

Evaluation of UN Women's Work on Gender Responsive Budgeting in India

Published July, 2012



United Nations Entity for Gender Equality
and the Empowerment of Women

About UN Women

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UN Women supports UN Member States as they set global standards for achieving gender equality, and works with governments and civil society to design laws, policies, programmes and services needed to implement these standards. It stands behind women's equal participation in all aspects of life, focusing on five priority areas: increasing women's leadership and participation; ending violence against women; engaging in all aspects of peace and security processes; enhancing women's economic empowerment; and making gender equality central to national development planning and budgeting. UN Women also coordinates and promotes the UN system's work in advancing gender equality.

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Conducted by



FOREWORD

Gender responsive budgeting (GRB) is an internationally recognized and effective tool for achieving gender equality and the realization of women's human rights. GRB seeks to achieve this by including a gender lens into the national, state and local planning, budgeting and monitoring/evaluation framework. By considering gender at all stages, advocates believe that funds will more effectively target and meet women's priorities.

Since 2001, UN Women SASRO, in close co-operation with the Government of India (GOI), has pursued a variety of GRB initiatives to integrate gender issues into macroeconomic policy and budgets through 1) *advocacy*, to engender the national budget processes and policies to reflect gender equality principles; 2) *technical support*, to ensure that priorities of women are reflected in sectoral budget allocations for national programmes and; 3) the promotion of *knowledge and learning* on gender responsive budgeting.

The ultimate purpose of this evaluation is to inform the UN Women GRB programme's current strategy and work plan as well as to provide lessons learned to guide its future direction. The evaluation examines the contribution that UN Women's GRB activities have made in promoting gender equity in India between 2001 and 2011. In addition to the standard evaluation criteria – relevance, effectiveness, usage and efficiency – the evaluation also looked at enabling and disabling factors from the political, social, economic and institutional context that affect the achievement of GRB programme results.

The evaluation notes that UN Women, in partnership with other organizations, has contributed to increased awareness and understanding of GRB in India. It is especially heartening to read that UN Women's GRB activities have been strikingly successful in contributing to increased participation of civil society organizations and women's rights advocates in bringing GRB into the planning process. But the programme impacts have been limited in including a gender lens and changing processes and practices across the planning-budgeting-auditing (PBA) cycle. Increases in awareness and execution of GRB have often been achieved due to motivated individual champions. The evaluation report concludes that, considering UN Women's mandate to address gender within the UN system, it is well positioned to push for continued progress on GRB in India.

I hope this evaluation will help UN Women's GRB programme unit to pursue its interventions at various levels –systematically and effectively - as they move towards more holistic programming and work to integrate gender lens into the national, state and local planning, budgeting and monitoring/evaluation framework. As the issues addressed concern many other partners in the UN system, national governments and civil society, I hope that the report will also contribute to further debate and action.

Anne Stenhammer
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EXECUTIVE SUMMARY

UN Women has supported Gender Responsive Budgeting (GRB) initiatives in India since 2001. The key objective of these activities is the realization of women's empowerment and gender equity by mainstreaming gender concerns into public policy. GRB seeks to achieve this by including a gender lens into the national, state and local planning, budgeting and monitoring/evaluation framework. By considering gender at all stages, advocates believe that funds will more effectively target and meet women's priorities.

Objective and Scope of the Evaluation

The purpose of this evaluation was to understand the contribution that UN Women's Gender Responsive Budgeting (GRB) activities have made in promoting gender equity in India between 2001 and 2011.

More specifically, the evaluation sought to uncover the ways in which UN Women achieved the following:

- **Relevance:** How have UN Women's GRB activities helped to position GRB within the broader national Planning, Budgeting, and Auditing (PBA) frameworks?
- **Effectiveness:** In what ways have the GRB activities helped to secure changes in the way stakeholders support and execute GRB?
- **Usage:** When implemented, how useful are the changes in addressing women's priorities?
- **Efficiency:** In what ways has UN Women supported the sustainability and impact of their GRB activities?

The focus of this evaluation was not to attribute specific results to UN Women's work, but to understand the ways in which UN Women's GRB activities (alongside the activities of other

important stakeholders) have contributed toward changes in understanding and execution of GRB in the country.

To promote GRB in India, UN Women engaged in three primary forms of support over the past ten years:

1. **Advocacy** – activities carried out by UN Women to 'advocate' or promote GRB practices in the country, such as meetings with government officials and awareness-raising presentations.
2. **Technical Support and Capacity Building** – activities supported by UN Women that were targeted at building capacities at the central, state and local levels.
3. **Knowledge and Learning** – development of tools and references on GRB.

Evaluation Framework and Methodology

The evaluation reflected a participatory, learning-oriented approach. The evaluation team used a mixed-methods design to tell a more comprehensive story than any one method could do alone. In addition, FSG actively collaborated with UN Women's South Asia Sub Regional Office staff and the Evaluation Stakeholder Group throughout the project. To investigate the questions outlined above, the team conducted several levels of analysis:

1. Reviewed UN Women GRB activities between 2001-2011;
2. Assessed the program logic that underpins UN Women's GRB activities in India;
3. Evaluated the relevance, effectiveness, usage and efficiency of the GRB activities through document review and stakeholder interviews;

4. Identified enabling and disabling factors that have affected achievement of results; and
5. Identified gaps and formed recommendations for improvement of UN Women's GRB activities.

To address each of the evaluation questions, the FSG team employed two primary data collection methods. The team reviewed over 150 documents, including literature searches. The team also conducted 55 interviews with key stakeholders, including current and former staff, national and local-level partners, and national, state, and local targeted beneficiaries.

Conclusions

1. UN Women's work, alongside other organizations, has contributed to increasing stakeholders' awareness and understanding of GRB, and its relative significance, in India. This increased awareness however, varies by the different levels of government – central, state and local. Evidence suggests UN Women contributed most significantly to improved positioning at the central level of government through research, advocacy, and capacity building, in particular with the Planning Commission and Ministry of Finance. UN Women's support of the Ministry of Women and Child Development (MWCD), and in particular provision of funding for GRB consultants within MWCD, has indirectly supported awareness generation among ministries and departments at the national level. At the state level, UN Women contributed to increased awareness and understanding in Rajasthan (gender assessments with six state departments) and Gujarat (training of select departments). UN Women has contributed less directly to improved positioning in other states such as J&K. At local levels of government, evidence suggests that awareness, understanding, and significance did increase in the specific localities where UN Women supported GRB; it is less clear whether the impact was sustained, as follow-on funding was not provided.
2. UN Women's work has had limited impact on changing processes and practices across the planning-budgeting-auditing (PBA) cycle to include a gender lens. The planning-budgeting-auditing cycle describes the major stages of policy development within

government; GRB is meant to bring a gender lens into each stage. The majority of changes in budgeting practices, as defined by the PBA cycle, have occurred at the central level of government, and have manifested through the establishment of gender budgeting cells and publication of the Gender Budget Statement (GBS). Changes have been more limited with regard to incorporating gender into planning and assessment of outcomes and impact, and questions exist as to whether the GBS is useful in accurately disaggregating funding flows by gender. Furthermore, UN Women's activities have not led to ministries and departments universally contributing to the GBS nor creating functional gender budgeting cells. As noted above, UN Women's activities at the state level were limited; thus impact on execution was similarly constrained. At the local level, changes in allocations toward women's needs and inclusion of women in budgeting practices were reported by partners. However, it is not clear that such achievements reflect systemic changes in how planning, budgeting, and auditing takes place at local levels.

3. Increases in awareness and execution of GRB have often been achieved due to motivated individual champions. Many of the examples of progress more frequently cited by interviewees were related to the efforts of individuals, e.g., the Member Secretary of the State Commission of Women in Jammu & Kashmir, the former Director of the National Institute of Public Finance and Policy, and several others described in further detail within this report. A high turnover of politicians and bureaucrats is a significant constraint; without greater institutionalization of gender within planning, budgeting, and auditing practices, a lack of individual drive could risk reversals in progress.
4. UN Women's work has contributed to increased participation of civil society organizations and women's advocates in bringing GRB into the planning process. For example, Civil Society Organisations (CSOs) and women's advocates have participated in Working Groups contributing toward development of the nation's Five Year Plans; at the local level of government, UN Women provided funding to enable CSOs to directly

support GRB in a few districts and Panchayats. The role of CSOs and women's advocates, however, is yet to be consistently included within the broader planning-budgeting-auditing cycle.

5. UN Women's early work made important contributions to GRB positioning in India despite limited staff, budget, and lack of a formal country strategy; UN Women's GRB activities today are more mature, structured, and supported by experienced staff with strong technical understanding of GRB. This has resulted in recent development of a specific strategy for UN Women's GRB activities in India (as captured in a program document developed in 2011). In addition, UN Women has raised external funds to support GRB activities in the country, furthering its potential for creating impact going forward.
6. UN Women has a mandate to address gender within the UN system, and is well positioned to push for continued progress on GRB in India.

Recommendations

1. UN Women should develop a roadmap prioritizing the ways in which stakeholders at central, state, and local levels can better integrate a gender lens across the full planning, budgeting, and auditing cycle. The roadmap should be developed in close consultation with key GRB stakeholders, including the Planning Commission, Ministry of Finance, Ministry of Women and

Child Development, sectoral ministries, civil society organizations, women's advocates, and other funders. UN Women should use research to dialogue with these stakeholders about what processes, practices, and tools should be used to ensure GRB is adopted.

2. Once the roadmap as described above is developed, UN Women should work with stakeholders to develop a clear plan of action for how the prioritized practices and tools can be institutionalized by creating conditions for ongoing use of the practices and tools through mandates, directives, or other incentives
3. UN Women should work with stakeholders to develop tactics for building capacity to execute GRB at central, state, and local levels of government. As the nodal ministry for GRB, Ministry of Women and Child Development (MWCD) is a critical stakeholder
4. Beyond government stakeholders, UN Women should build the capacity of CSOs and women's advocates to support government stakeholders in incorporating gender into planning, budgeting, and auditing practices
5. In supporting its GRB activities, UN Women should focus on its key strengths – advocating for change based on sound research and evidence, sharing knowledge across its network by convening key stakeholders to mobilize change, and partnering with other funders to increase the impact of UN Women's GRB activities

LIST OF ACRONYMS AND ABBREVIATIONS

ATI	Administrative Training Institute
CAG	Comptroller and Auditor General
CBGA	Center for Budget and Governance Accountability
CEA	Chief Economic Advisor (to the Ministry of Finance)
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
CS	Commonwealth Secretariat
CSO	Civil Society Organization
DWCD	Department of Women and Child Development (precursor to MWCD)
EWR	Elected Woman Representative
ESG	Evaluation Stakeholder Group
FYP	Five Year Plan
GBC	Gender Budgeting Cell
GoI	Government of India
GRB	Gender-Responsive Budgeting
IDRC	International Development Resource Centre
IFES	International Foundation for Electoral Systems
IIPA	Indian Institute of Public Administration
J&K	Jammu & Kashmir
LBSNAA	Lal Bahadur Shastri National Academy of Administration
LLGRB	Local-Level GRB
MoF	Ministry of Finance
MoST	Ministry of Science and Technology

MTA	Mid-Term Appraisal
MWCD	Ministry of Women and Child Development
NAWO	National Alliance of Women
NCW	National Commission for Women
NGO	Non-Governmental Organization
NIPCCD	National Institute of Public Cooperation and Child Development (part of MWCD)
NIPFP	National Institute of Public Finance and Policy
PC	Planning Commission
PSU	Public-Sector Undertaking
RFD	Results Framework Document
SAK	Stree Aadhar Kendra
SASRO	South Asia Sub Regional Office (UN Women)
SCW	State Commission for Women
SHG	Self-Help Group
SIRD	State Institute of Rural Development (also sometimes referred to as SIPRD, or State Institute of Panchayats and Rural Development)
SSF	Singamma Srinivasan Foundation
ToT	Training of Trainers
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNICEF	United Nations Children’s Fund
UNIFEM	United Nations Development Fund for Women
UNW	UN Women (formerly known as UNIFEM)
WCP	Women’s Component Plan
WPC	Women Power Connect (NGO)
WPW	Women’s Political Watch (NGO)

OVERVIEW OF THE EVALUATION

1.1 Purpose and Objectives

The purpose of this evaluation was to understand the contribution that UN Women’s Gender-Responsive Budgeting (GRB) activities have made in promoting gender equity in India between 2001 and 2011. The GRB activities in India were selected for a corporate evaluation in the year 2011, as per UN Women’s Evaluation Policy and Management Results Framework (MRF).

The objectives of this evaluation were to assess the relevance, effectiveness, usage, and efficiency of UN Women’s GRB activities. As UN Women embarks on the next phase of its GRB activities, the hope is that the lessons from this evaluation will help to inform and guide the program’s strategy and work plan. The evaluation findings will help to refine UN Women’s strategy and provide lessons to inform its future strategic direction.

More specifically, the evaluation sought to uncover the ways in which UN Women achieved the following¹:

- **Relevance:** How have UN Women’s GRB activities helped to position GRB within the broader national planning, budgeting, and auditing (PBA) frameworks?
- **Effectiveness:** In what ways have the GRB activities helped to secure changes in the way stakeholders support and execute GRB?
- **Use:** When implemented, how useful are the changes in addressing needs by gender?
- **Efficiency:** In what ways has UN Women supported the sustainability and impact of their GRB activities?

Please note that the term “activities” within the questions includes non-financial activities such as technical support and advocacy. These four guiding questions formed the basis for an evaluation framework that was developed by FSG with the guidance of UN Women’s South Asia Sub Regional Office and the Evaluation Stakeholder Group. The framework outlined specific sub-questions for the evaluation as follows:

Table 1. Evaluation Questions

Evaluation Questions	
Relevance	Have UN Women’s activities been successful in positioning the GRB work within broader national planning, budgeting and monitoring frameworks?
	How was the situation and needs analysis undertaken for the GRB projects/activities?
	How were the priorities identified?

¹ Note that these questions have been adjusted since the Request for Proposal in coordination with UN Women.

	Evaluation Questions
Effectiveness	Have UN Women’s activities been successful in introducing changes in the budgetary cycle of various stakeholders to better respond to gender needs?
	Has the capacity of stakeholders to carry out GRB been enhanced by UN Women’s GRB activities?
	When processes have changed, which partners were involved? What did they contribute?
	What enabling factors/barriers influenced effectiveness of UN Women’s GRB activities?
Usage	What evidence exists that UN Women’s GRB activities have resulted in meaningful (high quality) execution of GRB, such as increased allocations?
	Have the activities helped embed CSOs and women’s advocates into the PBA cycle? Are policy-makers looking to CSOs for input?
Efficiency	Have UN Women’s GRB activities been cost effective?
	What factors enable or impede sustainability?
	How effective has UN Women been in ensuring adequate human, financial and technical resources towards its activities?
	How effective has UN Women been in interlinking GRB with other UN Women program areas?

In discussion with the SASRO and Evaluation Stakeholder Group (ESG) members, these questions were modified slightly following an inception workshop held in November of 2011. Key modifications included:

- To address overlap present between two of the original questions, the team reworded question 3.2 to explore the role that civil society and women’s advocates play in supporting planning, budgeting, and auditing practices, and to assess the ways in which UN Women’s activities

embedded participation of these groups in the PBA cycle

- In addition, question 3.1 was revised, based on feedback given during the inception workshop, to more explicitly focus on the quality of GRB activities as it relates to enabling funding to flow toward women’s priorities.

For ease of reading, the report does not answer these questions in the order listed above. Instead, chapters are grouped by theme to enable a narrative flow. The reader can find the answer to each of these individual questions in the following sections:

Table 2. Mapping Evaluation Questions to Report Chapters

	Chapter 2 – Evaluation Findings
Contribution to Positioning	Have UN Women’s activities been successful in positioning the GRB work within broader national planning, budgeting and monitoring frameworks?

Table 2. Mapping Evaluation Questions to Report Chapters

	Chapter 2 – Evaluation Findings
Contribution to Effectiveness	Have UN Women’s activities been successful in introducing changes in the budgetary cycle of various stakeholders to better respond to gender needs?
	When processes have changed, which partners were involved? What did they contribute?
	What evidence exists that UN Women’s GRB activities have resulted in meaningful (high quality) execution of GRB, such as increased allocations?
Positioning of Civil Society	Have the activities helped embed CSOs and women’s advocates into the PBA cycle? Are policy-makers looking to CSOs for input?
Contribution to Stakeholder Capacity	Has the capacity of stakeholders to carry out GRB been enhanced by UN Women’s GRB activities?
Sustainability	What factors enable or impede sustainability?
Enabling/Disabling Factors	What enabling factors /barriers influenced effectiveness of UN Women’s GRB activities?
	Chapter 3 – Reflections on UN Women’s Program Management
Approach/ Prioritization	How was the situation and needs analysis undertaken for the GRB projects/activities?
	How were the priorities identified?
Cost Effectiveness	Have UN Women’s GRB activities been cost effective?
Effectiveness of Resource	How effective has UN Women been in ensuring adequate human, financial and technical resources towards its activities?
Linkages to Other Program Areas	How effective has UN Women been in interlinking GRB with other UN Women program areas?

1.2 Scope

This evaluation considered UN Women’s GRB activities from 2001 to 2011, with the exception of work with the Reserve Bank of India, an activity that has only recently been initiated. The report focuses on UN Women’s contributions; as such, efforts to gather evidence were concentrated on activities and events for which UN Women provided funding or technical support. Therefore, the description of the landscape and GRB activities that follows is not necessarily comprehensive, and may exclude specific activities that were not viewed as directly related to UN Women’s activities.

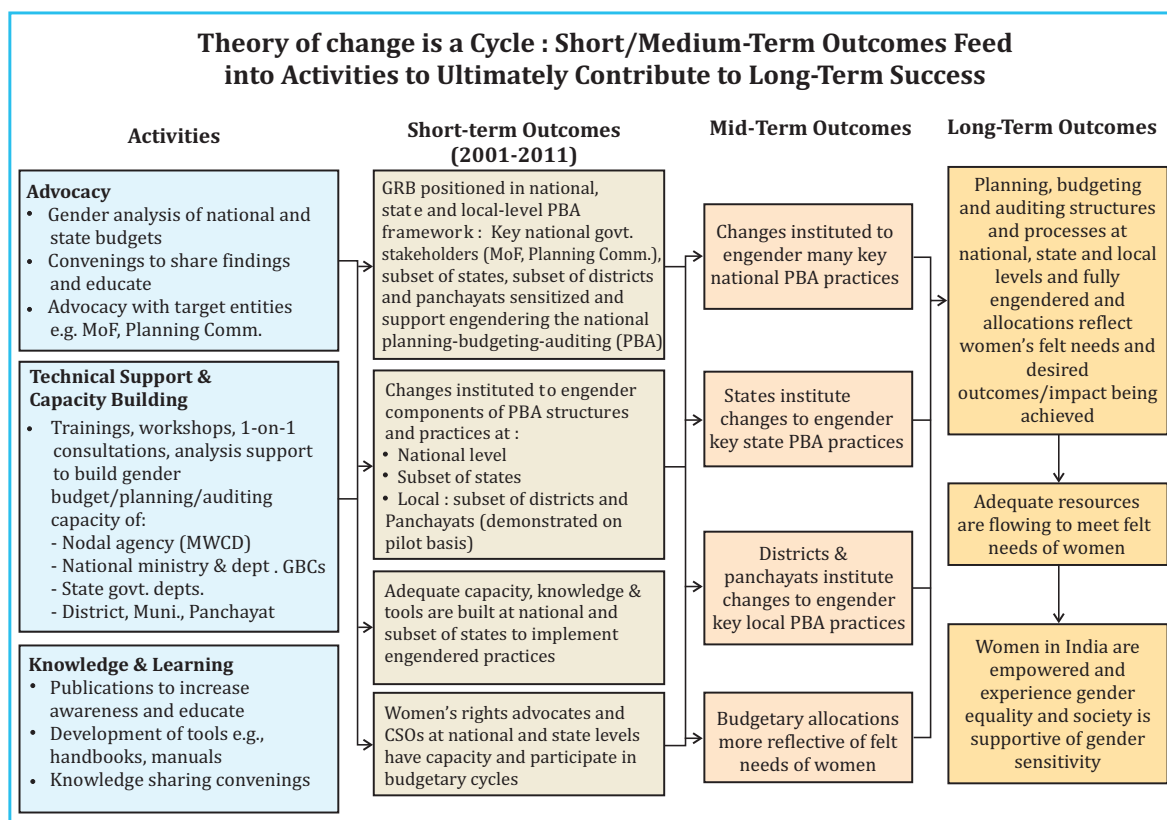
We should also add that UN Women was one of many players supporting GRB during this time period; for the purposes of this evaluation, it is difficult to isolate the agency’s specific contributions. This is especially complicated given the extensive partnerships and collaborative approach that have characterized much of UN Women’s activities throughout the decade under review.

The evaluation of UN Women’s GRB activities was informed by a conceptual framework (or theory of change); this is a simplified representation of the logical sequence of activities and outcomes in the short, medium and

long terms. Figure 1 was developed by the evaluators based on our understanding of the activities undertaken during the period. Guided by this framework, the evaluation assessed the underlying logic of the activities, e.g., the extent to which UN Women’s GRB activities –advocacy, technical support and knowledge/learning– contributed to: increased support for GRB; changes in structures & practices to engender the planning-budgeting-auditing (PBA) cycle at the national, state, and local levels; building of stakeholder capacity to implement engendered

processes; and involvement of women’s right advocates and CSOs in the PBA cycle. Note that the theory of change below focuses on economic empowerment in pursuit of gender equity. UN Women believes these activities, while necessary, are not sufficient on their own to lead to the ultimate goal of gender equity. Other activities to support the goal include political and social empowerment (including factors such as public participation, health, education, and minority status).

Figure 1. Theory of Change for GRB in India



Further details regarding specific activities included within the purview of this evaluation are noted within the Context section, below.

1.3 Evaluation Framework and Methodology

The evaluation reflected a participatory, learning-oriented approach. To answer the evaluation’s key questions, the team used several different data collection methods that together tell a more comprehensive story than any one method could do alone. In addition, FSG actively collaborated with UN Women’s South Asia Sub Regional Office (SASRO) staff, as well as with the Evaluation Stakeholder Group

(ESG), throughout the project. To investigate the questions outlined above, the team conducted several levels of analysis as follows:

1. Reviewed UN Women GRB activities between 2001-2011;
2. Assessed the program logic that underpins UN Women’s GRB activities in India;
3. Evaluated the relevance, effectiveness, usage and efficiency of the GRB activities through document review and stakeholder interviews;
4. Identified enabling and disabling factors that have affected achievement of results; and

5. Identified gaps and formed recommendations for improvement of UN Women’s GRB activities.

The evaluation used a mixed-methods design. To address each of the guiding questions, the FSG team employed two primary data collection methods: document reviews (including literature searches) and interviews. Data was collected based primarily on a purposive sampling strategy with a focus on gathering data from subsets of geographic, organizational type, and stakeholder groups as well as beneficiaries of key interventions. The FSG evaluation team worked with the ESG and SASRO Monitoring and Evaluation Unit to select interviewees and identify relevant documents for the desk review. It is important to note that initially the evaluation design included a survey of stakeholders (as noted in the Inception Report appended as a separate file to this document). In consultation with

the SASRO and ESG teams, it was decided that survey response rates, especially with government officials, would likely be quite low. As such, the survey was determined not to be an effective data collection method and was not pursued as part of this evaluation.

For the document review, the FSG team reviewed over 150 papers, proposals, and reports to understand the background, content, and impact of UN Women GRB activities. A list of key documents can be found on page 152 in the Appendix of this report (the Document List). In addition, many stakeholders were extremely cooperative in sharing their monitoring reports, project plans, and other documentation.

The second source of data was interviews with key stakeholders (as identified by UN Women). FSG conducted a total of 55 interviews with key stakeholders in Phases 1 and 2 of the evaluation. These interviews fell into the following categories:

Table 3. Interviews Conducted

Category	Number of Interviews
UN Women Staff	7
National Partner	19
Local Partner	13
National Targeted Beneficiary	8
State Targeted Beneficiary	3
Local Targeted Beneficiary	5

The team also conducted two site visits, one to West Bengal and another to Maharashtra. The site visits were facilitated by Sachetana and Stree Aadhar Kendra respectively; these organizations were funded by UN Women to do local-level GRB work earlier in the decade under review. During these site visits, the team was able to discuss the results of several of UN Women’s grants with local stakeholders and to speak to targeted beneficiaries. The site visits gave the team greater insight into what took place at the local level, and the ways in which UN Women supported awareness of GRB and changes in PBA practices.

Interviews were conducted using a semi-structured questionnaire of open-ended questions covering each of the four evaluation criteria (see the Inception Report, attached as

a separate appendix to this study, for examples; selected questions were refined through the course of the evaluation).

Interview transcripts prepared by the team were analyzed using NVivo, a qualitative software. In utilizing NVivo, we have paid particular attention to highlighting beneficiaries’ experiences, stories, and statements regarding their understanding of GRB and the impact of UN Women’s activities. A matrix further detailing the linkages between evaluation questions and sources of data can be found in “Evaluation Matrix (Excerpted from Inception Report)” within the Appendix to this report.

Please note that as described within this section, refinements were made to the evaluation questions following a workshop to discuss the

Inception Report; final language is as depicted within this section.

1.4 Evaluation Criteria

Many of UN Women's activities took place early in the decade under review (several research efforts, early advocacy, funding of civil society organizations working with local-level stakeholders). Therefore, we were aware that recall would be a challenge. Furthermore, many of these activities were made in ways that did not explicitly highlight UN Women's involvement. For example, UN Women partnered with other actors such as UNDP and the Ministry of Women and Child Development (MWCD) to hold consultations and training workshops; participants may not have been fully aware that UN Women was one of the organizers. Similarly, UN Women has funded the work of consultants that are housed within MWCD. As such, beneficiaries of technical support provided by the consultants were often unaware that UN Women was involved. In order to understand the contributions made by UN Women's specific activities, the FSG team used an approach in which we first assessed changes within the GRB landscape, and then worked to draw out the contribution of UN Women's activities in supporting those changes.

Although we assessed the contribution UN Women made, it is difficult to separate the agency's specific contribution from that of other players in the field. Throughout our research, it has been clear that UN Women is not alone in supporting GRB in India. There are a number of players active in the sector, and many of them partner quite closely with UN Women. As such, we focused on explaining how UN Women has contributed to GRB awareness and adoption in the country, rather than the extent of the agency's individual contribution.

In considering the four guiding evaluation questions, the team took the following approach:

- **Relevance:** The FSG team looked for evidence of the ways in which UN Women's activities led to increased awareness and understanding of, and commitment to, GRB amongst stakeholders involved in the

planning-budgeting-auditing cycle. We looked for indications of how well it is positioned at central, state and local levels in terms of awareness, understanding, and sense of importance accorded to GRB.

- **Effectiveness :** The team assessed the ways in which UN Women's GRB activities have supported changes in PBA practices at central, state, and local levels. We looked for evidence that aspects of the planning process have been changed to incorporate a gender lens, and examined whether these changes are institutionalized through the creation of tools, processes, systems, or technical capacity to support ongoing GRB efforts.
- **Usage:**The team assessed the changes identified in effectiveness to evaluate their quality. We determined whether the changes appear to have contributed toward more effective flow of funds towards women's needs.
- **Efficiency:**The team assessed the cost effectiveness and sustainability of the GRB activities, and reviewed the ways in which UN Women has managed and supported GRB.

As noted above, the evaluation was based on the document review and interviews. The FSG team did not conduct an independent assessment of budgets or practices; instead, the team relied on existing analyses of central, state, and local GRB as well as perspectives shared by interviewees.

1.5 Limitations

Stakeholder interviews were candid and quite helpful in drawing out details related to UN Women's contribution. However, we should note four primary limitations to this study.

First, the interview sampling was purposive, and the majority of interviews were with individuals suggested by the UN Women team. As such, the sample may be subject to bias. However, given the particular and limited role that UN Women has played in the GRB sector over the years, it was necessary to identify individuals most likely to be familiar with UN Women's work. In this case, looking to UN

Women staff to identify such people was the most practical way forward. The team relied on the document review and interviews with a cross-section of stakeholders to triangulate perspectives shared.

Second, the evaluation team encountered difficulties in identifying and accessing selected individuals, particularly with regards to work completed early in the ten-year period. For example, site visits to Rajasthan and Karnataka were cancelled because sufficient numbers of confirmed interviews could not be secured. Furthermore, some individuals either declined to be interviewed or did not attend interviews as scheduled.

Third, statements from interviewees, and triangulation across interviews and documents, uncovered problems with interviewees' abilities to recall events accurately. The evaluation covered ten years; some of the activities we discussed took place many years ago, and interviewees at times were unable to remember or made statements that were later determined to be inaccurate. This was especially challenging in drawing out UN Women's specific contributions to early GRB achievements.

Fourth, in analyzing the data, we aimed to employ a three-step process: synthesize, triangulate, and compare against stated objectives. In some cases it was possible to

complete all three of these steps. However, in other cases, it was challenging to confirm details of specific events or relationships mentioned by an interviewee or in a document through another source. We have developed our understanding of the activities and contributions made based on triangulation of the data and perspectives that were available. Such documentation included planning materials for grants and contracts, studies published regarding GRB in India (some of which were funded by UN Women), documentation from UN Women grantees, memos and communications between partners collaborating in the field, etc. We had difficulties obtaining several records from UN Women in a timely fashion, such as early strategy materials and detailed grant-level data. Similarly, some documents that we hoped to receive from stakeholders in the GRB community were either unavailable or were not received in a timely fashion, e.g., grant monitoring records, early annual reports from MWCD.

It is worth reiterating that this evaluation does not attempt to attribute gender equity achievements to UN Women's GRB activities. The evaluation was not designed to infer causality; rather, the study seeks to understand the ways in which UN Women has contributed toward understanding and practice of GRB in the country.

CONTEXT FOR GRB IN INDIA

2.1 Context for Gender-Responsive Budgeting in India

Between 1974 and 2001, feminists had gained recognition from the state that women's needs were not being met and that special policy measures were necessary to ensure their progress. Moreover, the state had recognized that paying attention to budget allocations was a way to address gender issues. In short, the time was right for UN Women to begin to support GRB.

In 2001, UN Women was building upon a long history of feminism and women's studies. GRB advocacy was not initiated in a vacuum; the Constitution contains a number of provisions related to the rights of women (see Constitutional Provisions for Women in the Appendix of this report). A number of other women-centered initiatives and policy movements have been in process for many centuries in India. In this section we trace the processes related most immediately to the evolution of GRB.

In 1995, the Commonwealth Heads of Government gave GRB a vote of support in the 1995 Commonwealth Plan of Action on Gender and Development by noting that a country's national budget was the most appropriate entry point for integrating a gender perspective into macroeconomic policies². The following year, at

the Fifth Meeting of Commonwealth Ministers Responsible for Women's Affairs, GRB was on the agenda for discussion and a paper submitted by the Commonwealth Secretariat to develop a Gender Budget Initiative was approved. This allowed the Secretariat to build its own expertise in GRB to help coordinate, lead, and assist the Commonwealth countries in executing GRB. In 1997, the Secretariat began to assist countries in implementing GRB.

As part of India's Ninth Five Year Plan (1997-2002) the Planning Commission introduced the Women's Component Plan, which required both central and state government to ensure that *"not less than 30 percent of the funds/benefits [were] earmarked for women under the various schemes of the 'women-related' ministries/ departments."*³ Though these funds were earmarked, the Plan did not make any commitment to outputs or outcomes, focusing on allocations only.

In 2001, the same year that UN Women took up GRB, the National Policy for Empowerment of Women was formulated. Its goals include mainstreaming gender in development⁴, and were thus strongly aligned with efforts to promote gender-responsive budgeting. Thus, gender was an important part of the context within the nation at the start of the decade reviewed in this evaluation.

² Commonwealth Secretariat. "Gender Budget Initiative: A Commonwealth Initiative to Integrate Gender into National Budgetary Processes," Commonwealth Secretariat, June 1999.

³ Das, Subrat and Yamini Mishra. "Women's Component Plan and Gender Budgeting in India: Still a Long Ways to Go," YOJANA, Vol. 50, October 2006, Ministry of Information and Broadcasting, Government of India

⁴ "Report of the Working Group on Empowerment of Women for the XI Plan," Ministry of Women and Child Development, Government of India. (not dated, per meeting dates noted within the report, publication was likely late 2006/early 2007).

2.2 Meaning of GRB in the National Context

By 2002, over 60 countries had implemented some level of GRB, so the UN Women team had a number of experiences to draw on.

The team looked to international experts such as Diane Elson and Debbie Budlender to help support ideas for how GRB could be defined in India. The combined effect of UN Women team, in consultation with international experts, along with Ministry of Women and Child Development (MWCD), UNDP, IIPA, IFES and other stakeholders, resulted into a GRB homebook published by MWCD in 2007. Today, the Handbook is viewed by many as the go-to reference on “what is GRB” in India.

The Handbook outlines a five-step GRB Framework outlining stages within which GRB can be applied, seven entry points developed specifically for the Indian context, and seven additional tools based on international approaches that can support gender analysis. The five-step Framework corresponds to specific steps within the planning-budgeting-auditing (PBA) cycle, through which policy makers diagnose problems and design policies, budget for those policies, and then engage in implementation and monitoring. Throughout this evaluation, we refer to the PBA cycle in order to understand the extent to which UN Women has contributed to GRB with respect to different stages of planning, budgeting, and auditing in India. The seven entry points within the Handbook, and associated tools, are intended as guidelines to help Government of India officials engage in GRB. The additional international tools are further options for engaging in gender-related analysis. A list of the entry points and international tools can be found in “GRB Handbook: Entry Points and International Tools” within the Appendix of this report.

The five-step GRB Framework consists of the following steps:⁵

1. Analyze the situation of women/girls versus men/boys in a given sector.
2. Assess the extent to which the sector’s current policy adequately addresses the situation examined above. This step should include an overview of the relevant

legislation, programs, and schemes, and should include an analysis of the written policy.

3. Assess whether the budget allocated to the policy is adequate.
4. Monitor whether the budget was spent as planned, what was delivered, and to whom. Check both financial performance and physical outputs.
5. Assess the impact of the policy on the situation described in Step 1, with particular attention to gender equality.

2.3 Key Stakeholders

UN Women has consistently worked in partnership with, and in support of, a wide variety of stakeholders including government, donors and civil society organizations. In many cases, these stakeholders are more active in the GRB space than UN Women itself. In this section we review examples of important contributors to GRB in each of these categories. We recognize that this list is not exhaustive; readers may refer to the “Chronological Review of Events Related to UN Women’s GRB Work,” on page 120 of this report, for details on other partnerships.

In many cases, these stakeholders were more active in the GRB space than UN Women itself. As such, UN Women shares credit for key achievements in promoting GRB in India over the past ten years along with fellow stakeholders.

2.3.1 Government

A key stakeholder in promoting and institutionalizing GRB in India has been the Ministry (formerly, Department) of Women and Child Development. Earlier based in the Ministry of Human Resource, UN Women has supported the work of MWCD since beginning its activities in India. MWCD has been named the nodal agency for GRB, and is responsible for promoting usage of, and building capacity for, gender-responsive budgeting throughout the Government of India. MWCD has established a cell within the Ministry that focuses on providing awareness building and technical support to

⁵ Paraphrased from the GRB Handbook; Ministry of Women and Child Development, Government of India. “Handbook for Government of India Ministries and Departments,” New Delhi: Ministry of Women and Child Development, 2007

central and state ministries and departments. UN Women has supported a variety of MWCD's efforts over the years, by providing funding and/or technical support. For example, UN Women gave technical input into development of a Handbook to guide Union government officials in executing GRB, as well as for a Manual used to support trainers who are encouraging wider use of gender-responsive budgeting. The agency has also provided direct funds and/or resource persons for a number of workshops across the country. Currently, UN Women funds the salary of a GRB consultant that is based at MWCD, and is in the process of hiring another.

At the center of setting priorities and strategy for the Government of India is the Planning Commission. This group of senior experts is responsible for assessing the resources available to government, setting national policy priorities, and allocating resources against those priorities. The Prime Minister serves as Chair of the Planning Commission, and the Deputy Chairperson is considered to be among the most powerful people within the country's government. The Planning Commission is responsible for putting together the country's Five Year Plans, annual plans, and monitoring plan programs, projects, and schemes. UN Women has provided indirect support to the Planning Commission through consultations and workshops. The Planning Commission constitutes working groups and steering committees before each Five Year Plan to get input from various stakeholders; as described further below, this has included a Working Group of Feminist Economists for the Eleventh and Twelfth Plans.

Alongside the Planning Commission, the Ministry of Finance is another powerful government body and manages the government's revenues and expenditures. In coordination with the Planning Commission, the Ministry of Finance is responsible for allocating resources for the plans. The role of the Ministry of Finance in monitoring the expenditure of other ministries makes it a critical player in GRB. The Ministry of Finance sets the standards for how the ministries monitor and report their budgets, and as such, is viewed as key to institutionalizing GRB across the government.

UN Women has also directly and indirectly supported sectoral ministries and departments. UN Women provided direct support to the Department of Telecommunications with regard to its Sanchar Shakti scheme to improve mobile connectivity. UN Women indirectly supported a range of ministries and departments via its support of technical consultants at MWCD; the MWCD consultants have engaged with ministry/department officials via workshops. UN Women also supported the National Institute of Public Finance and Policy, another central-level organization that has played a significant role in promoting understanding of GRB via research. The Ministry of Agriculture and Ministry of Science and Technology stand out as having engaged in GRB more fully; however, their involvement in GRB appears less influenced by UN Women, as described more fully in the findings below.

Within government, various training institutes are also key stakeholders. The Lal Bahadur Shastri National Academy of Administration (LBSNAA), a research and training institute of the Union Government, provides initial training to civil servants of the Indian Administrative Service, Indian Police Service, Indian Foreign Service, Indian Forest Service, Indian Revenue Service, Indian Audits and Accounts Service, Indian Railway Traffic Service, and other central services. MWCD has collaborated with LBSNAA to promote GRB training among civil servants. Similarly, some of the other Administrative Training Institutes have also been helpful in promoting GRB. These institutes are based out of the Ministry of Labor and Employment, and specialize in short-term training courses.

UN Women has also worked closely with the Indian Institute for Public Administration. Members of the faculty have been key thoughtleaders in GRB in India, and the institution serves as the nodal training agency for teaching others about the methodology. IIPA helped to host two 2-day MWCD workshops funded by IFES in 2006 and 2007, to support building capacity of officials and strengthen the work of Gender Budget Cells within sectoral ministries and departments. Finally, selected State Institutes of Rural Development, run by the Ministry of Rural Development, have begun to offer GRB training to state level officials.

2.3.2 Funders

UN Women is also not alone among donors that support GRB. Below we offer several examples of other stakeholders who we came across as we reviewed UN Women's activities in India.

UNDP –In India, the United Nations Development Programme has been particularly active in the sector. Within its Gender and Poverty focus area, gender-responsive planning and budgeting is one of UNDP's global programs. Although GRB is not a core project area of the UNDP India office, in past years UNDP has taken a leadership role in funding GRB activities in India.

USAID – primarily through its grantee, the International Foundation for Electoral Systems (IFES) –also supported GRB in India. As part of its work on gender, IFES implemented and supported a number of GRB initiatives around the world. In India, IFES collaborated with MWCD and IIPA to support two workshops with members of gender budgeting cells in 2006 and 2007.

UNFPA –The United Nations Population Fund and UN Women collaborated on GRB capacity building in Rajasthan and Gujarat. Former UN Women staff have also served as resource people to UNFPA's work, and the two agencies co-sponsored a number of events. In the case of Gujarat, UNFPA's involvement preceded UN Women's; UNFPA has been there since 2004. UNFPA similarly played a leadership role in promoting GRB in Rajasthan, where it began activities in 2005.

UNICEF – UNICEF was one of the co-sponsoring organizations for providing inputs into the mid-term appraisal of the Eleventh Five Year Plan in 2009, along with UN Women and UNFPA. The activity was led by the National Alliance for Women and the Voluntary Health Association of India.

IDRC –In November of 2004, a coalition of actors including UN Women, NIPFP, the European Commission, and the International Development

Research Centre (IDRC) held an international expert group meeting on “Local-Level Gender Responsive Budgets.”⁶ According to the report, this was the first meeting of its kind, creating a platform to bring together practitioners, policy makers, researchers, academia and international agencies committed to local-level gender responsive budgeting (LLGRB). The IDRC also supported initial stages of work done by the Working Group of Feminist Economists in engendering the Eleventh Five Year Plan.⁷

Interviewees also noted that the Ford Foundation has supported civil society budget work for several years in multiple states and at the Union level through its Governance Program.

2.3.3 Civil Society

The Working Group of Feminist Economists grew out of the Economists Interested in Women's Issues Group (EIWIG), which was started in 1981 after the first conference of the Indian Association of Women's Studies.⁸ The Working Group was convened by the Planning Commission to infuse the knowledge that India's feminist economists had gathered into the Eleventh and Twelfth Plans. The group includes several GRB experts who have collaborated with UN Women over the decade under review, including Nirmala Banerjee, Devaki Jain, Ritu Dewan, and Aasha Kapur Mehta.⁹

UN Women has also partnered with a number of civil society organizations. Some have been grantees, such as Sachetana, Stree Aadhar Kendra, and Singamma Srinivasan Foundation. These organizations have conducted research and implemented capacity building programs on GRB, primarily at the local levels of government. Aside from these CSOs, UN Women has also collaborated with a number of other organizations, such as Women's Power Connect, Women's Political Watch, Voluntary Health Association of India, the Center for Budget and Government Accountability, and the National Alliance of Women, in order to coordinate advocacy efforts for GRB.

⁶ "Local Level Gender Responsive Budgeting International Expert Group Meeting, India International Centre, New Delhi, November 1-4, 2004, Meeting Report," Organized by National Institute of Public Finance and Policy and UNIFEM in association with The European Commission and The International Development Research Centre

⁷ Planning Commission. "Report of the Working Group of Feminist Economists during the Preparation of the Eleventh Five-Year Plan: 2007-2012," Planning Commission: New Delhi, April 2010.

