gender budgeting, **sex-disaggregated beneficiary data** allows to gauge public investment on women/ girls/ transgender persons and helps to understand the proportion of funds flowing to them as compared to men/boys. This makes it possible to determine gender gaps in public spending. For example, sex-disaggregated beneficiary data on a housing scheme can help policy makers understand the access women have to public provision of housing, relative to men.

⁸Kabeer, Naila. 1994. *Reversed realities: gender hierarchies in development thought*. London: Verso

⁹Budlender, Debbie and Hewitt, Guy. 2003. *Engendering Budgets: A Practitioners' Guide to Understanding and Implementing Gender-Responsive Budgets*. London: Commonwealth Secretariat. (p. 8)

Age-disaggregated beneficiary data is critical for child budgeting. While allocations for most schemes exclusively concerning children can be calculated with ease, age-disaggregated beneficiary data is important in case of schemes that impact child rights in an indirect manner. For example, in order to calculate allocations flowing to children in public health schemes, we need beneficiary data for people below the age of 18 years.

Data on physical infrastructure or activities is crucial for schemes that are not individual beneficiary based. Examples include construction of toilets, nursing homes, exhibition centres, workshops, training programmes, advertising campaigns, etc.

1.5 WAY FORWARD

The Sustainable Development Goals (SDGs) promise to leave no one behind by creating a world that is more prosperous, more equal and more secure by the year 2030. As Maharashtra progresses towards these 17 goals, the state is keen to adopt policies that ensure all people have the opportunities to develop their capacities to the fullest. Given the interconnected nature of the SDGs across economic, social and environmental pillars, the state has also adopted a holistic approach towards sustainable development.

Gender and Child Budgeting are tools that will help us move towards SDGs, by making policies and programmes across sectors and departments equitable and inclusive for the most vulnerable. Incorporating the perspective of gender equality and child rights into all aspects of the planning and budgeting cycle will help prioritise the most pressing needs of women and children, and also bring in higher levels of transparency and accountability in the budget decision making. It is only by using such effective tools that we can create a more sustainable and resilient world that leaves no one behind.



2

GENDER BUDGETING - METHODOLOGY

Over the last decade gender budgeting has emerged as a powerful strategy for main streaming gender concerns in India. It is based on the rationale that women, girls and transgenders may derive less benefit from a government policy or intervention as compared to men and boys, due to existing patriarchal norms and social stigma. In other words, a government policy or intervention designed for the entire population without special measures for women and other gender groups might fail to provide adequate benefits to them.¹⁰ There is thus a need for gender appraisal of programmes and schemes and for ensuring flow of adequate financial resources for them.

Gender budgeting involves assessing policies, programmes and their budgets from the gender perspective, and then work towards achieving equitable outcomes. It may be clarified that gender budgeting neither means a separate budget for women, nor limits to being an accounting exercise. It also moves away from simply earmarking funds for women, as was done with the Women's Component Plan (WCP).¹¹

Gender budgeting initiatives may include the following:

- Producing a **Gender Budget Statement (GBS)** - a document to show policy initiatives, programmes and budgets of the different departments for women and other genders;
- Setting up **Gender Budget Cells (GBCs)** to anchor and review gender responsiveness of planning and budgeting processes through audits and impact assessments;

¹⁰CBGA. 2012. *Recognising Gender Biases, Rethinking Budgets: Review of Gender Responsive Budgeting in the Union Government and Select States.*

¹¹The Women's Component Plan (WCP) was introduced in India's 9th Five Year Plan (1997-2002) and involved earmarking unconditional minimum quantum of funds for women. However, this approach was found to have a number of limitations, as it was applicable only to plan funds and for sectors perceived as "women related". In 2010, the erstwhile Planning Commission asked all line ministries to replace the WCP with strategies that seamlessly integrate gender into the planning and budgeting processes. (UN Women (2018). *GRB in the Asia Pacific Region – A Status Report.*)

- **Capacity building of departments** to bring in a gender lens into the policy making, planning and budgeting;
- Conducting **gender appraisals, audits and impact assessments** of all schemes, programmes, policies and legislations.

The Government of India has been producing a Gender Budget Statement since 2005-06, following the recommendations of the Ashok Lahiri Committee in 2004.¹² The Statement 13, which was Statement 20 till 2016-17, is divided into two parts. Part A lists programmes in which 100% allocation is targeted at women/girls, while Part B lists programmes in which at least 30% of the allocation is likely to be for women/girls. The Ministry of Finance issues a budget call circular (BCC) that instructs line ministries to report the quantum of allocations earmarked for women. Besides this, the Ministry of Women and Child Development also conducts capacity building trainings at the state level and promotes research under its ‘Gender Budgeting Scheme’.

Similarly, at the sub national level, a number of state governments and union territories have introduced gender budgeting in one form or the other. The tools used include producing a GBS, setting up of GBCs/gender desk/gender nodal officers, conducting gender audits and capacity building of officials. While states have varying degrees of depth, expanse and stages of evolution, the ones that deserve a mention for making meaningful changes to sectoral plans towards gender equality are Kerala and Karnataka.

