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COURSE INTRODUCTION

Gender Auditing and Gender Budgeting is a powerful tool for achieving gender mainstreaming and it is a significant concept in the Gender and Development Studies. It is also a methodology to assist and facilitate the government to bring the gender perspective in the budget. Budget is important instrument to address the needs of the women, men, girls, boys and children in the society. To ensure benefits reach both women and men, budget should reflect gender perspective. Gender Budgeting is not mere allocation certain percent of resources for men and women. It is also not an accounting exercise but an ongoing process of keeping a gender perspective in policy/ programme formulation, its implementation and review. The review of gender budgeting could be carried out through gender auditing at the grassroots levels through appropriate participatory tools and techniques. Gender budgeting recognize that men and women perform different roles in the society. Due to roles differences, their needs also different. To address the needs of the women and men, budget also should reflect gender perspective. Along with addressing needs of the women and men, the national budget will have different impact on women and men. When we analyze gender disaggregated data, women lag behind men in all sectors and all levels.

By keeping all this in mind, the course gender auditing and gender budgeting was designed. This course has three blocks and fourteen Units. The Units covers genesis of gender budgeting, concepts, evolution of gender budgeting at global scenario and national scenario, Gender budgeting tools and methodologies, performance budgeting, women component plan and gender budgeting, social audit and gender audit, framework for gender audit, good practices and experiences of gender audit, stae government budgets and local government budgets.

BLOCK INTRODUCTION

The first block entitled as "Genesis of Gender Budgeting: Global Scenario and Indian Initiatives". In this block, there are six units. The first Unit is gender budgeting: concepts and genesis. This Unit starts with defining budget and gender Budget. After explaining the concept, it talks about the objectives of gender budgeting, steps to be followed in gender budgeting and the necessity for gender budgeting. The second Unit in this block was evolution of gender budgeting at the global level. Australia is the first country to conceptualize and implement the gender budgeting. The Unit covers all major countries initiatives of gender budgeting. The third Unit in this block is India Initiatives which covers the government of India initiative with regard to gender budgeting. The tools and methodologies to be followed in the gender budgeting process were discussed in the Unit four. Both revenue and the expenditure tool were discussed. The fifth Unit is performance budgeting which talks about the definition of performance budgeting and the country specific experience of performance budgeting. The final Unit in this block is women component plan and gender budgeting. The women component plan is unique and it was conceptualized in the ninth five year plan. Along with component plan, state of Kerala experience was discussed.