⁸ *Ibid*

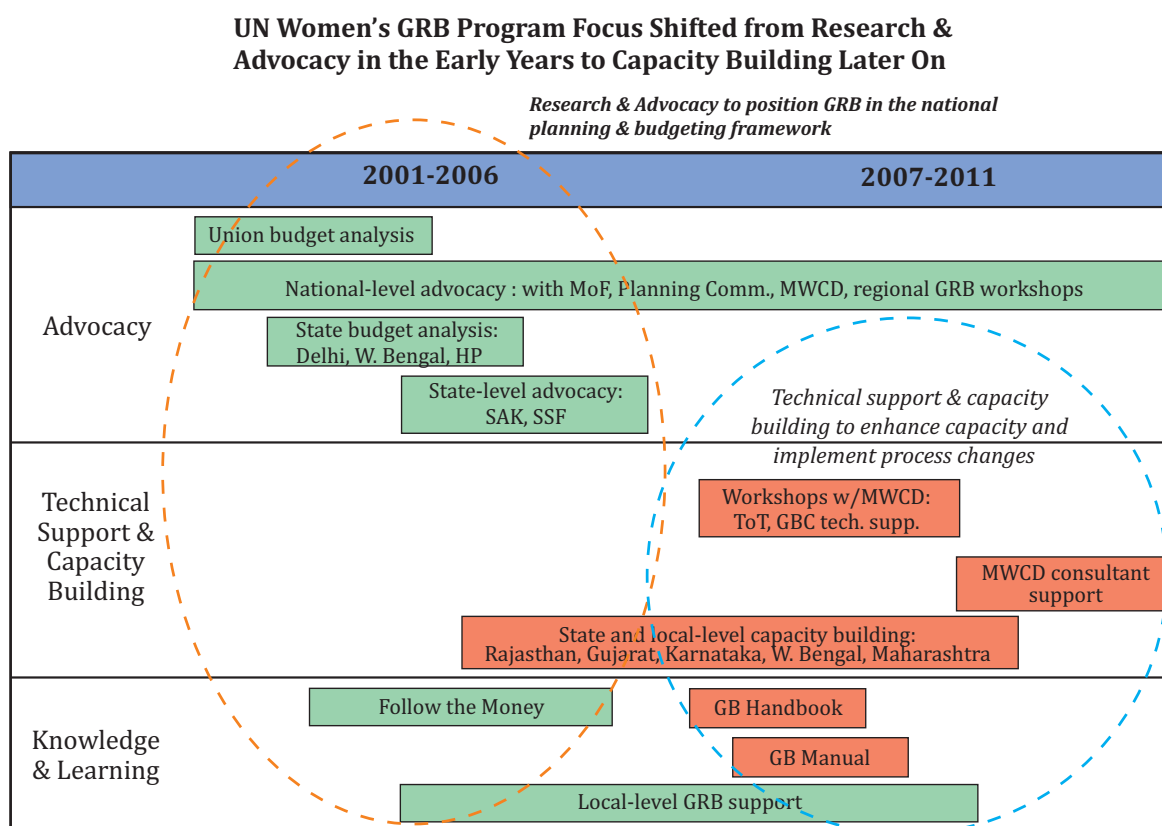
⁹ *Ibid*

2.4 UN Women's Activities in India

To promote GRB in India, UN Women has funded and implemented a range of activities from 2001 to 2011.

In this section we describe some of the agency's activities, describing the various roles that UN Women has played.

Figure 2. UN Women Key Activities



We have organized the activities into three broad categories:

I. Advocacy

II. Technical Support and Capacity Building

- a MWCD Consultants
- b Trainings and Workshops
- c Pilots and Grants

III. Knowledge and Learning

- a Research (Follow the Money)
- b Tools

We should note that many activities cross the categories above. For example, specific items may contribute to both training and advocacy. For clarity, we have assigned categories based on the primary focus of the work.

I. Advocacy

This category encompasses meetings with government officials and awareness-raising presentations, including meetings where UN Women was a participant (and not an organizer).

Some of the key activities in this category include:

- Funding NIPFP to carry out an analysis of the 2001 budget, including meeting with the former NIPFP Director when he became Chief Economic Advisor to the Ministry of Finance
- Contributing to development of Five Year Plans, for example through support of a civil society Think Tank led by the National Alliance of Women, and by supporting consultations with members of the Planning Commission.
- Meeting with the Minister of Finance and presenting a gender analysis of the budget for Members of Parliament at the Parliament Annexe in February of 2002.
- Providing funds to Sachetana and SAK to conduct advocacy among state and district level official in West Bengal and Maharashtra, respectively.

II. Technical Support and Capacity Building

This refers to activities supported by UN Women that were targeted at building capacity among key stakeholders at the central, state, and local levels on gender-responsive budgeting.

a. MWCD Consultants

Since early 2009, UN Women has supported MWCD by providing funding for technical consultant(s) who assist with building awareness of GRB among key stakeholders at central, state, and local levels, and who provide technical support on GRB activities. Funded initially by UNDP in 2008, the GRB consultants placed within MWCD were expected to provide support for conducting trainings for officials as well as training institutes, analyze relevant data, assist in the preparation of data for the Gender Budgeting Statement, and more generally support gender-responsive budgeting initiatives across sectors. The MWCD annual report 2010-2011 refers to over 100 training workshops that have been held since its inception as a ministry in 2006. UN Women-supported consultants have contributed to trainings and workshops since they joined MWCD in 2008.

b. Trainings and Workshops

UN Women, together with MWCD and other partners, sponsored and coordinated a number of trainings and workshops on GRB. We counted upwards of 30 distinct workshops (not including those conducted by MWCD). A few of the notable ones included:

- Five regional meetings (2000-2005) on GRB, sponsored by UN Women, which included participants from Nepal and Sri Lanka.¹⁰ The initial meetings were geared towards capacity building, while during the latter years participants shared experiences and research findings.
- In 2002, UN Women, along with UNDP, supported a high-level meeting with women parliamentarians conducted by NIPFP and MWCD.
- A 4-day regional workshop in November of 2004 on the use of GRB at the local level, which brought together NGO practitioners alongside GRB experts.
- A 3-day Training of Trainers Workshop was organized in 2007, led by MWCD with IIPA

as the nodal institute, with financial support from UNDP and technical inputs supported by UN Women.

- Four regional meetings (2007-2009) on CEDAW (the Convention on the Elimination of All Forms of Discrimination against Women) and GRB.

c. Pilots and Grants

UN Women made select grants to NGOs to build experience on the use of GRB in local governance environments. Three notable grantees analyzed in this report are:

- Sachetana, an NGO in West Bengal, was awarded a number of grants over the years to fund a range of activities from training local elected women representatives, conducting research, conducting advocacy at state and district level, building capacity at municipal and corporator levels, and disseminating publications.
- In Maharashtra, Stree Aadhar Kendra (SAK) was similarly awarded a number of grants to implement GRB in two districts, Aurangabad and Solapur. The grants covered a range of activities including: Training of corporators and NGOs, advocacy with local bureaucrats and politicians, setting up of women's forums (groups of sympathetic elected representatives), needs analysis/data generation and surveys.
- Finally, in Karnataka, the Singamma Srinivasan Foundation (SSF) worked with elected women representatives to build their capacity to participate in planning and budgeting processes. The effort, known as "Building Budgets from Below," aimed to develop budgeting and planning skills among EWRs to develop "ought" budgets that reflected their needs. The Foundation held focus groups with EWRs, conducted trainings, and worked with EWRs to develop ideal "ought" budgets.

III. Knowledge and Learning

Knowledge and learning refers to resources and tools, including published research, that were developed by UNWomen as reference materials on GRB.

¹⁰ Interviewees noted that representatives from Bangladesh and Pakistan also attended selected regional meetings.

a. Research (Follow the Money)

UN Women funded a few influential research studies, and a few that were never published. The notable ones, which we will discuss in more detail later in the report, include a series of seven reports entitled “Follow the Money.” One of these seven pieces of research was carried out in Nepal and thus falls outside the scope of work for this evaluation. The remaining six studies are as follows:

Gender Budgeting in India – Study on Gender Related Economic Policy by the National Institute of Public Finance and Policy– This extensive paper is the most comprehensive GRB study we saw during the course of our evaluation. The paper examines the degree of gender inequality in economic policy issues, and identifies policy alternatives for incorporating gender into central and state-level budgeting processes.

Gender Sensitive Analysis of Employment Guarantee Scheme: An Examination of the Administrative Mechanism– The second Follow the Money paper is a detailed examination of Maharashtra’s Employment Guarantee Scheme. The study attempts to see how, and to what extent, the benefits of the scheme trickle down to the intended beneficiaries.

Building Budgets From Below – The study examined the budget of the Government of Karnataka, looking at both expenditure as well as revenue from a gender perspective. As part of the study, elected women representatives were first educated on budgetary concepts and then asked to develop an ‘ought’ budget that reflected the needs of the community.

Swarnajayanti Gram Swarojgar Yojana – The study was an evaluation of a national poverty alleviation scheme, the Swarnajayanti Gram Swarojgar Yojana. In addition to evaluating the success and failure of the scheme in West Bengal, the objective of the research was to assess whether or not the scheme was designed

appropriately to meet objectives of poverty alleviation and women’s economic empowerment.

Gender in Fiscal Policies: The Case of West Bengal – This paper attempts to track whether fiscal reform in West Bengal (i.e., moving toward more market-friendly policies) has had disproportionate effects on women vis-à-vis men.

What is Gender Budgeting? A Policy Perspective– The final installment of the Follow the Money series is a more conceptual exercise in describing the background and rationale for GRB, and serves as an attempt to define and standardize GRB for the field.

Apart from the Follow the Money Series, UN Women also provided funding to the Institute of Social Studies Trust in order to analyze budgetary allocations and actual expenditures in the states of Delhi and Himachal Pradesh from a gender perspective. ISST also analyzed health services in HP and food security in Delhi as part of this research.¹¹

b. Tools

UN Women has supported NWCD the development of two resource guides– The GRB Handbook and the GRB Manual– to facilitate the promotion and execution of GRB at the Union level. As part of their funding from UN Women, Sachetana and SAK also developed tools for use at local levels.

- The first, the Gender Budgeting Handbook for Government of India Ministries and Departments, is a primer on GRB. It includes a rationale for the methodology, a description of international experiences, and a beginner’s guide for how to create and review a gender-responsive budget. It also features two checklists for evaluating whether policies are gender sensitive, and one checklist for integrating gender into new programs, projects and schemes.
- The second, the Gender Budgeting Manual for Trainers, is a complete set of instructions and materials for conducting a GRB training. It includes PowerPoint slides, exercises, and

¹¹ Institute of Social Studies Trust. “Gender Budget Analysis in the States of Delhi and Himachal Pradesh,” UNIFEM, November 2002

various case studies to help trainers teach others about GRB concepts and approaches.

- Sachetana developed a handbook to help Panchayat members learn about budgeting more broadly, with some reference to GRB.

Learning from their experiences in implementing GRB projects in Aurangabad and Solapur, SAK also developed a handbook on GRB targeted at local elected representatives and public officials. The dissemination of the handbook has been limited so far due to paucity of funds.

EVALUATION FINDINGS

In this section, we examine the contribution that UN Women made to positioning and effectiveness of GRB in India, to positioning of civil society actors and women's rights advocates, and to capacity of various stakeholders, including government officials, CSOs and women's advocates, and trainers and resource persons. We also examine sustainability of UN Women's activities, as well as factors that appeared to enable or hinder development of GRB during the decade under review.

As noted earlier in the section on Methodology, recall and awareness of UN Women's role with regard to GRB activities were somewhat limited. The evaluation approach thus involved first assessing changes that took place within the broader GRB landscape, then drawing out the contribution that UN Women made toward those

changes. In this section, the findings include an overview of changes that occurred among key stakeholders at various levels of government; these changes were often supported by multiple actors, including UN Women. In the first three sections regarding positioning and effectiveness of GRB and the role of CSOs/women's advocates, we review UN Women's activities as they relate to changes in awareness and practices among key stakeholders at the central, state, and local levels. By examining changes in the landscape, comparing these to UN Women's activities, and triangulating against perspectives shared by interviewees, we were able to develop a sense for the ways in which UN Women's activities contributed to such changes. First, we review the role of a particularly key stakeholder – the Ministry of Women and Child Development.

Box 1. Ministry of Women and Child Development

MWCD serves as the nodal agency for GRB in India. In the early 2000s, WCD was a department within the Ministry of Human Development. Early on, UN Women engaged in conversations with WCD to discuss the role that the Department could play with regard to GRB.

In its 2004-2005 annual report, the Department officially recognized the importance of gender-responsive budgeting and adopted "Budgeting for Gender Equity" as its mission statement. The Department also noted that it had undertaken a review of gender-disaggregated information submitted by GoI ministries and departments, and had found them to be focused primarily on gender-based initiatives rather mainstreamed (i.e., the ministries/departments had not assessed gender implications across all their schemes/initiatives, instead focusing on those that had a mandate related to women's needs). Therefore, the Department issued a set of guidelines to all GoI ministries and departments, as well as states, in October 2004.¹² DWCD also noted in its 2004-05 annual report that continued input would be sought from a panel of stakeholders, including "representatives of the Planning Commission, other Departments/Ministries,

international agencies like UNIFEM and UNDP, Women Study Centres, experts, etc.”¹³ Thus one can see that although UN Women was one of several organizations contributing ideas to DWCD, the Department clearly valued UN Women’s input.

In 2006, following a recommendation from an interdepartmental committee formed by the Finance Ministry to determine next steps related to GRB, the Department was transformed into a ministry.

In January 2006 the Department was elevated to the status of a full-fledged independent Ministry, thus implicitly bringing the woman’s issues into the forefront with greater focus and a larger mandate. It also meant that the MWCD would enhance its commitment to women through wider range of programmatic interventions and outlays, advocate gender mainstreaming of other sectors.

– Report of the Working Group on Empowerment of Women for the XI Plan¹⁴

After the transition, the Ministry recognized it needed to build capacity of other ministries to execute gender-responsive budgeting. Hence MNCD partnered with IIPA and IFES in conducting workshops in October 2006 and January 2007 on Gender Budgeting for Gender Budget cells. The Ministry subsequently led a task force in developing a Handbook to guide GRB work in the country (see Case Study: GRB Handbook/Manual in the Appendix for detail). The Ministry also sought further capacity to improve its ability to provide technical support. This led to development of a gender cell within the Ministry itself; in 2008, UNDP provided the initial support to hire technical consultants into the cell that were supervised by MWCD.

When funding at UNDP was no longer available for the consultants, UN Women took up supporting this work (see Case Study: MWCD Consultants in the Appendix for detail).

A significant activity that MWCD has begun is a program of “Training of Trainers” in collaboration with the Lal Bahadur Shastri National Academy of Administration (LBSNAA) and the Indian Institute of Public Administration (IIPA). Given the need for building capacity across central and state ministries and departments, MWCD is developing additional resources to more sustainably support ongoing training. The Ministry is therefore engaging with national training institutes to institutionalize GRB into their training curricula (IIPA serves as the primary nodal institute).¹⁵ UN Women and UNDP supported the inaugural training of 35 individuals in 2007 (costs were borne by UNDP), and resource persons supporting the trainings include current and former UN Women staff. In addition to the Trainer workshops, MWCD continues to support a significant number of workshops with officials from national and state ministries and departments to sensitize them and build their capacity for GRB. MWCD led development of a GRB Training Manual to support consistent GRB training. MWCD is also working to develop increased awareness about gender audits.

UN Women supported a variety of MWCD’s efforts over the years. UN Women gave technical input into development of the Handbook and Manual, and has provided direct funds and/or resource persons for a number of workshops across the country, including for the recent gender

¹² Ministry of Women and Child Development, Government of India. Annual Report. New Delhi: Ministry of Women and Child Development, 2004-2005

¹³ Ministry of Women and Child Development, Government of India. Annual Report. New Delhi: Ministry of Women and Child Development, 2004-2005 ; kept reference to UNIFEM as stated in source material

¹⁴ "Report of the Working Group on Empowerment of Women for the XI Plan," Ministry of Women and Child Development, Government of India. (not dated, per meeting dates noted within the report, publication was likely late 2006/early 2007).

¹⁵ Internal memoranda shared with the Evaluators

audit work (see Chronological Review of Events Related to UN Women’s GRB Work in the Appendix for further details). Policy makers from MWCD also participated in a September 2011 consultation to provide input from gender experts to the Planning Commission for review in developing the Twelfth Five Year Plan. UN Women is viewed as a strong supporter of MWCD by interviewees:

“UN Women has been very supportive [of MWCD], on GRB and on other issues. They have contributed a lot of technical support. For instance, when MWCD is working on policy/legislation, UN Women contributes ideas.”

– National Partner

It is important to note that others have also made significant contributions to MWCD with regard to GRB. UNDP has also been a significant and longtime contributor; for example, UNDP supported MWCD in the early 2000s with several regional workshops intended to develop clarity on the concept of GRB in the Indian context among state-level officials.¹⁶ In addition, CBGA is providing technical support to MWCD with regard to the recent gender audit work.¹⁷

3.1 Contribution to Positioning of GRB in India

In this section, we examine whether awareness, understanding, and importance of GRB increased among stakeholders at central, state, and local levels of government in India in relation to UN Women’s work. Specifically, we seek evidence that demonstrates such stakeholders were aware of GRB concepts and made commitments toward the use of GRB.

While we are not able to attribute these changes solely to UN Women, we aim to illuminate the ways in which UN Women contributed to these changes. A more thorough timeline of the evolution of GRB in India as related to UN Women’s efforts can be found in “Chronological Review of Events Related to UN Women’s GRB Work,” on page 87 of this report; this serves as useful context for the findings described below.

Box 2. Summary of Contribution to Positioning of GRB (details of the narrative following this summary)

UN Women’s activities have contributed toward increased awareness, understanding, and perceived importance of GRB in India over the past decade. UN Women’s activities throughout the decade involved improving positioning across the PBA cycle. For example, consultations supporting the Planning Commission involved convening stakeholders to discuss considering gender while developing policy, while allocating funding/budgets, and when reviewing outcomes. However, much of UN Women’s work focused on the planning and budgeting stages of the cycle (a focus on gender auditing has been undertaken more recently). For example, UN Women funded various research efforts focused on assessing existing budgets/funding flows, e.g., analysis of the Union Budget through NIPFP, analysis of the SGSY scheme in West Bengal, and analysis of the Employment Guarantee Scheme in Maharashtra; while work at local levels involved increasing awareness of women’s needs, reports and interviews suggest the primary focus was on including women in decision-making regarding specifics of how to spend funds within districts and Panchayats, rather than initial planning or assessment of outcomes. Thus it is not surprising that while UN Women’s contribution varies by level of

¹⁶ Kamatchi, S. “Towards Gender Budgeting in Tamilnadu – Perspectives for Gender Budgeting at the Provincial (State) Level,” presented at the International Conference on Gender Mainstreaming Government Finances in South East Asian Countries. Tirupati: 7-9 March 2007

¹⁷ Evaluator interviews with UN Women Staff and National Partners

stakeholder (central, state, and local), much of the increase in awareness, understanding, and perceived importance appears to focus on the planning and budgeting stages of the PBA cycle.

- **At the central level:**

- Through advocacy and knowledge sharing at meetings and consultations, UN Women has contributed to improved positioning of GRB with the Planning Commission and Ministry of Finance; contribution has been made among ministries and departments but is less direct as it has primarily been provided through support of technical consultants at MWCD. This is demonstrated by attendance at consultations and convenings, language in published documents, directives for gender-based reporting, public commitments to GRB, and establishment of gender budget cells.

- **At the state level:**

- State-level work has not been a significant area of focus for UN Women; hence, contribution at this level is limited. Much of the contribution at this level has been through MWCD consultants and resource persons associated with UN Women, and is less direct.

- **At the local level:**

- Support of specific work at local levels has contributed to increased awareness and stated commitments to GRB. Where direct interventions funded by UN Women have taken place, evidence suggests that district and Panchayat officials view consideration of gender as important. This is evidenced by events such as the establishment of the WCD department within the Solapur Municipal Corporation, as well as commitments to increase budgetary allocations targeted at women.

3.1.1 Contribution toward Positioning of GRB among Central/National-Level Stakeholders

The bulk of UN Women's activities focused on catalyzing awareness and a sense of importance related to GRB among central-level officials. UN Women engaged in advocacy with the Planning Commission, the Ministry of Finance and MWCD. Through MWCD, UN Women more broadly supported remaining ministries and departments of the GoI. During the decade under review, stakeholders within each of the above demonstrated increased awareness and commitment to GRB (as noted previously, these changes are not attributed solely to UN Women; rather, we include them to describe changes in the landscape of GRB). For example, the Planning Commission included language regarding GRB into Five Year Plans. The Ministry of Finance collaborated in dialogues and research related to GRB, and issued directives for ministries and departments to begin reporting on gender as well as to establish Gender Budget Cells (GBCs). Sectoral ministries and departments have begun to request technical input to support GRB activities, and are increasingly committing to reporting on gender and establishing GBCs. UN

Women-supported workshops and dialogues, indirect support through MWCD and other trainers, and tools such as the Handbook were viewed by central-level stakeholders as helpful in supporting an enabling environment for GRB.

Planning Commission

UN Women's activities helped to catalyze increased importance given to GRB within the Planning Commission from 2001 to 2011. Evidence of the linkage between the Planning Commission's position on GRB and UN Women's activities can be seen by attendance at specific consultations and workshops, and in public statements from the Commission.

UN Women had interaction with members of the Planning Commission at various points throughout the ten-year period (see "Chronological Review of Events Related to UN Women's GRB Work," in the Appendix, for further detail). In addition to UN Women's inaugural workshop on GRB in 2000 (before the start of the decade under review), UN Women continued to share knowledge and technical input with the PC via various workshops and meetings. For example, in February of 2002, UN Women

collaborated with DWCD, NIPFP, and a group of feminist economists to discuss gender-responsive budgeting with a number of women Parliamentarians; Mr. K.C. Pant, Deputy Chairman of the Planning Commission, gave a valedictory address at the meeting. In 2004, the DWCD organized an expert consultation to explore ideas for standardizing GRB concepts and tools. Key participants included a representative from the Commission; UN Women supported the meeting and provided input. Such interactions provided an enabling environment within which the Commission had opportunities to hear about GRB work from a variety of stakeholders.

In addition, public statements made during the period demonstrate the sense of importance that the Commission increasingly accorded to GRB. The Planning Commission included GRB language within the Tenth Five Year Plan (2002-2007), suggesting that the Women's Component Plan and gender-responsive budgeting efforts should reinforce each other as mechanisms to support women in receiving their intended share of budgetary outlays.

[T]he Tenth Plan will continue the process of dissecting the Government budget to establish its gender-differential impact and to translate gender commitments into budgetary commitments... the Tenth Plan will initiate immediate action in tying up these two effective concepts of WCP and Gender Budgeting to play a complementary role to each other, and thus ensure both preventive and post-facto action in enabling women to receive their rightful share from all the women-related general development sectors.

– *Tenth Five Year Plan*¹⁸

A variety of stakeholders contributed toward engendering the Eleventh Plan. The Planning Commission constituted a Working Group on the Empowerment of Women for the Eleventh Plan, under the Chairpersonship of Secretary, Ministry of Women and Child Development; this included a sub-group on the Women's Component Plan and Gender Budgeting.¹⁹ The National Alliance of Women (NAWO), initially supported by UN Women to bring together a civil society Think Tank comprised of academics and NGOs to provide input regarding the Ninth Five Year Plan, brought coordinated input from an expanded Think Tank to the Planning Commission for consideration with regard to the Eleventh Plan.²⁰ The Planning Commission also constituted a Working Group of Feminist Economists (WGFE), in addition to its usual process of consultation, for input on the Plan.²¹ Interviewees viewed these inputs as significant contributions. Interviews also suggested that the timing was right for a dialogue on GRB. As a national partner noted in an interview, "*Globally things were also happening. The Government of India was thinking of moving towards outcome budgeting. The environment was just right.*"

Language regarding GRB did become stronger in the Eleventh Plan, with statements regarding gender found throughout the document, and several specific statements made focusing on gender-responsive budgeting.

Gender Budgeting and Gender Outcome assessment will be encouraged in all ministries/departments at Central and State levels... During the Eleventh Plan efforts will continue to create Gender Budgeting cells in all ministries and departments. Data from these cells will be collated on a regular basis and made available in the public domain.²²

¹⁸ Planning Commission, Government of India. "Tenth Five Year Plan, 2002-2007, Volume II, Sectoral Policies and Programmes," New Delhi: Government of India, December 2002

¹⁹ "Report of the Working Group on Empowerment of Women for the XI Plan," Ministry of Women and Child Development, Government of India. (not dated, per meeting dates noted within the report, publication was likely late 2006/early 2007)

²⁰ National Alliance of Women. "Engendering the Eleventh Five Year Plan 2007-2012: Removing Obstacles, Creating Opportunities," 2008

²¹ "Report of the Working Group on Empowerment of Women for the XI Plan," Ministry of Women and Child Development, Government of India. (not dated, per meeting dates noted within the report, publication was likely late 2006/early 2007)

²² Planning Commission, Government of India. "Eleventh Five Year Plan, 2007-2012, Volume II, Social Sector," New Delhi: Government of India, section 6.74

*Gender outcome assessment of fund flows has been made a mandatory part of the outcome budget prepared by every ministry/department as part of their budget documents. The Eleventh Plan will therefore ensure that each ministry/department of both Centre and State should put in place a systematic and comprehensive monitoring and auditing mechanism...During the Eleventh Plan, efforts will be made to extend the concept of gender based plan component to PRIs.*²³

*The Eleventh Plan period will seek to make all national policies and programmes gender sensitive right from their inception and formulation stages.*²⁴

*– Eleventh Five Year Plan*²⁵

The statements made by the Planning Commission demonstrated an understanding that gender-responsive budgeting covers the PBA cycle, from development of plans to auditing. Despite the suggestions of the Working Group on the Empowerment of Women, the final step (assessing impact on gender equality) received little attention.

[The] problem with gender budgeting was the obsession of how much was directed towards women. That did not say much about how fiscal policies were affecting women. The focus needed to be made broader.

*– Report of the Working Group on Empowerment of Women for the XI Plan*²⁶

In 2009, a mid-term appraisal of the Eleventh Five Year Plan was co-sponsored by UN Women, UNFPA, and UNICEF. The activity was led by the

National Alliance for Women and the Voluntary Health Association of India, and enabled field-level input to be provided for the appraisal.²⁷

The first-of-its-kind coordinated effort to engender the Plans was done during the Ninth Five Year Plan (1997-2002), spearheaded by UNIFEM. A Think Tank was created and a process devised to bring on board women from different walks of life in different states and regions of India to give voice to their concerns and opinions. This process was taken forward in preparation for subsequent Plans, and finally brought to bear on the Eleventh Five Year Plan, as a civil society initiative, steered by an expanded Think Tank and coordinated by the National Alliance of Women (NAWO).

*– Report by the National Alliance of Women*²⁸

In 2011, the approach paper for the Twelfth Five Year Plan (2012-2017) was released. As noted by several interviewees, the draft initially reflected substantially less language on gender than the Eleventh Plan had included. Subsequently, UN Women supported the “Pooling Knowledge on Gender and Planning” consultation with the Planning Commission and various stakeholders in Sept of 2011; responding to this approach paper was one of the topics discussed.²⁹ Interviewees noted that the input was positively received.

As seen above, UN Women has been one of several organizations contributing to an enabling environment for GRB that is supported by the Planning Commission.

²³ Planning Commission, Government of India. “Eleventh Five Year Plan, 2007-2012, Volume II, Social Sector,” New Delhi: Government of India, section 6.76

²⁴ Planning Commission, Government of India. “Eleventh Five Year Plan, 2007-2012, Volume II, Social Sector,” New Delhi: Government of India, section 6.77

²⁵ Planning Commission, Government of India. “Eleventh Five Year Plan, 2007-2012, Volume II, Social Sector,” New Delhi: Government of India

²⁶ “Report of the Working Group on Empowerment of Women for the XI Plan,” Ministry of Women and Child Development, Government of India. (not dated, per meeting dates noted within the report, publication was likely late 2006/early 2007)

²⁷ Listening to Voices from the Field: Mid Term Appraisal of the Eleventh Five Year Plan (2007-2012), Planning Commission, Government of India, Organised by Voluntary Health Association of India and National Alliance for Women, Supported by UNIFEM, UNFPA, and UNICEF, 2009

²⁸ National Alliance of Women. “Engendering the Eleventh Five Year Plan 2007-2012: Removing Obstacles, Creating Opportunities,” 2008; kept reference to UNIFEM as stated in source material

²⁹ GRB Unit, UN Women. “Consultation of ‘Pooling Knowledge on Gender and Planning’, A Report (Draft) September 6-7, Jointly Organised by Planning Commission and UN Women,” UN Women, September 2011

Ministry of Finance

UN Women's activities also contributed to increased awareness and support for GRB within the Ministry of Finance. As detailed below, representatives from the Ministry participated in meetings to learn and dialogue about GRB, supported research efforts, and issued public statements indicating commitment to gender budgeting.

Evidence suggests the Ministry has increasingly viewed GRB as a matter of importance. In 2000, UN Women, the Department of Women Child Development (DWCD), the Department of Economic Affairs, Ministry of Finance, and the National Institute of Public Finance and Policy (NIPFP) began a collaboration to study gender-responsive budgeting in India (executed by NIPFP).^{30,31} Subsequently, the Ministry set up an interdepartmental Classification Committee to make recommendations for practical application of GRB. This led the ministry to direct 18 ministries and departments to begin reporting on gender (launching publication of the Gender Budgeting Statement), and to direct all ministries and departments to form gender budget cells.

Several interviewees and documents note that the committee's report heavily referenced a 2001 NIPFP study, which was a result of the collaboration and was funded by UN Women. However, it appears the most direct contributions toward the recommendations of the committee came from NIPFP's ongoing work. Dr. Ashok Lahiri served as Director of NIPFP when UN Women funded the initial report. He was later promoted to Chief Economic Advisor (CEA) to the Ministry of Finance, and chaired the committee that drafted the recommendations for the Ministry. Interviewees noted that NIPFP had sought follow-on funding from UN Women to build on the recommendations from the initial study and develop practical suggestions for how

the government could act on the findings. However, UN Women did not have sufficient resources to provide this follow-on funding. Recommendations from the Classification Committee are quite similar to the directives issued from the MoF, supporting the notion that NIPFP/the CEA significantly contributed to the MoF's position with regard to GRB.³²

UN Women had other direct interactions with the Ministry of Finance during the decade under review. The Ministry participated in UN Women's inaugural meeting on GRB in 2000 (in addition to the PC, as noted above). In 2002, the President of the Parliamentarian's Forum for Human Development requested that UN Women meet with the Minister of Finance to share information on GRB.³³ Notes from a session held with women Parliamentarians highlight the contribution UN Women made to the Government's support of GRB:

"The Economic Survey 2001-2002, tabled this year by the Finance Minister, has a number of references to UNIFEM's gender budget work, including two chapters on Women in the Work Force and Development of Women and Children, with both referring to the UNIFEM supported report [the NIPFP study noted above]."

– Parliamentarian's Meeting on Gender Budgets³⁴

Along with other stakeholders, UN Women also had the opportunity to provide inputs to the Ministry of Finance prior to finalization of budgets:

"We used to meet with the Ministry of Finance, before the budget was finalized. The Finance Minister meets with stakeholders such as industrialists, agriculturalists, etc. UN Women was able to provide input as well."

– UN Women Staff

³⁰ Ministry of Women and Child Development, Government of India. Annual Report. New Delhi: Ministry of Women and Child Welfare, 2004-2005; "Gender Budgeting in India," UNIFEM/NIPFP, 2003

³¹ Lahiri, Ashok K., Lekha S. Chakraborty and P.N. Bhattacharyya. "Gender Budgeting in India," United Nations Development Fund for Women. South Asia Regional Office (Follow the Money, South Asia; 3) New Delhi: 2003; this work later became part of UN Women's Follow the Money series

³² Including establishment of the GBS, selection of 18 departments to report and gender.

³³ Esim, Simel. "Country Report for India: UNIFEM GRB Program," UNIFEM, December 2003

³⁴ UNIFEM. "Parliamentarians Meeting on Gender Budgeting February 23, 2002". UNIFEM, 2002; kept reference to UNIFEM as stated in source material

In February of 2005, then-Finance Minister P. Chidambaram highlighted gender-responsive budgeting in his speech regarding the 2005-06 budget, firmly establishing the Ministry's commitment to GRB.

Last July, I promised to consider gender budgeting. Hon'ble Members will be happy to note that I have included in the Budget documents a separate statement highlighting the gender sensitivities of the budgetary allocations... Although this is another first in budget-making in India, it is only a beginning and, in course of time, all Departments will be required to present gender budgets as well as make benefit-incidence analyses.

– Budget Speech 2005-2006³⁵

It is important to recognize that UN Women was not alone in contributing to the MoF's understanding of and support for GRB. Several interviewees noted that the Commonwealth Secretariat has contributed significantly to the Ministry's understanding of and commitment to GRB over the years. As noted earlier, the Commonwealth was actively advocating for GRB as early as 1995. In 2002, a meeting held among Commonwealth Finance Ministers resulted in commitments by the Ministers to make progress on GRB and report back in 2005:

The Commonwealth Finance Ministers Meeting (CFMM) held in London in September 2002 represented a significant step towards recognising the importance of mainstreaming gender equality within economic policy. While reviewing the work that had been done on gender-responsive budget (GRB) initiatives, Finance Ministers committed to making progress in

implementing GRBs within their respective budget-setting processes and agreed to review this at the Ministerial meeting in 2005. They also emphasised the necessity of taking the work forward in close partnership with other inter-governmental and development agencies.

– Notes from Meeting of Commonwealth Finance Ministers³⁶

Interviewees also pointed to IIPA and IFES as important contributors to the Ministry's work. In 2006 and 2007, MWCD and IIPA held workshops, funded by IFES, to build capacity of the recently established gender budget cells with regard to GRB. Interviewees noted that the workshops were highly informative, and suggested that recommendations made by participants at the workshop led to the decision to issue a charter clarifying their expected structure and activities. The charter was issued by the Ministry of Finance on 8 March, 2007³⁷; interviewees noted that the charter reflected specific recommendations from the meeting.

All of these activities supported the Ministry's ongoing understanding of and commitment to GRB. In 2007, the Finance Minister acknowledged increasing awareness of GRB in his 2007-08 budget speech.³⁸ Evidence also shows that the Ministry indicated support for GRB beyond the budgeting stage of the PBA cycle. The Ministry issued guidelines for inclusion of a gender perspective in the Outcome Budget process;³⁹ refined guidelines for outcome budgeting were released in 2011.

As far as feasible, sub-targets for coverage of women and SC/ST beneficiaries under various developmental schemes and the schemes for the benefit of the North-Eastern

³⁵ P. Chidambaram, Minister of Finance "Budget 2005-2006," speech given on February 28, 2005.

³⁶ Commonwealth Secretariat. "Commonwealth Finance Ministers Meeting: Gender Responsive Budgets in the Commonwealth – Progress and Challenges: An Overview," Hilton Hotel, Barbados: 18-20 September 2005

³⁷ Ministry of Women and Child Development, Government of India. "Handbook for Government of India Ministries and Departments," New Delhi: Ministry of Women and Child Development, 2007

³⁸ Mishra, Yamini and Bhumika Jhamb. "What does the Budget 2007-2008 Offer Women?" Economic and Political Weekly. April 21, 2007

³⁹ Ministry of Finance, Government of India. Collection of Lok Sabha Unstarred Questions on Gender Budgeting. 2007 2009. Rajya Sabha, Unstarred Question No. 1946, To Be Answered on Tuesday, March 18, 2008 Phalgun 28, 1929 (SAKA)

*Region should be separately indicated...
Indicators of performance relating to
individuals should be sex-disaggregated.*

*– Department of Expenditure, Ministry of
Finance⁴⁰*

Interactions between the Ministry and UN Women contributed to development of GRB during the decade. For example, in the third regional meeting on gender-responsive budgeting (co-hosted by UN Women and the Government of Nepal), the partnership between UN Women, NIPFP, DWCD, the Department of Economic Affairs (EA), and Ministry of Finance was noted for deepening gender-responsive budgeting in India.⁴¹ UN Women also made an important contribution by funding the initial NIPFP research. However, CEA/NIPFP appears to have had a clearer role in supporting MoF's activities. In addition, several interviewees noted that the Finance Ministers of the Commonwealth meet every two years, and suggested that knowledge sharing among Commonwealth stakeholders strongly contributed toward the Ministry's activities related to GRB in India. Through MWCD, the consultants supported by UN Women have assisted MoF with refining the GBS, and have helped with identifying resource persons that can give technical input to MoF's work.⁴²

Statements made by several stakeholders supported the evidence that UN Women played a substantial role in supporting the Ministry. Interviewees noted that the initial funding of NIPFP supported the Ministry of Finance by highlighting the issue of gender with specific evidence; they also felt that UN Women was able to bring in international experts, such as Debbie Budlender, who were able to provide the Ministry with support based on the experiences of other nations.

Sectoral Ministries and Departments

As noted earlier, UN Women contributed toward the Ministry of Women and Child Development taking up GRB as their mandate, increasing the influence and resources being put toward supporting development of GRB in India. This in turn contributed toward provision of a number of workshops with ministries and departments in which officials were oriented to gender-responsive budgeting. Support of technical consultants within MWCD, as well as support of an initial Training of Trainers workshop to develop capacity of resource persons, has also contributed to reaching sectoral ministries and departments through trainings and workshops.⁴³

In addition to attendance at trainings, selected ministries and departments have demonstrated their interest in GRB by requesting support from MWCD for technical input into planning and budgeting. For example, in 2009-10, MWCD provided one-on-one support to the Ministries of Power and Urban Development. These ministries were also supported in undertaking gender analyses of their outcome budgets. Among other activities, MWCD consultants have:

- Provided input on the National Youth Policy 2010 (drafted by the Ministry of Youth Affairs and Sports)⁴⁴
- Supported research for Gender Analysis of the National Merit cum Means Scholarship, for the Ministry of Human Resource Development⁴⁵
- Attended one-on-one meeting with the Ministry of Health and Family Welfare to take forward a gender audit of the National Blindness Control Programme scheme⁴⁶

⁴⁰ Ministry of Finance, Government of India. "Office Memo – Guidelines for preparation of outcomes budget 2012 2013," Ministry of Finance, 16 December 2011

⁴¹ UNWomen document (internal). "Third Regional Workshop on Gender Budgeting," undated

⁴² UN Women. Reports from MWCD Consultants. 2011. Progress report, SSA No: SSA/2010/112, dated 4/5/2011, for period ending 31 July, 2011

⁴³ Ministry of Women and Child Development, Government of India. Annual Report. New Delhi: Ministry of Women and Child Welfare, 2008-2009

⁴⁴ UN Women. Reports from MWCD Consultants. 2011. Progress report, SSA No: SSA/2010/112, dated 4/4/2011, for period ending 31 March, 2011

⁴⁵ UN Women. Reports from MWCD Consultants. 2011. Progress report, SSA No: SSA/2010/112, dated 4/5/2011, for period ending 31 May, 2011

⁴⁶ *Ibid*

Interviewees noted that some ministries and departments have demonstrated a broader understanding of GRB across the PBA cycle, for example, by speaking about tools such as situation analysis. As described in further detail with regard to Contribution to Effectiveness, below, the Ministry of Science has worked to bring a gender lens into much of their work. The Ministry has created tools, including a manual providing guidelines regarding consideration of gender with regard to the Science & Technology sector.⁴⁷ This work was not supported by UN Women.

However, despite the successes achieved by UN Women's activities as described above, these activities have not been successful in alleviating confusion that remains about the meaning of GRB (including whether it includes steps beyond budgeting), and also to the concept being universally accepted as important. Several interviewees indicated that when organizing trainings, it is important to more proactively involve men in addition to women, in order to more truly mainstream the concept of gender-responsive budgeting across all officials involved with planning, budgeting, and auditing.

Several ministries and departments have begun to report on allocations to women for compilation into the Gender Budgeting Statement, and have established gender budget cells (further detail, including UN Women's contribution, is provided in the next section on Effectiveness). Although there is room to improve the GBS, gender experts note that *"a larger number of ministries and departments preparing these statements reflects, if not anything else, at least the growing realisation within the government about the relevance of this exercise."*⁴⁸

Regarding the increased sensitization of ministries and departments, UN Women's primary contribution has been through support of technical consultants within MWCD, support of the ToT program, and provision of technical input into development of the Handbook.

MWCD has engaged in multiple trainings with departments and ministries over the past several years to continue building understanding of and capacity for GRB, and has supported development of a cadre of trainers that can serve as resource persons for further capacity building with the sectoral ministries and departments. UN Women directly supported the initial Training of Trainers workshop in 2007. The consultants have developed expertise via exposure to resource persons, including former UN Women staff, by supporting workshops offered by MWCD; they have also assisted in facilitating specific sessions within the workshops. Interviewees noted that sectoral ministries have found the MWCD Handbook, for which UN Women provided technical input, to be a useful tool in building understanding.

In addition, UN Women has made other direct contributions; at a workshop in July of 2007, UN Women collaborated with MWCD, MoF, and the Commonwealth Secretariat to support a GRB workshop for 52 participants from GBCs of various ministries and departments. During the session, trainers took participants through various aspects of GRB and how to engender budgets.⁴⁹

3.1.2 Contribution to Positioning of GRB Among State-Level Stakeholders

UN Women contributed to increased awareness and understanding in Rajasthan and Gujarat, and less directly in Jammu & Kashmir. It is reasonable to assume that the agency had some influence in other states due to permeation of UN Women-supported tools and resources such as the Handbook, technical support provided by MWCD consultants, and support of a greater number of resource persons through the Training of Trainers program; however, this was not an area of focus for our evaluation as UN Women's contribution was indirect.

In 2005, UN Women partnered with the United Nations Population Fund (UNFPA) and the International Foundation for Electoral Systems (IFES) to begin capacity building work at state levels of government in Gujarat and Rajasthan.

⁴⁷ Ministry of Science and Technology, Government of India. "Towards Gender Parity in Indian S&T Sector." (undated)

⁴⁸ "Mishra, Yamini and Bhumiika Jhamb. "What does the Budget 2007-2008 Offer Women?" *Economic and Political Weekly*. April 21, 2007

⁴⁹ Ministry of Women and Child Development, Government of India. Annual Report. New Delhi: Ministry of Women and Child Welfare, 2007-2008

In Rajasthan, an initial workshop held for departments on GRB was followed up by commitment from the state to do further analysis in the departments of Agriculture, Health, Education, Social Welfare, Women and Child and Registration & Stamps. UN Women offered technical assistance to officers of the concerned departments, and a GRB report for each of these departments was printed.⁵⁰ The initiative was driven by the then Chief Minister, with plans for establishing an appropriate gender-sensitive monitoring & evaluation framework within all state-level budgets & plans. The state subsequently announced a plan to introduce GRB within all departments by 2008.⁵¹ Next, the 2009-2010 Budget Announcement called on the Gender Cell of the Commissionerate on Women Empowerment to serve as secretariat to a high-level committee convened to support GRB and chaired by the Chief Secretary. Per the Commissionerate's recommendation, the following year on January 21st, 2011, the Committee approved a format and process for the state to prepare a gender budgeting statement. Once the Finance Department approved the recommendation as well, it requested the Gender Cell to hold a workshop on GRB for other departments on December 4-5th, 2011 and to work with them to prepare a statewide GBS for 2011-12.⁵² Alongside this process, the Institute of Health Management Research (a training institution in the state) offered a workshop on GRB in Jaipur as recently as October, 2010. Targeted attendees included government officials, policy makers, executives in NGOs, academics, and social workers.⁵³ However, some interviewees questioned the state's ongoing commitment to GRB and commented that "*it is not a priority*" for the state.

