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Preliminary Report: Roadmap to HPFD Gender Budget Statement 2027–28 based on Field Diagnostics

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Inputs from field level information shared by the Himachal Pradesh Forest Department

On behalf of
German Federal Ministry for Economic Cooperation and Development (BMZ)
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1. Introduction and Context

The *Strengthening Gender Responsive Forest Ecosystems Management and Agroforestry in India (G-VAN)* project is being implemented by the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH on behalf of the German Federal Ministry for Economic Cooperation and Development (BMZ), in partnership with the Ministry of Environment, Forest and Climate Change (MoEF&CC), Government of India, and the State Forest Departments of Himachal Pradesh, Uttarakhand, Uttar Pradesh, and Madhya Pradesh.

The overarching objective of the project is to strengthen **gender-responsive and climate-resilient management of forest and agroforestry ecosystems**, recognising the differentiated roles, responsibilities, and vulnerabilities of women and men who depend on these ecosystems. The project implementation is structured around three output areas:

- Strengthening institutional frameworks for gender-responsive forest and agroforestry management
- Supporting equitable planning and implementation processes
- Promoting gender-responsive and gender-transformative income-generating measures

As part of the first output area, the G-VAN project is supporting the **Himachal Pradesh Forest Department (HPFD)** to strengthen its institutional capacity to **report on gender budgeting by 2027**.

Gender Budgeting (GB) is a powerful tool for assessing the impact of policies and budgets from a gender perspective and for ensuring that these contribute to a gender-equal society. The Government of India officially adopted and institutionalized gender budgeting in 2005–2006, by introducing the Gender Budget Statement (GBS) into the Union Budget. In addition to this, two additional advisories were issued by the Ministry of Finance: First, the prescription of Gender Budgeting Cells (GBCs) to be set up in all Ministries/Departments, and later, State Departments. Second, the Ministry of Women and Child Development (MoWCD) was made the Nodal Ministry for Gender Budgeting.

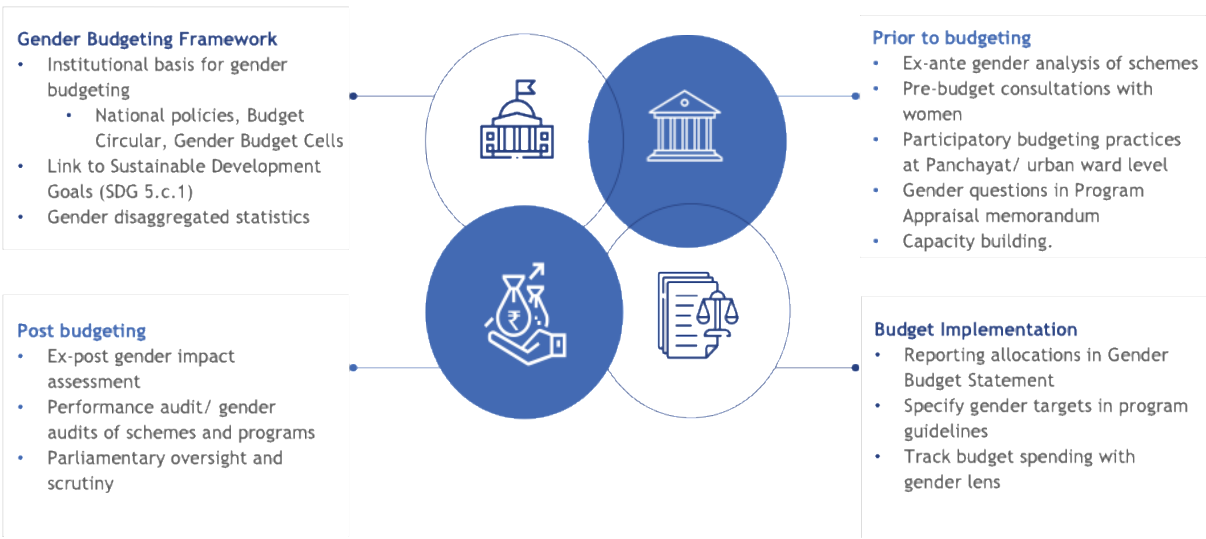

Figure 1: The process of GB as per MoWCD's GB Scheme guidelines

The Himachal Pradesh Forest Department has made progress towards gender responsiveness through initiatives such as the Rajiv Gandhi Van Samvardhan Yojana, which involves *Mahila Mandals* and *Yuvak Mandals*, along with other schemes that have historically benefited women. However, despite implementation on the ground, the absence of robust, standardised, and verifiable gender-disaggregated data limits the department's ability to clearly demonstrate who benefits from forestry expenditures and to what extent.