2.1 FRAMEWORK AND SCOPE OF GENDER BUDGETING

The overarching aim of gender budgeting is to influence the planning and subsequent budgeting processes, so that policy and allocations ensure equality of all genders.

Definition	Gender is a social construct that categorises people as men, women, boys and girls based on their roles, responsibilities, privileges, and expectations. All marginalised genders (including women, girls, transgender persons) shall be considered for the purpose of this exercise.
Scope	Influence all policies, projects, programmes and schemes of departments to be responsive towards the needs of girls, women and transgenders. It also includes identifying entry points for newer interventions, and subsequently reporting all such allocations into a Gender Budget Statement.

¹² Ministry of Finance , Government of India. 2004. *Classification of Government Transactions - Report of the Expert Group Constituted to Review the Classification System for Government Transactions*. www.finmin.nic.in/sites/default/files/ReportExpGrGovTrans.pdf

Framework

Expenditure by the government towards gender equality and women's empowerment can be broadly of two types — **practical gender needs and strategic gender needs**.¹³ While this classification is not always mutually exclusive, most public expenditure for gender equality may be categorised using this framework.



Practical gender needs (PGNs) are the needs related to socially accepted roles of women, which include reproductive, productive and community roles.¹³ PGNs are a response to immediate and perceived necessity, identified within a specific context.¹⁴ They are practical in nature and often concern inadequacies in living and working conditions such as water provision, health care and employment. PGNs do not challenge women's subordinate position.

To address a practical gender need is to improve a person's situation/condition by widening their access to resources. For example, a woman's life will improve if she doesn't have to walk long distances to fetch water or to take her children to the health centre. However, such improvements will not directly affect their roles and relationships, position or control. Small-scale women's projects fit into this category as they don't relieve them of their domestic chores or drastically change their lives. Sometimes, in fact, addressing practical needs reinforces established roles. For example, promotion of conventional employment opportunities such as tailoring, receptionist, teaching or cooking addresses PGN, but they do not change the relative position of women.

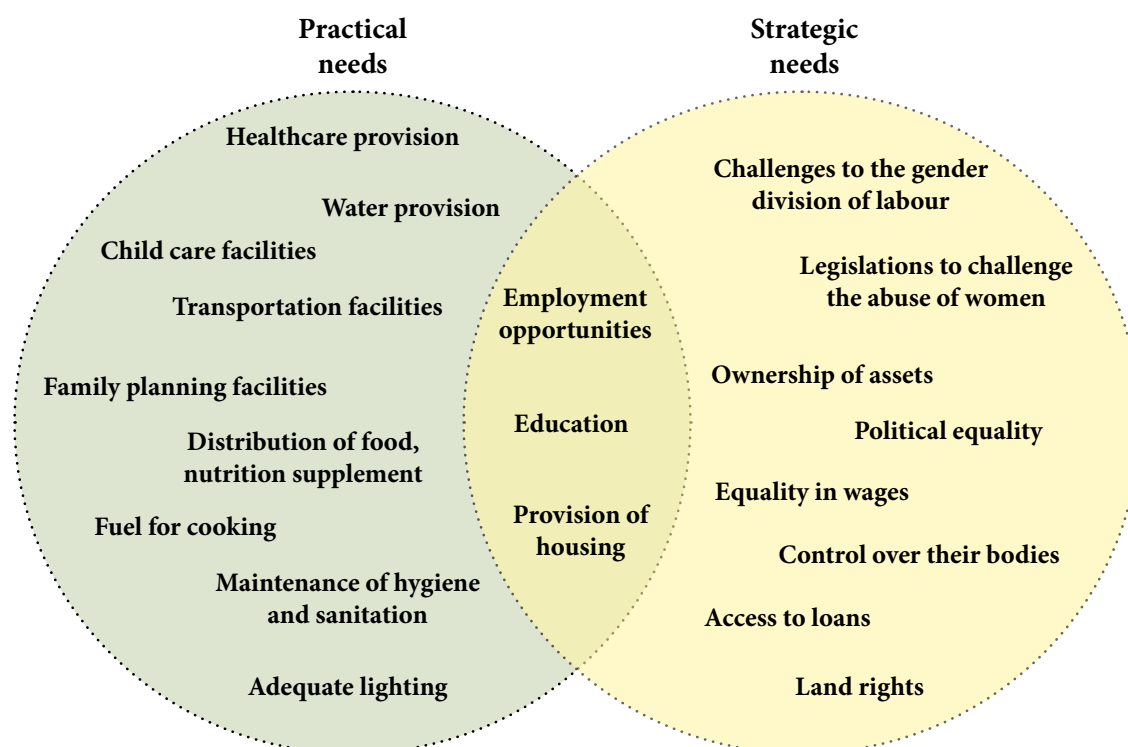


Strategic gender needs (SGNs) if met, would transform existing imbalances of power between women and men. These may relate to inequalities in the gender division of labour, in ownership and control of resources, in participation in decision making, or to experiences of domestic and other sexual violence. They vary according to the particular social, economic and political context in which they are formulated. They seek to change women's status and position in society in relation to men. Addressing them entails a slow transformation of traditional customs and conventions of a society.¹³ They are more long term and less visible than practical gender needs.