As part of the UNFPA work, Gujarat initially requested GRB trainings to sensitize officials; UN Women staff provided technical support, using the Handbook as a tool while reviewing various budgets and programs.⁵⁴ In 2006, the Government of Gujarat identified ten priority departments for disaggregation of data in line with gender-responsive budgeting concepts. In September of the same year, a workshop was held on Budgeting for Gender Equity; it was supported by the Department of Women and Child Development, Government of Gujarat, Gender Resource Centre, UNFPA and UN Women. During the meeting, it was announced that an apex steering committee for the state had been established to support GRB. It was further noted that as a result of the meeting, agreement was reached that all state departments would engage in GRB.⁵⁵

A few months later in December, a workshop in Ahmedabad was held by the Gujarat WCD Department and Gender Resource Centre, the State Institute for Rural Development, UNFPA and UN Women to discuss GRB. A UN Women staff person spoke extensively about the concept of GRB. In addition, a former UN Women staff person, attending as a consultant to UNFPA, provided an overview of the Employment Guarantee Scheme case study and discussed the five-step GRB Framework described in the Handbook. At the end of the workshop, participants agreed to develop GRB models for short, medium, and long term plans.⁵⁶ In October of 2010, Gujarat extended its commitment to GRB and held an Orientation Workshop in Ahmedabad. The State Secretary of Women & Child Development spoke extensively about the importance of GRB, and also announced that the state would begin to report on gender via the GBS.⁵⁷

⁵⁰ Evaluator interviews with UN Women staff; "Snapshots of Gender Responsive Budgeting in Rajasthan," Government of Rajasthan, 2006

⁵¹ "Snapshots of Gender Responsive Budgeting in Rajasthan," Government of Rajasthan, 2006

⁵² Commissionerate Women Empowerment, Gender Cell. "Gender Budget Statement of the State," State of Rajasthan

⁵³ Institute of Health Management Research, Jaipur. "Management Development Program, Gender Budgeting October 24-29, 2010,"

⁵⁴ Evaluator interviews with UN Women Staff

⁵⁵ Department of Women and Child Development, Government of Gujarat. Workshop notes "Budgeting for Gender Equity: State Level Orientation workshop on Gender Responsive Budgeting for Secretaries to the Government of Gujarat," Sardar Patel Institute of Public Administration, 16 September 2006

⁵⁶ Department of Women and Child Development, Government of Gujarat. Workshop notes "State level orientation on Gender Responsive Budgeting," Sardar Patel Institute of Public Administration, 4 December 2006

⁵⁷ Gender Resource Centre. "Orientation Workshop on Gender Responsive Budgeting," powerpoint presentation, Ahmedabad, October 12, 2010

In Karnataka, UN Women funded the “Building Budgets from Below” paper, which included extensive analysis of the budget of the state of Karnataka. The researchers found that budgetary allocations in Karnataka saw a considerable increase in expenditure under Social Services in terms of absolute figures, when compared to Economic Services. The paper also examined the process of decentralization in Karnataka in some depth and found that additional work was still needed to fulfill the directive from the Finance Commission to devolve funds to the Panchayat level. The results of the paper were shared with other state and national stakeholders at the third regional meeting on GRB hosted by UN Women.

In addition to the states above, UN Women indirectly supported work in other states (through resource persons associated with UN Women, support of the MWCD consultants, and contributions to the Handbook and Manual). For example, resource persons associated with UN Women (including former UN Women employees) supported workshop sessions in Jammu & Kashmir. As noted in “Case Study: Jammu & Kashmir” within the Appendix of this report, much work was done within the state to orient officials across districts and from diverse departments including the Public Works, Forest, Medical, and Social Welfare Departments, among others. However, such work was not directly supported by UN Women, and as such, was not considered as a core part of this evaluation. Despite the progress made in various states as noted above, some interviewees did note that in selected cases state officials were resistant to conversations about incorporating gender into the planning-budgeting-auditing cycle.

UN Women’s contribution has varied across the states. In Rajasthan, the agency provided direct technical support only early on; later support was provided by former UN Women staff and through the MWCD consultants. In Gujarat, the agency also provided direct technical support (noted as “*very useful*” by an interviewee within the state gender resource center at the time). In 2006, the Principal Secretary, Women and Child Development Department, thanked UN

Women and UNFPA for their support of GRB in Gujarat, and noted that the WCDD would serve as a nodal point for further coordination with both agencies. Further support was provided by ex-UN Women staff as consultants through UNFPA; thus UN Women’s contribution was indirect (the staff person had developed expertise on gender-responsive budgeting while working for UN Women). It is also important to note that UNFPA was speaking to stakeholders in Gujarat about GRB as early as 2004 and continued the work in Gujarat following 2006; thus UNFPA’s contribution in the state has been more significant.⁵⁸ In Karnataka, UN Women contributed to building knowledge about state level allocations through the “Building Budgets from Below” paper, but it is not clear how results may have been shared with policy makers in the state, or how the study may have contributed to changes in awareness, understanding, or commitment to GRB. With regard to J&K, UN Women did not directly fund any of the trainings in the state. However, as noted above, the agency has contributed to increased awareness, albeit indirectly. During an address in J&K, Minister for Finance and Ladakh Affairs Mr. Abdul Rahim cited language from the Handbook in explaining the importance of GRB, evidence of further indirect support from UN Women.⁵⁹ It is important to note that when describing levels of awareness and understanding in J&K, several stakeholders pointed out that much of the success is due to the efforts of the Member Secretary of the State Commission for Women. As described further in the case study, she championed GRB within the state and proactively requested support from MWCD and from senior colleagues.

3.1.3. Contribution to Positioning of GRB among Local-Level Stakeholders

Evidence from UN Women-funded district and Panchayat-level work in Maharashtra, in West Bengal, and in Karnataka suggests that awareness-building activities did result in increased gender sensitivity, and in commitments to support the needs of women when engaging in planning and budgeting. However, it is less clear that this resulted in

⁵⁸ Gender Resource Centre. Workshop notes “Gender Mainstreaming (Training of Trainers) Phase II 21-25 June, 2004,” SAYALA, supported by UNFPA, sponsored by Department of Women and Child Development, Government of Gujarat and organized by Unnati

⁵⁹ Glimpses of the Future. Staff Reporter. “NC Championed Women’s Cause Six Decades Ago: Rather,” 31 December 2009.

comprehensive understanding of GRB across the full PBA cycle within these localities. Evidence also suggests that GRB at local levels is perceived as supporting initiatives opportunistically suggested by women, as opposed to systematic assessment of all governance decisions with a gender lens. Learnings from UN Women-funded work could also have been shared more widely to further improve understanding of stakeholders engaged in similar work in different geographies.

In this section of the report, we first seek to provide context with a more detailed overview of the activities carried out by three NGOs funded by UN Women – Stree Aadhar Kendra (SAK), Sachetana, and Singamma Srinivasan Foundation (SSF). An assessment of the positioning that resulted from these specific efforts is then described in aggregate, in order to better maintain the confidentiality of interviewees.

UN Women Activities at the Local Level

In Maharashtra, UN Women funded Stree Aadhar Kendra (SAK) to sensitize the Aurangabad Municipal Corporation (along with three councils) regarding GRB. The study involved assessing the budget-making process and utilization of provisions, reviewing the roles of various stakeholders in budget making and implementation processes, sensitizing stakeholders and creating awareness about GRB, and institutionalizing the budget-making exercise to address gender issues. SAK held 35 major workshops and meetings with a variety of participants, including municipal officials, elected representatives (male and female), UN Women staff, the Women and Child Development committee, journalists, women's self-help groups, and other NGOs. Following the work in Aurangabad, UN Women funded SAK to replicate the work in Solapur. SAK analyzed the budget of the Solapur Municipal Corporation from a gender perspective, worked to raise awareness of elected women representatives and slum-dwelling women with regard to GRB, developed printed material on GRB in local languages, and advocated for policy-level interventions on the issue of gender-responsive budgeting.

In West Bengal, UN Women funded local-level work by Sachetana, a voluntary women's organization co-founded by Nirmala Banerjee. Sachetana worked to develop and deliver budget training at the Panchayat level. The NGO developed training materials based on village meetings in four districts, then held a "Training-the-Trainer" session with other NGOs and academics to increase capacity for developing awareness and understanding of GRB. The materials included a handbook for Panchayat-level representatives; though the handbook included a brief discussion of GRB, much of the content focused on explaining the more general budgeting process as it was found that elected women representatives often lacked such knowledge. Following development of the materials, four workshops were held to train elected women Gram Panchayat and Panchayat Samiti members. Sachetana also engaged in advocacy with Zilla Parishad members and other influential stakeholders, such as the Centre for Women's Studies at North Bengal University in Siliguri. The NGO subsequently worked with the School of Women's Studies at Utkal University to replicate the training in Orissa, and to produce an Orissa-friendly training manual; they also conducted six more district-level training workshops in West Bengal. Lastly, Sachetana worked with local women to assess selected schemes and understand the extent to which funds were flowing to support the priorities of women.⁶⁰

In addition to Sachetana, the State Institute for Panchayats and Rural Development in West Bengal has also begun including GRB as a topic within all trainings done through the institute; this began in 2009 at the direction of the then Principal Secretary of the Department of Panchayats and Rural Development (which supervises SIPRD). Interviewees gave differing perspectives on the role Sachetana may have played in contributing to awareness and understanding within SIPRD, but it appears that much of the work to sensitize state and local officials throughout the state has been catalyzed by Sachetana and/or the partner CSOs that they have trained. SIPRD's activities support further capacity for improving positioning of GRB and enable institutionalization. However, in the case of West Bengal, interviewees suggested that recent shifts in political leadership reduced the

⁶⁰ Evaluator interviews with Sachetana, internal Sachetana documents

impact of improved positioning at the lowest levels.

Finally, the Singamma Srinivasan Foundation (SSF) project in Karnataka focused on working with elected women representatives to improve their ability to participate in planning and budgeting processes. The project aimed at examining local-level budgets across selected rural as well as urban areas, creating awareness among the EWRs about the village development plan as well as empowering them to be able to influence their local village development plan. As part of the project, EWRs were also asked to build an “ought” budget that was reflective of the local-level needs.⁶¹

Contribution to Local-Level Positioning

UN Women contributed to the positioning of GRB at local levels by supporting work of these CSOs; strengthened positioning is manifested by increased awareness and favorable disposition towards GRB among key stakeholders. For example, summative reports from SAK note that efforts by UN Women and SAK created favorable disposition of officers within the Aurangabad Municipal Corporation, and among elected representatives, toward GRB.⁶²

Elected women representatives were educated on basic budgetary concepts and processes, empowering them to get involved within the budgeting process at local levels. Local communities were also made more aware of the budgeting process, and evidence from summative reports from SAK, SSF, and Sachetana all indicate greater participation of local women in discussions of funding allocations to local needs. Despite initial hesitation and lack of awareness, positioning of GRB was ultimately reported to be favorable among stakeholders.

[There was an] enhanced participation of communities in general and women in particular in the formulation of budgets from gender perspectives as seen from participation of community and corporators

in need based assessment of 98 wards... There is a significant improvement in allocation of budget and insistence on proper utilization through pressure groups of citizens and women corporators.

– Final Activity Report from SAK⁶³

Further examples of enhanced positioning and commitment to GRB at the local level include public commitments, such as the establishment of the Woman and Child Development department in Solapur. The department was created, along with an operating budget, following GRB interventions by SAK (further details are discussed in the section on Effectiveness).

However, evidence from project reports suggested that the concept of GRB at the local level did not cover the full PBA cycle and was found to be complex, especially with regard to how gender can be incorporated across all departments.⁶⁴

Furthermore, it appears learnings could have been more effectively shared with partners to deepen their understanding and commitment to GRB. For example, the “Building Budgets from Below” report codified learnings from SSF about applicability of GRB at local levels. Interviews revealed that some of the other partners working at local levels had limited awareness of the study, despite being engaged in similar trainings and work. Some partners expressed little knowledge of the Follow the Money series, and none indicated they had worked with the technical consultants at MWCD. Partners also noted that while they found the central-level Handbook to be useful in explaining GRB concepts, there is a need for “greater illustrative examples of how GRB can be applied at the local government level.”

Interviewees also noted that without follow-up funding, the improvements they had gained were short-lived. For example, one partner felt they could “leverage the GRB experience with other [stakeholders within the locality]. Periodic

⁶¹ Bhat, Ahalya et al. “Women Lead...In decentralizing power & participating in public policy in India. A glimpse from Karnataka,” Singamma Srinivasan Foundation, 2008

⁶² Stree Aadhar Kendra. “Gender Responsive Budget at Aurangabad Municipal Corporation - Amruta Project Final Report,” Submitted to UNIFEM, March 2006

⁶³ Stree Aadhar Kendra. “Gender Responsive Budget at Aurangabad Municipal Corporation - Amruta Project Final Report,” Submitted to UNIFEM, March 2006

⁶⁴ *Ibid*

meetings could be useful in the coming years to strengthen the GRB process further.”⁶⁵ In this case, UN Women declined the request for funding. The partner noted that this ultimately constrained their contribution toward improved positioning of GRB in the locality.

In all cases, interviewees credited UN Women with providing funding that increased their understanding of GRB. In one instance, a partner also noted that they did take information from work done in another locality, and used it to improve their own work.

“[At the Mumbai workshop in 2004], we took up the general idea from [another local

implementer’s] experience. In that way, we used their concepts.”

– Local Partner

3.2 Contribution to Effectiveness of GRB Practices in India

In this section, we examine whether UN Women’s activities contributed toward changes made by stakeholders at central, state, and local levels of government to incorporate gender into their planning-budgeting-auditing practices. We also discuss whether the changes made were viewed as likely to have a positive impact on adequately ensuring funds flow toward women’s priorities.

Box 3. Summary of Contribution to Effectiveness of GRB (details within narrative following this summary)

The extent to which UN Women’s activities impacted the effectiveness of GRB practices in India varies by level of stakeholder.

- At the central level
 - UN Women’s activities have not significantly contributed toward meaningful execution of the GBS. Lack of accurate sex-disaggregated data, combined with challenges in understanding what to include in Parts A and B of the statement, mean that the data does not provide a very accurate representation of funds that are flowing to women.
 - Despite success of UN Women and other agencies in supporting the spread of GRB, their activities have not led to ministries and departments universally reporting on gender allocations for inclusion in the GBS nor establishing functional GBCs. Twenty-eight ministries/departments are reporting data for inclusion in the GBS. Although 56 have established GBCs, interviews suggest that several GBCs that were created are not actually functioning.
 - While UN Women’s activities have contributed to increased awareness of GRB within the Planning Commission, GRB does not appear to be institutionalized within the language of Five Year Plans. The Planning Commission has constituted working groups that have provided input related to GRB; language related to these suggestions has been incorporated into the Plans in the past. However, interviewees suggested that GRB in the most recent plan approach paper may reflect a step backward.
- At the state level:
 - In Rajasthan and Gujarat, where UN Women has directly engaged in activities targeted at state-level politicians and officials, it is not clear that gender is being systematically incorporated into planning, budgeting, and auditing practices. Data we were able to access was several years old, and reflected one-time changes to budgetary allocations or analyses of budgets by gender, rather than changes to the way planning, budgeting, and auditing is undertaken at the state level. Where change does appear to have happened, the contribution made by UN Women is tenuous.

⁶⁵ Evaluator interview with Local Partner; confidential documents provided by partner organizations

- At the local level:
 - In localities within Maharashtra, Karnataka, and West Bengal (where UN Women has concentrated its activities), increases in funds allocated toward women’s priorities have been reported. For example, SAK reported an increase in budget allocations toward women’s development in the Solapur Municipal Corporation budget for 2009/2010. However, they are viewed as isolated changes rather than systemic changes in practice.

3.2.1 Contribution to Changes in PBA practices among Central/National-Level Stakeholders

Interviewees point to the UN Women’s role in interacting with key central-level stakeholders (described earlier in Positioning) as helping to catalyze progress in gender-responsive budgeting in India. UN Women supported dialogues, knowledge sharing, and research that greatly informed understanding of GRB at national levels. As was also described earlier, other actors also made strong contributions toward supporting GRB among central-level stakeholders e.g., meetings every two years among Commonwealth Finance Ministers. From 2001 to 2011, stakeholders within the Planning Commission, Ministry of Finance, and sectoral ministries made various changes to their practices with regard to GRB. For example, the Planning Commission set up working groups and engaged in consultations with gender experts, CSOs, and women’s advocates to obtain input and gather ideas from the field. However, language in the most recent draft Five Year Plan indicated to some interviewees that the Commission’s support of GRB execution may have declined somewhat. The Ministry of Finance issued directives to ministries and departments suggesting changes to annual budget documents, and has provided some support to sectoral ministries and departments in executing GRB. Yet effectiveness of the GBS as a tool is questioned by interviewees and gender experts. Sectoral ministries and departments have begun to adopt a gender lens in their PBA practices; while primarily focused on budget allocations, selected examples of ministries/departments engaging in GRB more broadly do exist. However, central ministries and departments have not universally established GBCs, and of those that have been

established, several appear to be defunct. While we cannot determine the specific level to which UN Women’s activities contributed to incorporation of gender into planning, budgeting, and auditing practices, such contribution to effectiveness at the Union level appears limited.

Planning Commission

As mentioned within the Positioning section, UN Women has supported the Planning Commission with regard to Five Year Plans, beginning with the Ninth Plan. From 2001 to 2011, changes in practices with regard to the Planning Commission primarily involved supporting civil society and other GRB stakeholders to provide input for Five Year Plans. As noted earlier, in 2006 the PC constituted a Working Group on Empowerment of Women for the Eleventh Five Year Plan. The aim of the Working Group was to carry out a review, analysis, and evaluation of the existing provisions/ programs for women and to make recommendations for the Eleventh Five Year Plan. The Working Group included a subgroup on “Women’s Component Plan and Gender Budgeting;” to support the process, five regional workshops were held by UNDP and UN Women to engender the Plan.⁶⁶

Input from the Working Group on Empowerment of Women, from the Working Group of Feminist Economists, and from the civil society Think Tank (led by NAWO and supported by UN Women) were all viewed as having contributed to an enabling environment within which the Planning Commission made changes to language within the Plan. However, despite the encouraging language incorporated into the Eleventh Plan (as noted in the prior section on Positioning), several interviewees suggested that the effect of the language was constrained due to lack of specific funding set aside for GRB. Furthermore,

⁶⁶ "Report of the Working Group on Empowerment of Women for the XI Plan," Ministry of Women and Child Development, Government of India. (not dated, per meeting dates noted within the report, publication was likely late 2006/early 2007)

stakeholders noted that inclusion of language supporting GRB in the Plans has required ongoing advocacy, and felt that inclusion of gender-responsive budgeting perspectives has not necessarily been institutionalized. In particular, some interviewees felt that inclusion of a gender lens within draft Plans had taken a step backwards, as the most recent draft Plan was perceived to include little mention of GRB.

A key lesson that interviewees expressed related to the role of the Planning Commission; several felt that the PC could play a larger role to encourage more widespread execution of gender-responsive budgeting. For example, several interviewees suggested that incentives would help further institutionalize GRB. Some suggested that perhaps budgets could be cut should it be found that ministries and departments were not executing gender-responsive budgeting; a specific suggestion was made to consider how environmental clearance became a mandate in the Twelfth Plan, and to apply a similar approach in creating a “gender clearance.” Interviewees felt that the Planning Commission, due to its role in establishing policy and setting priorities for the government, has significant influence with which to encourage ministries and departments to engage in GRB.

“It takes effort to convince ministries and departments that individuals who work on policy should engage in gender-responsive budgeting, beyond individuals who work on budgets. Budgets flow from policy; gender should be included from that point.”

– National Partner

Efforts to support the Planning Commission continue today. In 2011, UN Women held the “Pooling Knowledge on Gender and Planning” consultation with the Planning Commission and various stakeholders to provide a forum within which various perspectives could be shared regarding the Twelfth Five Year Plan (2012-2017).

Ministry of Finance

As noted in the section on Positioning, from 2001-2011 UN Women engaged with the Ministry of Finance in several ways, including direct dialogue, support of consultations, and

partnering on research. A primary contribution of UN Women was the funding of the initial NIPFP research. UN Women also engaged in ongoing advocacy with the Ministry of Finance, in addition to providing technical support through international experts such as Diane Elson and Debbie Budlender. However, as noted earlier, NIPFP appears to also have had a stronger role in impacting the directives issued by MoF.

Changes put into practice by the Ministry of Finance include development of the Gender Budgeting Statement. In 2004, an inter-departmental committee chaired by the Department of Expenditure (Ministry of Finance) made several recommendations for moving forward with GRB in India. Pursuant to accepting the committee’s report, the MoF directed 18 departments to report budgetary allocations being made that would flow toward women. Departments/ministries were asked to record allocations across two categories in completing the GBS:

While Part A presents women specific budget provisions under the schemes in which 100 per cent provisions (or allocations) are meant for women, Part B presents women-specific budget provisions under schemes where such allocations constitute at least 30 per cent of the total provisions.

– Subrat Das and Yamini Mishra, *Economic and Political Weekly*⁶⁷

The Ministry then aggregates the gender data provided by the other ministries and departments and publishes a single statement to show how funds have been dedicated toward women’s needs. Unfortunately, the effectiveness of the tool is limited. A key shortcoming is that it looks only at budget allocations, but does not encourage ministries and departments to compare allocations against actual expenditures. Therefore the full meaning behind having a tool (to understand how funds are flowing toward women’s priorities) is not achieved.

“Statement 20 is not a good tool. It is a good first step, and made people look at gender

⁶⁷ Das, Subrat and Yamini Mishra. “Misleading and Patriarchal Assumptions” *Economic and Political Weekly*, July 29, 2006

issues. But it is not telling you what happened as a result.”

– UN Women Staff

MoF has refined the GBS over time; for example, children’s allocations were shown separately from women’s in the GB Statement for the 2008-2009 budget.⁶⁸ This was viewed as an improvement, as it gave further clarity within the tool regarding funds specifically allocated toward women. The Ministry has also issued guidelines for inclusion of a gender perspective in the Outcome Budget process.⁶⁹ However, interviewees note that few ministries and departments are reporting on outcomes with respect to gender.

The Ministry of Finance has provided support to ministries and departments when they have had questions about providing input to the GBS; officials also respond to questions in Parliament about GRB when appropriate. The bulk of support to ministries and departments, however, is provided through MWCD. Thus, the Ministry has limited impact on how well the ministries and departments are carrying out gender-responsive budgeting (ministries’ and departments’ efforts are described in further detail below). Several interviewees noted that the Ministry of Finance could contribute to further institutionalization of GRB by developing incentives (or penalties) for executing GRB. For example, it was suggested that the Ministry could make GRB part of the role of Financial Advisors who interface with the Department of Expenditure and sectoral ministries/departments. The interviewee suggested that because all budgets are reviewed by the Financial Advisors, empowering the advisors to ask for gender-responsive budgets would be a strong incentive for ministries and departments to take up GRB.

It appears that UN Women’s activities did not contribute significantly to effectiveness in the

way the Ministry of Finance supports GRB execution. While interviewees reflected differing opinions as to the role the Ministry might play in institutionalizing GRB, the general feeling was that UN Women could, going forward, continue working with MoF and the Planning Commission to support institutionalization of gender-responsive budgeting.

Sectoral Ministries and Departments

UN Women has supported ministerial/departmental changes to incorporate gender into PBA practices primarily through workshops and one-on-one support through the MWCD consultants. The main focus of this work is to provide technical support to gender budget cells being established as awareness and commitment to GRB grows; the consultants have engaged with officials from a wide variety of ministries and departments. In isolated cases, UN Women has contributed more directly. For example, UN Women provided direct technical support to the Department of Telecommunications (DoT) for its Sanchar Shakti scheme (described further below). In an address launching the scheme, the ministerial secretary explicitly thanked UN Women, among other supporters.

The assistance provided by organizations such as NABARD, and UN Women is also appreciated. I am very hopeful that these Pilot Projects will be successful and the lessons we derive from them will help us in the formulation of further schemes to address gender disparities through ICT.

– Address by Secretary, DoT and Chairman, Telecommunications Commission⁷⁰

Several central ministries and departments are changing PBA practices to include gender. One practice that has changed is to prepare data for inclusion in the Gender Budgeting Statement compiled by the MoF. In the 2005-2006 budget period, six ministries included sections on gender within their budget documents (of the eighteen that were requested to do so).⁷¹ This

⁶⁸ Sharma, Benita and Aruna Kanchi. “Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda – India Country Report,” UNIFEM

⁶⁹ Ministry of Finance, Government of India. Collection of Lok Sabha Unstarred Questions on Gender Budgeting. 2007-2009. Rajya Sabha, Unstarred Question No. 1946, To Be Answered on Tuesday, March 18, 2008 Phalguna 28, 1929 (SAKA)

⁷⁰ Ministry of Communication & Information Technology. “Address by Secretary, DoT and Chairman, Telecom Commission,” date unknown (post-December 2010)

⁷¹ Das, Subrat and Yamini Mishra. “Women’s Component Plan and Gender Budgeting in India: Still a Long Way to Go,” YOJANA, Vol. 50, October 2006, Ministry of Information and Broadcasting, Government of India

covered 10 demands for grants; in the following year, 24 demands for grants were made by 18 ministries and departments.⁷² In the 2010-2011 budget, this increased to 33 demands for grants covering 28 ministries.⁷³

Unfortunately, the data resulting from development of the GBS is not necessarily meaningful. As noted earlier, this does not provide an accurate picture of whether funds are actually flowing to women – these are simply estimates of what may be spent. Interviewees noted the estimates are often revised downward when expenditures are made. Furthermore, data reported in the statements has been shown to be inaccurate. For example, figures reported in Part A may not exclusively reflect allocations toward women; budget figures from schemes that affect both women and children, for example, have been found to be included in Part A of the statement. Despite acknowledgment of such problems, errors continue to be seen.

The finance minister's acknowledgement of the errors in last year's statement was encouraging. Several mistakes in last year's statement have been corrected. For instance, the Integrated Child Development Scheme (ICDS) has been shifted from Part A of the statement to Part B of the statement. This reflects the acceptance that ICDS is a scheme primarily for children and not for women... Unfortunately though several mistakes remain in this year's statement too – ranging from calculation errors to errors due to lack of clarity on the concept and more importantly, errors resulting from patriarchal ways of analysing also are still to be found in the gender budgeting statement."

*– Yamini Mishra and Bhumika Jhamb,
Economic and Political Weekly, 2007⁷⁴*

This year too, several mistakes remain, to name but a few, Indira Awas Yojana – the rural housing scheme continues to figure in Part A of the GBS. This is despite the fact that the Outcome Budget of the Department of Rural Development 2008-09 reveals that till the end of December 2007, 70% of dwelling units constructed under the scheme were solely in the name of women and the remaining 30% were either in the joint name of husband and wife or in the name of the husband alone. Hence it is incorrect to assume that 100% of the allocations of Indira Awas Yojna are exclusively for women.

*– Yamini Mishra and Bhumika Jhamb,
Economic and Political Weekly, 2009⁷⁵*

Part B of the statement also presents challenges. Several instances exist in which the entire allocation of a scheme, despite supporting populations beyond women, is reported in Part B.⁷⁶ Evidence from published research and our interviews suggests that lack of sex-disaggregated data presents a serious challenge to the accuracy of the information put out in Part B; as such, the numbers are not a meaningful representation of funds intended to flow towards women. The effectiveness of the statement is also limited in that it does not extend beyond the budgeting step of the PBA cycle. While some ministries and departments are beginning to report on sex-disaggregated outcomes, this is limited and constrained by the lack of accurate data.

"Reporting is very limited. There have been very limited efforts from the UN to improve the quality of GRB and analysis of expense statements emerging out of the Department of Expenditure's directive on outcome-based budgeting."

– National Partner

⁷² "Report of the Working Group on Empowerment of Women for the XI Plan," Ministry of Women and Child Development, Government of India. (not dated, per meeting dates noted within the report, publication was likely late 2006/early 2007)

⁷³ Ministry of Women and Child Development, Government of India. Annual Report. New Delhi: Ministry of Women and Child Welfare, 2010-2011

⁷⁴ Mishra, Yamini and Bhumika Jhamb. "What does the Budget 2007-2008 Offer Women?" *Economic and Political Weekly*. April 21, 2007

⁷⁵ Mishra, Yamini and Bhumika Jhamb. "An Assessment of UPA-I through Gender Budgeting Lens". *Economic and Political Weekly*. August 29, 2009

⁷⁶ *Ibid*

One of the foremost constraints standing in the way of formulating meaningful policies and programmes is the lack of authentic gender disaggregated data base. Such a data base is needed to target area/group specific programmes and also to record the number of beneficiaries accessing the services delivered by the programmes / projects as well as assess the satisfaction levels. Gender disaggregated data will be especially useful in programmes which seemingly appear 'gender neutral' but have a large women beneficiary component. It must be mandated that every programme, scheme or project when conceived will have in built mechanism to gather gender disaggregated data.

– Report of the Working Group on Empowerment of Women for the XI Plan⁷⁷

Interviewees questioned whether examining outcomes will even be useful, unless gender is considered at the outset of planning, noting it may not make sense to measure outcomes unless you have a target against which to compare progress. Others suggested that existing tools and directives neglect areas of importance, such as how taxation policies may disproportionately impact women.

In addition to contributing toward publication of the GBS, several ministries and departments have established gender budgeting cells to support incorporation of a gender lens across the PBA cycle. As noted by Minister of State in the Ministry of Finance, Shri Pawan Kumar Bansal, the intention of setting up the cells was to provide an *“institutional mechanism to monitor gender budgeting and strengthen the capacity of line ministries/departments in the formulation of gender sensitive programmes/schemes, their proper implementation, and impact analysis.”*⁷⁸

However, evidence suggests that a number of those cells that have been established are not necessarily active. Interviewees noted that although 56 GBCs have been established, roughly half are reporting on gender.

Furthermore, interviewees raised questions about whether the cells have sufficient capacity to effectively support gender-responsive budgeting within their ministries and departments. Technical ability, support from senior management, and lack of clear tools/methodologies were noted as constraints to the cells' abilities to support GRB. Where work is happening, it has tended to remain stuck at budgeting versus the other stages of the PBA cycle.

“GBCs aren't working in many ministries. Within the ministries it's not clear who comprises the cell, or what they're supposed to do.”

– National Partner

“It's not mainstreamed. Some departments will get a smattering of the idea, but then they don't look at the whole department. If we really want to engender plans and budgets, and mainstream gender into the workings of the departments, MWCD needs to sit with each department with staff from the highest to lowest levels. There's little point in sitting only with budget officers or only those within the GBC. We need senior people to understand the value of gender in their departments, and then they need to understand how to include it.”

– UN Women Staff

Isolated examples do show that GBCs have potential to improve effectiveness of GRB practices. For example, one ministry noted that although they had been engaged in gender-responsive budgeting for several years before establishing a GBC, it was only after establishing the cell that they began to publish a sex-disaggregated outcome budget. And in some cases, ministries are demonstrating changes in activities beyond the budgeting stage of the PBA cycle. For example, the Department of Telecommunications incorporated a gender lens into early planning when developing the Sanchar Shakti scheme for Mobile Connectivity and ICT-related skills

⁷⁷ "Report of the Working Group on Empowerment of Women for the XI Plan," Ministry of Women and Child Development, Government of India. (not dated, per meeting dates noted within the report, publication was likely late 2006/early 2007)

⁷⁸ Ministry of Finance, Government of India. Collection of Lok Sabha Unstarred Questions on Gender Budgeting. 2007-2009. Lok Sabha, Unstarred Question No. 2587, To Be Answered on Friday, March 16, 2007 Phalgun 25, 1928 (SAKA)

(supported by UN Women). The ToR for this work notes the *“indisputable fact that connectivity can facilitate SHGs access to skills, knowledge, financial services and markets, enhance independence and reduce their dependence on exploitative intermediaries”* and describes the effort by the DoT and the Universal Service Obligation Fund as bringing together the CSR initiatives of various stakeholders to provide a discounted bundle of mobile services to rural women’s SHGs.⁷⁹ In a speech, the Secretary of the Department noted the importance of focusing on gender in policy planning.⁸⁰ In pointing to the DoT as an example of effective mainstreaming across planning, budgeting, and auditing, a national partner also noted that unconventional ministries (those commonly considered to be gender neutral) are also increasingly taking up GRB. Other interviewees pointed to the Ministry of Science and Technology, a seemingly gender-neutral ministry that has embraced GRB and applied it across various programs.

“Work being done by S&T on gender spans across issues such as health and hygiene; it covers broad areas relating to application of science.”

– National Targeted Beneficiary

Yet with the exception of the Department of Telecommunications, the examples several interviewees pointed to as effective application of GRB across the PBA cycle appear to have been driven less by the GBCs and more by individual champions. In particular, evidence suggests these success stories were not necessarily influenced by the work of UN Women, or even indirectly through UN Women’s support of the MWCD consultants. With regard to the Ministry of Science and Technology, Vinita Sharma was mentioned by several interviewees as a key champion who drove colleagues to apply a gender lens to the ministry’s work. Several interviewees noted that MoST, supported significantly by Ms. Sharma, had a history of considering gender across the PBA cycle prior to exposure to GRB

concepts through MWCD or UN Women. The Ministry of Science and Technology provided three case studies for inclusion in the MWCD GRB Handbook, based on the ministry’s prior work. The MoST has created a handbook of its own to support ongoing sensitization and implementation of GRB within the ministry, independent of MWCD and UN Women. In the case of the Ministry of Agriculture (another oft-cited example of effective use of GRB by interviewees), the existence of a gender resource center predates the establishment of the gender budgeting cell.⁸¹ Again, a specific individual was noted as being the primary reason gender is considered throughout the PBA cycle within the Ministry of Agriculture.

“Gender budgeting was supposed to be an institutionalized thing – now it’s become an individual-oriented thing. The GBCs were meant to institutionalize this, but it didn’t happen.”

– National Partner

“The problem is that adoption [of GRB] is not mainstreamed across ministries. It is very individualistic, very driven by the individual.”

– UN Women Staff

Additionally, the Planning Commission professed that key efforts to further institutionalize GRB within ministries and departments would take place, but it does not appear that these have successfully been executed. For example, the Eleventh Plan stated that each ministry/department of both Centre and State would put in place *“a systematic and comprehensive monitoring and auditing mechanism for outcome assessment”* by gender; it was also stated within the Plan that MWCD would lead creation of a comprehensive sex-disaggregated database for quantitative and qualitative data.⁸² However, it does not appear that ministries and departments are following through on these statements. Interestingly, several interviewees also suggested that in

⁷⁹ Department of Telecom, Government of India. “Mobile Connectivity and ICT Related Livelihood Skills for Women’s SHGs, Adding value to Lives of Rural Women: Concept Paper and Call for Proposals,” Gender Budget Cell, 2010

⁸⁰ Ministry of Communication & Information Technology. “Address by Secretary, DoT and Chairman, Telecom Commission,” date unknown (post-December 2010)

⁸¹ Evaluator interview with National Targeted Beneficiary

⁸² Planning Commission, Government of India. “Eleventh Five Year Plan, 2007-2012, Volume II, Social Sector,” New Delhi: Government of India

addition to the roles the Planning Commission and Ministry of Finance may be able to play with regard to incentivizing and institutionalizing GRB, the Comptroller and Auditor General of India may also be able to encourage adoption of GRB given its role in auditing expenditures for each ministry/department. For example, it was suggested that along with MoF and the PC, support from the CAG would help to “cover the whole [PBA] cycle.”

Unfortunately it is challenging to deeply assess the contribution of UN Women’s specific activities, as the agency has engaged in limited follow up with stakeholders to assess the impact of its work. Interviewees recognize this as a key area for consideration with regard to future activities.

“There was no survey/ follow up post workshops to understand how far the training was taken.”

– National Partner

“We needed more follow-up trainings. I have no idea how the training helped or what it led to. Consultants wrote to ministries for quantitative and qualitative information on engendering initiatives [but it didn’t yield much information]. We need follow-up as much as capacity building.”

– National Partner

3.2.2. Contribution to Changes in PBA Practices among State-Level Stakeholders

UN Women has made few direct contributions to particular states; as noted earlier in Positioning, much of the work targeting state-level actors appears to be happening indirectly, through the MWCD consultants. It is not clear whether Rajasthan has made sustained changes to the way gender is included in planning, budgeting, and auditing. Although Gujarat has further embedded GRB in policy and budgeting work, UN Women’s role is unclear due to a shift away from supporting the state after the initial work with UNFPA. UN Women did not fund any direct work in Jammu & Kashmir; as such, its contribution there is also limited.

As noted earlier in the Positioning section, the Government of Rajasthan made a commitment to conduct gender analyses of remaining departments. However, it is not clear that this took place. Unfortunately literature searches did not uncover any evidence of such changes; the evaluation team was unable to conduct a site visit due to a low number of confirmed interviews, and we were unable to obtain time from Rajasthan stakeholders over the phone. In a 2005 presentation regarding work with Rajasthan supported by UNFPA and UN Women, a UNFPA presenter noted that creation of a Directorate of Women Empowerment was achieved as a result of this support.⁸³ However, an interviewee suggested that ongoing impact in Rajasthan is limited due to limited funding for GRB.

A memo from the Commissionerate of Women Empowerment suggests that the State has continued its GRB work in recent years. According to the memo, the Commissionerate was working with departments to construct a GBS for the state in 2011-12. At the time of writing, out of 35 departments, the Commissionerate had received information for the GBS from 4 and heard from 19 that they had nothing to add. The information they received covered 115 schemes/programs. Unfortunately, we were not able to confirm these activities in other available sources of data. As such, the contribution made by UN Women is difficult to define.⁸⁴

Gujarat has more clearly made changes to its PBA practices to more systematically incorporate a gender lens. In 2006, the state issued a GR to identify ten departments that would engage in gender-responsive budgeting. To support the work, several institutional changes were announced:

Ensuring appropriate institutional mechanisms in place is very crucial to the implementation of any new process. For the same a set of guidelines was issued by Ministry of Women and Child Development, GoI in 2006. As per the same the GoG has initiated appointment of nodal officers, mostly Deputy Secretary (Budgets) or Director (Research/ Monitoring) in all GRB

⁸³ Thomas, Sunil. “Gender Responsive Budgeting in Rajasthan,” powerpoint presentation, UNFPA, May 2007

⁸⁴ Commissionerate Women Empowerment, Gender Cell. “Gender Budget Statement of the State,” State of

departments. These nodal officers would be guided by a task force (Gender budget cell) in each department. The members of the task force would include senior officials of the department, mostly Head of Departments (HoDs), preferably chaired by the Commissioner or Secretary. The task force needs to meet at regular intervals to review the analysis of budgets to incorporate the emerging suggestions in their respective programmes. At the State level DWCD, along with Finance and GAD would form a gender cell to coordinate the process between various departments and for state level coordination.

– Report on Institutional Mechanisms in Gujarat⁸⁵

As noted earlier, the work until 2006 was supported in part by UN Women, and government officials had expressed thanks to the agency for its contribution. However, later years did not involve direct support from UN Women. In 2010, Gujarat officials announced the state would begin reporting on gender via the GBS. During an orientation session on the topic, officials noted the challenges of institutionalizing GRB:

Government of Gujarat has formulated a GR in 2006 on Constitution of a State Level Committee for facilitation of Gender Budgeting/Gender Auditing in the State. However, institutionalization of Gender Budgeting faces several challenges like incorporation of gender disaggregated data, bulk of public expenditure is in gender-neutral sectors wherein differential impact on women is not known.

– Report from Orientation Workshop on GRB, Ahmedabad⁸⁶

UN Women supported the initial orientation meeting, but UNFPA supported further work in Gujarat (including hiring a former UN Women employee as a UNFPA consultant). As such, UN Women's impact upon the recent changes was limited and largely indirect (the former employee had developed her initial expertise on

GRB while at UN Women). Interviewees noted that UNFPA was the primary contributor supporting the work in Gujarat.

UN Women's contribution toward effectiveness is limited in J&K due to the indirect nature of its work; as noted earlier in the section on Positioning, please refer to the case study for further details on J&K.

3.2.3 Contribution to Changes in PBA practices among Local-Level Stakeholders

Effectiveness of GRB interventions at the local level was evaluated by the manner in which UN Women-supported GRB projects catalyzed changes in the PBA cycle within their targeted geographies. Evidence suggests that women's voices were made stronger when supported by SAK, SSF, and Sachetana; it appears that allocations toward women's needs increased, and that women more actively participated in needs assessment and budgeting. However, institutionalization of these changes remains questionable, as lack of follow up resulted in little data regarding long-term impact. Furthermore, the successes noted appear to have been one-time instances of change, rather than systemic improvements that can be sustained without ongoing support. In this section, we again examine UN Women's contribution across the localities in aggregate, in order to better protect confidentiality of respondents.

As noted earlier in Positioning, elected women representatives were educated on basic budgetary concepts and processes, empowering them to get involved within the budgeting process at local levels. Local communities were also made more aware of the budgeting process, and there is evidence to show greater participation of local communities in the needs assessments that were carried out. In Solapur, the establishment of the WCD was formalized through a government resolution, was provided funding, and was supported by sensitized officials in order to support its effectiveness.

The Government of Maharashtra has issued a government resolution constituting

Rajasthan. <http://wcd.rajasthan.gov.in/docs/gender-cell-new.pdf> accessed February 2012

⁸⁵ "Institutional Mechanisms in Gujarat"

<http://www.grcgujarat.org/PDF/Institutional%20Mechanisms%20in%20Gujarat.pdf> accessed February 2012

⁸⁶ Gender Resource Centre. "Orientation Workshop on Gender Responsive Budgeting," powerpoint

statutory women and child development committee in SMC. A GRB proposal and budget was prepared and sanctioned through sensitized and well oriented elected representatives.

– SAK Final Report⁸⁷

Increased budgetary allocations targeted at women also serve as evidence of changes made to budgetary processes.

[Janaagraha's] support and training to councilors and Elected Women Representatives at the Panchayat level has led to an increase in allocations for women by 56% in Mysore municipality. Elected Women Representatives demanded to be made part of the planning process of the Panchayat and be kept informed of funds available under different budget heads. Prior to this, the representatives were unaware that they had funds to use and had lost them.

– UNIFEM Report Covering SSF Work⁸⁸

[In Tumkur, Karnataka,] a separate head for women in the budget earmarking 1% of the total budget to women's development was introduced.