This report proposes a sequenced pathway toward the preparation of an HPFD Gender Budget Statement for the year 2027. Key recommendations include strengthening gender-disaggregated data collection through minor format revisions; standardising indicators and definitions; mainstreaming EAP data practices; adopting a programme budgeting framework linking inputs, outputs, and outcomes; integrating gender indicators into existing MIS and financial systems; establishing a Gender Budget Cell and designating nodal officers; undertaking structured capacity building; and promoting cross-learning within and beyond the state. Together, these measures aim to transition HPFD from compliance-oriented reporting to an institutionalised, performance-oriented gender budgeting system aligned with state and national priorities.

2. Key Institutional Mechanisms for Gender Budgeting in India

Gender Budget Cell

The Gender Budget Cell must comprise a cohesive group of senior/middle-level officers from the Plan, Policy, Coordination, Budget, and Accounts Division of the Ministry/Department concerned. The GBC must be formed under the officer in charge of Gender Budgeting in the Ministry/Department, preferably not below the level of Joint Secretary. The key responsibilities include: (a) gender analysis of the schemes and programmes of the Ministry/Department, and linking to outcome budgets; (b) conducting performance audits; (c) organizing training and capacity building workshops for the officials concerned with formulation of policy/programme implementation, budget and accounts; (d) disseminating best practices of gender budgeting initiatives by other Ministries/Departments; and (e) coordination with the nodal authorities on Gender Budgeting at the national/state level. A Charter for Gender Budget Cells was circulated in 2007 to mandate and instruct all Central Ministries and State Departments to form GBCs.

- **Budget Circular**
  The Budget Circular of the Ministry of Finance, Government of India, is released every year as a key institutional mechanism that contains instructions, formats, and timelines for submission of the Budget each year. It mandates every central Ministry/Department to report in the Gender Budget Statement (Statement 13) in a prescribed format, along with instructions to fill the format (Refer: Page 17 of the Budget Circular). Nodal GB authority in each State/UT must issue necessary directives in this regard to publish annual Gender Budget Statements as part of their State Budgets.
- **Gender Budget Statement**
  The Gender Budget Statement is a mechanism for the Ministries/Departments to track and review the gender responsiveness of the schemes and budgets, and report allocation and expenditure for women and girls. The purpose of GBS is to reflect the budgetary allocation of Ministries/Departments that allocate and spend on women to meet the gender equality goals. The GBS over the last 20 years, since its introduction in 2005-06, has become a significant entry point to institutionalize Gender Budgeting.

In States, the Department of Finance in selected States/UTs (as given in the table below) publishes a Gender Budget Statement along with State budgets to reflect budget allocations and expenditure on women and girls. A total of 21 states and 6 union territories publish an annual GBS; the list is as follows:

List of States that publish a GBS		List of UTs that publish a GBS
Andhra Pradesh	Manipur	Andaman and Nicobar Islands
Arunachal Pradesh	Meghalaya	Chandigarh
Assam	Mizoram	Dadra and Nagar Haveli and Daman and Diu
Bihar	Odisha	Ladakh
Goa	Punjab	Lakshadweep
Gujarat	Rajasthan	
Himachal Pradesh	Tamil Nadu	
Karnataka	Tripura	
Kerala	Uttarakhand	
Madhya Pradesh	West Bengal	
Maharashtra		

Table 1: List of States and UTs that publish an annual GBS

Some steps for the preparation of the GBS, as presented by MoWCD, are as follows:

i. To identify the schemes that are entirely targeted at women and girls, having 100% budgetary allocations for women and girls. These schemes are to be reported in Part A of GBS.

ii. To identify the gender component within the schemes aimed at benefiting women/girls and report the proportion of budgetary allocation for schemes or their sub-components in Part B of GBS.
   - ❖ For beneficiary-oriented schemes, segregate beneficiaries/ end-users based on gender and report the proportion of budget allocation for female beneficiaries. This may be for direct or indirect, individual or a group of female beneficiaries. The segregation can be based on actual data pertaining to female reach or targets set within the schemes.
   - ❖ For non-beneficiary-oriented schemes, especially in the economic and infrastructure sectors, a proportion of budget allocation may be reported in the GBS with justification (Refer: Page 15 of Mission Shakti), based on an estimate of the share of female users involved in any activity.