¹³Molyneux, M. 1985. Mobilization without Emancipation? Women's Interests, the State, and Revolution in Nicaragua. *Feminist Studies*, 11(2), 227

¹⁴Moser, C. 1989. Gender Planning in the Third World: Meeting Practical and Strategic Gender Needs. *World Development*. Vol. 17, No. 11. pp. 1799-1825, 1989

A few examples of practical and strategic gender needs are given below:



In reality, there may be overlaps between PGN and SGN. Any policy or programme may meet both sets of needs. For example, proximity of the child care services to work place or home fulfills the PGN, however if child care is attached to the workplace of fathers, the state is addressing SGN.

“If you give someone a fish, they will be hungry again tomorrow. But if you teach them how to fish, they will never be hungry again.” To give a woman a fish is to address her practical gender needs; to give her fishing skills is to meet her strategic gender needs.¹⁵

2.2 STEPS FOR GENDER BUDGETING

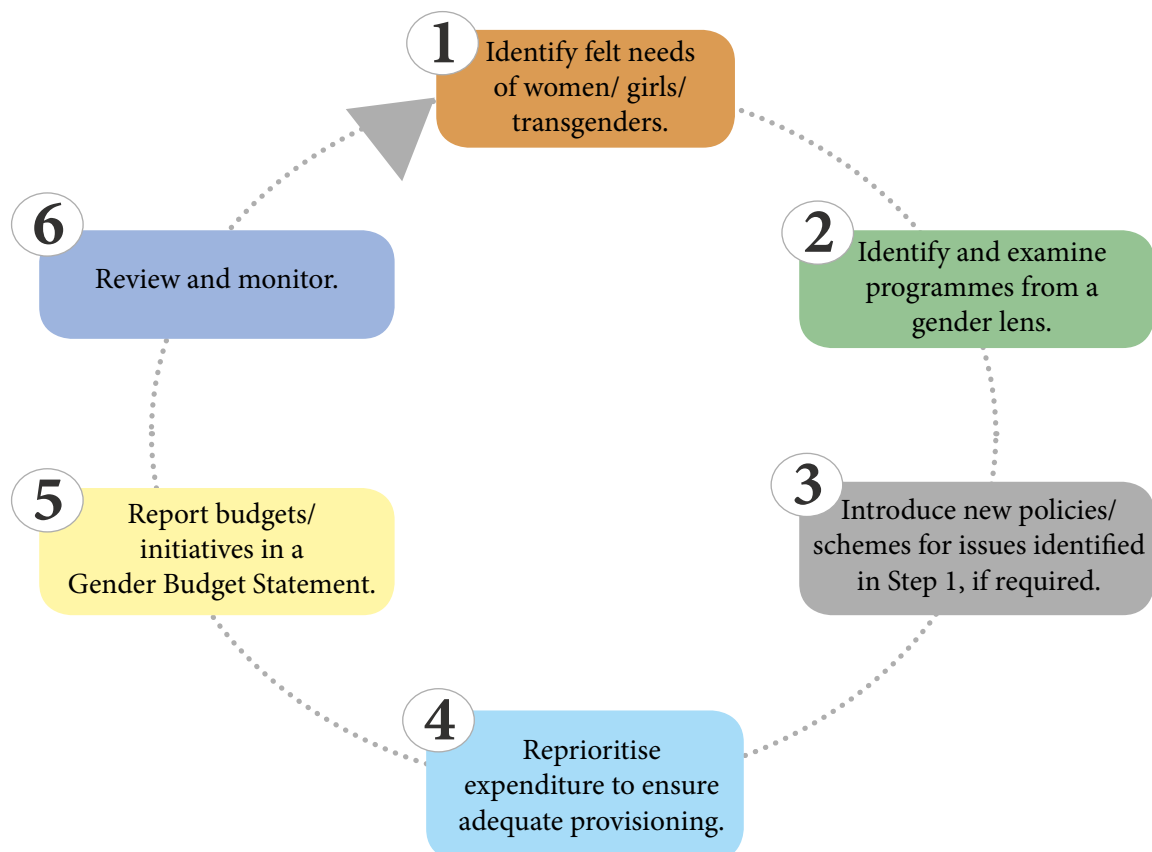
1. Identify gender-specific challenges confronting women/ girls/ transgenders in every sector/ department.

2. Identify and examine programmes from a gender lens: Re-look schemes to understand the extent to which they meet the challenges identified in step 1.

¹⁵Balancing the Scales — Participants’ manual. 1999. Ministry of Gender, Labour and Social Development - Uganda 1999)

Departments must evaluate the impact of schemes from the perspective of gender equality. (Refer to the framework on page 13).