– Regional Workshop Presentation⁸⁹

There is a significant improvement in allocation of budget and insistence on proper utilization through pressure groups of citizens and women corporators ...The budget 2005-06 reflects changes and the same would continue as it has now been institutionalized i.e. now GRB is a part of budget making process. Funds available with Women & Child Development Committee increased to Rs. 5.0 million from Rs. 4.0 million, on account of efforts of SAK through GRB project.

– SAK Final Activity Report⁹⁰

Such changes were reported across all three projects funded by UN Women. However, no

presentation, Ahmedabad, October 12, 2010

⁸⁷ Stree Aadhar Kendra. "Final Report on Promoting and strengthening concept of Gender Responsive Budgeting in Solapur' Amruta II – A project to promote Gender Responsive Budgeting in Self Governing Municipal Bodies," Submitted to UNIFEM, May 27, 2009

⁸⁸ UNIFEM. "GRB Strengthening Economic Governance: Applied Gender Analysis to Government Budgets. Final Report October 2001 – December 2004. Submitted to The State Secretary for Development Co-operations, Belgium"

⁸⁹ Bhat, Ahalya. "Regional Workshop on gender budgeting: Methodology and Tool," powerpoint presentation, Institute of Public Administration: New Delhi, November 23-24, 2005

⁹⁰ Stree Aadhar Kendra. "Gender Responsive Budget at Aurangabad Municipal Corporation - Amruta Project Final Report," Submitted to UNIFEM, March 2006

independent evaluation of these changes in allocations was conducted to objectively determine the impact of this work. This limits our ability to comment on whether the changes were meaningful and sustained. Some interviewees suggested that institutionalization of the changes appeared weak; without follow-up funding, the improvements made during the early years were short-lived. As noted earlier, at least one request for follow-on funding was denied; the organization subsequently halted the work. Stakeholders also pointed out that when officials retired or transitioned, institutional memory of GRB was lost. Partners referred to post-project meetings with other UN-Women funded CSOs as ways of strengthening the GRB process further.

"A longer project duration would leave greater time for interactions with those preparing budgets, and to introduce tools. This could better ensure continuity of the program, or at least a better start."

– Local Partner

"The budget trainings that we do aren't sustainable, but they had an impact when we did them. The State Institute for Rural Development must take it up if trainings are going to last."

–Local Partner

Despite these challenges, interviewees across the sites we visited expressed gratitude toward UN Women for providing funding that increased their capacity to support execution of GRB at the local level.

3.3 Contribution to Positioning of Civil Society Actors and Women's Rights Advocates

Civil society organizations and women's advocates are participating to a greater extent in bringing GRB into the planning process across government levels because of UN

Women’s work. At the central level, the NAWO-led Think Tank, comprised of members of civil society and supported by UN Women, gathered and provided input related to the Ninth, Tenth, and Eleventh Plans;⁹¹ UN Women supported a consultation with the Planning Commission and various civil society members and feminist economists recently with regard to the Twelfth Plan. However, CSOs and women’s advocates do not appear to be systematically involved in planning, budgeting and auditing processes of central ministries and departments. With regard to planning, budgeting, and auditing at the state level of government, there is no evidence to suggest that UN Women has contributed significantly to involvement of CSOs and women’s rights advocates. As described previously, UN Women-funded CSOs such as SSF, SAK, and Sachetana have contributed toward building the capacity of elected women representatives to more effectively engage in planning and budgeting at local levels of government. However, the CSOs themselves have not been embedded in these processes. Some CSOs (such as CBGA and Sachetana) engage in critiquing budgets and plans, but this occurs after planning and budgeting have been completed; therefore, this is not an indication that they are embedded in PBA practices.

At the central government level, significant contributions have been made by CSOs and women’s advocates in supporting the work of the Planning Commission. As noted earlier in this report, NAWO thanked UN Women for its role in supporting development of a civil society Think Tank; NAWO noted that the Think Tank provided input regarding the Ninth, Tenth, and Eleventh Plans. A mid-term appraisal of the Eleventh Five Year Plan was co-sponsored by

UN Women, UNFPA, and UNICEF. This initiative, led by the National Alliance for Women and the Voluntary Health Association of India, enabled the Planning Commission to hear from a variety of stakeholders including other civil society and women’s advocate groups.⁹²

The recent Planning Commission consultation supported by UN Women in September of 2011 (“Pooling Knowledge on Gender and Planning”) demonstrates ongoing inclusion of civil society actors in the planning managed by the Planning Commission. Organized to share experiences in making planning more gender responsive in India, the two-day session drew participation from a cross-section of stakeholders. Members of the Planning Commission, various feminist economists, and CSOs/women’s advocates such as CBGA, VHAI, the National Federation of Dalit Women, and others were present. The consultations aimed to collate experiences in gender-responsive budgeting across the country and look for best practices and methodologies to be fed into the Planning Commission discussions for the Twelfth Five Year Plan. The participation of the Deputy Chairperson of the Planning Commission, along with several other members of the PC, attests to the level of importance accorded to the sessions.⁹³ Interviewees and gender experts suggested that ongoing work is needed to catalyze continued support from the PC:

“Looking to the future, it is essential that the process is institutionalized and women’s analysis and experience continue to inform and influence the development of policies and plans in a coherent and consistent manner. In return, the planning process must create opportunities for these voices to be heard.”

– Report from National Alliance of Women⁹⁴

⁹¹ “Report of the Working Group on Empowerment of Women for the XI Plan,” Ministry of Women and Child Development, Government of India. (not dated, per meeting dates noted within the report, publication was likely late 2006/early 2007). The report explicitly notes UN Women support related to the Ninth and Eleventh plans. UN Women was credited with supporting creation of the Think Tank; an interviewee noted that UN Women supported the Think Tank with regard to the Tenth Plan, but this was not substantiated with additional evidence.

⁹² Planning Commission, Government of India. “Listening to Voices from the Field: Mid Term Appraisal of the Eleventh Five Year Plan (2007-2012),” Organised by Voluntary Health Association of India and National Alliance for Women, Supported by UNIFEM, UNFPA, and UNICEF, 2009

⁹³ GRB Unit, UN Women. “Consultation of ‘Pooling Knowledge on Gender and Planning’, A Report (Draft) September 6-7, Jointly Organised by Planning Commission and UN Women,” UN Women, September 2011

⁹⁴ Engendering the Eleventh Five Year Plan 2007-2012: Removing Obstacles, Creating Opportunities, National Alliance of Women, 2008

We have seen less evidence that UN Women has contributed toward increasing the inclusion of CSOs and women's advocates along the PBA cycle within sectoral ministries and departments. As described earlier in this report, the work with sectoral ministries and departments has largely been supported through the MWCD consultants, trained resource persons, and via tools such as the Handbook. This indirect support is similar to UN Women's role at the state level of government; we did not see evidence that UN Women has contributed toward embedding CSOs and women's advocates along the PBA cycle at the state level.

At the local level, as described in earlier sections, UN Women funded SSF, SAK and Sachetana to support increased awareness and understanding, and to contribute toward changes in planning, budgeting, and auditing practices. The organizations were successful in generating improved positioning of GRB, and in some cases contributed to changes that brought a gender lens into governance practices. However, the changes that occurred were either isolated events (such as contributing toward establishment of the WCD in Solapur), or required ongoing funding and support to maintain involvement of the CSOs. For example, in a summative report regarding work in Solapur that was funded by UN Women, SAK noted that the project had achieved an increased budget allocation toward women's development in the budget of the Solapur Municipal Corporation.⁹⁵ However, this was an achievement of increased allocation of funds for a single year (2009-2010), and does not necessarily indicate a fundamental and systemic change in the SMC's approach to planning, budgeting, and auditing. Interviews with SAK and Sachetana indicated their role with districts and Panchayats ceased once funding expired. Interviewees suggested a need to embed CSOs

and women's advocates more effectively in encouraging women to assert their voices.

It is important to note that civil society actors and women's advocates have made other contributions toward understanding and acceptance of GRB. For example, CBGA has been widely noted for informing Parliament on gender-responsive budgeting and has published research analyzing Union budgets through a gender lens. The organization has also played a key role as a watchdog, critiquing aspects of GRB execution, including reporting through the Gender Budgeting Statement⁹⁶; in some cases such critiques have successfully changed the manner in which GBS data has been reported.⁹⁷ UN Women has funded CSOs to conduct research and assess expenditure at central, state, and local levels; this has contributed to improved awareness and in some cases, to changes in practice. One example is evidenced by changes to execution of SGSY in West Bengal as a result of Nirjala Banerjee's Follow the Money report reviewing the scheme.⁹⁸

However, these efforts do not indicate that CSOs and women's advocates are embedded into the PBA cycle. Such assessments are done after the fact, and require advocacy and proactive dissemination in order to gain attention from policy makers. Stakeholders feel that to some degree, civil society and women's advocates remain outsiders, and recommend truly embedding them in planning, budgeting, and auditing to educate others, to provide input on policies, programs and schemes, and to serve as "watchdogs" who can push for continued support for gender by government stakeholders.

"Emphasis needs to be placed on the role of NGOs/ CSOs in the education of women prior to elections, so they can partake of their responsibilities better and not just be there to fill up the reserved seats."

– Local Partner

⁹⁵ Stree Aadhar Kendra. "Final Report on 'Promoting and strengthening concept of Gender Responsive Budgeting in Solapur' Amruta II – A project to promote Gender Responsive Budgeting in Self Governing Municipal Bodies," Submitted to UNIFEM, May 27, 2009

⁹⁶ Das, Subrat and Yamini Mishra. "Women's Component Plan and Gender Budgeting in India: Still a Long Way to Go," YOJANA, Vol. 50, October 2006, Ministry of Information and Broadcasting, Government of India

⁹⁷ Mishra, Yamini and Bhumika Jhamb. "What does the Budget 2007-2008 Offer Women?" *Economic and Political Weekly*. April 21, 2007

⁹⁸ Evaluator interviews with Local Partners

3.4 Contribution to Capacity of Stakeholders

As discussed in the section on Effectiveness, UN Women has contributed to capacity building of various stakeholders engaged in GRB in India. Evidence suggests a need for further customization of trainings and follow-up with government officials to improve their capacity to execute GRB. Similarly, tools and methodologies used by CSOs can be refined to make them more applicable in the field, and CSOs and women's advocates could benefit from clarity with regard to appropriate entry points at which they can provide support. Lastly, improved trainings and continued research can support resource persons and trainers in further developing their capacity to support the field.

3.4.1 Government officials

Capacity building of UN Women's gender-responsive budgeting efforts has largely focused on organizing training modules, training a cadre of additional trainers beyond MWCD, and development of resource tools such as the Handbook and Manual. These have largely been in support of Government of India officials.⁹⁹

“Resource material has been developed, including a handbook for central government use. Work is underway on state manuals. Focus has historically been more at the center, looking at tools and practices such as the Gender Budgeting Statement, establishing gender budget cells, and starting to look at gender auditing.”

– National Partner

As explained earlier, awareness and understanding at the central, state, and local levels has increased as a result of UN Women's work, but remains heavily focused on the planning and budgeting stages of the PBA cycle. Capacity of central and state government officials to execute GRB is limited, as confusion remains about how to complete the Gender Budgeting Statement with meaningful information. As noted earlier in the section regarding Positioning, execution of GRB is also

limited by continued confusion about how to engage in GRB. At local levels, initiatives have focused attention on educating EWRs about the budgeting process. These initiatives have also placed an emphasis on strengthening women's voices as a way to better understand needs of the local communities to then be fed into the budget planning exercise. But it is not clear that local representatives are applying a gender lens systematically across the PBA cycle with all governance decisions.

When asked about how to support further improvement of government officials' capacity to execute GRB, evidence consistently pointed to a need for better customization of training materials and technical support. For example, experts participating in an international expert group meeting on local level GRB noted that tools and methodologies available are too theoretical or technical, and that unrealistic assumptions were made in terms of the time and capacity available.¹⁰⁰ Following up with trainees was also suggested as a way to determine how well their ability to execute GRB had been developed.

“There needs to be proper sectoral training, to know what can be done at a sectoral level with gender. That hasn't happened.”

– National Partner

“Trainings have been done to help ministries, but it's not clear how much they got out of it. Trainers did not have the wherewithal with ministries to do the follow up.”

– National Partner

An additional suggestion involved assigning sufficient staff to support GRB in various ministries and departments. Though interviewees spoke of the need for a full-fledged team whose time was specifically assigned toward GRB, they further emphasized that the real need is on building gender expertise within the ministry. Some stakeholders also spoke of going beyond the GBCs and creating gender expertise across departments in the ministries. Such gender resources could then liaise with the

⁹⁹ Ministry of Women and Child Development, Government of India. “Handbook for Government of India Ministries and Departments,” New Delhi: Ministry of Women and Child Development, 2007

¹⁰⁰ Local Level Gender Responsive Budgeting International Expert Group Meeting, India International Centre, New Delhi, November 1-4, 2004, Meeting Report,” Organized by National Institute of Public Finance and Policy and UNIFEM in association with The European Commission and The International Development Research Centre

GBC to ensure gender sensitivity of all schemes and programs introduced within the department.

“There is a need for allocation of staff to GRB [within ministries and departments]: maybe UN Women could lobby with MoF for such staff. Few ministries and departments have people specifically tasked with GRB, so if someone is overloaded with other work and also gets assigned GRB, it loses priority... The Gender Budget Cells should hire gender experts with budgeting and governance backgrounds (they do not have to be economists). Then they can work with one or two outsourced professionals (such as the consultants at MWCD).”

– National Partner

“We identified gender coordinators within each subject matter division. We can’t always be going from the Joint Secretary to program officers whenever there is a gender question. We have now identified one person to be a gender coordinator. Within each subject, the coordinator is the key person for all schemes and will liaise with the gender resource center. He can ask for resources, for his people to be trained, whether he wants gender sensitive modules to be developed – he can let them know what requirements he has for gender and how the GRC can help him out.”

– National Targeted Beneficiary

3.4.2. CSOs and Women’s Advocates

Capacities among CSOs have been built through knowledge sharing, via resource tools such as the Handbook, or by being funded to work in the field and ‘learn by doing.’ Several interviewees felt that UN Women’s support contributed to their ability to support further progress on GRB.

“Our work in GRB started through UN Women. I had never even heard of the term before that. Most of the NGOs [in our area] didn’t know what GRB meant, there was confusion... things have changed a lot. People have now heard of GRB, and a few NGOs have done their own workshops with our help.”

– Local Partner

“We have had a very good partnership [with UN Women], they have provided good technical and financial support.”

– National Partner

While some CSOs engaged at local levels found the Handbook to be useful, having adapted sections to use themselves, others felt there is a need for a local-level version to better enable them to support work on the ground.

“We used concepts from the Handbook for material we created to be used locally. We also found Building Budgets from Below useful in applying new concepts to our existing approach.”

– Local Partner

“The Handbook has not been as useful for the following reasons – it needs to be translated into easy language and in to regional languages; There is also need for more examples of how GRB can be converted into schemes at the local gov’t level.”

– Local Partner

Evidence suggests a continued need to build the capacity of CSOs to engage in GRB. As noted earlier, CSOs and women’s advocates are not consistently contributing to execution of GRB; identifying appropriate points at which CSOs and advocates can best support GRB practices can improve their ability to contribute. Evidence suggests these stakeholders can play an important role in communicating needs of women and serving as “watchdogs.” Interviewees also suggested that greater access to sex-disaggregated data could help CSOs more effectively play the watchdog role.

The civil society organizations whether NGOs, or other community based organizations are partnering with government in formulation and implementation of government policies and programs. Thus their voice and views have an important bearing on shaping economic or social issues pertaining to women. They have to function as ‘watch dogs’ ensuring that Gender budgeting and mainstreaming is actually taking place right at the grass root levels and helping in implementing gender concerns effectively.

– Report of the Working Group on Empowerment of Women for the XI Plan¹⁰¹

¹⁰¹ "Report of the Working Group on Empowerment of Women for the XI Plan," Ministry of Women and Child Development, Government of India. (not dated, per meeting dates noted within the report, publication was likely late 2006/early 2007)

3.4.3 Trainers and Resource Persons

Capacity building of trainers and resource persons (who support dialogues on GRB by serving as experts) has been supported by tools such as the Handbook and Manual, and by various pieces of research that were supported by UN Women.

Developed jointly with several partners, the Handbook and Manual are cited by many as having been helpful resources for understanding GRB and executing trainings. Interviewees noted that the Handbook serves as a quick and ready tool for checking what steps to take in executing GRB, and spoke of relying heavily on the Handbook for use in trainings. Trainers and resource persons also referred to key pieces of research funded by UN Women, such as the Follow the Money series, as valuable sources of information for learning and sharing. One interviewee called the series “an invaluable resource” that helped her build her own capacity and that of others she trained; others noted that exposure to the Follow the Money research supported research of their own.

To continue building government officials’ awareness of and capacity for GRB, a greater number of resource persons and trainers will be required to support ongoing dialogues and workshops. The Training of Trainers program has therefore been an important decision taken by MWCD and supported by UN Women and UNDP. While these workshops have benefited capacities on GRB by increasing the number of trained resource personnel in the field, interviewees suggested that the impact of these workshops could be enhanced with follow-up or refresher trainings. Interviewees also suggested including more practical examples and clearer tools/methodologies within the training materials; partners suggested that continued support of research by credible organizations could lead to refined tools and more effective methodologies.

“The sessions were all very good, especially on the five steps. But the training mainly just stayed in theory. My interest is actually in how to do GRB. Otherwise I found the [ToT] very useful.”

– National Partner

“I would rate the ToT workshops at 3.5 out of 5. They were really good, but the technical aspects were not that clear. There were some gaps about how to apply GRB.”

– National Partner

To continue highlight the cadre of trainers, the MWCD consultants are working to prepare a region-based list of GRB resource persons and hope to further expand the number of participants.¹⁰²

3.5 Sustainability

Below, we examine factors that have affected the sustainability of changes made to PBA practices as supported by UN Women’s work. Key factors affecting changes in practice include limited enforcement, turnover of personnel, and a need for engagement from senior officials. Continued advocacy is important to overcome these challenges. Please note that a qualitative assessment of the impact and efficacy of specific UN Women’s activities (such as whether NGOs are able to continue supporting implementation of GRB on the ground) is discussed in the section on Cost Effectiveness of UN Women’s later in this report.

Introduction of tools such as the GBS, and directives such as the mandate for establishment of GBCs, are important steps towards ensuring institutionalization of GRB. However, several interviewees noted that the reason GBSs and GBCs are not yet universal is due to the lack of clear implications for non-compliance. Some interviewees suggested there may be opportunities to improve compliance by creating incentives and/or penalties:

“There is greater need to institutionalize existing tools such as the Gender Budgeting Statement and outcome budgets. They should be made mandatory, and [ministries/ departments] should have to state what they have done to be able to get funds. GRB is not truly mandated so far, as departments and ministries can choose or not choose to do anything. Unless there is a reporting mechanism, nobody will do it.”

– National Partner

¹⁰² UN Women.Reports from MWCD Consultants. 2011. Progress report, SSA No: SSA/2010/112, dated 1/11/2011, for period ending 31 October, 2011

“For many ministries, GRB will only become a priority when you link funds to execution.”

– National Partner

Interviewees noted that due to lack of sustainability, continued advocacy is needed to support ongoing awareness and execution of gender-responsive budgeting. Several stakeholders we spoke with stressed the need for further advocacy with the Ministry of Finance and Planning Commission so efforts on GRB can be institutionalized; it was felt that given their roles in creating policy and establishing directives, the MoF and PC have the greatest potential for influencing changes in PBA practices to include gender. Interviewees suggested this as an important future area of focus for MWCD and UN Women.

Turnover within the government also impacts sustainability of GRB practices. Beyond changes in representatives due to elections, transfer of personnel is also routine within the bureaucracy. This can often lead to a reversal of progress made on GRB within particular ministries, departments, or localities. Changes in personnel result in interruptions in institutional understanding and memory of GRB. As noted earlier in this report, support of GRB tends to be driven by individuals; if incoming elected representatives and bureaucrats are not familiar with GRB, a lack of individual drive may significantly impact execution of GRB in the affected organization. Although this factor will not change, it is important that UN Women consider how this may limit sustainability of GRB, in order to identify opportunities to mitigate the effect.

“The problem is one of short tenure and lack of institutional memory. Meetings should bring in all top bureaucrats. So even if one person leaves, the rest of the system remembers.”

– National Partner

“As a result of elections, almost all officials at the ward level were transferred. Restarting the process of GRB was delayed on account of that.”

– Local Partner

Several interviewees also noted that engagement from senior levels is critical to ongoing support for GRB.

“If we want to really engender plans and budgets, and mainstream gender into the workings of the departments, we need to sit with everyone from the highest to lowest level. There is no point in only sitting with budget officers, or just GBC officers. We need senior people to understand the value of gender in their departments and then to understand how to include it.”

– National Partner

3.6 Enabling/Disabling Factors

As we have seen throughout the report, a range of factors have both helped and hindered the ability of UN Women to contribute toward GRB adoption in India. In this section we provide a summary of the most significant enabling and disabling factors identified, to describe the complex dynamics that surrounded the agency’s activities during this period.

Enabling Factors	Disabling Factors
<p>Readiness and support of key central government institutions (e.g., directives from Min of Finance, language included in Five Year Plans, MWCD as nodal agency)</p> <p>Individual “champions” of GRB who drove GRB action within their respective organizations</p> <p>Ability to select and partner with influential local-level stakeholders e.g. SAK, Sachetana, SSF</p> <p>Access to technical experts to support execution including international experts, trainers, MWCD consultants, CSOs</p> <p>Conducive political context (e.g., greater emphasis on women’s rights)</p>	<p>Frequent turnover of elected representatives and bureaucrats, which limits institutional memory</p> <p>Lack of sex-disaggregated data</p> <p>Lack of mandate from Ministry of Finance/ Planning Commission requiring proper execution of GRB practices</p> <p>Lack of appropriate resources (e.g., senior officials supporting GRB, technical capacity at lower levels for execution)</p> <p>Lack of untied, flexible funding at state and local levels which limits ability to affect funding flows toward women</p> <p>Confusion about GRB concepts (e.g., is it more than budgeting, how to estimate funding flows)</p>

3.6.1 Enabling Factors

As described earlier, UN Women has been able to provide support to several influential central government stakeholders. These institutions have intervened at key moments to push GRB, whether by giving public speeches or by encouraging colleagues to learn about GRB. The support of key institutions such as the Ministry of Women and Child Development, the Ministry of Finance, and the Planning Commission were viewed by stakeholders as crucial to spreading awareness and cultivating uptake of GRB by sectoral ministries and by states.

In several instances, interviewees emphasized that the support of various stakeholders was driven by the commitment and drive of a specific individual. Institutions that had GRB champions demonstrated strong uptake of GRB. Examples of such champions include:

- Syeda Hameed at the Planning Commission
- Manjula Krishnan at MWCD
- Neeraj Suneja at the Ministry of Agriculture
- Vinita Sharma at the Ministry of Science and Technology
- Hafiza Muzaffar in Jammu and Kashmir
- Nirmala Banerjee and Joyanti Sen in West Bengal
- Neelam Gohre in Maharashtra
- Aasha Kapur Mehta at the Indian Institute of Public Administration
- Benita Sharma at IFES (formerly with UN Women)
- Ashok Lahiri, formerly Director of NIPFP and the Chief Economic Advisor to the Government of India

UN Women has been fortunate to find officials at local levels who are willing and interested in exploring GRB. Individuals such as Neelam Gohre were seen as critical in securing transparency on outcomes information, and in advocating for increased awareness and larger allocations.

Access to technical resources, including international experts, GRB consultants at

MWCD, trainers, and CSOs such as Sachetana/ SAK/SSF, was also viewed as a key factor in increasing the awareness and understanding of GRB; this contributed to effective execution of GRB.

“There must be at least some access [to technical resources]. This could be through consultants or by having internal people on staff.”

– National Partner

Another enabling factor relates to political context; women’s issues have gained in prominence within the nation during the past ten years. As noted earlier, the promotion of the Department of Women and Child Development into a ministry gave GRB a more powerful platform from which to spread.

3.6.2 Disabling Factors

Evidence from published research, meeting notes from consultations and workshops, and interviewee statements all indicated that a key barrier to GRB execution is the lack of sex-disaggregated data. Each of the GRB tools, described in the Context section at the start of this report, requires data in order to develop gender-aware or sex-disaggregated analysis. Without such data it is difficult to assess what women’s needs are, and to determine whether policies are meeting those needs.

Data constraints are the main challenge identified by partners of the UNIFEM GRB Program review to conducting gender budget analysis. The Indian researchers in NIPFP who were undertaking budget data analysis found out that the actual expenditure data was not readily available at the central level. Many poverty reduction schemes with “women components” did not have systematic data collection. For conducting a benefit incidence analysis, sex disaggregated data on “units of services utilized” such as water and sanitation, clinic visits would be needed. While one can find some of this data by going to the source, they are not systematically collected, aggregated, and made available in published form. This poses a serious impediment for the researchers.

– UNIFEM Country Report for India¹⁰³

¹⁰³ Esim, Simel. “Country Report for India: UNIFEM GRB Program,” UNIFEM, December 2003; kept reference to UNIFEM as stated in source material

Although the Ministry of Finance has been supportive in many ways, such as in issuing the GBC charter, many interviewees suggested that a lack of clear implications for non-compliance from the Ministry of Finance hindered full participation in producing data for the GBS and establishing GBCs. Lack of incentives that link funding to take-up of GRB, such as submission of data for the GBS, has been a disabling factor to better institutionalization of GRB.

We heard similar comments with regard to the Planning Commission; some stakeholders felt the lack of a strong directive from the Commission has limited institutionalization of GRB. As noted earlier in this report, several interviewees suggested that lack of sufficient funding to match GRB language in the Eleventh Plan had limited execution against the stated goals.

Lack of appropriate resources is also a challenge within the GBCs. Interviewees spoke of GBCs that are understaffed and/or staffed by people with limited technical understanding of gender-responsive budgeting. As noted above, access to technically skilled resources enables GRB; the absence of such resources was noted as a significant ongoing challenge for the field. Similarly, interviewees stated that greater customization of training and tools, and opportunities to practice what is in the tools with the ongoing support of experts, could help to overcome this challenge. Stakeholders also suggested that civil society organizations could play a role in supporting and developing technical capacity, and could serve as “watchdogs” to monitor compliance and execution of GRB.

A key barrier to GRB execution is turnover among government officials. Stakeholders point out that while individual champions can greatly enable success of GRB in particular

organizations or localities, the transitional nature of government positions often means that tenure in a given role is short-term. Turnover of bureaucrats and elected representatives can cause setbacks to GRB when incoming replacements are not familiar with GRB concepts or with how to apply it within the organization. Several interviewees described having to “start from scratch” to build acceptance and understanding.

Furthermore, states and local government have limited access to untied funds with which to address gender gaps; much of the funding at these levels is tied to schemes and policies flowing down from the Union government. Local governments’ funds are further constrained by commitments made within their respective states. Several stakeholders noted that local officials have limited flexibility to address the gender gaps they observe; this may affect their willingness and ability to adopt gender-responsive practices throughout the PBA cycle.

“The ground reality is that the departmental budget is so tight, that to see what we can do [on gender] is extra. We were primarily implementing central schemes... what you can do is limited.”

– State Targeted Beneficiary

Finally, while UN Women resources and activities have gone a long way in building expertise on GRB, confusion about what GRB really means is limiting effective execution. In particular, interviewees spoke of confusion about the distinctions between GRB and the Women’s Component Plan, and suggested that some stakeholders saw GRB as primarily about increasing allocations to women’s programs (rather than understanding impacts of all policies on both men and women).

REFLECTIONS ON UN WOMEN'S PROGRAM MANAGEMENT

4.1 Development of UN Women Approach and Prioritization of Activities

UN Women has supported GRB activities through cross-regional, regional, and country-level programs dating back to 2000.¹⁰⁴ However, a more specific strategy was not formally developed for India or the South Asia region for the period being evaluated. An interviewee noted that the lack of a global strategy may have hindered development of a country-specific strategy, particularly in the earlier years of the decade (a thematic GRB strategy for all of UN Women was developed in 2008). It was in December 2011 that the GRB program within the South Asia Regional Office articulated a specific approach to GRB programming in India in a prodoc (project document, an internal UN Women strategy document).¹⁰⁵ In the absence of a defined strategy, UN Women's GRB priorities for India during the period under review were guided by the knowledge and experience of its staff and trusted experts.

"In retrospect, the GRB program did not have a prodoc as a take-off. But if you look at the work, there was a rationale for what was taken on."

– UN Women Staff

The rationale seems to have been that the work needed to move in phases. Given the nascence of GRB in India at that time, advocacy was deemed the first logical phase. As such, the initial activities involved gathering evidence for advocacy through the funding of research. Apart from research-based advocacy, UN Women was also involved in other advocacy efforts with

MWCD and Ministry of Finance to integrate GRB into the workings of the government. At the same time, staff members also felt that UN Women needed to support local-level work to engender policy from the bottom up by building grassroots capacity to drive demand for GRB from below. Thus, work such as that done in Karnataka was initiated.

"The first step was to gather evidence and data for advocacy, and so research was the obvious starting point. We worked with NIPFP and other research organizations on state and national budget analyses. This led to advocacy in the mid-2000s based on the research."

– UN Women Staff

"In Karnataka we said let's try a different experiment, first identifying women's priorities. 'Building Budgets from Below' started. We got together with village and Panchayati women and asked them, 'Where would you put a basketful of money?' Water, fuel, food, education, and health came up as priorities. We then advocated with the state government to tell them these are women's priorities."

– UN Women Staff

When the Ministry of Finance directed ministries and departments to establish Gender Budget Cells and report on allocations for inclusion in the Gender Budgeting Statement, interviewees noted that building capacity of government officials responsible for execution of GRB was determined to be another important activity.

¹⁰⁴ UNIFEM. "Thematic Strategy for Programming on Gender Responsive Budgeting 2008-2011"

¹⁰⁵ UN Women. "Deepening Gender Responsive Budgeting, Revised Pro Doc," December 2011

“We have worked closely with MWCD since then, and our approach shifted logically to capacity building. This has been an important priority for the government and for UN Women – at the national, state and local levels.”

– UN Women Staff

The actual activities were a mix of intentional and opportunistic. The choice of NIPFP as a key research organization for example was intentional in recognition of the organization’s stature and influence on the government. The funding of consultants in MWCD, on the other hand, is an example of opportunistic activity where UN Women stepped in when UNDP funding came to an end.

While there was a logical path for how UN Women’s activities evolved over time, there is no evidence of a formal situational or needs analysis having been conducted. In addition, because UN Women’s GRB efforts had limited staffing and funds until recently, the activities lacked strong follow-through and were not viewed as cohesive.

Today, the situation is quite different. Interviewees noted that UN Women has support from within the UN system, and the right experience and understanding, to support GRB activities in India.

“UN Women should serve as a catalyst. They have a mandate within the UN system to address the gender issue. They also have the experience and background to push GRB forward.”

– UN Women Staff

This mandate is supported by changes in organizational structure and resources. In July of 2010, the United Nations General Assembly merged four parts of the UN system, including UNIFEM, to accelerate the *“Organization’s goals on gender equality and the empowerment of women.”*¹⁰⁶ The UN Women South Asia Sub Regional Office now has three staff members allocated to GRB, all with strong technical understanding. The team has a dedicated budget, and for the first time is fund-raising for non-core support. A prodoc is in place that charts the pathway for GRB activities through August of 2013.

“One of our primary tasks is to fundraise, and to have a developed program strategy. Once you have the funds, you can go ahead with a cohesive strategy.”

– UN Women Staff

With a strong mandate and increased resources to address gender equality, UN Women is well-positioned to make the next big push on GRB.

4.2 Cost Effectiveness of UN Women’s Activities

In order to evaluate the cost effectiveness of UN Women’s GRB activities, current and past staff members were asked for their qualitative judgement on whether outputs and outcomes of selected activities were worth the inputs (financial input as well as staff time) invested. **The first overarching conclusion is that the activities were cost effective. A second conclusion is that the activities could have had far better outcomes, and thus been far more cost effective, had there been additional investments for follow-up activities such as dissemination of research, follow-up of research, and impact assessments.** In the final year or so of the period under review, UN Women has substantially increased the allocation of staffing and funding available for GRB. Please note, this assessment did not include more recent activities undertaken in 2011, as it is too early to assess outcomes and, in many activities, even the outputs.

Interviewees noted that for the majority of the period under review, funding available for GRB support within UN Women was limited. In addition, UN Women’s GRB activities were supported by staff with limited time (they were supporting multiple activities in addition to GRB) and with limited levels of technical capacity (though this capacity was acquired over time). Given that, **the outputs and outcomes achieved in specific activities such as local-level work with Sachetana, SAK and SSF, and by the overall set of activities (the impact of which is described in other sections of this report), was cost effective.**

Investments in three organizations for which financial data was available were analyzed for their cost effectiveness more specifically as shown in the table below :

¹⁰⁶ UN Women website: <http://www.unwomen.org/about-us/about-un-women/> accessed February 2010

Table 4. Financial Support Provided to CSOs & Cost Effectiveness.

Grantee	Total Investment	Key Outputs (2001-2011)	Illustrative Key Outcomes	Assessment of Cost Effectiveness
Sachetana	\$127,000	<ul style="list-style-type: none"> Follow the Money (FtM) report <ul style="list-style-type: none"> Gender in Fiscal Policies: the case of West Bengal What is Gender Budgeting? District and state-level activities Panchayat handbook/manual 	<ul style="list-style-type: none"> Increase in awareness of GRB Women's voices were stronger 	<ul style="list-style-type: none"> Highly cost effective Opportunities for improvement-Follow-on funding for impact assessment and using learning for continued funding for local level work- Better dissemination of FtM
Singamma Sreenivasan Foundation	\$86,000	<ul style="list-style-type: none"> Building Budgets from Below local-level activities Follow the Money: <i>Building Budgets from Below</i> 	<ul style="list-style-type: none"> Increased awareness of GRB Increase in allocations 	<ul style="list-style-type: none"> Highly cost effective Opportunities for improvement : <ul style="list-style-type: none"> Follow-on funding for assessment of actual changes to budgeting process and of impact on women's lives Better dissemination plan at inception for FtM Platform for researchers to share experiences
Stree Aadhar Kendra	\$48,000	<ul style="list-style-type: none"> Local-level activities in Solapur and Aurangabad 	<ul style="list-style-type: none"> Increased awareness of GRB Stronger voice of EWRs 	<ul style="list-style-type: none"> Highly cost effective Opportunities for improvement: <ul style="list-style-type: none"> Follow-on funding for impact assessment and based on learning, continued funding for local level work

4.3 Effectiveness of Human, Financial and Technical Resources

As noted above, for the majority of the period under review (until 2010-11 when the current program team was hired), UN Women's GRB activities were supported by limited funds and staff. There was general agreement amongst current and past staff interviewed that while **UN Women invested what human and**

financial resources it could, more could have been invested and this would likely have significantly increased the impact of the work.

4.3.1 Human and Technical Resources

UN Women recognized the importance of having human resources with technical capacity. Further, the agency recognized the importance of having such resources internally as well as

providing them externally at central, state, and local level. **Overall, stakeholders interviewed felt that while UN Women did strive to provide such resources, more could have been done.**

“Definitely more human resources could have been provided, especially in the initial stages – not just more people, but more people with technical capacity. Adequacy has to be thought about within UN Women, as well as in the central government and in some selected states where UN Women wants to work.”

– National Partner

As far as internal resources were concerned, current and past staff members interviewed were in agreement that until 2010 when the current team was hired, UN Women had limited staff, with limited levels of technical capability, assigned to GRB. Staff who worked on GRB activities did so alongside other UN Women responsibilities. UN Women’s early staff members have gone on to become GRB experts in the country, but this capability was acquired over the time they worked at UN Women.

While the early staff might have initially lacked deep GRB experience, selected staff members were familiar with the workings of government from their prior experience and as such were able to play a key role in providing technical assistance about navigating the government machinery as well as thinking about how GRB could be integrated into the same. **All in all, despite the constraints, early staff members did devote substantial time to GRB; much of this time was invested in advocacy with the central government and in providing technical assistance, for example to the development of the Handbook and Manual.**

Since 2010, UN Women has begun building up a team assigned specifically to GRB, with high levels of technical capability. Current staff members have experience with GRB, developed while formerly serving as members of civil society and contractors to government.

“The fact that we now have experienced staff speaks to our commitment.”

– UN Women Staff

Externally, many stakeholders interviewed felt that among the most valuable human and technical resources provided by UN Women was the access provided to GRB experts, particularly international experts such as Debbie Budlender. Several interviewees pointed to Debbie’s involvement in GRB activities as key to effective advocacy, such as with the Ministry of Finance and other government agencies in India.

“There are a lot of experiments happening with gender-responsive budgeting worldwide. They are all driven by different people, with different models. Debbie helped in building the working model for India. Her involvement was thanks to UN Women.”

– National Targeted Beneficiary

“UN Women was very dedicated though resources were limited. Budgets were limited but they had a resource base. The main advantage was the international exposure provided.”

– National Targeted Beneficiary

In addition, UN Women began funding the GRB consultants in MWCD in January of 2009 to ensure adequate human and technical capacity at the nodal agency. Stakeholders interviewed felt, however, that the consultants themselves would benefit from greater technical support and professional development.¹⁰⁷ Interviewees also suggested that UN Women could support MWCD with understanding how the consultants can best support GRB and in what ways the consultants should therefore focus their time.

“UN Women should be playing a strategic role in this, and at multiple levels. They just can’t place someone at MWCD and ask the person to report back.”

– National Partner

Finally, UN Women has supported development of a cadre of GRB trainers in India, though it is generally felt that more needs to be done in this respect. UN Women and partner organizations contributed to increasing the available pool of trainers in several ways. Former UN Women staff members became resource persons/trainers; UN Women also supported the initial Training of Trainers

¹⁰⁷ Specific detail regarding what types of training and support would be most helpful was not specified during the interview.

in 2007. The consultants at MWCD have also served as resource persons and facilitated sessions at trainings.

“One very important role of UN Women is to develop a core group of trainers. We are still very limited – we need to develop a core group of trainers to get gender mainstreamed at the national and state levels.”

– National Partner

4.3.2 Financial Resources

In the early years, UN Women did not have adequate financial resources to fund GRB activities. GRB was mostly funded from UN Women’s core funds. Non-core funds are resources from external funders such as DFID, UNDP, etc. that are earmarked for specific programming, and typically tend to be how adequate financial resources for UN Women programming are acquired.

“We had little financial resources, we only had core funds. UN Women is structured such that we have money from two pots – core and non-core. Core funds are given to the Regional Program Director (RPD) as a lump sum that the RPD then distributes amongst program officers. This is a very small amount, and salaries, etc. need to come out of this. Non-core is that which is funded by big donors, such as USAID and DFID. For example, UNDP financed a big project for anti-trafficking. In the case of GRB, earlier there were no non-core funds. If we had non-core funding for GRB, it would have been much better.”

– UN Women Staff

In 2011, non-core funding for GRB was secured (from the Ford Foundation), but interviewees suggested that further funding continues to be needed.

UN Women implementing partners expressed mixed reactions about whether UN Women provided adequate financial resources for the projects funded. While some felt that financial resources for specific projects were adequate, others felt they were inadequate. However, implementing partners were unanimous that UN Women did not provide adequate follow-on funding. This was believed to have severely

hindered the impact and ultimate sustainability of UN Women’s GRB activities.

“Projects need to be funded for longer periods. A longer term would have given better experience to showcase progress at the state with WCD, etc. We needed more convenings at the state level. Also, a longer project duration would have left greater time for interactions with those preparing budgets to introduce tools in specific formats, so that at least these could be filled in and continuity of the program could have been ensured.”

– National Partner

“Projects should not stop at the research level. There should be continued follow-up at intervals, and a relationship between researchers and officials should be maintained over a long period of time, because this is an iterative process. As researchers who had substantial interest in this and who had put in a lot of effort, we did not get opportunities to carry this forward.”

– National Partner

4.4 Linkages between GRB and Other UN Women Program Areas

Staff members indicated a strong potential for using GRB as a tool to link various programs across UN Women, but felt that this effort had only just begun. In particular, staff members were of the opinion that it would make sense to closely link UN Women’s GRB work with its work on Governance in six states. The Governance program is focused on capacity building of elected women representatives in these states; interviewees noted that GRB should be a natural part of activities. Such linkages are beginning to take place; UN Women recently selected the Administrative Training Institute in West Bengal to conduct GRB trainings with a focus on governance.

Staff interviewed also felt that while there is much potential for work at the central level of government, linkages between Governance and GRB are yet to be fully explored.

“GRB is mentioned in the Governance prodoc. GRB has finally come out to be strong

program on its own terms. Now that we have a prodoc, in the near future we can link up with Governance. Staff in both programs is relatively new, so the opportunity to link up is now.”

– UN Women Staff

UN Women has also been exploring broader connections between GRB and its activities related to the Convention on the Elimination of

All Forms of Discrimination against Women (CEDAW). In the past, UN Women has funded regional workshops on CEDAW and GRB. A four-year effort has now been initiated to link GRB and CEDAW through training and sensitization of government agencies, NGOs, and women’s groups. UN Women also has the opportunity to leverage the work of other organizations, such as MWCD and NAWO, who have initiated programs to understand and implement CEDAW.

CONCLUSIONS AND RECOMMENDATIONS

In this section, we first summarize conclusions substantiated more fully in the preceding chapters. We then turn to recommendations based on the key findings of the evaluation.

5.1 Conclusions

1. UN Women's work, alongside other organizations, has contributed to increasing stakeholders' awareness and understanding of GRB, and its relative significance, in India. UN Women's contribution differs at central, state and local levels
 - a. UN Women was one of multiple organizations working on GRB in the period evaluated. Several other organizations have also made significant contributions to improving the positioning of GRB in India.
 - b. At the central level, UN Women has engaged in research, advocacy, and capacity building (including development of resource persons/trainers, support of development of the Union-level Handbook, and support of various workshops). As discussed in the section on Positioning, these activities have contributed to increasing awareness and understanding, especially with the Planning Commission and Ministry of Finance.
 - c. At the state level, UN Women contributed to increased awareness and understanding in the states where they were actively engaged—Rajasthan (gender assessments with six state departments) and Gujarat (training of select departments). UN Women has contributed to improved positioning in other states such as J&K, but this was indirect as it was supported through MWCD consultants and resource persons formerly associated with UN Women.
 - d. At the local level, the work of SAK, Sachetana, and SSF, funded by UN Women, contributed to increased awareness and understanding in the specific localities of the projects where these organizations operated.
2. UN Women's work has had limited impact on changing processes and practices across the planning-budgeting-auditing cycle to include a gender lens
 - a. Impact of UN Women's GRB activities is manifested primarily through the establishment of GBCs and reporting using the GBS, and therefore is mostly seen with regard to the budgeting stage of the PBA cycle. However, even here, interviewees note that data being reported is viewed as not accurately reflecting funding flows to women.
 - b. Where GRB is being executed across the PBA cycle in selected ministries/departments such as the Ministry of Science and Technology and Ministry of Agriculture, UN Women's impact is unclear since it appears that these ministries were engaged in GRB practices prior to UN Women's work during the evaluation period.
 - c. As described in the Effectiveness section, UN Women's support of CSOs

at the local level has contributed to some increases in allocations and identification/integration of women's needs into planning and budgeting (such as increased allocations in Karnataka and establishment of a Women and Child Development department in Solapur), but it is not clear that such achievements reflect systemic changes in how planning, budgeting, and auditing takes place at local levels.