- **Nodal Authority**

  Nodal authorities for the implementation of Gender Budgeting operate at multiple levels. At the national level, the Ministry of Women and Child Development, Government of India, serves as the nodal ministry. At the State and Union Territory levels, implementation is led by the Departments of Women and Child Development or Social Welfare, in coordination with the Finance or Planning Departments. State, UT, and District Hubs for Empowerment of Women support coordination and delivery of scheme objectives, with each hub mandated to have at least one Nodal Office responsible for implementation.

- **Action Plans**

  As per the guidance of MoWCD, States/UTs are expected to develop Action Plans for Gender Budgeting to outline activities that will be undertaken to implement GB and monitor its progress. Some of the indicative action areas for the State Action Plan Format are year-wise targets of the number of State institutional mechanisms (Gender budget cell, Gender Budget Nodal Officer designated) for GB in planning and budgeting are functional; a plan for Capacity enhancement of key government officials on GB; Tracking expenditure on women and reporting in the Gender Budget Statement, and so on. The following is a central guideline for the preparation of a gender action plan:

S.No.	Expected Output	Activities	Indicator	Responsibility	Timeline (Quarter-wise)	Cost implication

Table 2: Annual Action Plan format circulated by MoWCD

3. Deep Dive into Institutional Mechanisms in Himachal Pradesh

Himachal Pradesh officially adopted GB in 2008. The Chief Minister announced in the 2006 budget speech the need to implement GB across all departments, followed by its adoption in 2008. Additionally, the State Resource Centre for Women and Child Development Department facilitated the formulation of GBCs across state departments. Since 2022-23, Himachal Pradesh started preparing the annual Gender Budget Statements (Financial & Physical). As per the GBS 2024-25, the State Government of Himachal Pradesh made a provision of women-oriented schemes in the gender budget document for financial year 2024-25, which is 30.68 percent of the Total Development Budget (Rs. 9,98,949.00 Lakh) of the State.

Gender Budget Statement

The state government's vision for implementing the GBS is to ensure that adequate resources for the development and empowerment of women and girls are effectively allocated and reach their intended beneficiaries. The GBS would track both financial performance and physical outputs across departments, assessing whether expenditures align with approved plans. It would also serve as a tool to evaluate the adequacy of budget allocations for the effective implementation of gender-responsive policies and programmes, thereby strengthening gender equality outcomes in Himachal Pradesh.

Gender Budget Cell

Office orders and directives have been issued to each department for the constitution of Gender Budget Cells (GBCs) along with a Charter for the GBCs vide letter No. SJE-C-(10)-21/2005-II-loose dated 28-10-2021. 25 departments have constituted and/or reconstituted their Gender Budget Cells based on the GBC charter. To streamline institutionalisation of GRB, a specific State Action Plan on Gender Responsive Budgeting (SAP -GRB) has been prepared for five years (2021-2026) (vide letter No.14-12/2006-SCRW-GB-IV-2945-51 dated 18.2.22).

Nodal Authorities

The Department of WCD serves as the Nodal Department for gender budgeting in Himachal Pradesh. A state level nodal officer has been designated, and GBCs have been established in 25 out of 57 State Departments. Of these, 10 departments have designated nodal officers to lead their respective GBCs. In addition, a Gender Cell has been established at the Dr. Manmohan Singh Himachal Institute of Public Administration (MSHIPA) to coordinate gender and GB trainings.

Capacity building of officials

To initiate an integrated approach and guide the Gender Budget Cells (GBCs) set-up by departments, the state government is organising workshops and training through the Dr. Manmohan Singh Himachal Institute of Public Administration (MSHIPA), which is the designated nodal centre for GB training. Training Needs Assessment (TNA) is conducted to determine the familiarity of state officials with GRB concepts and tools, and a Capacity Building Strategy has been developed to institutionalize GB trainings. Workshops, training modules, materials, and information booklets for gender budgeting are being provided to stakeholders to provide assistance, so that the successful implementation of the Gender Budget Statement is ensured.

Several notable best practices from other Indian states, beyond the establishment of the institutional mechanisms mentioned above, are outlined here:

State	Best Practices
Odisha	Need assessment for demand for grants
	Aligning gender budget schemes with Sustainable Development Goals (SDGs).
	Initiated the forward and backward linking of the schemes.
Maharashtra	Progress on physical targets or outputs are presented alongside the budget figures in gender budget statement.
	Established Allocation & Monitoring System (BEAMS) portal for easier reporting and better management of budgets and beneficiary data, allowing for concurrent monitoring of schemes benefiting women and children, as well as those where they are implied beneficiaries.
Kerala	Gender Data Hub established at the Gender Park to provide gender disaggregated data.
	Established Gender Auditing Department exclusively for women and child development.
Andhra Pradesh	Gender survey to identify service and programme gaps.