- 3. Introduce new policies or schemes:** In case there are no schemes and objectives that address the challenges in step 1, the department could look at devising a new policy or scheme.
- 4. Reprioritise expenditure to ensure adequate provisioning:** If existing allocations are not adequate, the department must either revise the guidelines and/or allocations to improve the outreach of the scheme.
- 5. Report budgets and policies in a Gender Budget Statement (GBS):** Budget allocations and policy interventions for schemes and components/ special measures — existing and new — identified in steps 2 and 3 must be reported into a GBS. (Refer to the framework on page 13).
- 6. Review and monitor:** Gender responsive measures initiated must be regularly reviewed by departments and necessary changes must be made. This could be done by a special committee or such a body constituted for the purpose.



2.3 PREPARATION OF THE GENDER BUDGET STATEMENT (GBS)

2.3.1 To prepare the GBS the following information is required:

- **Target/ physical achievement/ beneficiary data for three consecutive years** for each scheme to be reported in the statement by the departments.
- **Budgets for three consecutive years:** Actuals (A) for previous year, Revised Estimates (RE) for current year, and Budget Estimates (BE) for ensuing year. For example, in FY 2020-21, the following estimates should be reported 2018-19 A, 2019-20 RE, 2020-21 BE.
- **Explanatory note / a brief rationale** should be given on why the scheme should be included in the GBS. The framework on **page 13** can be used for identifying and categorising schemes.

2.3.2 Selecting and categorising schemes for GBS

Government of Maharashtra has envisaged the GBS to have the following three categories:

- **Part A1** - 100 % direct expenditure on women/ girls/ transgenders
Part A2 - Less than 100% direct expenditure on women/ girls/ transgenders
- **Part B** - Indirect expenditure on women/ girls/ transgenders

Part A1 - 100% direct expenditure on women/ girls/ transgenders

Schemes specifically designed for women/ girls/ transgender persons are included in this part (for example, the provision of free bicycles to girls, maternity benefits, support to women Self Help Groups). For such schemes, all costs incurred (including expenditure on beneficiaries, consumables, administration, infrastructure, etc.) should be reported.

Part A2 - Less than 100% direct expenditure on women/ girls/ transgenders

Schemes that have female and male beneficiaries (for example, scholarships, housing, livelihood, etc.) can be reported here. The expenditure under these schemes is partially for women/ girls/ transgender persons and the reporting in GBS should be based on sex-disaggregated beneficiary data. Non-beneficiary component of the scheme (like administration, consumables, etc.) should not be reported here, unless specifically for women/ girls/ transgenders.

<p>Part B - Indirect expenditure on women/ girls/ transgenders</p>	<p>This part will include schemes from sectors where the government cannot count its beneficiaries (for example, roadways and bridges, or public transport, incentives for vasectomy). While it is difficult to estimate what percentage of allocations are flowing towards gender equality and women’s empowerment in these sectors, it is important to include them as their impact on a woman’s life is substantial. For such sectors reporting can be both quantitative and qualitative, based on the data and information availability. A one / two-line explanatory note can be used to explain why a certain allocation/initiative is gender responsive and how it will benefit women in the geographic area where it is being implemented. If available, data pertaining to women beneficiaries must be provided.</p>
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It may be noted here that the state and district schemes can be reported separately within each of these parts.

A few examples on selection and categorisation of schemes are given below:

<p>Examples for Part A1: These schemes are meant exclusively for women/ girls</p>	<p>Prevention of violence and rehabilitation of affected women.</p> <p>Provision of facilities for women travellers.</p> <p>Schemes related to saving the girl child, marriage allowances for women.</p> <p>Reproductive healthcare schemes.</p> <p>Special spaces for women in public places.</p> <p>Initiatives for disabled friendly space in public places.</p> <p>Education of girls and women.</p> <p>Skill development or training programmes for women.</p> <p>Support to Women’s Self-Help Groups.</p>	<p>These schemes fulfil practical gender needs</p> <p>These schemes meet strategic gender needs</p>
<p>Examples for Part A2: These programmes have both male and female beneficiaries</p>	<p>Programmes related to healthcare.</p> <p>Housing schemes for women-headed households, or in the name of women, or joint ownership.</p> <p>Employment schemes or livelihood opportunities, where women are beneficiaries.</p> <p>Skill development programmes, which have women beneficiaries.</p>	<p>Practical needs</p> <p>These schemes meet strategic gender needs</p>
<p>Examples of Part B</p>	<p>Safety features in public transport and open spaces.</p> <p>Incentives for Vasectomy.</p>	<p>Practical needs</p> <p>Strategic gender needs</p>

2.3.3 Below is the proposed format for the Gender Budget Statement:

(Rs. Thousand)

No.	Name of the scheme	Explanatory note	2018-19 Actuals			2019-20 Revised Estimates			2020-21 Budget Estimates		
			Total Expenditure	Women/ girls/ transgender beneficiaries	Expenditure on women/ girls/ transgenders	Total Expenditure	Women/ girls/ transgender beneficiaries	Expenditure on women/ girls/ transgenders	Total outlay for scheme	Women/ girls/ transgender beneficiaries	Allocation for women/ girls/ transgenders
PART A1 - 100% direct expenditure											
PART A2 - Less than 100% direct expenditure											
PART B - Indirect expenditure											
No.	Name of the scheme	Explanatory note for reporting the scheme									