3. Increases in awareness and execution of GRB have often been achieved due to motivated individual champions. High turnover of politicians and bureaucrats risks reversals in progress and illustrates the need for further institutionalization
 - a. Individual champions have driven the adoption and execution of GRB in their states/organizations.
 - b. Findings suggest that some of these individuals were inspired to champion GRB based on encounters at UN Women-sponsored workshops, or due to changes in national context to which UN Women has contributed. In other cases, GRB practices were being pursued prior to UN Women's work. It does not appear that UN Women had a strategy for proactively identifying potential champions across ministries and departments, though UN Women did provide support to specific individuals once these individuals were seen to be acting as champions.
 - c. Given that change is largely driven by individuals, the high rate of turnover in government bureaucracy means there is serious risk of setback in the progress these individuals have created. As such, there is great need to more deeply embed gender across the PBA cycle, so that progress is not lost with the movement of individuals.
 - d. Several key efforts to further institutionalize GRB have been professed

e.g., the Eleventh Plan stated that ministries and departments at central and state levels would put in place a systematic and comprehensive monitoring and auditing mechanism for outcome assessment by gender; it was also stated within the Eleventh Plan that MWCD would lead creation of a comprehensive sex-disaggregated database for quantitative and qualitative data.¹⁰⁸ However, it is not clear that action is fully being taken against these initiatives and as such, results of these efforts are yet to be seen.

4. UN Women's work has contributed to increased participation of civil society organizations and women's advocates in bringing GRB into the planning process. CSOs and women's advocates, however, are yet to be consistently included in the broader planning-budgeting-auditing cycle.
 - a. Civil society organizations and women's advocates associated with and influenced / impacted by UN Women (including NAWO, VHAI, and feminist economists) have been active participants in the Planning Commission's pre-plan preparations. This has occurred via Working Groups and consultations for the Ninth, Tenth, Eleventh and Twelfth Five Year Plans, as well as the Mid-term Appraisal of the Eleventh Plan, as described in the Findings section. UN Women has played a key role in facilitating such participation. For example, the Working Group of Feminist Economists was initially constituted by the Planning Commission in the planning process for the Eleventh Plan. However, there was some concern that this Group would not be included as a Working Group for the Twelfth Plan. UN Women facilitated a consultation with the Planning Commission in September of 2011, which provided an enabling environment within which feminist economists and civil society organizations could provide input regarding the Twelfth Plan.

¹⁰⁸ Planning Commission, Government of India. "Eleventh Five Year Plan, 2007-2012, Volume II, Social Sector," New Delhi: Government of India

- b. CSOs and women’s advocates appear to be less connected to planning, budgeting and auditing processes with ministries and departments at the central level. Some CSOs (such as CBGA) engage in critiquing budgets and plans, but this occurs after planning and budgeting has already taken place.
 - c. Many stakeholders look to UN Women to build the capacity of CSOs to engage in GRB, especially to encourage continued progress on GRB and to act as watchdogs.
 - d. UN Women-funded projects at local levels have played an important role in building the capacity of elected women representatives to engage in planning and budgeting processes, but the CSOs themselves (SSF, SAK and Sachetana) have not been embedded in these processes.
5. UN Women’s early work made important contributions to GRB positioning in India despite limited staff, budget, and lack of a formal country strategy; UN Women’s GRB activities today are more mature, structured, and supported by experienced staff with technical understanding of GRB
- a. Even though UN Women’s early work was not guided by a formal country strategy, its approach of starting with building evidence through research, advocating for change both top down and bottom up, and eventually shifting to focus on capacity building reflected sound logic. In addition, the impact of the early work is particularly impressive considering the fact that UN Women’s GRB activities in India had limited allocation of staff and no dedicated budget until recently.
 - b. The impact of the early work was limited, however, by the fact that there was insufficient follow-through on many of the projects pursued. For example, published research was often not sufficiently disseminated; pilot projects were not evaluated for impact to determine potential for replication.
 - c. Today, UN Women has staff with strong technical understandings specifically assigned toward GRB, and a dedicated budget (including non-core external funding); UN Women is well-positioned to make the next big push on GRB in India.
6. UN Women has a mandate to address gender within the UN system, and is well positioned to make a push for continued progress on GRB in India
- a. Interviewees noted that UN Women has a strong mandate, and substantial knowledge and experience, to push for further adoption of GRB in India. This is strengthened by organizational changes and increased resources assigned to GRB.
 - b. UN Women’s unique strengths lie in convening key stakeholders for knowledge sharing and advocacy based on rigorous research and evidence; interviewees particularly appreciated UN Women’s support of cross-regional sharing.
 - c. Interviewees suggested that key stakeholders such as MWCD, the Planning Commission, civil society groups, and funders agree on several of the tactical tools needed to make progress (e.g. need for sex-disaggregated data, improved GBS template, need to customize GRB trainings to different audiences, etc.). However, they also suggested there is not strong consensus for the best strategic direction the field should take. Some stakeholders feel that continued focus on improving the GBS process (e.g. further clarifying how to report data that more accurately depicts funding flows to women) should be the priority. Others feel it is important to push beyond the budgeting stage of the PBA cycle, and to recast GRB as incorporating gender into all stages of the cycle. Still others prefer focusing in on the auditing stage in order to highlight gender gaps, and to use the data as evidence to push for gender-sensitive planning and budgeting. This lack of consensus makes it difficult for the field to effectively work in cohesion toward full implementation of GRB in India.

5.2 Recommendations

In this section, we offer recommendations for UN Women's future GRB activities based on the findings from this retrospective evaluation. As such, while the recommendations here reflect important opportunities that emerged based on data collection activities conducted for this evaluation, it may not reflect the full set of opportunities as might have been unearthed in a strategic planning exercise.

Our primary recommendation is that UN Women should lead the development of a field-wide roadmap for how to incorporate gender into planning, budgeting, and auditing more systematically at central, state, and local levels of government in India. Interviewees noted lack of agreement within the field about what next steps are most critical with regard to pushing GRB to the next level in India; the roadmap would create a cohesive vision for the field. UN Women is uniquely positioned to provide this support in India, given the agency's established network, its mandate as the UN agency focused on gender issues, and its strength in convening stakeholders for knowledge sharing and idea generation. As with UN Women's prior GRB activities, development of the roadmap should be done in consultation with a variety of stakeholders including government, civil society, and other funders. Based on this roadmap, UN Women should lead the creation of a specific action plan for institutionalizing GRB in India; institutionalization would be defined as having established procedures in place, supported by directives or mandates, for ensuring a gender lens is applied in government planning, budgeting, and auditing cycles. UN Women should then lead development of plans to ensure stakeholders have sufficient capacity to execute GRB; as noted below, this would leverage government (such as MWCD) and civil society organizations. Lastly, UN Women should make careful choices about its own role in supporting GRB activities within the roadmap; the specific activities UN Women takes on should leverage its key strengths in data-driven advocacy, sharing knowledge across its established network of GRB actors, and partnering with other funders to increase impact.

Based on our findings, we recommend UN Women engage in the following activities:

1. **Develop a roadmap prioritizing the ways in which stakeholders at central, state, and local levels can better integrate a gender lens across the full planning, budgeting, and auditing cycle. Develop this roadmap in close consultation with key GRB stakeholders, including the Planning Commission, Ministry of Finance, Ministry of Women and Child Development, sectoral ministries, civil society organizations, women's advocates, other funders, etc.** In identifying stakeholders, UN Women should identify key champions who can take forward any changes within their own organizations. This should involve continued support of individuals who are energized and will put in that extra effort to drive success, but should also include identification of new champions who are committed to GRB, have strong technical understanding and/or influence, and have capacity to support further dialogue/activities related to GRB. UN Women should then develop a targeted strategy for cultivating such champions and support them with appropriate research, technical support, and other capacity building as appropriate.
 - a. Begin by engaging in research to demonstrate how gender can be considered systematically across the full PBA cycle. The focus of the research should be on 1) pinpointing stakeholders who most significantly influence planning, budgeting, and auditing at each stage, and assessing their relative levels of influence (e.g., who are key stakeholders at central, state, and local levels, and which stakeholders most significantly influence gender outcomes?); 2) determining what processes and practices should change to ensure gender is considered at each stage; and 3) identifying tools that may need to be created or modified to implement GRB. For example, such research could focus on analyzing a prominent national scheme to identify GRB entry points, as well as changes to processes and tools

needed to support GRB. Interviewees suggested the National Rural Livelihood Mission, and government vocational training programs, as potential opportunities. Alternatively, or in parallel, research could focus on analyzing an entire ministry or department to identify GRB entry points across policies, programs and schemes, and to identify processes and tools needed to better integrate gender into planning, budgeting, and auditing practices. Such research should also identify data needs related to GRB implementation (including availability of sex-disaggregated data) as well as resources (such as availability of gender specialists and individuals with specific technical skills). Given the value interviewees placed on access to international experts, research should also include assessments of how GRB is put into practice in other countries.

Interviewees suggested that both “top down” and “bottom up” approaches are needed to encourage mainstreaming of GRB; therefore UN Women should consider supporting research at central and local levels. For example, interviewees suggested that case studies could be developed to share best practices and tools to implement GRB at the local-level. UN Women has less experience working at the state level of government; it is unclear what activities would be required to effectively support mainstreaming of GRB among state-level politicians and bureaucrats. Depending on resource availability (funds and personnel), UN Women may also consider engaging in research to demonstrate effective changes in state-level practices and tools.

- b. UN Women should also engage with key stakeholders, both to inform UN Women’s research choices and to share learning from the research. Consultations should be held with appropriate stakeholders (e.g., Planning Commission, Ministry of Finance, Ministry of Women and Child Development, sectoral ministries, Feminist Economists, civil

society organizations, women’s activists, state and local actors, other funders, etc.) to develop and prioritize specific recommendations for how to mainstream GRB by making changes to PBA practices and tools at central, state, and local levels.

Suggestions made by interviewees and project stakeholders include:

- Consider how environmental clearance became a mandate in the Twelfth Plan, and apply a similar approach in creating a “gender clearance.”
- Determine how to improve sex-disaggregated reporting practices as related to Outcome Budgets (per interviewees, the Ministry of Finance issued guidelines suggesting that ministries and departments should separately indicate outcomes by gender, but few ministries and departments are actually doing so; the recent revised guidelines suggest this should be done “as far as feasible.” Interviewees suggested that development of specific tools, or more specific suggestions for how to execute sex-disaggregated outcomes analysis, may catalyze further compliance by ministries and departments.
- Develop a sex-disaggregated database, led by MWCD (per the Eleventh Plan, MWCD was to lead development of a sex-disaggregated database containing quantitative and qualitative data).
- Also within the Eleventh Plan, the PC directed ministries and departments to develop comprehensive monitoring and auditing mechanisms to enable assessment of outcomes by gender; specific changes in practices, or recommendations regarding tools that can support such mechanisms, have not yet been systematically developed.

2. Once the roadmap as described above is developed, UN Women should work with stakeholders to develop a clear plan of action for how the prioritized practices and tools can be institutionalized by creating conditions for ongoing use of the practices and tools through mandates,

directives, or other incentives. For example, this may include the following:

a. The Planning Commission is responsible for developing the country's Five Year Plans, annual plans, and monitoring plan programs, projects, and schemes. The PC could continue to include language supporting specific gender-sensitive practices and tools within the Five Year Plans, and could consider constituting working groups with a mandate to investigate specific opportunities identified through the consultations in Recommendation 1 above. For example, interviewees suggested that the PC could consider steering development of a mechanism for requiring gender clearance as described above.

b. The Ministry of Finance has issued directives in the past related to GRB, for example regarding establishment of GBCs and reporting of sex-disaggregated data. MoF could consider establishing committees to investigate development of practices and tools suggested in the consultations described in Recommendation 1; the Ministry could also continue to issue directives to catalyze action within other ministries/departments. MoF could consider directing ministries and departments to follow a specific approach to inclusion of gender in outcome budgets (for example, using specific, tested tools to compare budget allocations against outcomes). It was also suggested that the Ministry could ensure GRB becomes part of the role of Financial Advisors who interface with the Department of Expenditure and sectoral ministries/ departments. The interviewee suggested that because all budgets are reviewed by the Financial Advisors, empowering the Advisors to request gender-sensitive data would be a strong incentive for ministries and departments to take up GRB.

c. Interviewees also suggested that other central-level organizations may have roles to play in institutionalizing GRB:

- The recently established Independent Evaluation Office could engage in GRB auditing/review

- The Comptroller and Auditor General of India could review actual expenditures by gender (note, UN Women's 2011 SASRO GRB prodoc includes a focus on CAG; UN Women has recently begun discussions with CAG regarding potential opportunities to support GRB)

- Gender specialists could be hired into ministries/departments, beyond GBCs, to support consideration of gender across planning, budgeting, and auditing of all programs, policies, and schemes

- Ministries and departments could identify specific opportunities to mitigate loss of institutional memory regarding gender sensitivity and execution of GRB

3. UN Women should work with stakeholders to develop tactics for building capacity to execute GRB at central, state, and local levels of government. As the nodal ministry for GRB, MWCD is a critical stakeholder.

Opportunities identified through this evaluation include the following:

a. Customize trainings to different audiences (e.g., develop case studies/examples appropriate for key categories of ministries/departments; develop materials suited to participants' roles such as finance, planning, etc.). Push for focus on driving changes in behavior to incorporate gender into PBA cycle, beyond simply increasing awareness.

b. Hold one-on-one consultations with specific ministries/departments, following initial trainings, to build capacity for execution of GRB (beyond generating awareness/sensitivity). Also hold refresher trainings/engage in follow-up to determine whether learning from trainings are translating into changes in practice or tools related to planning, budgeting, and auditing. In particular, seek to understand barriers within ministries and departments – what staffing constraints exist? What technical support is most useful? How

can loss of institutional memory due to turnover be mitigated? How can senior buy in (and corresponding mandates within ministries and departments) be developed?

- c. Update tools such as Handbook and Manual. Interviewees suggested several specific opportunities, including:
 - Incorporate updated case studies into the Handbook and Manual
 - Analyze post-training feedback from trainers and trainees to identify opportunities for improving modules within the Manual
 - Leverage the Panchayat handbook developed by Sachetana to share with State Institutes of Rural Development for training of Panchayat representatives
 - Finalize development of state-level handbook and disseminate to all state ministries and departments
- d. Continue to develop a cadre of skilled resource persons. In particular, MWCD could continue work with training institutes to generate awareness and develop basic understanding of how to engage in GRB; this could be complemented by developing deeper technical skills in a set of additional resource persons who can support ministries and departments with specific questions (e.g., how to engage in gender-sensitive situation analyses, how to collect and analyze sex-disaggregated data). This could be supported through expanded Training of Trainers workshops, or refresher trainings with previous ToT participants.
- e. Explore opportunities to lead development of a database containing sex-disaggregated data (as noted above, MWCD was given the mandate to lead this within the Eleventh Plan).
- f. Examine goals and activities of the National Mission for Empowerment of Women (which is led by MWCD) to determine the specific ways in which activities of the Mission can complement GRB capacity building efforts noted above.

4. Beyond government stakeholders, UN Women should support building the capacity of CSOs and women's advocates to encourage government stakeholders to incorporate gender into planning, budgeting, and auditing. Opportunities identified through this evaluation for the role of CSOs include:

- a. Serve as watchdogs: Share input with government stakeholders, such as the Planning Commission, through Think Tanks and consultations. At local levels, train women to raise concerns when politicians and bureaucrats are engaged in planning and budgeting. UN Women can continue to facilitate such connections among stakeholders, and could hold workshops to train CSOs and women's advocates in how to strengthen voice of women at local levels, or how to assess outcomes based on gender)
- b. Lead experiments and training related to local-level GRB: As previously seen with Sachetana, SAK and SSF, CSOs can play significant roles in supporting gender-responsive budgeting at local levels. Leveraging learning from prior work at local levels, UN Women could train CSOs and other relevant stakeholders (such as local self-help groups) on how to effectively support gender-responsive budgeting. For example, representatives from SAK and Sachetana could be invited to convene with other CSOs and share best practices. UN Women could also support periodic convenings among CSOs engaging in GRB to continue to share best practices and tools created for local use.
- c. Research: Engage in gender analyses of selected policies, programs, and schemes at central, state, and local levels to identify opportunities for improving PBA practices, and to develop recommendations for tools that can support GRB. For example, studies similar to Sachetana's assessment of SGSY implementation in West Bengal, or NIPFP's assessment of the Union Budget, could be conducted with specific focus on developing practical recommendations for promoting GRB.

5. In supporting its GRB activities, UN Women should leverage its key strengths – data-driven advocacy, sharing knowledge across its network, and partnering with other funders.

- a. Advocate for change related to the activities above, based on sound research and evidence. UN Women should advocate for change related to the activities above, based on sound research and evidence; the agency should also track who is interested in the findings and why. For example, UN Women could use data from local-level studies to advocate for government support of training at local and state levels; monitoring how data is used may inform future investments in local-level research. UN Women should also conduct independent evaluations of activities at central, state, and local levels to understand whether changes in PBA practices have taken place, and if so, to identify key factors and best practices.

Going forward, UN Women should pay particular attention to following up on various activities. For example, staff should consider monitoring/evaluation and potential follow-up requirements from the beginning of an activity. How can the nature and extent of changes resulting from the activity be determined? How might learnings be shared with the field? If the activity is successful, how might results be replicated? Similarly, activities should be assessed periodically to determine whether follow-on funding, dissemination of findings, and replication may be warranted. UN Women may want to identify key activities that can be tracked over a longer period of time, to determine whether deeper outcomes are being achieved (given the variety of factors influencing adoption of GRB, UN Women should not expect to attribute outcomes to its work alone).

- b. Share knowledge across UN Women’s network of partners. UN Women should publish findings on its website, and

convene key stakeholders to mobilize change. To start, UN Women should ensure that all research and findings to date are made available (for example, the full set of Follow the Money reports). Learnings from UN Women-supported research should be incorporated into case studies for inclusion in handbooks and training manuals, and for publication. UN Women should also periodically support convenings of stakeholders with similar objectives. For example, UN Women should continue to support consultations with the Planning Commission, and bring together CSOs supporting local-level GRB in different localities so they can share best practices and tools. UN Women should also ensure that the technical consultants at MWCD are aware of UN Women-supported activities and are given full access to related findings, particularly with regard to insights about changes in PBA practices or potential tools for supporting GB. This will enable them to build their own technical capacity and improve their ability to support developing capacity of others.

- c. Collaborate with other funders to increase the impact of UN Women activities. Opportunities for convergence should be identified among UN Women program areas, and targeted strategies for partnership should be developed. UN Women should also work with others across the UN system (e.g., with UNDP, UNFPA, UNICEF, etc.) to further the objectives of the United Nations Development Assistance Framework, in keeping with better coordination and the UN’s “One UN” mandate. UN Women should also continue to develop a base of non-core funding, and should identify opportunities for sharing knowledge and strategies across other agencies (e.g., USAID, Ford Foundation, IDRC, etc.). UN Women should collaborate with these partners to minimize duplication of effort and to leverage each other’s assets appropriately.

CASE STUDY : FOLLOW THE MONEY SERIES

Background

At the beginning of the evaluation period in 2001, UN Women looked to the experience of other countries for ideas and expertise. The agency called on international experts such as Debbie Budlender and Diane Elson for support in workshops and meetings, and sought to replicate tactics in India that had been successful in other countries. One inspiration was a series of publications released in Britain¹⁰⁹; this series inspired the South Asia team to publish the Follow the Money series, a compilation of research papers related to GRB work in India and Nepal.

At that time, UN Women was supporting gender analysis of Union and state-level budgets. The team had benefitted from international publications related to gender analysis of budgets, and was looking to bring a similar experience to India.

“In the beginning around 2001, [UN Women] was focusing on budgets. We read about the Australian experiences and the South African ones, and that’s when we started the Follow the Money series.”

– Follow the Money (FtM) Author

One motivation behind the series was to support leading thinkers in undertaking gender analysis and contributing to GRB practice, in order to educate people about the concept and to demonstrate the methodology. Using GRB to create transparency around financial flows was also thought to be an important step in reforming policy to improve outcomes for women.

“Using examples in different states, we wanted to show the government that there were gaps according to gender. The first piece was to develop evidence on a variety of subjects and issues. As a result, Follow the Money covers a broad range of issues and all are very different.”

– UN Women Staff

“Our goal was eventually to influence policy. The goal was somewhat opportunistic, depending on the research we had to release.”

– National Partner

The hope was that by packaging the research as a series, it would support wider understanding of how GRB could be applied across geographies and against different policies. Furthermore, it was also hoped that the series would have a ripple effect in encouraging application of gender in PBA practices across India and internationally.¹¹⁰

Guided by these broad objectives, interviewees noted that choices made about specific content and form were somewhat opportunistic; decisions were based on what was viewed as important and feasible at the time, rather than by a defined strategy for specific content to include.

The series was originally meant to be a set of summaries of longer research papers done by third-party grantees. A 2003 UN Women Country Report described the Follow the Money (FtM) series as “summary documents based on the

¹⁰⁹ Several interviewees commented on this series as having contributed to their idea to launch Follow the Money; the name/details of the series were not recalled.

¹¹⁰ Esim, Simel. “Country Report for India: UNIFEM GRB Program,” UNIFEM, December 2003

longer studies that have been undertaken in the first phase of the GRB Program in South Asia." It was thought that this specific format would contribute to "policy advocacy, media outreach, and public awareness raising purposes."¹¹¹ However, this idea was eventually discarded, and the research papers themselves (and not their summaries) were published as the FtM series.

Throughout the series, UN Women served purely as a donor, allowing the researchers freedom to pursue their investigations.

"They gave us, gave me, full independence."

– Follow the Money (FtM) Author

In the case of the Building Budgets from Below paper, UN Women also funded the project that the paper documented.

Activities

The Follow the Money reports were released over a period of three years, and varied substantially in content, perspective and form. In this case study, we have highlighted the six reports pertaining to India and have not addressed "Gender Budget Audit Study" by Dr. Meena Acharya, which focuses on Nepal and falls outside the purview of this evaluation.

1. "Gender Budgeting in India" by Ashok Lahiri, Lekha S Chakraborty, P. N. Bhattacharyya (2002)

This extensive paper is the most comprehensive GRB study we saw during the course of our evaluation. The paper examines the degree of gender inequality in economic policy issues, and identifies policy alternatives for incorporating gender into central and state-level budgeting processes. In addition to the core section examining allocations for women, in the other six chapters of the paper the authors also build a rationale for GRB, consolidate evidence that women lag behind men in India on basic socio-economic indicators, discuss women's "invisible" work, and run a basic regression that finds that government spending on health and education improves socio-economic outcomes.

The paper's main conclusion is that current allocations to women in the Union budget

are too low to achieve economic and social inclusion for women. The goal of the paper was to illuminate for policymakers the ways in which expenditures were lopsided and that women were being left out. Although follow-up papers were not funded by UN Women, comments by stakeholders confirm that this paper is seen as a significant contribution.

2. "Gender Sensitive Analysis of Employment Guarantee Scheme: Employment Guarantee Scheme, An Examination of the Administrative Mechanism" by Maitreyi Krishnaraj, Divya Pandey and Aruna Kanchi (2003)

The second Follow the Money paper is extensive; a 170-page detailed examination of Maharashtra's Employment Guarantee Scheme (EGS). It highlights interesting points pertaining to women, such as the disproportionate obstacles they face from lax wage distribution systems, and the fact that the "community assets" funded by the program seemed more aligned to men's priorities than women's.

The authors found that without specifically taking notice of how women's participation in the scheme differed from men's, many patriarchal default positions were naturally adopted e.g., women were given jobs with lower wages, were not given leadership positions, etc. This finding highlighted the fact that schemes need to be explicitly gender-sensitive in order for women to participate at a level equal to men. The paper concludes that in a scheme where women participate in large numbers, it cannot necessarily be characterized as gender sensitive.

3. "Building Budgets from Below" by Dr. Devaki Jain and Dr. Ahalya Bhatt of Singamma Sreenivasan Foundation (2003)

This paper documents the implementation and impact of a project in Karnataka that aimed to train local-level elected women representatives about the budgetary process. The paper describes how a local NGO, Singamma Sreenivasan Foundation (SFF), worked with elected women representatives (EWRs) to 1) teach them

¹¹¹ Esim, Simel. "Country Report for India: UNIFEM GRB Program," UNIFEM, December 2003

about budget concepts, and 2) to develop an “ought” budget that reflected their priorities.

The paper concludes that EWRs have little understanding of budgets, budget-making processes, or their rights as representatives; however, the study shows that with training they can effectively push for women’s priorities to be funded at the Panchayat level. A seeming objective of the paper was to demonstrate to policymakers in Delhi that they needed to be more aware of realities on the ground and to provide more untied and flexible funding to local representatives. Interviewees noted that this work was replicated and shared in several forums. For example, one interviewee, when speaking of a 2003 workshop hosted in Mumbai by UN Women and Stree Aadhar Kendra, noted that she found the presentation of the Building Budgets from Below paper particularly useful as it was relevant to the work she was doing in another locality.

4. “The Swarnajayanti Gram Swarojgar Yojana: A Policy in Working” by Nirmala Banerjee and Joyanti Sen of Sachetana (2003)

This paper focuses on the program design of Swarnajayanti Gram Swarojgar Yojana (SGSY), a credit-based livelihoods scheme in West Bengal that selected interviewees pointed to as a model for the National Rural Employment Guarantee Act (NREGA). The authors take an expansive approach to gender-responsive budgeting, and assess the overall efficacy of the program while keeping differential impacts on women in mind. With regards to the empowerment of women, the authors pointed out two ways in which the scheme reinforced, rather than upturned, patriarchal norms. First, the authors noted that since the perceived benefits of participation were not high enough for men to leave their other employment, most participants in the scheme were women; this occurred even though the income generated was not commensurate with the time and effort it required. Second, officials implementing the scheme chose to offer the women livelihoods traditionally associated with women, so gender roles were not questioned or altered.

The authors ultimately concluded that aspects of the bureaucratic and financial setup of the scheme were primary challenges, although these flaws apply equally to men and women. For example, opaque guidelines from MWCD meant that banks were not using subsidies to fully extend credit to poor people. Rather, they were minimizing their own risk and depriving participants of the full benefits of the program. This issue, like many others the authors point out, affects men and women equally.

Several interviewees suggested the research was effective because, after its publication, reforms to the structure of the subsidy given to banks were adjusted within the state to promote more effective lending¹¹². However, the reforms did not address either of the two issues specifically noted in the paper as affecting women.

5. “Gender in Fiscal Policies: the Case of West Bengal” by Nirmala Banerjee and Poulomi Roy of Sachetana (2004)

This paper attempts to track whether fiscal reform in West Bengal (i.e., moving towards more market-friendly policies) has had disproportionate effects on women vis-à-vis men. The bulk of the paper focuses on unraveling the actual changes in fiscal policy. In addition, the paper documents the effects of these changes specifically on the state’s expenditure on social programs that are likely important to women. The paper also takes an in-depth look at education policy to unravel its differential effects on girls.

The paper concludes that the new fiscal policies have caused allocations to women’s policies to drop such that the state will not be able to support women adequately. They found that bulk of allocations for women went to traditional welfare services like education, where men and women were expected to share as equals, or to reproductive health services. Ultimately, they were disappointed that little was being done to actively fight gender bias. With regards to education, the authors found that girls’ share of the budget was significantly smaller than their share of the population of the relevant age group.

¹¹² This was reported by several interviewees, but not independently verified by the evaluation team.

6. “What is Gender Budgeting? Public Policies from Women’s Perspective in the India Context” by Nirmala Banerjee of Sachetana (2005)

The final installment of the Follow the Money series is a more conceptual exercise in describing the background and rationale for GRB. It reviews GRB and raises a number of conceptual issues with the methodology. Given that the Handbook was not yet published, the paper was also an attempt to define and standardize GRB for the field.

The analytical component of the paper is a review of the way government expenditure is categorized in the Gender Budgeting Statement. The author suggests that the field should move away from the three-part categorization used in earlier studies (i.e., women’s specific programs, allocations for women in broader schemes, and mainstream programs) towards a framework that groups programs by purpose:

- a. Relief programs (e.g., after a drought);
- b. Gender reinforcing assistance, which provides assistance to women but within their accepted gender roles (e.g., family planning); and
- c. Equality promoting schemes, which seek to empower women and eliminate gender handicaps (e.g., education, creches, scholarships).

The author also suggests that GRB must go beyond analysis of budgets to monitor performance, and to analyze the administrative machinery responsible for implementing women’s schemes.

Beyond these six papers, one Follow the Money (FtM) report was published regarding Nepal; this was determined to be beyond the scope of the evaluation. Three other papers were not published; of the three, one would have addressed GRB in Sri Lanka, while the other two were related to GRB in India:

1. Gender Budget Analysis of Education and Nutrition Schemes, Tamil Nadu, India
2. Gender Impact of Government Incentives for Export Processing Zones, India

Stakeholders noted that these papers were not published because the quality of writing and research did not meet UN Women standards.

In terms of dissemination, it seems that activities were quite limited. Although lack of available data meant we could not access complete records, we gather that there were a few seminars which were well received, and where some copies of the reports were distributed. However, the details of dissemination activities are not well known, even by the authors of the reports.

“There were workshops for some and there was free distribution of reports to government through mail. Most things done for FtM were very ad hoc and opportunistic.”

– UN Women Staff

Key Findings :

Relevance

Overall, the Follow the Money series made positive contributions towards improved positioning of GRB; interviewees noted that the series contributed strongly to their understanding of GRB.

“UN Women’s work in commissioning the FtM series was amazing. It was a big bang from UN Women. They were talking to MWCD to take up GRB.”

– Follow the Money (FtM) Author

“The intellectual contributions of UN Women have been very helpful [in supporting understanding of GRB concepts].”

– National Partner

Working with respected researchers and NGOs proved to be a positive decision. By choosing recognized people to work with, UN Women elevated the series in terms of its intellectual credibility. This contributed to perception among key national stakeholders that GRB was important.

“[The reports] were written by institutions and individuals who were the best in the country.”

– National Partner

Three papers in particular were noted more frequently by interviewees as strongly contributing to understanding of GRB in India, and were more commonly recognized among policy makers, members of civil society, and women's advocates that were interviewed. These included the first FtM paper (commonly called the NIPFP paper), "Building Budgets from Below," and the final FtM paper, "What is Gender Budgeting?" However, many stakeholders expressed less awareness of the EGS, SGSY, and "Fiscal Policy in West Bengal" papers.

A lackluster dissemination strategy prevented the papers from having further success in terms of positioning GRB in the national and state-level dialogue. It does not appear that a specific approach to media outreach was pursued. In fact, we found that people interested in the topic had difficulty obtaining copies of the papers (this evaluation team included).

"Dissemination is something we were badly lacking in."

– National Partner

"I don't know how widely it was distributed. In West Bengal we didn't get many copies [of our own reports]."

– Follow the Money (FtM) Author

In some cases the authors themselves distributed copies to the relevant officials.

"We received 20 copies, and distributed them to officials here."

– Follow the Money (FtM) Author

Finally, interviewees suggested that targeted dissemination strategies were not developed for each paper individually. Given their varied content, one might expect that the papers would have been targeted at different audiences such as CSOs, policymakers, and so on – but this did not seem to be the case.

Effectiveness

In terms of effectiveness, only two of the papers resulted in changes to budgetary processes – Building Budgets from Below (BBB) and NIPFP. We were not provided evidence that the EGS, Fiscal Policy in WB, SGSY or "What is Gender Budgeting?" papers resulted in changes that embedded gender into ongoing planning, budgeting, and auditing practices.

Selected interviewees noted that the SGSY paper resulted in a change in the way the scheme was implemented within West Bengal, specifically to the way subsidies were provided to banks. However, these reforms did not fundamentally change PBA practices of state or national stakeholders supporting the scheme. Moreover, stakeholders do not have a sense for how the paper affected the process.

"We don't have any formal record, but the SGSY report did change the way banks operated."

– Local Partner

The "Building Budgets from Below" paper was used by NGO practitioners in other states, such as West Bengal, to replicate aspects of the project such as educating EWRs and working to more effectively embed their participation in planning and budgeting¹¹³ within their respective localities. Thus, the BBB paper contributed to changes at local levels, even in other localities.

"Building budgets from below was very useful. We had already started working with EWRs, but they (SSF) put this in proper perspective. We took up the general idea, and when we went to meet with EWRs we would ask them to go make a budget and come back the next day. In that way, we used their concepts."

– Local Partner

¹¹³ The BBB project implemented a 3-stage project with EWRs. First, the project team worked with EWRs to gauge their awareness, perceptions and participation in the budget making process. In the second phase, EWRs were asked to prioritize their local needs as against the priorities currently set by the Gram Panchayats. In the third Phase, using this background information, the project team worked with EWRs to prepare an 'Ought Budget', or an ideal budget from their point of view.

As described earlier in this report, the NIPFP paper contributed to constitution of a committee that provided input on the Government of India's classification system for government transactions. Though this work grew out of the NIPFP paper, UN Women did not fund or participate in this follow-on work. A further description of the work of the classifications committee may be found in the Findings section of this report.

"NIPFP was used by this committee of classification of budget transactions."

– National Partner

In addition, input from this paper was incorporated into the 2001-2002 National Economic Survey, which included a special section on gender inequalities and also a gender analysis of the budget. According to a monitoring report submitted by UN Women to the Belgium government, this was the first time that the word "gender" was included in the Economic Survey.

Though the reports have had limited impact on budgetary processes, many stakeholders suggested that they were effective in building capacity. Some reported using FtM reports while conducting training, for example.

"The Follow the Money reports were very useful and important to me as resources in training and advocacy. I used them many times over for capacity building, trainings etc. As a user I found it an invaluable resource."

– National Partner

Capacity was also built with others who used the reports, in particular the BBB study, to demonstrate to their colleagues what GRB really meant. Unlike the Handbook and other resources, the reports provide descriptions of real-world concepts and policy-issues that help stakeholders to illustrate what GRB really is.

"We gathered everyone and distributed it to everyone in the Panchayat Samiti. The effect was to clear everyone's understanding on GRB, even for those who were not educated. In this way, uneducated people could also understand."

– State Targeted Beneficiary

Furthermore, in conducting the research to complete these papers, the FtM authors themselves became experts on GRB. The series served as a capacity building exercise for the set of authors chosen. Today, FtM authors are recognized as key resources for GRB and are frequently tapped as advisors for the same.

Although the FtM reports contributed to greater understanding of GRB concepts and created a platform for experts, we were not provided evidence that the papers directly affected the way government stakeholders engage in planning, budgeting, and auditing.

Ultimately, we believe lack of dissemination and follow-up activities limited the papers' effectiveness. This problem was well recognized by the authors, external stakeholders, and even UN Women staff.

"In our research, we didn't have many problems. The difficulty came when we were trying to disseminate work and influence people at the state level."

– Follow the Money (FtM) Author

"There has not been enough advocacy leveraging the research within the papers, or even publicizing the issues. Information was not disseminated effectively. [The] work was excellent, but was not spread or disseminated sufficiently."

– National Partner

"What didn't work was we didn't have a proper dissemination strategy. You do research not for the sake of research, but for advocacy or building capacity. That next step, following up on the research, was a weak link."

– UN Women Staff

Finally, the effectiveness of the papers may also have been limited by the form in which the research was disseminated. Most policymakers are unlikely to read long papers, especially ones that are academic in tone and presentation. The FtM papers may have been more widely recognized had UN Women released summary notes or something similar.

"One feedback I heard, people said don't make them too lengthy."

– UN Women Staff

Usage

Just as the papers had limited effects on budgetary processes, they also had little effect on budget allocations. Interviewees noted that SSF's work with local EWRs affected a change in allocations in Mysore and Bangalore cities, but this was not viewed as a direct consequence of publication of the work as part of the Follow the Money series.

In contrast, we did not see evidence that any of the other papers resulted in changes in allocations. Unfortunately, the lack of dissemination and follow-up that limited the papers' effectiveness also limited their usage. Furthermore, even if the papers were used to improve practice of GRB, no follow-up research was conducted to track or monitor its influence.

"I can't say. I don't know if that analysis has been done. All of the papers had recommendations, but we didn't follow up on that. It would have required more investment."

– UN Women Staff

Efficiency

As far as sustainability is concerned, knowledge-creation activities such as the FtM series are fundamentally sustainable since they do not require ongoing funding. However, it is worth noting that papers on particular annual budgets, such as the NIPFP research, become quickly

outdated. Almost as soon as the next budget is released, the paper becomes useful only as a methodological resource. The paper will likely have limited impact on policy once a new budget is released. As such, research such as this, in order to stay relevant and be useful in changing practice, needs to be kept updated. For this reason, assessing schemes or programs can have a slightly longer lifespan and thus, be more sustainable assuming the scheme continues in the same manner.

Lessons Learned and Recommendations

Overall, the FtM series was useful in creating a body of work that effectively defined GRB for the field. The series was also useful in creating GRB experts out of the FtM authors. However, a more targeted and strategic dissemination and follow-up plan, for the series as a whole and for the individual papers, would have greatly enhanced the impact of the activity. By integrating the work into broader policy campaigns and other GRB activities, research like that of the FtM series can be a powerful driver of change.

Accessing the publications today is a challenge. Despite publication several years ago, the information might still be of use to the field and could be made available on the Internet as a resource. In particular, the Building Budgets from Below methodology is still likely to be useful to a number of NGO practitioners.

CASE STUDY : MWCD CONSULTANTS

Background

As the concept of gender-responsive budgeting evolved in India, the need for greater capacity building across stakeholders became apparent; with that came a subsequent need for expertise. The Ministry of Women and Child Development (MWCD), the nodal ministry for gender responsive budgeting, had limited staff with expertise in GRB. Resources such as the Handbook and Manual, as well as training workshops, had already been introduced, and it was determined that technical consultants within MWCD could further support capacity building related to GRB.

Early funding of the consultants was supported by UNDP. When UNDP funds for the program came to a close towards the end of 2008, UN Women was asked to take over funding of these roles. UN Women has continued the funding ever since. The role of the GRB consultants is to conduct trainings for officials and training institutes, analyze GRB data received from GBCs and ministries, assist in the preparation of data for the Gender Budgeting Statement, and in general support gender-responsive budgeting initiatives across sectors.¹¹⁴

Currently there are four positions for GRB consultants within MWCD, two of which are to be financially supported by UN Women and the remaining two by MWCD. The job description of the UN Women-funded consultants is decided jointly with MWCD, and MWCD supervises the consultants' work.

Interviewees noted that the technical capacity of the consultants has been supported by training from MWCD staff and by observing

presentations made by resource persons (including former UN Women staff members) at early workshops. With regard to MWCD Consultants it must be noted that a major contribution made by UN Women is the significant capacity building of MWCD Consultants through the opportunities provided by their placement within MWCD.

“From starting their work on GRB in “listening” mode at the Kuchesar GRB workshop, Swapna, Paramita and Sheena have grown tremendously and are now acknowledged as experts in their own right. Their rapid growth trajectory is a direct and positive outcome of the investment made by UNDP and UN Women in sponsoring them, the time and opportunities provided by MWCD through working with them and their commitment to learning and contributing to the task assigned to them.”

– Prof. Aasha Kapur Mehta

Activities

In the beginning, the consultants supported orientation of officials regarding GRB. The primary method by which they sought to achieve this was by inviting ministry officials, particularly at the central government level, to participate in GRB workshops. The consultants also supported trainings and workshops by facilitating sessions. Consultant interaction with states was limited to those states that expressed interest in GRB.

“People don’t even think [in terms of GRB] – so trainings help open their mind and orient them.”

– National Targeted Beneficiary

¹¹⁴ UNIFEM. “Terms of Reference for MWCD Consultants”

The consultants also supported training of institutes such as the Administrative Training Institutes (ATIs), State Institutes for Rural Development (SIRDs), and Lal Bahadur Shastri National Academy for Administration (LBSNAA), with the objective of institutionalizing GRB trainings within the courses and trainings the institutes conduct with bureaucrats and elected representatives at the central, state and local levels.

In addition to conducting trainings and workshops, the consultants have also supported one-on-one consultations with line ministries, making recommendations on the possibilities of engendering programs and schemes within respective ministries. Some interviewees noted that execution of one-on-one consultations, however, is more effective when senior officials from the participating ministry or department engage in the dialogue; they suggested that this has been limited in the past due to lack of access to similar senior-level officials within MWCD. In such cases, it was perceived that engagement from sectoral ministries and departments could be deepened if access to more senior personnel within MWCD could be provided.

Apart from raising awareness and understanding of GRB, consultants also spend their time providing a gender perspective on policy papers, concept notes, and legislation originating from the various sectoral ministries. There has also been a strong emphasis recently on gender audits as a means for highlighting gaps in policy and budgetary allocations, which can ultimately provide evidence used to advocate for changes in PBA practice. With this shift in MWCD's focus, activities taken on by the consultants have also begun to include support of gender audits. Consultants, in tandem with MWCD officials, have recently identified ministries and schemes to be audited through a gender lens.

Key Findings :

Relevance

The work of the consultants has enhanced the positioning of GRB in India. Consultant activities have increased the awareness and appreciation of gender across various arms of the government. The reach of consultants has expanded by virtue of being placed within the government itself.

"I feel through the consultants we're reaching many state governments and stakeholders."

– UN Women Staff

An extension of this increased awareness and understanding of GRB has been the associated change in mindsets. Multiple interviewees spoke of a shift in language among politicians and bureaucrats, from "general" budgeting to recognizing that "gender" budgeting has a specific meaning. Interviewees also stated that in the early years of workshops and trainings, ministries and departments would often hear the term "budget" and send accounting staff members; they pointed to increasing participation by program division heads as evidence of a shift in the sense of importance accorded to GRB.

A key factor enabling the positioning of GRB by consultants has been access to individuals with technical expertise. Given the myriad of existing priorities for government officials, there is a preference for receiving technical support from experts rather than engaging in self-learning through books.

"Interacting with people is far more helpful than reading books. At my level, we may not have the time to read the Handbook but someone explaining the concept is very helpful."

– National Targeted Beneficiary

As mentioned earlier, some interviewees suggested that a perceived lack of expertise/seniority may have limited the impact of the GRB consultants. Interviewees suggested that hiring of senior-level resources within MWCD might help ensure that GRB is taken seriously by bureaucrats and politicians.

