PART-A

Answer the following in 200 words each.

1. Define and discuss “Gender Budgeting”.
   
   Ans: Gender budgeting is a strategy to achieve equality between women and men by focusing on how public resources are collected and spent. ‘Gender budgeting is an approach to budgeting that can improve it, when fiscal policies and administrative procedures are structured to address gender inequality … When properly done, one can say that gender budgeting is good budgeting’

   The purpose of Gender Budgeting is threefold:
   
   1. to promote accountability and transparency in fiscal planning;
   2. to increase gender responsive participation in the budget process, for example by undertaking steps to involve women and men equally in budget preparation;
   3. to advance gender equality and women’s rights.

   Gender budgeting means preparing budgets or analysing them from a gender perspective. Also referred to as gender-sensitive budgeting, this practice does not entail dividing budgets for women. It aims at dealing with budgetary gender inequality issues, including gender hierarchies and the discrepancies between women’s and men’s salaries. Gender budgeting allows governments to promote equality through fiscal policies by taking analyses of a budget’s differing impacts on the sexes as well as setting goals or targets for equality and allocating funds to support those goals.

   Three principal activities have been recognized as gender budgeting sensitive:
   
   1. At the institutional level, the goal is to understand policies promoted by governmental institutions and how these affect gender inequalities within a specific society.
   2. Analysis of the institutional budget, in order to see whether gender mainstreaming activities are included.
   3. Planning as well as implementing a gender-based budget that will focus on gender-related issues.

   Point 3 most likely includes the restructuration of the existing budget to deal with gender-related issues.

2. What is “Women”s Component Plan”? Which five year plan incorporated the Women”s Component Plan in the Budget?

   Ans: The Women Component Plan is a strategy articulated in the 9th Plan and is central to the 10th Plan. The States have been directed to adopt Women Component Plan, through which not less than 30% funds/benefits have to be earmarked in all women related sectors...The feed back from researchers as also the gaps in data received indicated that almost all departments included in the study, with an exception of a few, were unable to provide the exact amount earmarked as a share of Women Component Plan out of the total budget of that Department. The accounting/auditing and record keeping procedures did not have these disaggregated allocations. It was informed that whenever required these figures are worked out on an ad-hoc basis in line with there requirements.... The Department of Women and Child Development may like to take up the above matter with the State Governments and direct these identified departments to generate information for Women Component Plan. Pro-women Schemes provide services both to men and women. Therefore unless gender-segregated data is maintained for physical and performance targets, it would not be possible to ascertain the extent of resources in flow for women.

3. Discuss techniques and the process of Social Audit from a gender perspective with suitable example.

   Ans: A social audit is a way of measuring, understanding, reporting and ultimately improving an organization’s social and ethical performance. A social audit helps to narrow gaps between vision/goal and reality, between efficiency and effectiveness. It is a technique to understand, measure, verify, report on and to improve the social performance of the organization.

   Social auditing creates an impact upon governance. It values the voice of stakeholders, including marginalized/poor groups whose voices are rarely heard. Social auditing is taken up for the purpose of enhancing local governance, particularly for strengthening accountability and transparency in local bodies.

   The key difference between development and social audit is that a social audit focuses on the neglected issue of social impacts, while a development audit has a broader focus including environment and economic issues, such as the efficiency of a project or programme.

   Objectives of social audit
   
   1. Assessing the physical and financial gaps between needs and resources available for local development.
   2. Creating awareness among beneficiaries and providers of local social and productive services.
   3. Increasing efficacy and effectiveness of local development programmes.
   4. Scrutiny of various policy decisions, keeping in view stakeholder interests and priorities, particularly of rural poor.
   5. Estimation of the opportunity cost for stakeholders of not getting timely access to public services.

   Advantages of social audit