2.3.4 Proposed structure for the annual publication on Gender Budget Statement:

I. Backdrop

II. Summary

Table 1: Expenditure/ allocations: Total budget, state budget, district budget and gender budget (Rs. Crore)

	2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates
Total budget			
State budget			
District budget			
Gender budget			

Table 2: Break up of total gender budget

(Rs. Crore)

		2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates
State	Part A1			
	Part A2			
	Part B			
District	Part A1			
	Part A2			
	Part B			
Total	Part A1			
	Part A2			
	Part B			
	TOTAL			

III. Highlights from Part A1, Part A2, Part B

IV. Gender Budget Statement (Part A1, Part A2, Part B)

प्राच्य अर्थ विद्यापीठ



3

CHILD BUDGETING - METHODOLOGY

The Constitution of India guarantees Fundamental Rights to all children and empowers the state to make necessary provisions to advance rights and well-being of children living within its territory. India is also obligated by the United Nations Convention on Child Rights (UNCRC) to fulfil children's rights of survival, development, protection and participation (India signed the convention in 1992). The National Policy of Children, 2013 (NPC) and the National Plan of Action for Children, 2016 (NPAC) were formulated to guide the efforts and interventions aimed at realising rights of children in India. These documents recognised children as assets to the nation, to be protected from discrimination and disadvantage.

Fulfilment of children's rights requires the government to undertake a range of administrative, judicial and policy measures. Budget is an important mechanism through which the government funds these measures and institutions to secure the rights of children.

Child budgeting entails analysing budget processes, institutions, outlays, outputs and outcomes from the perspective of child rights. It seeks to assess and subsequently inform all stages of budget processes (planning, budget formulation and implementation) by the needs, vulnerabilities, and aspirations of children across social groups. It is imperative to clarify that it is neither a separate budget for children, nor limited to being an accounting exercise.

India is one of the few countries in the world where the government has recognised the need for child budgeting and has taken steps towards publishing a Child Budget Statement (CBS). This statement was first published by the Union government in 2008-09 as Statement 22 and included both plan and non-plan expenditures. Since 2017-18 it is published as Statement 12 and is called 'Allocations for the Welfare of Children'. States like Kerala, Bihar, Assam, too, have been publishing CBS.

3.1 FRAMEWORK AND SCOPE OF CHILD BUDGETING

The overarching aim of child budgeting is to influence the planning and subsequent budgeting processes, so that policy and allocations ensure fulfilment of child rights.

Definition	For the purpose of this exercise, child has been defined as a person under 18 years of age.
Scope	The purpose of the exercise is to influence planning and budgeting of all policies, projects, programmes and schemes undertaken by the government from the perspective of child rights. It includes identifying entry points for newer interventions.
Framework	<p>Public expenditure on children can be categorised into four key priority areas, as defined in the National Policy for Children (2013). These are:</p> <p>Survival, Health and Nutrition: Ensure equitable access to comprehensive and essential preventive, promotive, curative and rehabilitative health care of the highest standard. This is to be ensured for all children before, during and after birth, and throughout the period of their growth and development. This includes:</p> <ul style="list-style-type: none">■ Preventing and reducing maternal, neo-natal, infant and under-5 child mortality.■ Access to adequate health infrastructure, maternal and child care facilities including medicines.■ Nutrition interventions.■ Access to safe water and sanitation. <p>Education and Development: Secure the right of every child to education, learning, and development opportunity, with due regard to special needs. It encompasses the following:</p> <ul style="list-style-type: none">■ Universalisation of early childhood care and education.■ Improving access to education by creating adequate infrastructure (construction of classrooms, water supply, toilets, transport, etc.).■ Improve teaching quality through regular capacity building programmes for teachers.





Protection: Create a caring, protective and safe environment for all children, to reduce their vulnerability in all situations and to keep them safe at all places. This includes:

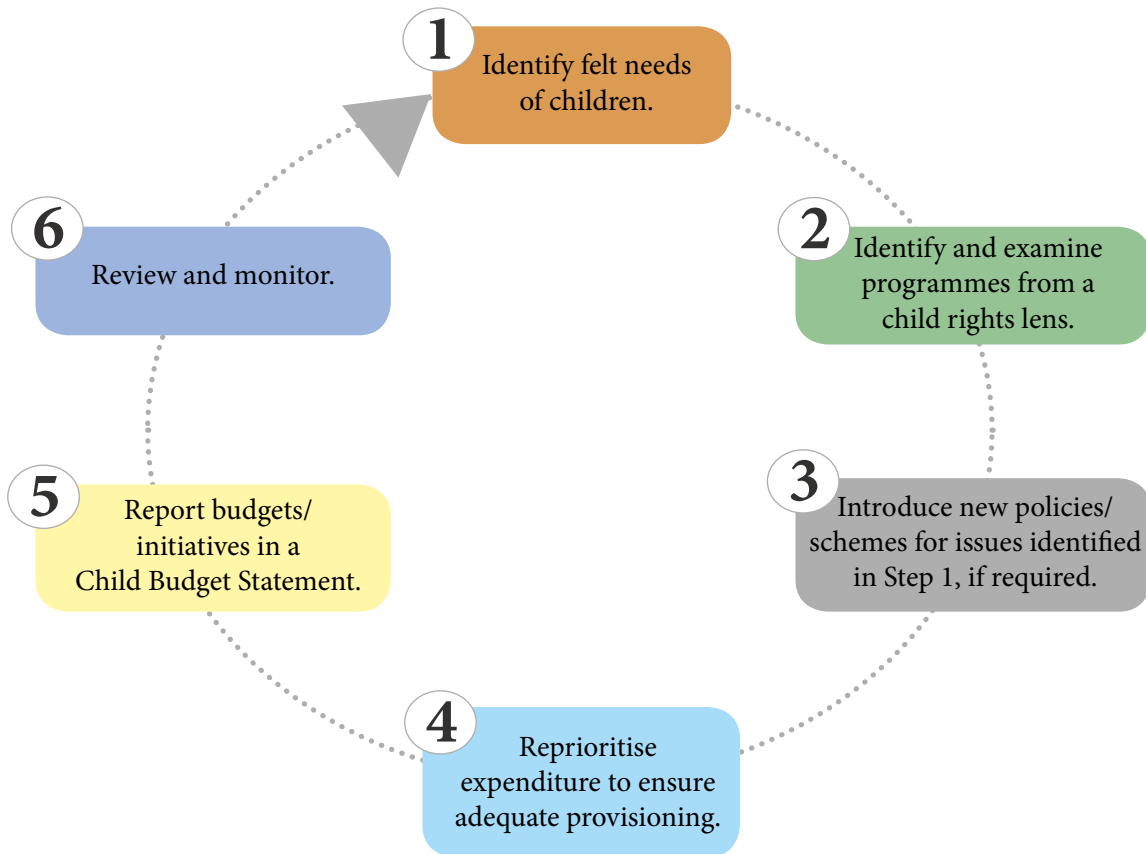
- Eliminating child labour, child marriage.
- Preventing trafficking of children, abuse, other kinds of exploitation.
- Rehabilitation of children who have survived violence.
- Providing life skills education to all children



Participation: Enable children to be actively involved in their development and in all matters affecting them. This can be done by educating them on their rights, entitlements and on policies and programmes concerning them.

3.2 STEPS FOR CHILD BUDGETING

- 1. Identify key concerns related to children:** This includes situational analysis of children by each department to understand and identify areas that require attention. The government must set in mechanisms to ensure this. Experts working on issues of children (such as academia, civil society, NGOs, etc.) may be consulted for the purpose.
- 2. Identify and examine programmes for children:** Different government departments/agencies, must identify policies, initiatives, programmes and schemes that directly and indirectly affect children. Existing schemes must be examined to understand their impact on children. (Refer to the framework on page 22).
- 3. Introduce new policies/ schemes in domains where existing interventions are insufficient:** In case there are no programmes to address a particular need identified in step 1, the department must consider initiating a new scheme.
- 4. Reprioritise expenditure to ensure adequate provisioning:** If existing allocations are not adequate, the department must either revise the guidelines and/ or the allocations to improve the outreach of the scheme.
- 5. Report budgets and policies in a Child Budget Statement (CBS) by departments:** Budget allocations and policy interventions for schemes and components/ special



measures — existing and new — identified in steps 2 and 3 must be reported into a CBS. (Refer to the framework on page 22).

- 6. Review and monitor:** Child responsive measures initiated must be regularly reviewed by departments and necessary changes must be made. This could be done by a special committee or such body constituted for the purpose.

3.3 PREPARATION OF THE CHILD BUDGET STATEMENT (CBS)

3.3.1 To prepare the CBS the following information is required:

- **Target/ physical achievement/ beneficiary data for three consecutive years** for each scheme to be reported in the statement by the departments.
- **Budgets for three consecutive years:** Actuals (A) for previous year, Revised Estimates (RE) for current year, and Budget Estimates (BE) for ensuing year. For example, in FY 2020-21, the following estimates should be reported 2018-19 A, 2019-20 RE, 2020-21 BE.

- **Explanatory note / a brief rationale** should be given on why the scheme should be included in the CBS. The framework on **page 22** can be used for identifying and categorising schemes.