"There is a need for senior officials within MWCD [to support GRB]. Without this, it is difficult for the consultants to be effective. Bureaucrats and politicians prefer to speak with others of similar seniority and experience."

– National Partner

Effectiveness

The impact that consultants have had on changing budgetary practices to include a gender lens is less clear. Beneficiaries interviewed felt that actual changes in GRB practices needed internal champions from within the ministries and departments.

"[The] consultants acted as catalysts. But whether ministries take up gender-responsive budgeting has a lot to do with motivation of individuals."

– National Partner

A common thread across several interviews was the need to better contextualize trainings and workshops. Ministry officials and politicians look to experts for guidance and ideas on how they can engender schemes. Several interviewees stated that the consultants were often unaware of the profile of their workshop audience (with regard to roles and/or seniority) well in advance of the start of these sessions. Workshop participants spanned different levels of hierarchy as well as functions, thereby making it challenging to properly contextualize the training or workshop without advance notice. Implementers also spoke of the need for greater research to customize trainings specific to the sector or department.

"The training invites are sent to the senior-most officer in the department. Who it goes to ultimately then depends on the official's whim, availability, and also the perceived importance of the training. It may go to the second-in-command and may be delegated again. [Without clear understanding of who will attend], many of the trainings are not contextualized. But if the tools are not specific to one's role, one may not attend or see the importance of GRB itself. So if you are training officials from the finance functions, training must be contextualized for them."

– National Partner

"More research would also help contextualize the trainings for the states and prevent generic trainings."

– National Partner

Furthermore, given enhanced sensitization among stakeholders, improved understanding of GRB vis-à-vis 10 years ago, and the changing focus of GRB toward gender audits, some interviewees felt there is a need for specialists who have specific technical understanding of how to engage in GRB including use of specific tools or methodologies (such as completion of data for the GBS), or understanding of specific roles (members of accounting departments

versus elected representatives engaged in situation analysis and planning) or sector (health vs. energy vs. science/technology). Consultants may therefore increasingly need to serve as experts on various aspects of GRB implementation in order to effectively support changes in budgetary practices (incorporation of gender into the PBA cycle).

"The role of consultants has now become a 'demand-based' one, as people prefer to have discussions with them rather than reading literature. As such it would make sense to have consultants to work as experts within specific areas such as GBCs, audits and so on."

– National Partner

The consultants have contributed toward capacity building in the field of gender-responsive budgeting in India. The MWCD annual report 2010-2011 refers to over 100 training workshops that have been held since its inception as a ministry in 2006.¹¹⁵ The consultants have supported multiple trainings since the roles were instituted within MWCD, thereby contributing to the capacity of various trainees.

With expertise being limited and a vast need for that expertise, consultants have continuously found themselves stretched. As a result, consultants' burn out and turnover has been high – currently only one of the four consultant positions is filled. Consultants are not only involved in gender-responsive budgeting activities, but also other activities that are prioritized by the ministry. Several interviewees stated that a fraction of the consultants' time is spent on GRB-related activities, while a significant amount of time gets spent working on other focus areas of the ministry. Even within GRB, consultants' time was described by multiple interviewees as spread across several logistical activities, including organization and coordination of training workshops. This was perceived as taking away from time available to focus on the content of the workshops themselves.

"The focus is not only on GRB; [consultants] have to handle whatever is a priority for the secretary or ministry. They do a lot and often do not have the time to focus on what they really want to."

– UN Women Staff

¹¹⁵ Ministry of Women and Child Development, Government of India. Annual Report. New Delhi: Ministry of Women and Child Development, 2010-2011

“Consultants had to do a lot of clerical work – write letters, organize events, write speeches. If it was Women’s Week or something that was not part of GRB, it still had to be done. [I would estimate] about 30% of time was spent on substantive GRB work.”

–National Partner

Usage

Similar to what is described in the effectiveness section above, the contribution of consultants to actual changes in gender budget allocations was also less clear. While some beneficiaries do credit their interactions with consultants with having had an impact on the development of gender sensitive schemes and programs, actual changes in GRB practices and allocations toward women’s priorities appeared is highly dependent on whether the ministries/departments had internal champions.

Efficiency

Sustainability of the initiative needs to be examined at two different levels.

Firstly, there is the sustainability of funding. Given the need for GRB expertise, it seems clear that the role of GRB consultants is going to be needed for the foreseeable future. Therefore, UN Women’s support of the GRB consultants will be needed unless another source of funding becomes available, such as an allocation of funds from the government.

Secondly, there is the sustainability of the impact of GRB training. In this respect, sustainability is limited by turnover of personnel; this clearly occurs regularly with regard to elected officials, and is also common in the Indian bureaucracy. As such, there will be a need for ongoing training to sustain progress made in building capacity around GRB; training institutes are supporting increased awareness and provide a starting point for engaging in GRB. However, as noted earlier, a need for specific technical expertise means continued support from the consultants will likely be required.

Key Enabling and Disabling Factors

One of the key factors enabling the success of the consultants has been the placement of consultants within MWCD. Interviewees suggested this has enabled the consultants to be viewed as government resource persons, rather

than as associated with an external agency such as UN Women. The reach that consultants have as a result of being perceived as part of MWCD is viewed as stronger than the circle of influence of an external agency.

A key disabling factor of consultants’ effectiveness has been the various demands on their time. Though currently funded by UN Women, consultants’ activities are mostly guided by the priorities and focus areas of MWCD. Thus, consultants who were hired with the primary objective of furthering gender-responsive budgeting within the government have regularly found themselves involved in activities outside of gender-responsive budgeting.

Lessons Learned and Recommendations

An overarching recommendation regarding the MWCD consultants is to advocate for improved prioritization of activities that the consultants should focus on regarding GRB. We have already seen the diverse activities that GRB consultants are required to focus on. Interviewees felt it is crucial on the part of UN Women to ensure that peripheral activities are reduced to a minimum.

Further, it was also recommended by several interviewees that support be provided for critical areas of follow-up and monitoring after trainings have been conducted. In the absence of a structured follow-up or post-training evaluation, there is little to no understanding of what the impact of these trainings has been, and what course corrections, if any, may be needed.

Several interviewees also discussed the need for carrying out GRB-related research, such as follow-up research to refine GRB methodology, or analysis of various government schemes and programs. If the consultant capacity is able to be expanded, this would be a valuable activity to take on.

Developing capacities of the consultants themselves will also be critical to their ongoing effectiveness. Consultants themselves need to stay abreast of recent developments in gender-responsive budgeting theory and more importantly, with gender-responsive budgeting experiences within India and the region.

Finally, there is a perceived need to bring senior-level resources into MWCD to more effectively support engagement and buy-in among senior politicians and bureaucrats.

CASE STUDY : GRB HANDBOOK/MAUNAL

Background

The Gender Budgeting Handbook (Handbook) and Gender Budgeting Manual (Manual) were published sequentially by the Ministry of Women and Child Development (MWCD) to aid with the training and capacity building of Gender Budget Cell (GBC)s within central-level ministries and departments.¹¹⁶ The mandate to set up GBCs in all ministries and departments was issued by the Minister of Finance in his 2004-2005 budget speech. The Minister in the same speech also highlighted the need for budget data to be presented in a manner that brought out the gender sensitivity of the budgetary allocations and asked 18 ministries and departments to submit a report highlighting budgetary allocations for women.

On March 8, 2007, following the two MWCD-IIPA workshops for GBCs funded by IFES, the Ministry of Finance released the charter for gender budget cells. The charter laid out the composition for the gender budget cells along with functions the cells would be responsible for. The charter specified that the GBC was to be comprised of mid- to senior-level officers from Plan, Policy, Coordination, Budget and Accounts divisions of the concerned ministries, and was to be headed by an officer no lower than the rank of a Joint Secretary. Envisaged to be the focal point for carrying out gender-responsive budgeting, the GBCs were responsible for using available data to identify schemes for gender analysis and then

suggesting activities to address the needs identified through the analysis. They were also responsible for carrying out performance audits, suggesting policy interventions, participating in and in turn conducting capacity building workshops, as well as disseminating best practices related to GRB.¹¹⁷

The onus was now on the ministries to introduce a gender perspective within existing as well as newly-introduced Programs, Policies, and Schemes (PPS). However, ministries were at a loss for how to move forward both on GBS reporting as well as larger issue of GRB execution. There was a clear need for training, capacity building and hand-holding around gender-responsive budgeting for GBCs, and for a ready reference and resource tool on GRB. It was with this as the backdrop that the need for a handbook on gender-responsive budgeting was felt by key stakeholders; as a result, MWCD published the GRB Handbook in 2007, with support from a task force that included UNDP and UN Women. The Gender Budgeting Manual was developed subsequently, following the Training of Trainers workshop in October 2007, with key inputs from the workshop forming the basis of the Manual.¹¹⁸

Activities

To develop the Handbook, the task force looked for similar examples developed in other countries and found that in 2005 UNDP-Malaysia had published a handbook with the

¹¹⁶ As per introductory remarks in both the Handbook and the Manual.

¹¹⁷ Ministry of Finance, Government of India. "Charter of Gender Budget Cells," as found in Ministry of Women and Child Development, Government of India. Annual Report. New Delhi: Ministry of Women and Child Development, 2008-2009

¹¹⁸ Ministry of Women and Child Development, Government of India. Annual Report. New Delhi: Ministry of Women and Child Development, 2007-2008

objective of introducing ministries to GRB and helping them in the preparation of data for the Gender Budgeting Statement.¹¹⁹ The Malaysian handbook started out by presenting the case for gender-responsive budgeting itself, orienting the reader to the importance and need for such as tool. It also included basic information on gender-responsive budgeting that familiarized the reader with the concepts of gender as well as gender-responsive budgeting, explained the 'how-to' of gender-responsive budgeting and lastly included Frequently Asked Questions (FAQs) relevant to the Malaysian context.

MWCD thus decided to develop an Indian handbook along similar lines aimed at orienting central government officials to the concept of gender-responsive budgeting. The Handbook introduces the reader to the concept of gender-responsive budgeting, provides an orientation to the overall budgetary process in the country, acquaints the reader with global experiences in GRB and presents practical tools and guidance for how to engage in gender-responsive budgeting. It also includes case studies and FAQs related to GRB.

The Handbook was structured to include a step-by-step process as well as practical considerations for GRB in India. MWCD led development of the Handbook, with support from a task force that included UNDP, UN Women, IFES, IIPA and other experts; Ms. Budlender assisted with editing the content of the document.¹²⁰

As in the Malaysian case, the primary audience for the Indian Handbook was made up of government officials in charge of gender-responsive budgeting, which in India included GBC representatives, other officials within central government ministries and departments, and public sector units (PSUs). Though designed primarily for use by central ministries, the Handbook has also since been adapted for state use, with some states such as Gujarat developing their own handbooks.

The GRB Manual was developed subsequently, as a practical training guide to accompany the

Handbook, and was intended to impart training to GBC representatives who could then be resource persons to take forward GRB in their ministries and departments. Drawing from international experiences in GRB from Malaysia and South Africa, the Manual presented norms and procedures based on good global practices and customized them for the Indian context. It was developed as a joint effort of MWCD, UNDP, UN Women, IFES and IIPA, and was put together by international expert Debbie Budlender.¹²¹ Developed as a practical tool for trainers, the Manual included training techniques and ready-to-use presentations.

The primary investment in terms of money for the Handbook as well as the Manual came from UNDP as part of the UNDP-GoI Promoting Gender Equality Project.

At the beginning, the Handbook was distributed at all workshops and training programs and also made available online on the MWCD website. Currently the Handbook is only available online.

Key Findings :

Relevance

The aim of the Handbook was to orient officials to the fundamentals of GRB, particularly within the local context. One of the primary successes of the Handbook has been in raising awareness about the concept of gender-responsive budgeting. Many of those interviewed for this evaluation cited the Handbook as a good resource for trainers.

"The GRB Handbook was useful. I use it in my trainings. It also helped me get my concepts more clear."

– National Partner

"The Handbook was quite useful and something we've given to all participants so they can take home. In a nutshell it tells you what GRB is, success stories and is very much in demand. It is used in all training programs."

– National Partner

¹¹⁹ Ministry of Women, Family and Community Development, Government of Malaysia and UNDP. "Manual on Gender Budgeting in Malaysia," MWFCDD

¹²⁰ Ministry of Women and Child Development, Government of India. "Handbook for Government of India Ministries and Departments," New Delhi: Ministry of Women and Child Development, 2007

¹²¹ Ministry of Women and Child Development, Government of India. "Gender Budgeting Manual for Trainers of Government of India Ministries and Departments," Ministry of Women and Child Development, 2007

One of the key features of the Manual that many found useful was the ready-reference table¹²² created to assist trainers in designing workshops for various audiences.

“The Manual has a nice session-wise table that Debbie developed. It provides suggestions for how to design sessions based on the level of people being trained and as such, helps to focus the training. For each session the Manual includes PowerPoint presentations that can be used. For example there is one on Introduction to Gender Budgeting and so on. It is very useful as a training tool that can be complemented by the trainer’s own experiences.”

– National Partner

The Handbook was developed with a focus on Union government; therefore it was not intended as a tool for state and local levels. However, as mentioned above, the Handbook has also been adapted for use in certain states. In Jammu & Kashmir trainers had made copies of the Handbook and distributed them across all trainings held at the district and local levels. Gujarat and Nagaland have used the Handbook as the basis for developing their own state-level versions. Our interviews revealed that MWCD is currently working to develop a state handbook targeted at state departments of finance, planning & WCD. At the local level, stakeholders felt that handbooks can be valuable, but that the need was greater for much more basic training, especially around budgetary processes before addressing GRB. Sachetana had developed a Panchayat-level handbook while supported by UN Women; interviewees noted this was adapted in Orissa as well. Interviewees noted that tools must be different at grassroots levels, and should focus on how budgeting works.

Effectiveness

As described in the Relevance section above, the Handbook has played an important role in increasing awareness about the concept of GRB. The objective of the document was to create common understanding among officials tasked with implementing GRB; there is less evidence of its impact in changing the way officials

engaged in planning, budgeting, and auditing. Though the Handbook contains GRB tools such as the checklists for integrating GRB into new programs, projects and schemes, we found little evidence that they are being utilized to change PBA processes.

“[The Handbook] has helped but maybe not to extent it should have. If we look at the way they are doing GRB, they are using the essence of the tools, but not using the specific tools themselves. However, while they may not be using the specific tools, they have become sensitive to gender, and that’s part of GRB. Part of the process is becoming sensitized.

–Member of Task Force, National Partner

Stakeholders across levels of government as well as CSO partners expressed a need for greater customization of the Handbook. Specifically, stakeholders are looking for more examples of how GRB is undertaken across departments and ministries in the Indian context, as well as specific examples of how gender is being incorporated implemented across the PBA cycle.

“[The Handbook is a] wonderful effort but there should be a lot more step-by-step handholding. Have case studies as part of the trainings. Just giving the Handbook is not enough as it does not have enough examples. During the workshop we take a ‘gender-blind’ person and introduce them to so many new concepts – handholding with examples is a must.”

– National Partner

“For level 1 of awareness [the Handbook] is good. We need to add more examples of what has taken place in India. Concrete examples need to be given.”

– National Partner

“The Handbook needs to be translated into easier language and into regional languages. Also there is a need for greater number of examples of how GRB can be converted into schemes at the local government level. We want more local examples to show people how they can adapt the same into their situations.”

– Local Partner

¹²² Ministry of Women and Child Development, Government of India. “Gender Budgeting Manual for Trainers of Government of India Ministries and Departments,” Ministry of Women and Child Development, 2007

Given its role as a tool for trainers, the Manual appears to have effectively supported resource persons in delivering consistent and comprehensive training. The Handbook has also been a useful tool in building the capacity of trainers to conduct GRB trainings and workshops. We should note that across interviews with stakeholders, the Handbook and Manual were often spoken of jointly (where stakeholders were aware of the Manual at all). The Handbook was felt to be a useful tool in building the capacity of targeted beneficiaries to be more sensitized to gender, as well as to have a better understanding of gender-responsive budgeting concepts. However, the Handbook has been less effective in building the capacity of beneficiaries to actually undertake gender-responsive budgeting.

Usage

Based on our interviews there is little evidence that the use of the Handbook or Manual directly resulted in any meaningful increases in budget allocations for women. This is not surprising, given the tools were focused primarily on building awareness, and given findings noted above about the lack of effectiveness of the Handbook and Manual in changing planning, budgeting, and auditing practices such that gender is considered at each stage.

Efficiency

The Handbook and Manual are sustainable tools as evidenced by their continued usage by trainers and beneficiaries.

There are two factors, however, that somewhat limit the sustainability of the Handbook and Manual. The first is its availability. As noted earlier in this case study, the Handbook and Manual are no longer available in print and currently only available online. As new trainers and beneficiaries enter the gender-responsive budgeting arena, the limited availability of the documents could affect the sustainability of its use. The second factor that will limit ongoing sustainability is the relevance of the content. The content needs to be kept updated to ensure the information reflects learning to date and is current.

“In case they need to bring about revised versions, we must learn from experience. Maybe something needs clarification, maybe we need more examples. In any case, since it

is out of print instead of simply reprinting, it would be good to review and see if changes are needed before second printing”.

– Member of Task Force/ National Partner

Key Enabling/ Disabling Factors

Publication of the Handbook and Manual through MWCD, rather than as a publication of UNDP or UN Women, has been a key enabler in the adoption of the Handbook. This lent the publication an ‘insider’ feel – an advantage as seen by many.

Lack of customization, on the other hand, has been a key disabling factor limiting the effectiveness of the Handbook. As we saw earlier in the case study, implementation partners and beneficiaries attribute their limited use of the Handbook to the lack of examples suitable for local circumstances.

Lessons Learned and Recommendations

It is clear that the Handbook and Manual contributed significantly to the intended aim of raising awareness. However, it is less clear that the Handbook has created changes in the way trainees engage in budgeting across the PBA cycle, or the associated allocations towards women. Interviewees suggested that handbooks describing how to engage in GRB at state and local levels would be useful, and noted that these must be customized appropriately for differences in context. Stakeholders interviewed were also clear that there is a need for further refining the Handbook by incorporating examples that are relevant to specific departments and geographies.

The primary recommendation for the Handbook and Manual is therefore customization of the publications to move them from being tools that simply raise awareness of GRB to tools that are instrumental in actually changing practice. To do this, it is recommended that an analysis of the profile of targeted users is conducted to determine how many and what kinds of customization will be useful. In particular, customization should focus on including examples relevant to the subject matter of the specific ministry or department being targeted. In addition, handbooks (and associated training manuals) should be developed for state and local-level officials with potential to execute GRB. For example, the manual

developed by Sachetana could be updated and used as a model for local-level GRB training; this could be translated and shared across geographies to support more consistent and widespread understanding of GRB. Similarly, budgeting processes and associated entry points differ at state levels of government. MWCD is currently developing a state-level handbook; UN Women could support development by convening state-level stakeholders to provide input on the draft tool, and by supporting pilot-testing of the tool within specific state ministries/departments. It is also recommended that the content be modified with an eye toward driving actual changes in

behavior and practice beyond just increasing awareness.

Second, it is recommended that customized tools be disseminated in a structured fashion to increase reach and impact at the state and local levels. While customization of the Handbook will help make the tools more relevant to states and local levels, efforts are also needed to familiarize these audiences with the resources.

Given that the Handbook is out of print and currently only available online, it is recommended that revisions take place prior to re-printing.

CASE STUDY : JAMMU & KASHMIR

It is important to note at the outset that UN Women did not fund specific projects on gender-responsive budgeting in Jammu and Kashmir, and as such this case study is not core to our evaluation of UN Women's Gender Responsive Budgeting Program. However, given the success that gender-responsive budgeting advocates have had in Jammu and Kashmir, we include this case study as an example of how the adoption of GRB can be encouraged at the state level.

Background

In Jammu and Kashmir, gender-responsive budgeting is one of several initiatives for gender equality driven by the State Commission for Women.¹²³ The Commission is led by Chairperson Shamin Firodous and Member Secretary Hafiza Muzaffar. Hafiza, in particular, is a passionate advocate for gender responsive budgeting (GRB) and its role in promoting women's inclusion. Under her leadership, the State Commission for Women (SCW) has taken a proactive role in promoting GRB.

Hafiza has been working in the field of women's empowerment for the past 25 years and brings a wealth of knowledge to her position. Early in her tenure as member secretary of the SCW she realized that she would need to reach out to other stakeholders to make women's issues a priority for policymakers. She therefore constituted a consultative committee to the SCW and recruited ex-police officers, social activists, government representatives and the

media to be on the committee. In parallel she used television and radio to reach out to women and encourage them to come to the SCW with their problems.

In 2007, the National Commission for Women in New Delhi asked the state commissions to introduce gender-responsive budgeting to their respective state-level ministries and departments. In response, the SCW of Jammu and Kashmir sent a D.O. (demi official) letter to all the departments of Jammu and Kashmir (J&K) to encourage them to institute gender budgets. The SCW team was surprised to receive responses from the departments stating that they already did gender-responsive budgeting.

In fact, many departments believed that by monitoring the number of women staff members in their departments and their salaries, they were executing "gender budgets". Most departments understood GRB to be an internally focused reporting of how women were faring in the department, not an outward-looking report on how policies were affecting women. Still, the SCW were encouraged to learn that departments across the bureaucracy were at least monitoring this information and were willing to share it.

"It was obvious that the concept of Gender Budgeting was missing among the government officials."

–Hafiza Muzaffar, personal communication

¹²³ The State Commission for Women in Jammu and Kashmir is one of 35 state and union territory commissions that is a part of the National Commission for Women, an apex institution in New Delhi that is tasked with "protecting and promoting the rights of women" (National Commission for Women 2011).

At the same time, the Finance Department began to support gender-responsive budgeting, asking districts to report on their gender allocations. Hafiza noted that officials knew so little about the topic that when they heard “gender budgeting,” they would often respond by talking about “general budgeting.”

Activities

In 2009, Hafiza attended a workshop at the Indian Institute of Public Administration to get a better understanding of GRB concepts and tools. In recounting her experience, Hafiza noted that “she got herself trained,” highlighting the proactive stance she took in seeking out resources and opportunities to learn about gender-responsive budgeting.

Upon returning to J&K after the training, Hafiza and the SCW began organizing workshops and trainings on GRB for state and district officials clarify GRB concepts. Between December of 2009 and October of 2011, she managed to hold over 15 trainings and train 1,050 people, all with the goal of building capacity and increasing gender sensitization.

However, Hafiza’s method was to start in the field. She met with district-level NGOs and held numerous focus group discussions with women to first understand and prioritize their needs. She also had her team take trips to rural areas such as Reasi, Ramban, Poonch and Rajouri, for several days to meet with women’s groups and gather information on their needs¹²⁴. Only after investing in this initial fieldwork did she approach government officials.

In organizing the workshops, the SCW was careful to include both senior and district-level bureaucrats, to have broad geographical reach, and to include diverse departments. They found that participants across the board were not aware of GRB concepts¹²⁵.

To ensure that officials in leadership positions attended the trainings, Hafiza personally approached the Chief Secretary of the State. She worried that, without some higher-level intervention, senior bureaucrats would not attend. At first he seemed skeptical, but she assured him that the purpose of the workshop was to deliberate on how to execute GRB, and not just to learn. Ultimately, her efforts succeeded; the Chief Secretary of State issued a circular to all Senior Bureaucrats stating that “attending the workshop [is] compulsory”.

Accordingly, the first set of workshops was designed for financial commissioners, principal secretaries, commissioner/secretaries and secretaries to government. Next, heads of department were targeted in the second set of workshops, and finally divisional officers in the third stage¹²⁶. SCW was careful to provide training to operational officers only after the leaders were engaged, and to tailor the content of trainings for each particular group.

In terms of reach, the SCW was careful to get broad geographical and departmental coverage. Over 50 officials were trained in every district in Jammu and some districts in Kashmir.¹²⁷ This effort was appreciated by the participants who noted that hardly anybody organizes such workshops in remote areas.¹²⁸ Similarly, officials were drawn from diverse departments including the Public Works Department, Forest Department, Public Distribution System, Science and Technology, Public Health Engineering, Medical Department, Social Welfare Department even the officers of Sports Department.¹²⁹

Key Actors

The true driver of GRB in J&K has been Hafiza, and by extension, the SCW. In many of our interviews, Hafiza was mentioned by name as

¹²⁴ Muzzafar, Hafiza. “J&K Workshop report,” State Commission for Women, Jammu and Kashmir, 2011

¹²⁵ Muzzafar, Hafiza. “J&K Workshop report,” State Commission for Women, Jammu and Kashmir, 2011

¹²⁶ The first workshop organized for the Principal Secretaries/Commissioners of the Government of J&K was held on 30 December, 2009. The second workshop organized for Heads of Departments of the Government of J&K was held in Jammu, on 31 December, 2009. The third workshop organized for Heads of Departments of the Government of J&K was held in Srinagar on 1 Jan, 2010. Muzzafar, Hafiza. “J&K Workshop report,” State Commission for Women, Jammu and Kashmir, 2011

¹²⁷ Thirteen workshops were held in the districts of Jammu, Kathua, Ramban, Rajouri, Samba, Reasi, Kishtwar, Doda, Udhampur, Poonch, Kargil, Leh, and Srinagar. Muzzafar, Hafiza. “J&K Workshop report,” State Commission for Women, Jammu and Kashmir, 2011

¹²⁸ Muzzafar, Hafiza. “J&K Workshop report,” State Commission for Women, Jammu and Kashmir, 2011

¹²⁹ Muzzafar, Hafiza. “J&K Workshop report,” State Commission for Women, Jammu and Kashmir, 2011

an example of someone who has really taken advantage of the GRB resources and made a personal effort to moving it forward.

"It's a tough call [on whether people are using [the Handbook]. Except when I look at Hafiza."

– National Partner

Her personal influence, including relationships within state government, has also been a key factor in securing buy-in among government officials and in securing funding for her efforts.

The state Departments of Finance and Social Welfare also played a role, as the leaders of these organizations were tapped for stage-setting activities such as keynotes speeches and inaugural functions. This participation encouraged other bureaucrats to attend the workshops.

"The Chief Secretary inaugurated the programme on 30th December, 2009 and to my surprise all Financial Commissioners, Principal Secretaries and Secretaries to Government attended the day long deliberation."

"The [second and third] workshops were inaugurated by the Honorable Minister for Finance and Honorable Minister for Social Welfare."

– Hafiza Muzzafar, personal communication

The Ministry for Child and Women's Development (MWCD) also played a key role in J&K by funding the workshops at the request of the SCW. As of February 2011, MWCD had provided a total of Rs 14,59,300 toward 11 workshops conducted by the SCW (several more have been funded and executed since then). Hafiza noted in a personal communication that she greatly appreciates the support of MWCD in enabling inclusion of gender in the PBA cycle in J&K.

Although UN Women did not specifically fund any of the workshops, UN Women-funded consultants served as resource persons in some of these workshops. As such, UN Women played a role in supporting the GRB effort through the provision of technical resources wherever possible. Many of the individuals who supported the working were part of the core group of

trainers that attended a Training of Trainers workshop at IIPA.

Key Findings :

Relevance

At first, officials attending the GRB trainings were skeptical of its relevance to their work. One engineer from the Public Works Department even requested permission to leave the training. At this stage the SCW's investment in fieldwork paid off; the staff was able to tell him stories about women's daily challenges that demonstrated how gender was relevant to public works projects. In this case, the team informed the engineer of the drudgery, spondylosis (degeneration of the spine), and time wastage that women in J&K suffered from having to carry water on their heads for long distances. Instantly, the official understood women's need for better roads and for installing water pumps in villages.

The team was able to illustrate to the participants that women's issues are not limited to programs/schemes utilized exclusively by women, but pertained to many types of seemingly gender-neutral projects. For example, the participants learned that women in villages asked for better roads into town as often as men – but that they were motivated by having easier access to hospitals during childbirth, rather than to facilitate access to jobs.

"In one of the districts called Ramban, when we talked about their priorities they did not ask for sewing machines, knitting machines or any handicraft centre, but they straightaway requested that "we need a good road" and "street lights" on the roads. When asked why? They said that two pregnant women had died on these roads while carrying them to the hospital because the road was totally damaged and the Tanga [horse cart] in which the pregnant women were being carried to the hospital could not cross the damaged road. 'This was a matter of concern,' [they said]."

– Hafiza Muzzafar, personal communication

The workshops were able to increase gender sensitization as well as clarify concepts of GRB. Workshop reports noted that discussions were lively and that policy-makers had many ideas

about how to make schemes more gender sensitive. Many of these, such as modifying reforestation efforts to include trees that can provide firewood for women, suggest that officials developed a good understanding of GRB through the trainings.

The overall relevance of GRB is evident in the public speeches of officials such as Minister of Finance and Ladakh Affairs who “called for conceptualizing Gender Sensitive Budgeting to enable [women] to compete for opportunities [on] a level play field”¹³⁰. Although it is not clear whether these individuals were specifically influenced by GRB trainings, such mentions demonstrate the credible and positive positioning of GRB that advocates have achieved in J&K.

Evidence from J&K also demonstrates an understanding that GRB applies to all sectors, including those sometimes perceived as gender-neutral.

The Secretary SCW explained the concept of gender budgeting... She said gender budgeting is the application of gender mainstreaming in the development process, to understand how it addresses the needs of women not only in the traditional areas like agriculture, health, nutrition, but also in so-called neutral areas such as Coal mining, Chemicals, Bio Technology, Commerce, Earth Science, etc.”

– *Newspoint Bureau Article*¹³¹

Effectiveness

Gender-responsive budgeting advocates also point to a few changes made in planning and budgeting processes. In particular, Hafiza is pleased that many districts are reporting how much they are going to spend on gender issues. Further, that so many J&K governments officials participated in a GRB workshop marks a change in their training process, which indirectly affects planning processes.

However, some stakeholders reported that while the motivation is there, many of the verbal commitments have not translated into concrete actions.

“J&K is sensitized at all levels, but [we have] yet to see what the impact is.”

– *National Partner*

Capacity building is at the core of the J&K gender-responsive budgeting story. Hafiza’s experience at the IIPA training and the subsequent workshops across J&K are thought to have dramatically increased capacity and gender sensitization across the state. One interviewee called it remarkable. However, some also noted that it is difficult to link this increase in capacity to actual changes in policy. Instead, they credited changes in policy to Hafiza’s personal efforts and influence, rather than the trainings per se.

Of the resources used by the SCW in J&K, the trainings and training materials seemed to be the most important. To start, much of the work began after Hafiza returned from her own training at IIPA. She spoke with great enthusiasm about the training and noted that she learned a great deal during the experience. The J&K Workshop report also notes that resources created by UN Women and its partners, such as exercises outlined in the *Gender Budgeting Manual*, were used during workshops.

The SCW also distributed printed materials during the workshops, some of which likely included materials developed by UN Women. The J&K Workshop report notes that participants appreciated that written material/handbooks on GRB were given to the officers.

Usage

In terms of civil society organizations and women’s advocates, their role in budgeting and planning is still rather limited. Though interactions with NGOs informed the SCW’s fieldwork and women’s advocates have benefitted from the more prominent profile women’s issues now have, we have not seen evidence that they are better positioned with regards to policy-making. This is likely compounded by the fact that much of the SCW’s efforts have been targeted towards government officials and also excludes civil society organizations.

¹³⁰ Glimpses of the Future. Staff Reporter. “NC Championed Women’s Cause Six Decades Ago: Rather,” 31 December 2009

¹³¹ Newspoint Bureau. “SCW organises workshop on gender budgeting at Kathua,” 3 December 2010

With regards to allocations, one big win that advocates point to is a Rs 30 crore earmark made by the Ministry of Finance for women entrepreneurs. Though it is not clear whether this earmark is related to GRB, it certainly speaks to the level of gender sensitization that has been achieved in the state and gives hope that allocations for women are increasing.

“People understand and are earmarking funds for women across the state...it has definitely changed.”

– Hafiza Muzzafar, personal communication

In addition, a local leader has announced that every college in the area will have a women’s study center and is providing a grant of Rs 25,000 to each college. However, even with this commitment, most stakeholders felt that allocations have not increased substantially.

“Allocations haven’t gone up as they should have.”

– National Partner

Efficiency

One of the core impediments to sustainability, and one that we have heard repeated many times, is the frequent transfer of officials. The capacity and sensitization achieved through trainings is often lost when that individual leaves her post.

Another possible impediment to sustainability is the core role that is being played by Hafiza. Much of what we heard depicted Hafiza at the center of GRB in J&K, and should she move on, it is likely that some significant slide in GRB activity would occur.

These threats to sustainability are somewhat mitigated by the extent to which the SCW has been able to institutionalize GRB. Many districts are reporting their gender allocations and are developing the habit of doing so, which is a good sign that they will continue to report in the future. However, these habits are not entrenched in policy.

Key Enabling and Disabling Factors

It is clear that the presence of a strong champion in Hafiza Muzzafar has been a key force behind

the success of GRB in J&K. Many interviewees credited her single-handed efforts for the progress that was made in the state.

“The secretary in J&K is largely the reason for their success.”

– National Partner

Similarly, interviewees pointed to Hafiza as an example of what is missing in other places:

“Follow-up depends on whether someone takes it up like Hafiza has.”

– National Partner

In addition to Hafiza’s personal dedication, advocates in J&K benefited from having a mandate from the top. At a few stages, key leaders intervened to ensure their staff attended workshops. One stakeholder highlighted the importance of obtaining buy in:

“The buy-in with senior officers in Jammu and Srinagar, [and their] saying that these are extremely critical issues and we are glad you are talking about them.”

– National Partner

Along with the Chief Secretary of State mentioned earlier, the General Administration Department issued a government order to 45 officers of the J&K Civil Secretariat to attend the two-day training-cum-workshop.¹³²

Another key factor was the SCW team’s ability to talk about GRB in a way the officials could understand. The team strategically invested in fieldwork and armed themselves with examples and stories about women to which bureaucrats could relate. Hafiza also used religious touch-points to make her point, citing the Quran and Hindu law to argue that women have the right to an education, to property and to respect from their communities.

Lessons Learned

For the purposes of UN Women, the J&K case has some interesting takeaways. First, it is important to identify and then invest in a champion. With the right resources and support, that champion can go a long way in getting GRB set up.

¹³² Muzzafar, Hafiza. “J&K Workshop report,” State Commission for Women, Jammu and Kashmir, 2011

Next, getting a mandate from senior leaders ensures participation across officials and elected representatives. Having circulars from senior bureaucrats meant that the SCW were able to get decision-makers into their trainings, and not just junior-level representatives. While some of this mandate may feel forced, the SCW realized they only have the opportunity to convince people once they were in the room.

They were then careful to capitalize on this opportunity by tailoring the workshops and using examples and case studies that spoke to their audience. In this sense, having completed the

initial fieldwork was a key investment for the SCW. The J&K case study shows that it is important that GRB advocates have a rich, evidence-based understanding of what women on the ground are facing.

Finally, there is a need to train at all levels of seniority. The SCW was able to get broad support in government because they targeted audiences up and down the bureaucratic ladder. They were careful to adjust their materials and their message i.e., calling trainings for senior officials “workshops-cum-trainings”, but they ensured that everyone heard their message about GRB.

CHRONOLOGICAL REVIEW OF EVENTS RELATED TO UN WOMEN'S GRB WORK

The evaluation team has attempted to document, to the best of our ability, various events that took place regarding the period under review (this chronology is meant to provide context only; the events are not necessarily linked to UN Women's work unless specifically noted). In some cases, dates for specific events were not clearly documented; challenges with interviewee recall also affected our ability to accurately place the items below in a chronological format. While there may be some errors in the timing or particulars of the activities below, the narrative that follows provides a useful timeline of events during the decade.

As noted in the section on Context, the notion of bringing a gender lens into policy development and execution was not entirely new at the start of the decade under review. UN Women supported creation of a civil society Think Tank, led by NAWO, to contribute input regarding GRB toward development of the Ninth Five Year Plan.¹³³ In the early years of the Ninth Plan, UN Women began working with Professor Diane Elson, a leading gender budget expert and feminist economist, to share learnings with the Ministry of Human Development about GRB experiences taking place in other parts of the world¹³⁴. At the time, the Department of Women and Child Development (DWCD) was contained within this ministry. In July 2000 (prior to the timeframe included

within the scope of this evaluation), DWCD collaborated with UN Women to host a workshop on "Engendering National Budgets in the South Asian Region."¹³⁵ The first of several regional meetings co-hosted by UN Women on GRB, this served as the launch of UN Women's initiative to support GRB within India.¹³⁶ During the session, government representatives (including representatives from the Planning Commission, Ministry of Finance, Department of Women and Child Development, Ministry of Agriculture, and others¹³⁷), UN agencies, media, NGOs, research institutions, civil society, and members of other South Asia Planning Commissions participated. Professor Elson made a presentation and shared her experiences with the group.¹³⁸ Selected interviewees noted that this meeting was a significant contribution toward increasing awareness of GRB with officials from the Central Government. However, it is important to note that other actors also contributed to the outcomes of the meeting; for example, Diane Elson had been working with the Commonwealth Secretariat (CS) on their Gender Budgeting Initiative. Methodology and tools from that work were being tested in two countries at the time of the meeting; learnings from these CS efforts were shared with attendees and likely informed their understanding of and interest in GRB.

¹³³ National Alliance of Women. "Engendering the Eleventh Five Year Plan 2007-2012: Removing Obstacles, Creating Opportunities," 2008

¹³⁴ Interview with UN Women Staff.

¹³⁵ Ministry of Women and Child Development, Government of India. Annual Report. New Delhi: Ministry of Women and Child Development, 2004-2005

¹³⁶ Interviews with UN Women Staff

¹³⁷ Joshi, Chandni. "Welcome Address," speech given at Gender Budgets Workshop, 10 July 2000 (UNIFEM internal document)

¹³⁸ Esim, Simel. "Country Report for India: UNIFEM GRB Program," UNIFEM, December 2003

This meeting resulted in an agreement by the Governments of India and Nepal along with civil society partners on the need for a gender budget initiative in the two countries. The consensus also highlighted a government (budget actors, women's machineries and sectoral ministries) and civil society partnership for the process in both India and Nepal.

– UNIFEM Country Report for India¹³⁹

In 2000, UN Women, the Department of Women and Child Development (DWCD), the Department of Economic Affairs, Ministry of Finance, and the National Institute of Public Finance and Policy (NIPFP) began a collaboration to study gender-responsive budgeting in India (executed by NIPFP).^{140, 141} DWCD subsequently recorded that NIPFP's interim report resulted in inclusion of a chapter on gender inequalities in the National Economic Survey, published by the Ministry of Finance.

Based on the interim report of the NIPFP (January 2001), for the first time, the Economic Survey 2000-2001 highlighted issues like, Gender Inequality and Status of Women. Thus gender equality and empowerment of women have been recognized as economic goals."

– MWCD Annual Report 2004-2005¹⁴²

The research also resulted in the inclusion of a chapter on equalities in the 2001-2002 survey.¹⁴³

UN Women supported the Singamma Srinivasan Foundation in 2001-2002 to work with local-level elected women representatives and build

their knowledge about budgetary concepts and processes. The project started with outreach in three districts; we understand that further funding from UN Women expanded the project to other parts of Karnataka.

DWCD conducted follow-up workshops related to the NIPFP research in October and December 2001, which led the Department to commission analysis of state budgets by NIPCCD, "broadly adopting the methodology of the NIPFP Report on the Union Budget."¹⁴⁴ The NIPCCD study was a desk review of state budget documents from 22 states, focused on six departments:¹⁴⁵

- Department of Women and Child Development
- Department of Health and Family Welfare
- Department of Social Welfare
- Department of Rural Development
- Department of Education
- Department of Agriculture

NIPCCD's Interim Report included results of the analysis of data from 10 States (Assam, Bihar, Meghalaya, Gujarat, Jammu and Kashmir, Maharashtra, Rajasthan, Madhya Pradesh, Orissa and Manipur) and related to the 2 financial years, 2000-2001 and 2001-2002.¹⁴⁶ The report highlighted challenges in executing gender-responsive budgeting, including lack of sex-disaggregated data and the need to look beyond budget estimates to revised estimates and actual spend. Several recommendations were suggested, including mention that the DWCD should develop and disseminate guidelines on gender and budgeting to States.

¹³⁹ Esim, Simel. "Country Report for India: UNIFEM GRB Program," UNIFEM, December 2003

¹⁴⁰ Ministry of Women and Child Development, Government of India. Annual Report. New Delhi: Ministry of Women and Child Development, 2004-2005

¹⁴¹ This work later became part of UN Women's Follow the Money series

¹⁴² Ministry of Women and Child Development, Government of India. Annual Report. New Delhi: Ministry of Women and Child Development, 2004-2005

¹⁴³ UNIFEM. "GRB Strengthening Economic Governance: Applied Gender Analysis to Government Budgets. Final Report October 2001 – December 2004. Submitted to The State Secretary for Development Co-operations, Belgium"

¹⁴⁴ Ministry of Women and Child Development, Government of India. Annual Report. New Delhi: Ministry of Women and Child Development, 2004-2005

¹⁴⁵ Kamatchi, S. "Towards Gender Budgeting in Tamil Nadu – Perspectives for Gender Budgeting at the Provincial (State) Level," presented at the International Conference on Gender Mainstreaming Government Finances in South East Asian Countries. Tirupati: 7-9 March 2007

¹⁴⁶ It is unclear whether the full 22-state study was completed by NIPCCD; internet searches and an extensive document review did not reveal existence of such a study

The report led DWCD and UNDP to collaborate on three regional workshops (without support from UN Women), with the intention of providing clarity on the concept of state-level GRB within the Indian context (note – specific date of these workshops is unknown). The participants in the three workshops (held in New Delhi, Pune and Kolkata) were State Secretaries/ representatives of Department of Finance, Planning and Women and Child Development.¹⁴⁷

In 2001, UN Women supported a second

regional meeting on GRB; representatives of the Governments of India, Nepal and Sri Lanka, research institutions, and key NGOs participated in the meeting. The focus of the meeting was to promote cross-regional learning that could assist in extending and deepening gender-responsive budgeting work in the three countries.¹⁴⁸

In January of 2002, UN Women began a partnership with Sachetana, an NGO in West Bengal; the funding relationship would span nearly the entire decade under our review.

Box 4 Overview of Sachetana’s Work (Funded by UN Women)¹⁴⁹

- Jan/Feb 2002: joint seminar with the School of Women’s Studies
- Jan 2002 – March 2003
 - Swarnajayanti Gram Swarojgar Yojana study; survey of scheme run by Central Government, became part of FtM series
 - Study on trends in budgetary policies (“Gender in Fiscal Policies: The Case of West Bengal”); became part of FtM series
 - Survey of 500 households in 12 districts of W. Bengal (not published¹⁵⁰)
 - One-day seminar in Mumbai, organized by Sachetana
- Aug 2003 – Sept 2004: Budget training program at Panchayat level
 - Four village meetings at four districts of West Bengal (Hoogly, Bankura, Medinipur (East), and Malda) for developing a training module
 - Training of Trainers (five-day workshop involving women from NGOs and academics)
 - Four budget training workshops with elected women Gram Panchayat and Panchayat Samity members
 - Development of background papers and training manual, and publication of such
- Sept 2004 to Feb 2005
 - Three workshops/seminars for advocacy under the rubric of Sachetana’s GRB work
 - Workshop with 15 women Zilla Parishad members from 4 districts of West Bengal held at Kalyani jointly with SIPRD
 - Two-day seminar held jointly with Vidyasagar University, Medinipur
 - Two-day seminar held jointly with Centre for Women’s Studies, North Bengal University, Siliguri

¹⁴⁷ Kamatchi, S. “Towards Gender Budgeting in Tamilnadu – Perspectives for Gender Budgeting at the Provincial (State) Level,” presented at the International Conference on Gender Mainstreaming Government Finances in South East Asian Countries. Tirupati: 7-9 March 2007

¹⁴⁸ UN Women document (internal). “GRB Evaluation: Activities and corresponding Nodal Contact Information,” November 2011

¹⁴⁹ Internal document provided to Evaluators by Sachetana staff, January 2012

¹⁵⁰ Evaluator interviews with Local Partners

- April 2005 – March 2006: Training in West Bengal and Orissa
 - National advocacy – worked with School of Women’s Studies, Utkal University to replicate GRB Training in Orissa and create an “Orissa-friendly” Training Manual
 - Six additional budget training workshops in six other districts of West Bengal
- July 2006 – Jan 2007
 - Researched different programs and their execution; examined budgets of the state government and selected local bodies, including allocations to women
 - Select schemes examined in further detail (e.g., reach at grassroots levels)
 - Drafted report
- April 2008 – May 2009: Worked to make district plans gender friendly

In February of 2002, UN Women collaborated with DWCD, NIPFP, and a group of feminist economists to discuss gender-responsive budgeting with a number of women Parliamentarians. The daylong meeting, “Parliamentary Committee for the Empowerment of Women,” was held at the Parliament Annexe on the eve of the 2002 budget sessions. The aim of the convening was to clarify key concepts regarding gender-responsive budgeting, and to explore the future role that women Parliamentarians could play in influencing the process of budget formulation. Key participants included the Honourable Margaret Alva, Chairperson of the Parliamentary Committee for the Empowerment of Women; Dr. Najma Heptullah, President of the Parliamentarian’s Forum for Human Development; and Mr. K.C. Pant, Deputy Chairman of the Planning Commission.¹⁵¹ In addition, UN Women met with the Minister of Finance to share information on GRB, at the request of Dr. Heptullah.¹⁵² Notes from the session highlight the contribution UN Women made to the Government’s support of GRB:

“The Economic Survey 2001-2002, tabled this year by the Finance Minister, has a number of references to UNIFEM’s gender budget work, including two chapters on Women in the Work Force and Development of Women and Children, with both referring

to the UNIFEM supported report.”

– Notes from Parliamentarian’s Meeting on Gender Budgets¹⁵³

A midterm evaluation of UN Women’s work noted that this meeting laid the groundwork for bringing in the gender perspective in future budgets, both in and out of Parliament.¹⁵⁴

UN Women, along with Dr. Diane Elson, met with Dr. Ashok Lahiri before the Budget 2003-04 was declared in order to update him on work taking place on gender budgets. At his request, UN Women collated the recommendations of its partners regarding women’s concerns that needed to be reflected in the budget, and sent it to the Secretary of the DWCD, the focal point for gender budget work in India.¹⁵⁵

Also in 2002, the Social Studies Trust published results of a gender budget analysis of Delhi and Himachal Pradesh, funded by UN Women.¹⁵⁶ Following the publication, UN Women co-hosted a third regional meeting on gender-responsive budgeting with the Government of Nepal. During this meeting, the partnership between UN Women, NIPFP, DWCD, the Department of Economic Affairs (EA), and Ministry of Finance was noted for deepening gender-responsive budgeting in India. Findings from gender analyses on trends in budgetary policies in the states of West Bengal, Himachal Pradesh, Delhi and Karnataka (all

¹⁵¹ UNIFEM. “Parliamentarians Meeting on Gender Budgeting February 23, 2002”. UNIFEM, 2002

¹⁵² Esim, Simel. “Country Report for India: UNIFEM GRB Program,” UNIFEM, December 2003

¹⁵³ UNIFEM. “Parliamentarians Meeting on Gender Budgeting February 23, 2002”. UNIFEM, 2002; kept reference to UNIFEM as stated in source material

¹⁵⁴ Esim, Simel. “Country Report for India: UNIFEM GRB Program,” UNIFEM, December 2003

¹⁵⁵ Esim, Simel. “Country Report for India: UNIFEM GRB Program,” UNIFEM, December 2003

¹⁵⁶ Institute of Social Studies Trust. “Gender Budget Analysis in the States of Delhi and Himachal Pradesh,” UNIFEM, November 2002

funded by UN Women) were presented by the experts that led the studies. Attendees at this session included Professor Nirmala Banerjee, Dr. Maithreyi Krishnaraj, Dr. Ahalya Bhat, Ms. Lekha Chakraborty (NIPFP), and Ms. Joyanti Sen.¹⁵⁷

In the same year, the Planning Commission included language regarding gender-responsive budgeting within the Tenth Five Year Plan (2002-2007). The Commission suggested that the Women's Component Plan and Gender Budgeting efforts should reinforce each other as mechanisms to support women in receiving their intended share of budgetary outlays.

[T]he Tenth Plan will continue the process of dissecting the Government budget to establish its gender-differential impact and to translate gender commitments into budgetary commitments... the Tenth Plan will initiate

immediate action in tying up these two effective concepts of WCP and Gender Budgeting to play a complementary role to each other, and thus ensure both preventive and post-facto action in enabling women to receive their rightful share from all the women-related general development sectors.

– Tenth Five Year Plan¹⁵⁸

In August of 2003, Sachetana began work to train elected women Gram Panchayat and Panchayat Samity members (as noted above).

In November of 2003, UN Women co-hosted a fourth regional GRB meeting with Stree Aadhar Kendra (SAK) in Mumbai.¹⁵⁹ During this meeting, UN Women announced the launch of its “Follow the Money” series (for further detail, please refer to Case Study: Follow the Money Series, included in the Annexure to this report).



Attendees found the Mumbai workshop to be useful in learning about findings from different places:

UN Women organized a huge workshop in Mumbai where we shared our reports. “Building Budgets from Below” was very useful. This was quite a long time back – it

was the first time anyone said gender-responsive budgeting should start at the bottom. We had already started working with Elected Women Representatives (EWRs), but SSF put this in proper perspective.

– Local Partner

¹⁵⁷ UNWomen document (internal). “Third Regional Workshop on Gender Budgeting,” undated

¹⁵⁸ Planning Commission, Government of India. “Tenth Five Year Plan, 2002-2007, Volume II, Sectoral Policies and Programmes,” New Delhi: Government of India, December 2002

¹⁵⁹ UN Women document (internal). “GRB Evaluation: Activities and corresponding Nodal Contact Information,” November 2011

Around this time, Professor Aasha Kapur Mehta was asked by the National Commission for Women to do a background paper on gender-responsive budgeting. It was Professor Kapur Mehta's first introduction to gender-responsive budgeting; she had a background in academia related to poverty issues. The paper, co-authored by Samik Chowdhury and Subhamoy Baishya, was entitled "The Budget: A Gender and Poverty Sensitive Perspective," and was presented in December 2003 at a national consultation in New Delhi subsequently where the National Commission for Women presented it the Union Finance Minister as part of a memorandum that listed demands for making the budget more gender sensitive¹⁶⁰. UN Women was present at the consultation alongside representatives from the Ministry of Agriculture and NAWO.

Professor Kapur Mehta noted that the Mumbai workshop and UN Women-funded research were pivotal in developing her understanding of GRB; following the workshop and her research, she leveraged the learnings from this UN Women-funded work in developing her research and training. Professor Aasha Kapur Mehta has since gone on to be one of the country's leading experts and resource persons with regard to gender-responsive budgeting (it is important to note that Professor Aasha Kapur Mehta is a member of this project's Evaluation Stakeholder Group).

It was an extremely valuable meeting where several papers based on UN Women-sponsored research were presented. They were in the thick of GRB work. UN Women made an entire batch of material for me. It was a win-win for both, as the UN Women-sponsored research enabled rapid understanding of how GRB was playing out in the field, and this work was included in the literature reviewed in the background paper on GRB that I was preparing for the National Commission for Women. However, what was really pivotal in developing my understanding of the gaps between needs, allocations and outcomes, and the many convergence-related issues that need to be

addressed for successful application of GRB, was the UN Women-funded and facilitated research on HIV/AIDS.

– Professor Aasha Kapur Mehta

In 2004, the Government of India constituted an Expert Group to review the classification system for government transactions. Dr. Ashok Lahiri, formerly the head of NIPFP, was asked to chair the Group. A key mandate was to "examine the feasibility of and suggest the general approach to gender budgeting and economic classification."¹⁶¹ In 2004, the Group published recommendations for taking GRB forward in India:

The Group recommends a dissection of the budget to translate gender commitments into budgetary commitments with a view to ensure effective targeting of public spending.

The Group recommends setting up of a Gender Budgeting Directorate (GBD) in the Department of Expenditure, Ministry of Finance and an Inter-Departmental Committee chaired by Secretary (Expenditure), Ministry of Finance with Secretary, Department of Woman & Child Development (WCD) as one of its members. Secretarial support to the Interdepartmental Committee may be provided by the Department of Expenditure.

The Group also recommends adoption of the six analytical matrices designed by the Sub-Group (Appendix II of the Sub-Group Report) for data collation and representation in the budget documents. Acknowledging the countrywide importance of the subject, the Group recommends pilot introduction of gender budgeting in one of the States on similar lines. The state of Karnataka may be chosen for this purpose.

The Group also recommends that the Government may undertake periodical benefit-incidence analysis of its programmes/schemes to assess their impact on the targeted beneficiaries.

– Report of the Expert Group¹⁶²

¹⁶⁰ National Commission for Women, "Budget 2004: The NCW Memorandum to the Union Finance Minister" 2004

¹⁶¹ "Classification of Government Transactions: Report of the Expert Group Constituted to Review the Classification System for Government Transactions," Ministry of Finance, Government of India, July 2004

¹⁶² "Classification of Government Transactions: Report of the Expert Group Constituted to Review the Classification System for Government Transactions," Ministry of Finance, Government of India, July 2004

The recommendations of this Working Group played a clear and significant role in the next steps taken by the Ministry of Finance. Pursuant to these recommendations, the Ministry of Finance directed 18 select departments to submit their performance budgets for 2005-06 with data grouped to reflect allocations and expenditure on women¹⁶³; the format was largely aligned with the template put forward by the Working Group. This launched the use of the Gender Budgeting Statement (GBS, also known as Statement 20) within the country. Furthermore, the Working Group suggested establishing “Gender Budgeting Units” within ministries and departments, headed by officers at the rank of Joint Secretary, to collect and report on sex-disaggregated data. The Ministry of Finance mandated that all ministries and departments establish Gender Budgeting Cells (GBCs) by January 1, 2005; among the specifications of a subsequently issued charter was the suggestion that each GBC “should be headed by an officer not below the rank of Joint Secretary.”¹⁶⁴ The Working Group further suggested that the Department of Women and Children may serve as the nodal agency for conducting periodical gender audits. Subsequently, DWCD took up gender mainstreaming as “the new mantra”:

The gender perspective on Public Expenditure and Policy is no longer restricted to the realm of social sector Departments like Education, Health, Rural Development etc. All areas of public expenditure, Revenue and Policy need to be viewed with a gender perspective.

– MWCD Annual Report 2004-2005¹⁶⁵

As noted earlier in this report, although UN Women funded the original NIPFP study that prompted the government to constitute the Group, the agency opted not to fund follow-on work to develop practical applications related

to the original study’s findings. NIPFP took this work forward independently.

At DWCD’s request, the Cabinet Secretary asked all ministries and departments to include a chapter on gender in their annual reports, including sex-disaggregated statistics. After reviewing the information provided, DWCD found that much of the data reflected gender-based initiatives, and did not go far enough to mainstream attention to gender across all public expenditure and policy. Therefore the Department developed and issued detailed guidelines to all GoI ministries and departments, as well as to States, in October 2004. To further explore ideas for standardizing GRB concepts and tools, DWCD organized an expert consultation in December 2004. Chaired by the Secretary (DWCD), a range of stakeholders participated in the meeting: the Advisor, Planning Commission, Joint Secretary (Budget), Member (NCW), representatives of UN Women and UNDP, women study centres, and a few social experts. DWCD found the discussions to be “fruitful,” and a consensus was arrived at regarding a mission statement for the Department (“Budgeting for Gender Equity”). The mission statement, and a framework of GRB activities developed in the session, was subsequently shared with all GoI ministries and departments “so as to encourage a gender friendly review of policies and schemes.”¹⁶⁶ DWCD also noted in its 2004-05 annual report that continued input would be sought from a panel of stakeholders, including “representatives of the Planning Commission, other Departments/Ministries, international agencies like UNIFEM and UNDP, Women Study Centres, experts etc.”¹⁶⁷

Also in 2004, UN Women began funding district-level work in Maharashtra, through Stree Aadhar Kendra.

¹⁶³ UNIFEM. “GRB Strengthening Economic Governance: Applied Gender Analysis to Government Budgets. Final Report October 2001 – December 2004. Submitted to The State Secretary for Development Co-operations, Belgium”

¹⁶⁴ Ministry of Women and Child Development, Government of India. “Handbook for Government of India Ministries and Departments,” New Delhi: Ministry of Women and Child Development, 2007

¹⁶⁵ Ministry of Women and Child Development, Government of India. Annual Report. New Delhi: Ministry of Women and Child Development, 2004-2005

¹⁶⁶ *ibid*

¹⁶⁷ *Ibid*

Box 5 : Chronology of SAK Activities

- May 2003: Participant in 4th South Asia Region Meeting Commemorating Beijing, held in Bhutan
- November 2003: Co-hosted the Fourth Regional Workshop on Gender Analysis of Budgets in Mumbai, along with UN Women
- Jan 2004-Feb 2006
 - Gender Responsive Budgeting at Aurangabad Municipal Corporation
 - Project included study of municipal budget, sensitization & awareness of EWRs as well as community members on concept of GRB
 - Office bearers of Jalna, Buldhana & Partur municipal bodies also sensitized about GRB
 - Total of 35 major workshops and meetings held across stakeholders during the course of the project
 - In 2005-06, DWCD and UNDP conducted regional workshops to build capacity on Gender Budgeting. The first of these regional workshops was organized by DWCD, UNDP and IIPA in November, 2005.
- Jan 2006: Chairperson of SAK, Neelam Gorhe was a member of Think Tank to engender the XI Five-Year Plan Approach Paper
- May 2008-May 2009
 - Promoting & strengthening concept of GRB in Solapur Municipal Corporation
 - Analyse SMC budget from a gender perspective
 - Create awareness among community on GRB and enhance participation of EWRs
 - Develop GRB material [SAK has since developed a manual on GRB for EWRs and public officials]

In November of 2004, a coalition of actors including UN Women, NIPFP, the European Commission, and the International Development Research Centre (IDRC) held an international expert group meeting on “Local-Level Gender Responsive Budgets.”¹⁶⁸ According to the report, this was the first meeting of its kind, creating a platform to bring together practitioners, policy makers, researchers, academia and international agencies committed to local-level gender responsive budgeting (LLGRB). Statements from key participants indicate the sense of importance accorded to the topic:

Ms Reva Nayyar, Secretary of Department of Women and Child Development, Ministry of Human Resources Development,

Government of India began her speech by highlighting the need to build-in gender equity into the social and cultural fabric of India.

– Notes from Group Meeting¹⁶⁹

Professor C. Rangarajan, Chairperson of the Twelfth Finance Commission, spoke extensively on the need for gender-responsive budgeting. His explanation of GRB indicates strong awareness of the full PBA cycle, as well as a sense of importance regarding the need for GRB:

To him, gender responsiveness in budget matters refers to ensuring the availability of and access to public services, which helps in ‘inclusive development.’ He explained that

¹⁶⁸ “Local Level Gender Responsive Budgeting International Expert Group Meeting, India International Centre, New Delhi, November 1-4, 2004, Meeting Report,” Organized by National Institute of Public Finance and Policy and UNIFEM in association with The European Commission and The International Development Research Centre

¹⁶⁹ *Ibid*

the purpose of gender responsive budget work is two-fold: (i) to assess the impact of government expenditure programmes on the economic and social position of men and women; and (ii) to develop strategies that will result in a more gender sensitive allocation of resources.

Putting forward an analytical framework for looking at decentralized budgets through a gender lens, Rangarajan distinguished expenditures into (a) general expenditures with gender neutral impact on women and children, and (b) expenditures specifically targeted to women and girls. He argued that very often general expenditures benefit men more than women. Unless programmed properly, they can increase gender inequality.

– Notes from Group Meeting¹⁷⁰

At the conclusion of the session, a “Resource Bazaar” was held to enable participants to share resources related to local-level GRB. Participants noted that a strength of ongoing GRB work was “increasing acceptance of gender lens in the budget.” Notes from the meeting also recorded “availability of tools and methodologies for micro level studies that have been very helpful in building up the knowledge base on LLGRB.” Furthermore, the workshop seeded questions in participants’ minds about how to move forward with gender-responsive budgeting, strengthening the positioning of GRB as a topic of importance.

A question that was raised throughout the meeting was “how can performance budgeting be carried out as a government-led and executed exercise (mainly by the Ministry of Finance) without involving the

stakeholders of the budget. Women’s needs and voices cannot be absent from these processes of formulation and monitoring the budget.

– Notes from Group Meeting¹⁷¹

During this period, several stakeholders were contributing to the field of knowledge about GRB. For example, in April 2005, UNDP published a gender analysis of Gram Panchayat plan-budgets for selected Panchayats to track flow of resources to women in Kerala. Kerala was noted by several interviewees as doing significant work with regard to GRB, but UN Women has not been directly involved.

Also beginning in 2005, UN Women partnered with the United Nations Population Fund (UNFPA) and IFES to begin work at state levels in Gujarat and Rajasthan to build capacity of select departments. In Rajasthan, an initial workshop held for departments on GRB was followed up by commitment from the state to do further analysis in six specific departments.¹⁷²

In Gujarat, UNFPA invited UN Women to provide technical support for GRB training of select departments; UN Women staff conducted much of the training, and ex-UN Women staff later served as UNFPA consultants to continue this work.¹⁷³ IFES also provided support, by funding Women’s Political Watch (WPW) and Women Power Connect (WPC) to raise awareness and understanding of GRB in districts.¹⁷⁴

In 2006, a significant milestone for GRB in India was reached when the Planning Commission constituted a Working Group on “Empowerment of Women”¹⁷⁵ for the Eleventh Five Year Plan (2007-2012) under the Chairpersonship of the Secretary of DWCD. The aim of the Working Group was to carry out a

¹⁷⁰ “Local Level Gender Responsive Budgeting International Expert Group Meeting, India International Centre, New Delhi, November 1-4, 2004, Meeting Report,” Organized by National Institute of Public Finance and Policy and UNIFEM in association with The European Commission and The International Development Research Centre

¹⁷¹ “Local Level Gender Responsive Budgeting International Expert Group Meeting, India International Centre, New Delhi, November 1-4, 2004, Meeting Report,” Organized by National Institute of Public Finance and Policy and UNIFEM in association with The European Commission and The International Development Research Centre

¹⁷² Evaluator interviews with UN Women Staff; “Snapshots of Gender Responsive Budgeting in Rajasthan,” Government of Rajasthan, 2006

¹⁷³ Evaluator interviews with UN Women Staff

¹⁷⁴ Evaluator interviews with UN Women Staff

¹⁷⁵ Planning Commission vide its order no. PC/SW/1-23(2)/2005 dated 17th April 2006 as cited in “Report of the Working Group of Women for the Eleventh Five Year Plan,” Ministry of Women and Child Development, Government of India. (not dated, likely late 2006/early 2007)

review, analysis, and evaluation of the existing provisions/ programs for women and to make recommendations for the Eleventh Five Year Plan. This included a subgroup on “Women’s Component Plan and Gender Budgeting;” to support the process, five regional workshops to cover North, South, East, West and one at the National level were held by UNDP and UN Women to engender the Eleventh Plan.¹⁷⁶ The Working Group suggested specific recommendations for various sectors, including Transport, Energy, Information and Communications Technology, Agriculture, Unorganized Sector, Services Sector, Health, and Education. The Group also examined specific schemes from a gender lens, including SGSY (Swarnjayanti Gram Swarozgar Yojana), SGRY (Sampoorna Grameen Rozgar Yojana), National Food for Work Programme (NFFWP), Indira Awas Yojana (IAY), Swarn Jayanti Shahari Rozgar Yojana (SJSRY), and the National Rural Employment Guarantee Act /Scheme.¹⁷⁷ The Working Group’s comments demonstrated an understanding that GRB is not restricted to women-oriented initiatives; they also emphasized the need to address all steps within the PBA cycle.

*The objective of gender budgeting is to enable gender mainstreaming of all sectors...*¹⁷⁸

Gender Budgeting is defined as the application of gender mainstreaming in the budgetary process. It encompasses incorporating a gender perspective at all levels and stages of the budgetary process and paves the way for translating gender commitments to budgetary commitments and

carrying out an assessment of the budget to establish its gender differential impact.”

*– Report of the Working Group on Empowerment of Women for the XI Plan*¹⁷⁹

In a report summarizing its recommendations, the Group highlighted that “Gender outcome assessment and evaluation is of utmost importance for ensuring the success of Gender Budgeting.”¹⁸⁰ The Working Group also mentioned another important milestone on behalf of the Ministry of Finance:

The Finance Ministry has made it mandatory that Gender Outcomes form a part of the Outcome Budget prepared by every Ministry/ Department as part of the Budget documents.

*– Report of the Working Group on Empowerment of Women for the XI Plan*¹⁸¹

Other stakeholders also provided input to the Planning Commission. In July of 2006, the Centre for Budget and Governance Accountability (CBGA) submitted “Recommendations for Gender Budgeting in the Eleventh Five Year Plan” to the Economic Adviser at DWCD. Among the recommendations were suggestions for extending WCP beyond only women-related ministries and departments, pursuing GRB across the full PBA cycle, and building capacity of Gender Budget Cells within various ministries and departments.¹⁸² The civil society Think Tank, led by NAWO, was expanded and with support from UN Women gave input to the PC regarding the Eleventh Plan.¹⁸³ The Planning Commission also constituted a Working Group of Feminist Economists (WGFE), in addition to its usual process of consultation, for input on the Plan.¹⁸⁴

¹⁷⁶ "Report of the Working Group on Empowerment of Women for the XI Plan," Ministry of Women and Child Development, Government of India. (not dated, per meeting dates noted within the report, publication was likely late 2006/early 2007)

¹⁷⁷ *Ibid*

¹⁷⁸ *Ibid*

¹⁷⁹ *Ibid*

¹⁸⁰ *Ibid*

¹⁸¹ *Ibid*

¹⁸² *Ibid*

¹⁸³ National Alliance of Women. “Engendering the Eleventh Five Year Plan 2007-2012: Removing Obstacles, Creating Opportunities,” 2008

¹⁸⁴ "Report of the Working Group on Empowerment of Women for the XI Plan," Ministry of Women and Child Development, Government of India. (not dated, per meeting dates noted within the report, publication was likely late 2006/early 2007)

The resulting Eleventh Five Year Plan contained substantial language regarding gender:

Gender Budgeting and Gender Outcome assessment will be encouraged in all ministries/departments at Central and State levels. Gender Budgeting helps assess the gender differential impact of the budget and takes forward the translation of gender commitments to budgetary allocations. During the Eleventh Plan efforts will continue to create Gender Budgeting cells in all ministries and departments. Data from these cells will be collated on a regular basis and made available in the public domain.¹⁸⁵

Gender outcome assessment of fund flows has been made a mandatory part of the outcome budget prepared by every ministry/department as part of their budget documents. The Eleventh Plan will therefore ensure that each ministry/department of both Centre and State should put in place a systematic and comprehensive monitoring and auditing mechanism for outcome assessment. In addition, the Ministry of WCD, Ministry of Finance, and Planning Commission will facilitate national level gender outcome assessments through spatial mapping of gender gaps and resource gaps. They will undertake gender audits of public expenditure, programmes, and policies, and ensure the collection of standardized, gender disaggregated data (including data disaggregated for SC/ST and minority women) at national, State, and district levels.

In the Eleventh Plan period, the existing system of gender-based planning will be extended to other ministries and departments and not confined only to those that have historically been perceived as 'women related'. Ministries and departments, such as Education, Health and Family Welfare, Agriculture, Rural Development, Labour, Tribal Affairs, Social Justice, and Empowerment, which have the potential to

exceed the 30% WCP requirement, will be encouraged to administer more women related programmes. During the Eleventh Plan, efforts will be made to extend the concept of gender based plan component to PRIs and to the 29 subjects transferred to them under the 73rd constitutional amendment. Recognizing that some women suffer greater deprivation and discrimination than others, the Eleventh Plan will refine the norms of WCP to prioritize the most vulnerable as beneficiaries, particularly SC, ST women, Muslim women, single women, differently abled, and HIV-positive women, among others.¹⁸⁶

The Eleventh Plan period will seek to make all national policies and programmes gender sensitive right from their inception and formulation stages. The MoWCD is the nodal Ministry for Gender Budgeting and the coordination mechanism for gender budgeting will ensure that all policies including fiscal and monetary policies, agricultural policies, non-farm sector, information and technology policies, public policy on migration, health insurance schemes, disaster management policies, media policy, and the legal regime among others are relevant from a gender perspective and are thoroughly examined. It will ensure that all legislations before they are presented to Parliament for enactment are cleared by the Parliamentary Committee on Women's Empowerment.¹⁸⁷

The MoWCD will take the lead in creating and maintaining a comprehensive gender-disaggregated data base, for quantitative and qualitative data. The purpose would be: (i) to base new initiatives on facts and figures, (ii) assess the gender impact of programmes, and (iii) assess the level of women's participation in planning and implementing programmes.

– Eleventh Five Year Plan¹⁸⁸

¹⁸⁵ Planning Commission, Government of India. "Eleventh Five Year Plan, 2007-2012, Volume II, Social Sector," New Delhi: Government of India, section 6.74

¹⁸⁶ Planning Commission, Government of India. "Eleventh Five Year Plan, 2007-2012, Volume II, Social Sector," New Delhi: Government of India, section 6.76

¹⁸⁷ Planning Commission, Government of India. "Eleventh Five Year Plan, 2007-2012, Volume II, Social Sector," New Delhi: Government of India, section 6.77

¹⁸⁸ Planning Commission, Government of India. "Eleventh Five Year Plan, 2007-2012, Volume II, Social Sector," New Delhi: Government of India, section 6.79

Furthermore, the Planning Commission instructed all State Governments to incorporate GRB into their planning processes, and indicated that GRB was to be incorporated in the Annual Plan from 2009-10 onwards.¹⁸⁹

In October of 2006 and January of 2007, IIPA collaborated with MWCD to hold a set of workshops, funded by IFES, with established Gender Budget Cells of various ministries and departments. The workshops were widely credited with contributing practical suggestions, based on the feedback from the attendees, toward the charter that was ultimately put forward by the Ministry of Finance to clarify the structure and roles of GBCs.

What was special about these two workshops, conducted by MWCD and IIPA was that MoF, MWCD, and Planning Commission came together to work with GBC's. Several presentations were made and intensive discussions followed. The workshops were funded by IFES.

– National Partner

Following the workshops, the Ministry of Finance issued a GBC charter on March 8, 2007. The charter laid out the recommended composition of gender budget cells, along with functions the cells would be responsible for. The charter specified that the GBC was to be comprised of mid to senior level officers from Plan, Policy, Coordination, Budget and Accounts divisions of the concerned ministries, and was to be headed by an officer no lower than the rank of a Joint Secretary. Envisaged to be the focal point for carrying out gender-responsive budgeting, the GBCs were responsible for using available data to identify schemes for gender analysis and then for suggesting activities to address needs identified through the analysis. They were also responsible for carrying out performance audits, suggesting policy interventions, participating in and conducting

capacity building workshops, as well as disseminating best practices related to GRB. Among other activities, the charter suggests that each GBC conduct a gender-responsive budgeting assessment of between three and six of its home ministry's key programs each year.

In July of 2007, MWCD in collaboration with the Ministry of Finance, Commonwealth Secretariat, and UN Women held a two-day workshop to speak with participants from gender budgeting cells of various ministries and departments about how to engender budgets and outcomes. The sessions were conducted by Debbie Budlender.¹⁹⁰

Also in 2007, a Handbook was developed by MWCD to support capacity building related to GRB (see Case Study: GRB Handbook/Manual in the appendix of this report for further details). A task force comprised of MWCD, UNWOMEN, UNDP, IFES and other experts was constituted to assist the Ministry in framing, conceptualizing and developing the Handbook.¹⁹¹

In the same year, MWCD determined it could not support training of GRB across all GoI ministries and departments, as well as States, without greater human resources support. In late October 2007, MWCD and IIPA (supported by UN Women and UNDP) held a multi-day training; Debbie Budlender, an international GRB expert, served as a key resource person. The objective of the session was to establish a core group of capable trainers who could then train others on GRB (Training of Trainers, or ToT). Thirty-five participants were included in the round.¹⁹² As a follow-up to this session, UN Women, UNDP and MWCD, with support from Debbie Budlender, developed a training manual to ensure consistency among trainings delivered by the broader group of trainers.¹⁹³

In late 2007/early 2008, UNDP began supporting a gender cell within MWCD to support further capacity building. Three consultants were

¹⁸⁹ Gender Resource Centre. "Orientation Workshop on Gender Responsive Budgeting," Ahmedabad: 2010

¹⁹⁰ Ministry of Women and Child Development, Government of India. Annual Report. New Delhi: Ministry of Women and Child Development, 2007-2008

¹⁹¹ UN Women document (internal). "GRB Evaluation: Activities and corresponding Nodal Contact Information," November 2011

¹⁹² Evaluator interviews with UN Women staff; UN Women document (internal). "GRB Evaluation: Activities and corresponding Nodal Contact Information," November 2011

¹⁹³ Ministry of Women and Child Development, Government of India. Annual Report. New Delhi: Ministry of Women and Child Development, 2007-2008

funded to work within the ministry and provide technical support to other ministries and departments (in the center and states).¹⁹⁴

In 2008, a workshop was held in Bulandshahar; this session was organized by UNDP and MWCD. Speakers included individuals from UN Women, IIPA (an individual was first exposed to GRB at the 2000 workshop with Diane Elson, hosted by UN Women), and IFES (a former employee of UN Women), among others. Of these six speakers, 4 were directly or indirectly linked to UN Women. The goal of the meeting was to sensitize senior officials from 11 Ministries/ Departments and to disseminate tools/ strategies¹⁹⁵. During the same year, a former UN-Women staff member supported workshops on empowering the Panchayati Raj system in Bihar (the workshops were organized by IFES and Equity Foundation).

In August/September of 2009, UN Women collaborated with UNICEF and UNFPA to support the Planning Commission with a Mid-Term Appraisal (MTA) of the Plan. Twenty seven state-level meetings were held, followed by five regional consultations in Chandigarh (North Consultation), Bubhaneshwar (East Consultation), Jaipur (West Consultation), Bangalore (South Consultation), and Guwahati (North East Consultation). The work was executed by the Voluntary Health Association of India and the National Alliance of Women (NAWO); both were noted by the PC as instrumental in conducting the state-level consultations. Although the study assessed concerns beyond gender-responsive budgeting, the report did imply that awareness of GRB in the local context remained challenging.

Gender budgeting is yet a new concept for the community groups comprising the minority section, women's groups, handloom artisans and the NGO fraternity.

– Mid-Term Appraisal of the Eleventh Five Year Plan¹⁹⁶

In 2009, the Prime Minister of India approved a Results Framework Document; interviewees noted that the RFD has potential to ensure enhanced accountability to gender equality actions and results.¹⁹⁷

In late 2008, UNDP stopped funding the consultants within MWCD's gender cell. UN Women took up supporting these resources from this point forward.¹⁹⁸

From April 2009 to Feb 2011, MWCD held 35 workshops/trainings to continue building understanding of and capacity for GRB; these were supported by the technical consultants. Participants ranged from Public-Sector Undertakings to state, central and district-level officials. A few workshops in particular stand out during this period:

- In May of 2009, MWCD collaborated with IIPA to hold a two-day GRB workshop with Member Secretaries of State Commissions for Women. Following exposure to the concept at the workshop, the Secretary of the State Commission for Women in Jammu and Kashmir requested further trainings for stakeholders in her state. Subsequently, workshops were held with officials in all J&K state departments and ministries, as well as districts.

¹⁹⁴ Interviews with National Partners; slight variations were stated by interviewees with regard to timing

¹⁹⁵ Ministry of Women and Child Development, Government of India. "Gender Budgeting Workshop, Mud Fort, Kuchesar – workshop report." February 2008

¹⁹⁶ Planning Commission, Government of India. "Listening to Voices from the Field: Mid Term Appraisal of the Eleventh Five Year Plan (2007-2012)", Organised by Voluntary Health Association of India and National Alliance for Women Supported by UNIFEM, UNFPA, and UNICEF, 2009

¹⁹⁷ The Prime Minister approved the outline of a "Performance Monitoring and Evaluation System (PMES) for Government Departments" vide PMO I.D. No. 1331721/PMO/2009-Pol dated 11.9.2009. Under PMES, each department is required to prepare a Results-Framework Document (RFD). A RFD provides a summary of the most important results that an organization expects to achieve during the financial year. This document has two main purposes: (a) move the focus of the organization from process-orientation to results-orientation, and (b) provide an objective and fair basis to evaluate organization's overall performance at the end of the year. [as cited in Planning Commission, Government of India. "Consultation of 'Pooling Knowledge on Gender and Planning', A Report (Draft) September 6-7, Jointly Organised by Planning Commission and UN Women," GRB Unit, UN Women, September 2011]

¹⁹⁸ Interviews with National Partners and UN Women Staff

- In June of 2009, MWCD expanded its ToT effort by holding a training session at the Lal Bahadur Shastri National Academy of Administration (LBSNAA) in Mussoorie. Representatives from State Institutes of Rural Development and Administrative Training Institutes, who are responsible for training rural and urban elected representatives, respectively, attended the session to become oriented to GRB.
- MWCD again provided trainings to ATIs/SIRDs/National-level training institutes at LBSNAA, in Dec 2011¹⁹⁹

The consultants also began working to reactivate GBCs within ministries and departments and within the States, and as of October 2011 had sent letters to the 56 ministries with established GBCs to gather information on their status (active vs. defunct).²⁰⁰

In March 2010, the National Mission for Women recommended State Missions ensure GRB in all departments, further extending the earlier recommendations from the Ministry of Finance regarding GBCs and GBSs.²⁰¹

In 2011, the approach paper for the Twelfth Five Year Plan (2012-2017) was released. Interviewees suggested that the draft initially reflected substantially less language on gender than the Eleventh Plan had included. Subsequently, UN Women supported the “Pooling Knowledge on Gender and Planning” meeting with the Planning Commission and various stakeholders in Sept of 2011.^{202,203}

MWCD consultants have also provided support to the Working Group.²⁰⁴

In December of 2011, the Ministry of Finance released guidelines regarding outcome budgeting that indicate support for incorporating gender into the PBA cycle.

As far as feasible, sub-targets for coverage of women and SC/ST beneficiaries under various developmental schemes and the schemes for the benefit of the North-Eastern Region should be separately indicated... Indicators of performance relating to individuals should be sex-disaggregated.

– Office Memorandum²⁰⁵

¹⁹⁹ UN Women.Reports from MWCD Consultants. 2011. Progress report, SSA No: SSA/2010/112, dated December 2011, for period ending 31 December, 2011

²⁰⁰ UN Women.Reports from MWCD Consultants. 2011. Progress report, SSA No: SSA/2010/112, dated 1/11/2011, for period ending 31 October, 2011

²⁰¹ Gender Resource Centre. “Orientation Workshop on Gender Responsive Budgeting,” Ahmedabad: 2010

²⁰² UN Women.Reports from MWCD Consultants. 2011. Progress report, SSA No: SSA/2010/112, dated 11/8/2011, for period ending 30 September, 2011

²⁰³ Planning Commission, Government of India. “Consultation of ‘Pooling Knowledge on Gender and Planning’, A Report (Draft) September 6-7, Jointly Organised by Planning Commission and UN Women,” GRB Unit, UN Women, September 2011

²⁰⁴ UN Women.Reports from MWCD Consultants. 2011. Progress report, SSA No: SSA/2010/112, dated December 2011, for period ending 31 December, 2011

²⁰⁵ Ministry of Finance, Government of India. “Office Memo – Guidelines for preparation of outcomes budget 2012-2013,” Ministry of Finance, 16 December 2011

CONSTITUTIONAL PROVISIONS FOR WOMEN

- Article 14 – Men and women to have equal rights and opportunities in the political, economic and social spheres.
- Article 15(1) – Prohibits discrimination against any citizen on the grounds of religion, race, caste, sex, etc.
- Article 15(3) – Special provision enabling the State to make affirmative discriminations in favour of women.
- Article 16 – Equality of opportunities in matter of public appointments for all citizens.
- Article 39(a) – The State shall direct its policy towards securing all citizens men and women, equally, the right to means of livelihood.
- Article 39(d) – Equal pay for equal work for both men and women.
- Article 42 – The State to make provision for ensuring just and humane conditions of work and maternity relief.
- Article 51 (A)(e) –To renounce the practices derogatory to the dignity of women

Source: "Report of the Working Group on Empowerment of Women for the XI Plan," Ministry of Women and Child Development, Government of India. (not dated, per meeting dates noted within the report, publication was likely late 2006/early 2007)

GRB HANDBOOK : ENTRY POINTS AND
INTERNATIONAL TOOLS

The seven entry points, and associated tools, are²⁰⁶:

1. Participatory planning and budgeting – ensuring women’s active participation in decision making and budgeting
2. Spatial mapping – understanding specific needs of women by their location (in specific villages/towns)
3. Gender appraisal – considering gender from the initiation of all new programmes, projects and schemes (includes a suggested format in the Handbook annexure)
4. Guidelines for gender-sensitive review of public expenditure and policy – completion of checklists to enable identification of constraints in outreach of programmes and policies
5. Gender-based profile of public expenditure – constructing a profile to highlight gender components of targeted and realized expenditure by gender (includes a suggested format in the annexure)
6. Outcome budget – including results of gender analysis of budgets in ministerial/departmental outcome/performance budgets
7. Impact analysis – evaluating results to determine whether intended objectives of programmes and schemes are being met

The seven additional GRB tools are²⁰⁷:

1. A gender-aware policy appraisal aims to evaluate policies and their budget appropriations to evaluate their potential impact on men and women. The idea is to question the assumption that some policies are “gender neutral” to uncover the hidden ways in which policies alleviate/exacerbate gender inequalities.
2. Sex-disaggregated beneficiary assessments collect and analyze the opinions of men and women on how well they believe government policies and services meet their needs. This tool involves the usage of opinion polls, attitude surveys, participatory rapid appraisal, and focus group discussions.
3. Sex-disaggregated public expenditure analysis unravels the extent to which women and men benefit from government expenditure. This approach involves calculating the unit cost of services, identifying how many men and women benefitted from the service and then working out the benefit incidence by multiplying the number of women/men by the unit cost. In this way, one can compare how much of the expenditure benefitted women versus men.
4. Sex-disaggregated public revenue incidence analysis examines both direct and indirect forms of taxation to understand how the tax burden is distributed between men and women.

²⁰⁶ Paraphrased from Ministry of Women and Child Development, Government of India. “Handbook for Government of India Ministries and Departments,” New Delhi: Ministry of Women and Child Development, 2007

²⁰⁷ Paraphrased from Ministry of Women and Child Development, Government of India. “Handbook for Government of India Ministries and Departments,” New Delhi: Ministry of Women and Child Development, 2007, which credits Diane Elson for these tools

5. Sex-disaggregated analysis of the budget on time use aims to the how government budgets affect the way male and female citizens spend their time in relation to the presence or absence of a public service. This helps to understand the imputed value of unpaid work and compare it with budget amounts.
6. A gender-aware medium-term economic policy framework involves incorporating gender issues into macroeconomic frameworks, for example, by including unpaid care work.
7. Finally, a gender-aware budget statement is one that disaggregates public expenditure into gender-relevant categories. This includes stating the likely gender-targeted allocations of the total national budget or sectoral ministry. This tool is embodied in the Government of India's Gender Budgeting Statement.

EVALUATION TEAM

Project Lead	: Lalitha Vaidyanathan
Project Management	: Veronica Borgonovi
Project Team Members	: Akanksha Thakore Katya Balasubramanian Malika Anand

Lalitha Vaidyanathan is a Managing Director at FSG, based in the Mumbai office. Lalitha brings over 15 years of experience in strategy development, evaluation, operations and management. During her tenure at FSG, Lalitha has led strategy and evaluation engagements for large multilaterals, foundations and corporations. She has led all of FSG's engagements in India within the past year including FSG's evaluation engagement with the Shakti Sustainable energy Foundation in New Delhi. She has also led FSG's evaluation engagement with the Missouri Foundation for Health to evaluate their Domestic Violence program. Lalitha started her strategy consulting career at McKinsey & Company and holds an M.B.A. in General Management from Harvard Business School and a Bachelors in Electrical Engineering from Cambridge University.

Veronica Borgonovi is currently based in FSG's Mumbai office. Veronica has experience in a variety of areas including strategy development, evaluation, organizational assessments, and change management. In her time in India, Veronica has led FSG's engagement with the Shakti Foundation to develop their Strategic Learning and Evaluation System as well as the firm's engagement with the Eli Lilly Foundation to develop the detailed design of their Diabetes program for India. Prior to joining FSG, Veronica served as Director, Program Innovation with the

One Acre Fund in rural Kenya. Veronica began her consulting career first with Arthur Andersen and then with Bain & Company. Veronica holds an M.B.A. from Northwestern's Kellogg School of Management and a B.A. in Communications from the University of California at Berkeley.

Malika Anand brings knowledge in microfinance & public-private partnerships. She holds a Master of Public Administration in International Development from the Harvard Kennedy School and a Bachelor of Arts in Public Policy from the University of Chicago. Malika started her career working on microfinance at CGAP at the World Bank, and more recently worked on public-private partnerships at The Coca-Cola Company in Atlanta. She is currently working on a project to deliver healthcare to truckers in India through roadside clinics.