3.3.2 Selecting and categorising schemes for CBS

Government of Maharashtra has envisaged the CBS to have the following three categories:

- **Part A1** - 100 % direct expenditure on children
Part A2 - Less than 100% direct expenditure on children
- **Part B** - Indirect expenditure on children

<p>Part A1 - 100% direct expenditure on children</p>	<p>Expenditure on programmes and initiatives whose target beneficiaries are exclusively children (for example, newborn care, immunisation, pre-primary, primary, secondary and higher secondary education, school feeding programme, scholarships, construction of schools, anganwadis, etc.) are to be included here. For such schemes, all costs incurred (including expenditure on beneficiaries, consumables, administration, infrastructure, etc.) should be reported.</p>
<p>Part A2 - Less than 100% direct expenditure on children</p>	<p>Schemes where only a certain portion of the total expenditure is on children, should be reported in this category . Here age-disaggregated beneficiary data should be used to calculate the budgets for children (for example, public health schemes, vocational training, technical education, etc.). For such schemes, expenditure on other components of the scheme (such as administrative and infrastructure cost) should not be reported unless it is specifically for children.</p>
<p>Part B - Indirect expenditure on children</p>	<p>This section reports expenditure or policy initiatives for children within programmes that are meant for wider population groups (such as parks, libraries, roads). For such sectors, reporting can be both quantitative and/or qualitative, based on the data availability. Where quantitative reporting is not possible, departments are encouraged to write one /two-lines on why a certain allocation/initiative is child sensitive.</p>

It may be noted here that the state and district schemes may be reported separately within each of these parts.

A few examples on selection and categorisation of schemes are given below:

Examples for Part A1: These schemes are meant exclusively for children	Immunisation, school health check-up.	Survival, health and nutrition
	Supplementary food, nutrient supplements such as iron, Vitamin A, etc.	
	Water supply, hygiene and sanitation facilities in schools.	Education & development
	Book banks, scholarships, construction of schools, bal bhavans and hostels.	
Child labour eradication, rehabilitation of children who were victims of violence, child foster care homes, crèche /day care facilities.	Protection	

Examples for Part A2: Programmes where only a certain portion is for children	Higher, technical and vocational education schemes (expenditure on people below 18 years of age).	Education & development
	Special transport facilities and subsidies for children.	Protection

Examples of Part B	Farm related activities linked to school /anganwadi (such as poultry development for providing eggs to children, etc.)	Survival, health and nutrition
	Cash transfers to families	
	Linking roads to schools	Education & development
	Playground and gym facilities for children below 18.	

3.3.3 Below is the proposed format for the Child Budget Statement:

(Rs. Thousand)

No.	Name of the scheme	Explanatory note	2018-19 Actuals			2019-20 Revised Estimates			2020-21 Budget Estimates		
			Total Expenditure	Child beneficiaries	Expenditure on children	Total Expenditure	Child beneficiaries	Expenditure on children	Total outlay for scheme	Child beneficiaries	Allocation for children
PART A1 - 100% direct expenditure											
PART A2 - Less than 100% direct expenditure											
PART B - Indirect expenditure											
No.	Name of the scheme	Explanatory note for reporting the scheme									

3.3.4 Proposed structure for the annual publication on Child Budget Statement:

I. Backdrop

II. Summary

Table 1: Expenditure/ allocations: Total budget, state budget, district budget and child budget (Rs. Crore)

	2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates
Total budget			
State budget			
District budget			
Child budget			

Table 2: Break up of total child budget

(Rs. Crore)

		2018-19 Actuals	2019-20 Revised Estimates	2020-21 Budget Estimates
State	Part A1			
	Part A2			
	Part B			
District	Part A1			
	Part A2			
	Part B			
Total	Part A1			
	Part A2			
	Part B			
	TOTAL			

III. Highlights from Part A1, Part A2, Part B

IV. Child Budget Statement (Part A1, Part A2, Part B)

4

ROLES & RESPONSIBILITIES

A range of stakeholders are responsible for incorporating gender and child responsiveness in government programmes and policies.

DEPARTMENT OF FINANCE

- Issue instructions to all line departments in its the annual Budget Call Circular to report allocations for children, women and transgenders;
- Together with Planning Department, review budget documents from line departments to ensure they include information pertaining to gender and child budgeting;
- Present the Child Budget Statement and the Gender Budget Statement, along with Budget documents, in the Legislative Assembly of the state;
- Finance department, along with Planning department to support the process and coordinate with line departments;
- Form a High Power Committee under Chief Secretary to review and monitor gender and child budgeting in the state on a half-yearly basis.

DEPARTMENT OF PLANNING

- Identify thrust areas to address needs of children, women and transgenders within each sector, in consultation with the departments concerned;
- Ensure convergence across departments to address issues pertaining to child rights and gender equality;

- Anchor generation and collection of age-and sex-disaggregated data;
- Build capacity and orient departments and local governments about needs of women and children and budgeting from their perspective;
- Conduct impact assessment of programmes to ensure programmes benefit children and women/ girls/ transgenders.

DEPARTMENT OF WOMEN AND CHILD DEVELOPMENT

- Promote inter-departmental and inter-sectoral convergence to create gender equitable and child centred legislation, policies and programmes.
- Advise departments and coordinate activities in connection with women and child welfare.
- Conduct periodic surveys to identify needs of women and children. This includes collection of data to understand spatial patterns and variations in development of women and children belonging to different social categories.