Katya Balasubramanian is a research professional with over 10 years of experience across research methodologies. Katya began her career with a public opinion research firm based in Washington, DC after which she joined the Mumbai office of The Gallup Organization where she worked with companies across sectors assessing the levels of employee & customer engagement. Katya was also the Research Manager for Idea Cellular Limited. More recently, Katya has worked on a report on the Nature & Impact of Philanthropy in India. Katya holds a Master's degree in Journalism from The Ohio State University and a Bachelor's in Economics from Fergusson College, Pune.

Akanksha Thakore has been involved with the social sector for the past 10 years, having worked with Blue Ribbon Movement, Reliance

Foundation and most recently, Avanti Foundation on Youth, Education, and Women Leadership respectively. She was the Program Director for the first batch of Social Leaders Program launched by Blue Ribbon Movement; responsible for designing, setting up, and executing an 8-month leadership program for youth. At Reliance

Foundation, she consulted on a rural secondary education initiative. She is also a Life skills facilitator and workshop trainer, taking programs for teenagers, youth, teachers, and parents. She holds an M.B.A from IIM, Ahmedabad after which she started her career working with Hindustan Unilever Ltd.

ANNEX IX

INTERVIEW LIST

	No.	Name	Title and Organization
UN Women Staff	1	Sushma Kapoor	Deputy Regional Program Director, UN Women
	2	Swapna Bist-Joshi	GRB Consultant (Former MWCD program officer)
	3	Navanita Sinha	Program Assistant, UN Women
	4	Gitanjali Singh	Senior National Program Officer, UN Women
	5	Suraj Kumar	Head, Governance Unit, UN Women
	6	Firoza Mehrotra	Former UN Women Staff
	7	Yamini Mishra	Regional Gender Specialist, UN Women
National Partner	8	Ritu Mathur/ Meenakshi Kathel	UNDP
	9	Dakshita Das	Ministry of Finance
	10	Debbie Budlender	Specialist Researcher, Community Agency for Social Enquiry, South Africa
	11	Subrat Das	Executive Director, CBGA
	12	Pooja Parvati	Research Coordinator, CBGA
	13	Anjali Goyal	Former Director (Finance) MWCD
	14	Sheena Kanwar	Former GRB-consultant, MWCD

	No.	Name	Title and Organization
National Partner	15	Paramita Majumdar	Former GRB-consultant, MWCD
	16	Dharmishta Chauhan	GRB Consultant, MWCD
	17	Vineeta Agarwal	Former Director – Gender Budgeting, MWCD
	18	Sangeeta Verma	Former Economic Advisor, MWCD
	19	Manjula Krishnan	Former Economic Advisor, MWCD
	20	Pam Rajput	NAWO
	21	Lekha Chakraborty	NIPFP
	22	Benita Sharma	IFES
	23	Prof. Aasha Kapur Mehta	IIPA
	24	Aruna Kanchi	SNDT
	25	Ritu Dewan	Prof of Gender Economics, Univ of Mumbai
	26	N. Hamsa	Executive Director, Women's Power Connect
Local Partner	27	Nirmala Banerjee	Sachetana, West Bengal
	28	Joyanti Sen	Sachetana, West Bengal
	29	Anindita Ghosh	Sachetana, West Bengal
	30	M.N. Roy	SIRD/ ATI, West Bengal
	31	Suparna Ganguly	SIPRD, West Bengal
	32	Amalendu Ghosh	Lok Kalyan Parishad, Formerly with SIPRD, West Bengal
	33	Manav Sen	Activist/ Formerly with SIPRD, West Bengal

	No.	Name	Title and Organization
	34	Dibyendu Sen	Ex-NIRD, Dir. Of Ag. Extension, West Bengal
	35	Dibyendu Sircar	Jt. Chief Electoral Officer, West Bengal
	36	Neelam Gohre & team	Stree Adhar Kendra, Pune, Maharashtra
	37	Dhananjay Jogalekar	Stree Adhar Kendra, Pune, Maharashtra
	38	Pradeep Mahajani	Project manager, Aurangabad, SAK
	39	Mr. Kalyani	Principal, local Panchayati Raj Training Inst (under SIRD)
National Targeted Beneficiary	40	Vijayalakshmi Gupta	Formerly with Dept of Telecom
	41	Neeraj Suneja	Joint director (W.P) & Head, National Gender Resource Centre in Agriculture, Ministry of Agriculture
	42	N.M Jha	Director (budgets), Ministry of Finance
	43	Vinita Sharma	Scientist, Ministry of Science and Technology
	44	Gauri Srivastava	NCERT
	45	Sulochana Vasudevan	NMEW/ NIPCCD
	46	Poonam Goila	Formerly trainer with Institute of Secretariat Training & Management
	47	Poonam Khattar	Trainer with National Institute of Health & Family Welfare
State Targeted Beneficiary	48	Hafiza Muzaffar	Member Secretary, State Commission for Women, Jammu & Kashmir
	49	Dilip Ghosh	Health secretary (state), West Bengal
	50	Bijan Kundu	Ex-finance secretary, West Bengal
	51	Asmita Gaikwad	Elected Woman Representative, Solapur
	52	Mr. Raikar	Solapur corporation WCD official

	No.	Name	Title and Organization
Local Targeted Beneficiary	53	Ms. Kushavartha	Elected Woman Representative, Latur district
	54	Community meeting	Mangrool village, Latur District
	55	Krishna Banerjee	Elected Woman Representative, West Bengal

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TERMS OF REFERENCE

Evaluation of the UN Women's Work on Gender Responsive Budgeting in India

Background and Context**Background**

Gender-responsive budgeting (GRB) has become an internationally acknowledged tool for achieving gender equality. This tool was first pioneered in Australia in 1984, with a federal government assessment of the budget's impact on women. A decade later, the concept was endorsed by the UN's Fourth World Conference on Women and the Beijing Platform for Action in 1995. At present, more than 90 countries pursue a variety of GRB initiatives that span civil society, government, and international organisations.

Since 2001, UN Women (previously known as UNIFEM) has supported GRB initiatives in over 35 countries and has positioned itself as a leading player in GRB in the UN system. The main objective of UN Women's GRB initiatives is to contribute to the realization of women's rights and gender equality through changes in budget priorities as well as increased women's participation in budgetary debates and decision-making. Towards this objective, UN Women supports efforts towards incorporating a gender perspective into national planning, budgeting, monitoring and evaluation processes. UN Women's GRB programme operate at the sub-regional, regional and country

level. The programme has also launched partnerships with UN agencies and other development partners and resulted in increased support for GRB around the world.

UN Women's approach to GRB has been pursued by assisting governments to introduce measures for incorporating gender into their public finance management systems, and building the capacity of officials to apply GRB to ensure that budget policies and outcomes are gender-responsive. This approach also emphasizes the importance of bringing gender equality advocates, parliamentarians and other stakeholders into the budgeting process.

Context of the Evaluation

UN Women has supported GRB programme in India since the year 2001. However, so far no evaluation has been conducted of GRB activities and initiatives in India²⁰⁸. As a result, the GRB programme in India was selected for a corporate evaluation in the year 2011 as per the UN Women's Evaluation Policy and Management Results Framework (MRF) output 1.1 The evaluation will examine UN Women's work on GRB in India in the last decade.

The key objectives of this evaluation are to:

- Review all UN Women activities and initiatives that have been undertaken under the GRB programme between 2001-2011;

²⁰⁸ A corporate evaluation of UN Women's work on GRB was conducted by the UN Women Evaluation Unit in 2008-09. This evaluation analyzed the theory of change that underpins UN Women's GRB work, assessed gender-responsive budgeting initiatives based on the criteria of relevance, effectiveness and sustainability as well as analyzed programmatic strategies and management of the program. It focused on GRB initiatives implemented during 2004-2008, paying particular attention to case studies from four countries: Senegal, Ecuador, Morocco and Mozambique. This evaluation focuses on UN Women's GRB work in India.

- Assess the programme logic that underpins UN Women’s GRB programme in India;
 - Evaluate the relevance, effectiveness, usage and efficiency of the GRB programme;
 - To identify the enabling and disabling factors from the political, social, economic and institutional context that will affect the achievement of programme results; and
 - Identify gaps and form recommendations for improvement of UN Women’s GRB programme.
3. Promoting *knowledge and learning*, through workshops and training, on gender responsive budgeting facilitates replication of good practices and exchange of lessons learnt

Select examples of programme activities under the three categories implemented by UN Women in the area of GRB programming since 2001 are provided in Annex. Please note that the list in Annex is not exhaustive. Cataloguing the list of all GRB programme initiatives and activities is an important objective of this evaluation.

The lessons from this evaluation are expected to strengthen and contribute to the improvement of the GRB programme in India.

GRB Programme Activities in India

Since 2001, UN Women has been involved in Gender Responsive Budgeting and implemented various initiatives with the help of Government of India (GOI). In India, gender budgeting has been recognized as an effective tool for women’s empowerment and addressing gender inequality. The Ministry of Women and Child Development (MWCD) adopted the mission statement of ‘Budgeting for Gender Equity’ in 2004-05 for universalizing Gender Budgeting both in the Centre and the States and developed a strategic framework of activities to implement this mission.

UN Women has supported all GRB Initiatives of the Ministry of Women and Child Development (MWCD) since the beginning of the GRB processes in the country. It has provided valuable resources for the GRB Handbook and Manual launched by MWCD. UN Women has also organized three regional workshops on CEDAW (Convention on Elimination of Discrimination against Women) and GRB for the northern, southern, eastern, and north-eastern regions, in close collaboration with the Ministry and civil society experts.

Specifically, GRB activities in India fall under three broad categories:

1. Conducting *advocacy* to engender the national budget processes and policies to reflect gender equality principles
2. Providing *Technical support* to ensure that priorities of women reflected in sectoral budget allocations for national programmes

Evaluation Objectives and Scope

Objectives

The purpose of this evaluation is to assess UN WOMEN’s contribution to gender equality over a fixed period of time. It will provide findings and recommendations that are expected to assist in identifying strategies and operational approaches to strengthen UN WOMEN’s mandate in the area of gender responsive budgeting. This exercise is expected to provide the sub-regional Office (SASRO) and relevant stakeholders with an independent, sound and accountable evaluation that assesses the:

- Relevance measured by the extent to which Gender Responsive Budgeting is relevant in the context of achieving gender equality;
- Effectiveness measured by the extent to which GRB initiatives of UN Women support the process of developing Gender Responsive Budgets;
- Usage measured by the extent to which the project initiatives and training are being used by the beneficiaries for gender responsive budgeting; and
- Efficiency measured by the efficiency of the project initiatives in training government functionaries and other beneficiaries for developing gender responsive budgets.

The findings will be timely as UN WOMEN HQ and SASRO as well as the global community accelerate their efforts to ensure that women’s priorities were adequately reflected in national budgeting processes and make concrete changes for resource allocation towards women’s priorities.

Scope

This evaluation will assess the progress and achievements of the GRB programme in India in terms of its coverage and usage. *Coverage* is measured by the number of ministries, government officials, parliamentarians, research organizations and CSOs with whom UN Women has partners and trained. Coverage also includes work at the national or sub national or local level. As such the geographical scope of this evaluation includes work done by UN Women to support GRB programme across all states in India. *Usage* is measured by number of budget processes/documents that have tried to incorporate a gender perspective and the quality of the GRB work initiated; number of knowledge products on GRB produced and its usage; usage of trainings and capacity building workshops etc.

The time frame for this evaluation will be GRB programme activities supported by UN Women between 2001-2011, with a special focus on UN Women's GRB programme from 2007 onward. The substantive scope for this evaluation includes all GRB programme across all states in India. Details on evaluation methodology and

sampling strategy are discussed in Section V below.

Evaluation Questions

In addition to addressing the following evaluation criteria – relevance, effectiveness, use and efficiency – this evaluation will be organized around a set of specific questions, each of which may address more than one of the criteria.

These questions and sub-questions are intended to make the criteria more precise and accessible, thus optimizing the focus of the evaluation. The choice of evaluation questions determines the subsequent phases of information and data collection, methods of analysis, and derivation of final judgements discussed in the following sections.

The evaluation questions and their rationale will be revisited and modified by the evaluation team in the final inception report and then validated by the UN Women M&E Unit. The current evaluation questions, sub-questions and principal data sources are described in Table below.

Table : Evaluation questions and sources of data

Evaluation Questions	Sources of data
Q 1 What is the relevance of the GRB programme within the broader national planning, budgeting and monitoring frameworks?	
1.1 To what extent has the programme been successful in positioning the GRB work within broader national planning, budgeting and monitoring frameworks?	Desk review Interviews with stakeholders
1.2 How was the situation and needs analysis undertaken for the GRB projects/activities?	Desk review Interview with programme staff
1.3 How were the priorities identified?	Desk review Interview with programme staff
Q 2 How effective is UN Women's GRB programme in terms of the contents and delivery, in promoting women's equality through gender responsive budgeting?	
2.1 To what extent has the programme been successful in introducing changes in the budgeting processes of various stakeholders to better respond to gender needs e.g. budgeting process, guidelines and budgeting instruments, access of gender equality advocates to budget policy making processes?	Desk review Interviews with stakeholders
2.2 To what extent has the capacity of the stakeholders to carry out GRB been enhanced by the programme?	Desk review Interviews with stakeholders
2.3 To what extent has the programme strengthened the role of women's rights advocates in the budgeting process?	Analysis of CSO partners Interviews with stakeholders
2.4 What factors (either facilitators or barriers) influenced the effectiveness of the GRB programme activities?	Interview with programme staff Interviews with stakeholders

Evaluation Questions	Sources of data
Q 3 To what extent do programme beneficiaries use the lesson acquired through UN Women’s interventions and advocacy for gender responsive budgeting?	
3.1 What evidence exists that knowledge acquired through GRB programme are being used to change budgetary allocations for women’s priorities in various stakeholders’ budgets?	Desk review Interviews with stakeholders
3.2 To what extent have the programme beneficiariessuccessfully embedded the participation of civil society and women’s organizations in the entire budgetary cycle?	Desk review Interviews with stakeholders
Q 4 How efficient are the GRB programme?	
4.1 To what extent are GRB programme being administered through partner organizations? How effective is the partner organization in administering the programme?	Analysis of CSO partners Interview with programme staff
4.2 Is the GRB programme cost effective?	Desk review Interview with programme staff
4.3 What factors impede the use and sustainability capacity?	Interview with programme staff Analysis of CSO partners Interviews with stakeholders
4.4 How effective has UN Women been in ensuring adequate human, financial and technical resources towards the programme?	Review of cost data

Evaluation Approach and Methods

Sampling Strategy

UN Women has supported GRB programme in India since the year 2001, and this is the first evaluation of its GRB activities in India. As a result, the reference period for the evaluation includes all GRB activities and initiatives supported by UN Women in India since 2001, however the primary focus will be on activities conducted since 2007.

The geographical scope of this evaluation includes work done by UN Women to support GRB programme across all states in India. Annex 1 shows that UN Women’s GRB programme has been fairly evenly distributed across all regions. The evaluation team should select four states – one from each region and with the largest cluster of activities – for focusing its data collection efforts.

Since the time frame of this evaluation is relatively long, it will be difficult to trace all stakeholders and beneficiaries. Therefore, it is difficult to get a representative sample for conducting interviews and surveys. The sampling strategy for selection of candidates for interviews and survey should be purposive, based on recommendations from programme staff and identification by the evaluation team. It is recommended that the evaluation team interviews (minimum) 10 programme staff; 40 CSO partners; 15 policy makers (national-level); 15 policy makers (state-level) and 25 other stakeholders.²⁰⁹

Data Collection

To address the above questions and sub-questions, the evaluation will employ a variety of data sources. The evaluation will carry out a desk review of the relevant documents produced under the programme as well as budgets that

²⁰⁹ The sample sizes will be finalized following an initial desk review by the evaluation team, in consultation with the SASRO M&E team.

have been prepared by the government departments. The evaluation will provide an overview of the effectiveness and efficiency of what have been achieved so far in the project and provide recommendations for improvement. The evaluation will document case studies of best practices that have resulted in gender responsive budgeting in various organizations.

UN Women has also trained a number of CSOs and Women' rights groups who have been involved in GRB. The evaluation will collect primary data, through semi-structured

interviews and surveys, to measure the increase in the capacities of these CSOs/Women Groups since they have been involved under GRB. The assessment will also provide recommendations for strengthening future partnerships.

Table describes the main data source, data collection method, instruments for data collection and sampling procedure. The last column matches the various data source and methods to specific evaluation questions outlined in the previous section.

Table : Data Collection Methods and Sampling

Data source	Data collection method	Instruments for data collection	Sampling procedure	Evaluation questions addressed
Documents	Desk Review	Literature Reviews	All relevant document for activities conducted since 2007; purposive sampling	Q1.1-1.4; Q2.1-2.2; Q3.1-3.2 and Q4.2
Information filed	Desk Review	Literature Reviews	All relevant document for activities conducted since 2007; purposive sampling	Q1.1-1.4; Q2.1-2.2; Q3.1-3.2 and Q4.3
Financial records	Desk Review Analysis	Cost-Effectiveness	Financial analysis of all activities since 2007; purposive sampling prior to 2007	Q4.3
Staff	Interview, sample survey; focus group discussions	Semi-structured questionnaire	All UNIFEM/UN Women programme staff since 2001	Q1.2-1.3; 2.4 and Q4.1-4.4
Government sources	Interview, sample survey; focus group discussions	Semi-structured questionnaire	Purposive sampling;; target all policymakers since 2007.	Q1.1; 2.1-2.4; 3.1-3.2 and 4.3
Community groups	Interview, sample survey; focus group discussions	Semi-structured questionnaire	Purposive sampling; target community groups since 2007.	Q2.3; Q4.1; Q4.2
Private and public sector bankers	Interview, sample survey; focus group discussions	Semi-structured questionnaire	Purposive sampling;	Q2.3; Q4.1; Q4.2

Following an initial desk review, the evaluation team is expected to revisit this evaluation framework and propose the final areas of enquiry, evaluation questions and sub-questions, and the methodologies to be used for data collection and analysis in the Inception Report. The evaluation framework will be

finalized in consultation with the UN Women SASRO.

Evaluation Management

Management Arrangement

The UN Women SASRO M&E unit will provide the coordination and substantive technical

support to the Evaluation Team and will work particularly closely with the Evaluation Team Leader throughout the evaluation.

Further, a stakeholder group will be constituted that will be consulted during different phases of the evaluation in order to (i) ensure an adequate understanding of the nature of UN Women’s GRB programme, (ii) validate the overall evaluation approach, (iii) ensure that the evaluation report is factually correct and contains no errors of interpretation, and (iv) facilitate the formulation of conclusions and recommendations that are relevant and utilization-focused. The stakeholder group will include a mix of UN Women programme staff and CSO partners.

Evaluation Team

This evaluation is to be carried out by an organization with advanced knowledge and

experience in evaluation, especially related to public finance and gender responsive budgeting. Team members should also possess appropriate training and documented experience in conducting evaluations, as well as field evaluation methods and techniques. The core evaluation team must comprise (minimum) 2-3 full time team members including one team leader and two specialists. The team leader will provide intellectual leadership and direction and leading the dissemination of the findings and recommendations. *Given the budget constraint, the total number of team members should not exceed four.* The evaluation team may be supported by an advisory panel comprising evaluation and gender experts. Further details regarding team responsibilities and expected experience level are provided in Annex III.

Evaluation Schedule

Table : Timeline and Products

Activities	Months					
	0.5	1	1.5	2	2.5	3
1. Initial desk review by evaluation team						
Desk review of all the resource materials developed under the project Identify and obtain programme documents that may be relevant						
2. Evaluation Planning						
Detailed evaluation planning - consultations with Programme Unit and M & E Unit including the following:						
• Evaluation Approach						
• Powerpoint presentation on salient features of the evaluation that will be shared with key stakeholders						
3. Composition of evaluation team						
4. Identify interviewees from govt departments (national and state), CSO, programme staff and beneficiaries for the interviews and survey						
5. Draft questionnaire for the data collection						
6. Piloting questionnaire and other data collection tools						
7. Orientation of the evaluation team members for conducting the survey						
8. Draft inception report (no later than 7weeks from the start of the evaluation) (not more than 10 pages) containing:						
• Evaluation purpose and objectives						

Activities	Months					
	0.5	1	1.5	2	2.5	3
<ul style="list-style-type: none"> Team - roles and responsibilities Evaluation approach Evaluation methodology 						
<ul style="list-style-type: none"> Work plan – including reporting timelines, data collection and analysis <p>On the basis of the inception report the second instalment will be released</p>						
9. Final inception report Review inception report with the reference group						
10. Data collection and survey Field visits for data collection through individual interviews, surveys & FGDs with government officials, programme staff and beneficiaries.						
11. Conduct case studies of specific organizations (govt or CSO)						
12. Documentation of Case studies.						
13. Data compilation and analysis						
14. Drafting of Evaluation report						
15. Draft Report submitted to UN Women SASRO (by the end of the Month) incorporating comments from UN Women and other key stakeholders						
16. Final Evaluation Report (By the end of the month)						
17. Case studies report- Separate document on best practices and learning documented during the evaluation, and emphasising / reinforcing the conclusions drawn in the Final Report.						
18. Workshop to disseminate the findings of the evaluation with key stakeholders and UN Women Programme and Evaluation staff						

Deliverables

- Deliverable 1 – Inception Report
- Deliverable 2 – Final Evaluation Report
- Deliverable 3 – Case study report
- Deliverable 4 – Dissemination workshop to be organized in consultation with the UN Women SASRO

Inception Report

The inception report will include evaluation methodology, detailed work plan, data collection instruments (including questionnaire for the interviews) roles and responsibilities of the team members and plans for field visits.

Final Evaluation Report

A final evaluation report will be submitted by the organization. The Report should contain at least the following sections and should preferably not exceed 75 pages approximately:

- Executive Summary
- Background and context of the evaluation
- Programme description – its logic theory, results framework and exogenous factors likely to affect success
- Evaluation purpose
- Evaluation approach and methodology

- Findings – from various data sources including desk reviews, case studies, interviews, surveys etc. Provide explanation of findings and interpretations
- Conclusions and lessons learnt
- Recommendations
- Annexes:
 - Terms of Reference for the evaluation
 - Itinerary (actual)
 - Data collection instruments: interview/survey questionnaire, focus group discussions questionnaire
 - List of documents reviewed
 - List of beneficiaries, CSO officials, government and (current and former) programme staff interviewed (without identifying names to maintain confidentiality).

Case Studies Report

The team is expected to submit a separate document on case studies documenting good practices and learning gleaned during the evaluation. The case studies should validate the main conclusions of the report. This document

should include not more than five case studies. Since the unit of intervention for the GRB programme is an organization, the subject of the case study should be an organization (for instance, specific departments from the national or state government, or a CSO partner). Detailed guidelines for case studies are mentioned under Annex II.

Dissemination Workshop

A dissemination workshop will be organized by the evaluation agency in consultation with UN Women SASRO, wherein various stakeholders involved in the GRB programme and government departments will be invited. The dissemination workshop will present the key findings and recommendation of the evaluation. In addition the recommendations and experiences of the participants will also be documented in a separate module of the main report.

Evaluation Audience

The evaluation users are UN Women headquarters, regional office and Country programme office in S. Asia; Government of India and relevant ministries and departments; bilateral and multilateral agencies and donors; and CSOs.

EVALUATION MATRIX (Excerpted from Inception Report)

Evaluation Matrix (Excerpted from Inception Report)

This matrix reflects language from the Inception Report; updated language is as described within Evaluation Methodology above.

Evaluation Question	Indicator	Sources of Data	Comments
1. RELEVANCE: What is the relevance of the GRB program within the broader national planning, budgeting and monitoring frameworks?			
<p>1.1. To what extent has the UN Women program been successful in positioning the GRB work within broader national planning, budgeting and monitoring frameworks?</p>	<ul style="list-style-type: none"> Senior government officials publicly comment on adoption of a gender lens in the national budgetary cycle (e.g., MoF directive), including making references to the five steps outlined in the Gender Budgeting Handbook (situation analysis, policy assessment, budget assessment, financial and delivery performance monitoring, and impact assessment) National planning and budget documents explicitly state the importance of gender budgeting and depict allocations/expected impact on beneficiaries by gender (e.g., 11th 5-Year Plan, GBSS) 	<ul style="list-style-type: none"> Interviews with national stakeholders: Interviewees will be asked to point to evidence demonstrating that GRB has been successfully positioned at the national level. For all evidence demonstrating GRB has been successfully positioned within broader national frameworks, interviewees will be asked to describe the extent of the linkage to UNW's work. Stakeholders to be interviewed will include key government officials (e.g., Planning Commission members, officers from national sectoral ministries/ departments), MWCD, UNW, and relevant CSOs/partners (e.g., NIPFP, IIPA) 	

Evaluation Question	Indicator	Sources of Data	Comments
<p>1.2. How was the situation and needs analysis undertaken for the GRB projects/ activities?</p> <p>1.3. How were the priorities identified?</p>	<ul style="list-style-type: none"> Selected interviewees (including national officials, women’s advocates, and CSOs) link the shift in positioning back to UNW’s work A rigorous strategic planning exercise was used to determine UNW’s priorities UNW staff used the resulting processes/ tools to make activity and funding choices 	<ul style="list-style-type: none"> Document review: to corroborate interview findings, FSG will examine references to GRB and/or UNW in selected national planning, budgeting and monitoring documents (e.g., MoF directives, 11th 5-Year Plan, etc.) Interviews with current and former UNW staff Document review (UNIFEM/ UNW strategy materials, such as ProDoc, Theory of Change, etc.) 	
<p>2. EFFECTIVENESS: How effective is UN Women’s GRB program, in terms of the contents and delivery, in promoting women’s equality through gender responsive budgeting?</p>			
<p>2.1 To what extent has the program been successful in introducing changes in the budgetary cycle of various stakeholders to better respond to gender needs e.g. budgeting process, guidelines and budgeting instruments, access of gender equality advocates to budget policy making processes?</p>	<ul style="list-style-type: none"> References to incorporation of gender lens at all five GRB steps into national, state and local budgetary cycles (e.g., participating Panchayats incorporate training of EWRs into process for development of annual plans; ministries produce GBSS) Number of references to UNW’s role in such changes in budgetary cycles 	<ul style="list-style-type: none"> Interviews with national, state, and local stakeholders: Interviewees will be asked to point to evidence demonstrating that GRB has been successfully adopted at the national, state and local levels. Where evidence suggests GRB has successfully been incorporated into budgetary cycle changes, interviewees will be asked to describe the extent of the linkage to UNW’s work. <ul style="list-style-type: none"> Stakeholders to be interviewed will include those from question 1.1, as well as state and local officials (e.g., officers from state sectoral ministries/departments, EWRs) and relevant state and local CSOs and partners (e.g., SSF, ATIs) 	<p>In the evaluation question, we changed the term “budgeting processes” to “budgetary cycle” to be more explicit and tie back to language used in the Handbook and Manual</p>

Evaluation Question	Indicator	Sources of Data	Comments
<p>2.2 To what extent has the capacity of the stakeholders to carry out GRB been enhanced by the program?</p>	<ul style="list-style-type: none"> • Program beneficiaries report/exhibit increased understanding of how to use a gender lens along each of the five GRB framework steps as part of their budgetary cycle • Program beneficiaries report/exhibit increased belief that it is important to incorporate a gender lens at each of the five steps • Program beneficiaries report/exhibit required technical skills to execute adoption of GRB at each of the five steps (e.g., understanding of how to conduct a situation assessment, ability to disaggregate data by gender to examine policy impact, etc.) 	<ul style="list-style-type: none"> • Document review– to corroborate interview findings, FSG will examine references to process changes in selected national, state, and local planning-budgeting-auditing documents (e.g., MoF directives, 11th 5-Year Plan, etc.) 	
		<ul style="list-style-type: none"> • Interviews with national, state, and local stakeholders: Interviewees will be asked to explain how GB works, the extent to which it is useful in executing against the five steps, and to explain what they do differently after exposure to UNW programs than before. They will also be asked to describe in detail how UNW programming influenced their work. • Where it appears capacity of key stakeholders has not increased, interviewees will be asked to describe the barriers that prevented capacity from being built • Document review– to corroborate interview findings, FSG will examine references to increased capacity of program beneficiaries in selected internal UN Women documents and summative reviews/reports of UNW-funded activities (e.g., Building Budgets from Below) 	

Evaluation Question	Indicator	Sources of Data	Comments
<p>2.3 To what extent has the program strengthened the role of women's rights advocates and CSOs in the budgeting process?</p>	<ul style="list-style-type: none"> References to increased inclusion of women's rights advocates and CSOs across the five GRB steps (e.g., CSOs are used to train EWRs so they can effectively participate in budgetary cycles when carrying out their elected duties; sectoral ministries invite gender-sensitive parties to comment on draft policies and budgets) Number of references to UNW's role re: increased inclusion 	<ul style="list-style-type: none"> Interviews with national, state, and local stakeholders: Interviewees will be asked to point to evidence demonstrating a linkage between changes in the roles of women's rights advocates and CSOs, and UNW activities. Where evidence suggests a linkage, interviewees will be asked to describe the nature of the link Document review - to corroborate interview findings, FSG will examine selected evidence of stronger roles of women's rights advocates and CSOs, and of the linkage to UNW work 	<p>In the evaluation question, we added "and CSOs" to be consistent with 3.2 below (given the work over the evaluation period involved partnering with CSOs, this is likely useful information).</p>
<p>2.4 What factors (either facilitators or barriers) influenced the effectiveness of the GRB program activities?</p>	<ul style="list-style-type: none"> Implementation partners and program beneficiaries report the existence of common factors that enabled/impeded program effectiveness (e.g., strong champions were commonly cited as an enabling factor) 	<ul style="list-style-type: none"> Interviews with national, state and local stakeholders: Interviewees point to specific factors that enabled program effectiveness and describe the role these factors played. <ul style="list-style-type: none"> Interviewees will also be asked to describe factors that could have enabled further success in achieving these changes, and to describe what prevented these factors from being realized. Where it appears changes in budget processes, stakeholder capacity, and/or roles played by women's rights advocates and CSOs did not take place, interviewees will be asked to describe the barriers that prevented these changes from taking place. Document review - to corroborate interview findings, FSG will examine selected evidence of factors that affected program effectiveness 	

Evaluation Question	Indicator	Sources of Data	Comments
<p>2.5 When processes have changed to incorporate GB, which partners were involved? What did they contribute?</p>	<ul style="list-style-type: none"> References to partner contributions as key enabling factors related to increased GRB adoption in program areas. 	<ul style="list-style-type: none"> Interviews with national, state and local stakeholders: Interviewees point to involvement of specific partners and what they contributed Document review - to corroborate interview findings, FSG will examine selected evidence of partner contributions 	<p>This question is revised from the original question 4.1 under Efficiency (originally stated: "To what extent are GRB programs being administered through partner organizations? How effective is the partner organization in administering the program?")</p> <p>Following the ESG meeting, it was decided that the original question did not meet the intended objective; we therefore reframed and shifted this into the Effectiveness section.</p>

Evaluation Question	Indicator	Sources of Data	Comments
<p>3. USAGE: To what extent do program beneficiaries use the lessons acquired through UN Women's interventions and advocacy for gender responsive budgeting?</p>	<p>program beneficiaries use the lessons acquired through UN Women's interventions and advocacy for gender responsive budgeting?</p>	<p>Sources of Data</p>	<p>Comments</p>
<p>3.1 What evidence exists that knowledge acquired through GRB programs is being used to change budgetary allocations for women's priorities in various stakeholders' budgets?</p>	<ul style="list-style-type: none"> Increased allocations to women's priorities in national, state, and local budgetary cycles References to the role of UNW programs in enabling such allocation shifts 	<ul style="list-style-type: none"> Interviews with national, state, and local stakeholders: Interviewees will be asked to point to evidence demonstrating that allocations to women's priorities have increased at the national, state and local levels. Where evidence suggests this has happened, interviewees will be asked to describe the extent of the linkage to UNW's work. Document review - to corroborate interview findings, FSG will examine selected evidence of allocation changes Documents reviewed will include reports specifically focused on allocations to women's programming. Where needed, FSG will hold follow-up calls with report authors 	
<p>3.2 To what extent have the program beneficiaries successfully embedded the participation of civil society and women's organizations in the entire budgetary cycle?</p>	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A 	<p>This appears to be substantially similar to evaluation question 2.3; we recommend removing this question.</p>

Evaluation Question	Indicator	Sources of Data	Comments
<p>4. EFFICIENCY: How efficient are the GRB programs?</p> <p>4.1 Is the GRB program cost effective?</p>	<ul style="list-style-type: none"> References to cost effectiveness of UNW GRB programs by UNW staff and partner organizations Ratings of level of cost effectiveness of various activity types by UNW staff 	<ul style="list-style-type: none"> Internal UNW financial data – we will work with UNW’s finance department to pull financial data on all relevant grants from 2001-2011. Spend will be analyzed by type of activity (workshops, consultants, etc.) Interviews – estimates of time spent on advocacy will be gathered through interviews with UNW staff to develop cost estimates for indirect work Findings from other interviews/ document review – findings from research related to evaluation questions 1-3 will be used to assess cost effectiveness of various types of activities. A comparison of activity types by level of effectiveness will be shared with UNW staff, and they will rate overall effectiveness of the different activity types 	<p>FSG will provide suggestions for how to refine the mix of activities going forward. It would be helpful to discuss what decisions UNW hopes to make with findings from this question. How would you define a cost-effective program?</p>

Evaluation Question	Indicator	Sources of Data	Comments
<p>4.2 What factors enable or impede sustainability?</p>	<ul style="list-style-type: none"> • Program partners/beneficiaries report continuation of programs after the conclusion of UNW involvement • Program partners/beneficiaries report the existence of common factors that enabled/impeded program sustainability (e.g., high government turnover results in low institutional memory and challenges with ongoing sustainability) • Number of references to factors that are described as impeding or promoting sustainability 	<ul style="list-style-type: none"> • Interviews with national, state, and local stakeholders: Interviewees point to changes in budgetary cycles as sustainable after support from UNW has come to an end, and explain how specific factors enabled sustainability <ul style="list-style-type: none"> • Interviewees will also be asked to describe factors that could have enabled greater levels of sustainability, and to describe what prevented these factors from being realized • Where it appears sustainability has not been achieved with regard to specific GRB steps, interviewees will be asked to describe the barriers that prevented these changes from taking place • Document review - to corroborate interview findings, FSG will examine selected evidence of factors described as impeding or promoting sustainability 	<p>FSG revised this question to add enabling factors (previously it asked only about impeding factors).</p>

Evaluation Question	Indicator	Sources of Data	Comments
<p>4.3 How effective has UN Women been in ensuring adequate human, financial and technical resources towards the program?</p>	<ul style="list-style-type: none"> Ratings by implementation partners assessing UNW effectiveness in providing adequate human, financial and technical resources 	<ul style="list-style-type: none"> Interviews with implementation partners: Interviewees point to specific human, financial and technical resources provided by UNW and describe these as effective <ul style="list-style-type: none"> Interviewees will also be asked to describe resources that could have enabled greater success Where it appears changes in budget processes, stakeholder capacity, and/or roles played by women's rights advocates and CSOs did not take place, interviewees will be asked to describe the resources that could have been provided and how these could have successfully supported such changes Document review - to corroborate interview findings, FSG will examine selected evidence of resources provided 	<p>FSG revised this question to add enabling factors (previously it asked only about impeding factors).</p>

ETHICAL SAFEGUARDS

FSG has conducted this evaluation in accordance with the following set of guiding principles, developed by the American Evaluation Association and ratified by AEA membership in July of 2004.

A. Systematic Inquiry: Evaluators conduct systematic, data-based inquiries.

1. To ensure the accuracy and credibility of the evaluative information they produce, evaluators should adhere to the highest technical standards appropriate to the methods they use.
2. Evaluators should explore with the client the shortcomings and strengths both of the various evaluation questions and the various approaches that might be used for answering those questions.
3. Evaluators should communicate their methods and approaches accurately and in sufficient detail to allow others to understand, interpret and critique their work. They should make clear the limitations of an evaluation and its results. Evaluators should discuss in a contextually appropriate way those values, assumptions, theories, methods, results, and analyses significantly affecting the interpretation of the evaluative findings. These statements apply to all aspects of the evaluation, from its initial conceptualization to the eventual use of findings.

B. Competence: Evaluators provide competent performance to stakeholders.

1. Evaluators should possess (or ensure that the evaluation team possesses) the education, abilities, skills and experience appropriate to undertake the tasks proposed in the evaluation.

2. To ensure recognition, accurate interpretation and respect for diversity, evaluators should ensure that the members of the evaluation team collectively demonstrate cultural competence. Cultural competence would be reflected in evaluators seeking awareness of their own culturally-based assumptions, their understanding of the worldviews of culturally-different participants and stakeholders in the evaluation, and the use of appropriate evaluation strategies and skills in working with culturally different groups. Diversity may be in terms of race, ethnicity, gender, religion, socio-economics, or other factors pertinent to the evaluation context.
3. Evaluators should practice within the limits of their professional training and competence, and should decline to conduct evaluations that fall substantially outside those limits. When declining the commission or request is not feasible or appropriate, evaluators should make clear any significant limitations on the evaluation that might result. Evaluators should make every effort to gain the competence directly or through the assistance of others who possess the required expertise.
4. Evaluators should continually seek to maintain and improve their competencies, in order to provide the highest level of performance in their evaluations. This continuing professional development might include formal coursework and workshops, self-study, evaluations of one's own practice, and working with other evaluators to learn from their skills and expertise.

C. Integrity/Honesty: Evaluators display honesty and integrity in their own behavior, and attempt to ensure the honesty and integrity of the entire evaluation process.

1. Evaluators should negotiate honestly with clients and relevant stakeholders concerning the costs, tasks to be undertaken, limitations of methodology, scope of results likely to be obtained, and uses of data resulting from a specific evaluation. It is primarily the evaluator's responsibility to initiate discussion and clarification of these matters, not the client's.
2. Before accepting an evaluation assignment, evaluators should disclose any roles or relationships they have that might pose a conflict of interest (or appearance of a conflict) with their role as an evaluator. If they proceed with the evaluation, the conflict(s) should be clearly articulated in reports of the evaluation results.
3. Evaluators should record all changes made in the originally negotiated project plans, and the reasons why the changes were made. If those changes would significantly affect the scope and likely results of the evaluation, the evaluator should inform the client and other important stakeholders in a timely fashion (barring good reason to the contrary, before proceeding with further work) of the changes and their likely impact.
4. Evaluators should be explicit about their own, their clients', and other stakeholders' interests and values concerning the conduct and outcomes of an evaluation.
5. Evaluators should not misrepresent their procedures, data or findings. Within reasonable limits, they should attempt to prevent or correct misuse of their work by others.
6. If evaluators determine that certain procedures or activities are likely to produce misleading evaluative information or conclusions, they have the responsibility to communicate their concerns and the reasons for them. If discussions with the client do not resolve these concerns, the evaluator should decline to conduct the evaluation. If declining the assignment is

unfeasible or inappropriate, the evaluator should consult colleagues or relevant stakeholders about other proper ways to proceed. (Options might include discussions at a higher level, a dissenting cover letter or appendix, or refusal to sign the final document.)

7. Evaluators should disclose all sources of financial support for an evaluation, and the source of the request for the evaluation.

D. Respect for People: Evaluators respect the security, dignity and self-worth of respondents, program participants, clients, and other evaluation stakeholders.

1. Evaluators should seek a comprehensive understanding of the important contextual elements of the evaluation. Contextual factors that may influence the results of a study include geographic location, timing, political and social climate, economic conditions, and other relevant activities in progress at the same time.
2. Evaluators should abide by current professional ethics, standards, and regulations regarding risks, harms, and burdens that might befall those participating in the evaluation; regarding informed consent for participation in evaluation; and regarding informing participants and clients about the scope and limits of confidentiality.
3. Because justified negative or critical conclusions from an evaluation must be explicitly stated, evaluations sometimes produce results that harm client or stakeholder interests. Under this circumstance, evaluators should seek to maximize the benefits and reduce any unnecessary harms that might occur, provided this will not compromise the integrity of the evaluation findings. Evaluators should carefully judge when the benefits from doing the evaluation or in performing certain evaluation procedures should be foregone because of the risks or harms. To the extent possible, these issues should be anticipated during the negotiation of the evaluation.
4. Knowing that evaluations may negatively affect the interests of some stakeholders, evaluators should conduct the evaluation

and communicate its results in a way that clearly respects the stakeholders' dignity and self-worth.

5. Where feasible, evaluators should attempt to foster social equity in evaluation, so that those who give to the evaluation may benefit in return. For example, evaluators should seek to ensure that those who bear the burdens of contributing data and incurring any risks do so willingly, and that they have full knowledge of and opportunity to obtain any benefits of the evaluation. Program participants should be informed that their eligibility to receive services does not hinge on their participation in the evaluation.
6. Evaluators have the responsibility to understand and respect differences among participants, such as differences in their culture, religion, gender, disability, age, sexual orientation and ethnicity, and to account for potential implications of these differences when planning, conducting, analyzing, and reporting evaluations.

E. Responsibilities for General and Public Welfare: Evaluators articulate and take into account the diversity of general and public interests and values that may be related to the evaluation.

1. When planning and reporting evaluations, evaluators should include relevant perspectives and interests of the full range of stakeholders.
2. Evaluators should consider not only the immediate operations and outcomes of whatever is being evaluated, but also its broad assumptions, implications and potential side effects.
3. Freedom of information is essential in a democracy. Evaluators should allow all relevant stakeholders access to evaluative information in forms that respect people and honor promises of confidentiality. Evaluators should actively disseminate

information to stakeholders as resources allow. Communications that are tailored to a given stakeholder should include all results that may bear on interests of that stakeholder and refer to any other tailored communications to other stakeholders. In all cases, evaluators should strive to present results clearly and simply so that clients and other stakeholders can easily understand the evaluation process and results.

4. Evaluators should maintain a balance between client needs and other needs. Evaluators necessarily have a special relationship with the client who funds or requests the evaluation. By virtue of that relationship, evaluators must strive to meet legitimate client needs whenever it is feasible and appropriate to do so. However, that relationship can also place evaluators in difficult dilemmas when client interests conflict with other interests, or when client interests conflict with the obligation of evaluators for systematic inquiry, competence, integrity, and respect for people. In these cases, evaluators should explicitly identify and discuss the conflicts with the client and relevant stakeholders, resolve them when possible, determine whether continued work on the evaluation is advisable if the conflicts cannot be resolved, and make clear any significant limitations on the evaluation that might result if the conflict is not resolved.
5. Evaluators have obligations that encompass the public interest and good. These obligations are especially important when evaluators are supported by publicly-generated funds; but clear threats to the public good should never be ignored in any evaluation. Because the public interest and good are rarely the same as the interests of any particular group (including those of the client or funder), evaluators will usually have to go beyond analysis of particular stakeholder interests and consider the welfare of society as a whole.



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