LINE DEPARTMENTS

- Analyse and review policies and schemes from the perspective of women and children;
- Collect sex-and age-disaggregated beneficiary data for schemes and programmes;
- Identify constraints in flows of funds pertaining to their schemes to women and children through expenditure tracking.
- Report gender and child related budgets in the GBS and CBS using robust data.

STATE COMMISSION FOR PROTECTION OF CHILD RIGHTS

- Advocate with the departments and local governments on child budgeting;

STATE COMMISSION FOR WOMEN

- Advocate with the departments and local governments on gender budgeting;

YASHADA

- Design modules for capacity building of the departments and local governments on gender and child budgeting with support from academic institutions and experts.
- Include a module on gender and child budgeting in the Foundation and In-Service training programmes of the officers and other staff of the state government.

OTHER AGENCIES - UN, NGOs, CIVIL SOCIETY, ACADEMIA

- Support the government in institutionalising child and gender budgeting in the state;
- Advise and help in identifying issues pertaining to women and children.



5

IMPACT ASSESSMENT

In order to address the differential impacts of government policies/programmes/interventions on the most vulnerable, it is essential to understand their specific needs as well as key barriers to equitable access. **Impact assessments** are an effective and practical tool that helps with both by analysing the effects of schemes, programmes or policies on target populations.

Impact assessments can be seen as a screening tool that can assist policymakers in integrating equity considerations into new initiatives or existing policies/programmes of the government.¹⁶ It is used to minimise and mitigate unanticipated adverse consequences of policies, institutional practices, programs, plans and budgetary decisions. It is also helpful in identifying opportunities for enhancing benefits for the most vulnerable, so that public spending is inclusive and responsive to the needs of women, children, disabled, the elderly, and other marginalised social groups.

The impact assessment of any government programme can be done either at the time of scheme/policy formulation (ex-ante) or after a programme has been implemented (ex-post).

EX-ANTE IMPACT ASSESSMENT

This analysis is carried out when a scheme/policy is being formulated and before its implementation. The aim of an ex-ante assessment is to understand whether the scheme/programme/policy can be accessed by and benefits all sections of the target population equally. It is ideal to carry out this analysis in the planning stage as it helps in making adjustments to the policies/programmes/initiatives, which become difficult later.

¹⁶*Health Equity Impact Assessment (HEIA) Workbook*. Ontario. 2012. <http://www.health.gov.on.ca/en/pro/programs/hea/docs/workbook.pdf>.

The following steps can be followed for ex-ante equity impact assessment of schemes:

Step 1: Situation Analysis: Identify main issues in the sector, especially those concerning vulnerable sections of the population.

Step 2: Baseline: Understand the objective of the proposed scheme/ programme and the purpose of the planned activities, as well as beneficiaries of the programmes.

Step 3: Conduct analysis of activities planned under the scheme/ programme/ policy to understand the impact they might have on the marginalised groups, and how planned interventions can be influenced to improve its outreach to these groups.

Step 4: Incorporate the changes suggested into the scheme/policy before it is rolled out.

EX-POST IMPACT ASSESSMENT

This analysis is carried out after a scheme/ programme/ policy has been rolled out or implemented, by examining actual events. This type of assessment is part of the evaluation cycle of any project. It allows policy makers to understand how the scheme/ programme/ policy has impacted marginalised sections.

Such an analysis is aimed at establishing a good evidence basis for subsequent activities to make schemes/ programmes/ policies more equitable. The following steps can be followed for ex-post equity impact assessment of schemes:

Step 1: Outline scheme goals and its intended impact on marginalised sections.

Step 2: Baseline: Collect information and data related to policy/ programme through independent surveys. This includes data on budgets, fund flow, physical and human resource, beneficiary data, any other. Correlate the data from the survey with the data generated by the departments.

Step 3: Conduct analysis of activities from the perspective of equity and inclusivity. Output-outcome indicators can be defined to the context of each scheme/ programme.

Step 4: Develop recommendations for closing gaps in the programme and for effective implementation in the next phase/ new budget cycle.

TEMPLATE FOR IMPACT ASSESSMENT

Possible areas that can be covered by an impact assessment*:

A: Scheme profile/ background:

1. Objective of the scheme
2. Physical targets
3. Beneficiary profile
4. Geographic coverage of the scheme
5. Funding for the scheme (Centre, State, shared; Gen, TSP, SCP)
6. Delivery mechanism for the scheme (Infrastructure creation, Direct Benefit Transfer (DBT), subsidy, wage/ employment, in-kind transfer)

B. Provisions/ arrangements for women and children relating to:

1. Physical infrastructure
2. Safety and protection
3. Health and nutrition
4. Sanitation
5. Education, learning and skills development
6. Livelihood and employment

C. Potential impacts (Based on specific questions in Part B):

1. Potential challenges for women and children in accessing the scheme
2. Potential risks for women and children in implementing the scheme
3. Specific impacts on women and children belonging to backward communities

D. Mitigation measures:

1. Possible modifications to make the scheme more responsive to the needs of women and children
2. How can the monitoring process be modified or changed to address the potential risks and unintended consequences identified in Part C?

**This template can be modified based on the department/ scheme being assessed.*

Notes