Table 3: State-level best practices on GB

4. Preliminary Report: Field Assessment of Gender-Disaggregated Data Availability for Gender Budgeting’

4.1 Purpose and Rationale of the Field Assessment

The field visits were undertaken to four representative forest divisions - Chamba, Palampur, Mandi, and Una with the objective of assessing the availability, quality, and usability of existing administrative data at the divisional level for informing gender-responsive planning and budgeting.

Given the current limitations of administrative data systems, the assessment was not intended to produce statistically precise estimates. Instead, it aimed to:

1. Understand how gender-disaggregated data is currently generated and reported
2. Identify systemic gaps and operational constraints
3. Generate pragmatic, context-specific inputs for designing a purposive sampling framework to support gender budgeting under the G-VAN project.

Key Findings from the Field Assessment:

- Gender-disaggregated wage data exists in all divisions but is **estimated, not enumerated.**
- Current reporting systems **cannot establish a clear linkage** between forestry expenditure and gender-wise beneficiaries.
- Divisions with externally aided projects show **better availability of gender data.**
- Existing data systems are **compliance-oriented**, not planning-oriented.

The review of divisional Excel Sheets and field visit notes indicate that gender-wise participation data is sparsely reported but is largely based on estimation rather than systematic enumeration and is not linked to financial allocations. The core issue, therefore, is not just the absence of data but also the lack of standardization, linkage between physical and financial information, and sequencing required to make existing data usable for gender-responsive planning and budgeting.

Synthesis of field visits and divisional data provided by GIZ highlights four consistent patterns:

- Gender-disaggregated data is reported monthly across divisions, primarily for wage employment, but figures are often estimated rather than derived from standardised calculation methods.
- Clear gendered participation patterns exist across activities (e.g. higher female participation in nursery and plantation work; male dominance in protection and fire-related works), yet these patterns are not captured in uniform formats.
- Physical progress data (activities, labour days) and financial data (budget estimates, revised estimates, actuals) are maintained through separate reporting streams, with no mechanism to link beneficiaries to budget heads.
- Capacity gaps exist across technical, planning, and accounts staff regarding how administrative data feeds into gender budgeting and the GBS.

HPFD already generates multiple forms of administrative data relevant for gender budgeting, including wage employment records, activity registers, and scheme-wise financial statements. However, review of divisional formats shows three key gaps:

- Absence of a common structure for capturing gender-disaggregated physical data by activity and scheme;
- No systematic linkage between physical data and financial allocations or expenditures; and
- Inconsistent definitions of beneficiaries and calculation methods across divisions.

Scheme / activity type	Gender-disaggregated physical data	Financial data	Key gap identified	Suggestion
Wage employment (general forestry works)	Available (estimated)	Available (budget estimate/revised estimate/ Actuals)	No activity-wise linkage	A third party is contracted, hence, the data collection needs added activity-wise gender column (M/F) in existing format of the third-party contractor.
Nursery and plantation	Partially available	Available	No standard beneficiary definition	Third Party Contractor's data collection format needs Define beneficiary (M/F) and by no. of workdays
Protection / fire control	Limited	Available	Gender participation not captured	Add disaggregated (M/F) participation marker -Update Van Panchayat / Joint Forest Management / community fire control registers to include columns for Male and Female participants in fire line creation, fire watch groups, training sessions, and awareness meetings. -Record the number of women and men in forest fire protection committees or village fire squads, including leadership positions -Number of community members participating in forest fire prevention and control activities (M/F) -For fire preparedness trainings, mock drills, and community awareness sessions, ensure attendance sheets record M/F participation
Externally aided projects (EAPs)	Available (structured)	Available	Data not integrated	HPFD's established GBC to collect and make a repository of available EAP GENDER DISAGGREGATED DATA. ADAPT EAP formats for HPFD Streamline a reporting chain of EAP data to HPFD's GBC.

Table 4: Illustrative scheme–data availability mapping (based on field assessment)

5. Suggested Next Steps

Visual roadmap to Gender Budget Statement 2027

Phase 1: Scoping and data readiness (Jan – April 2026)	Phase 2: System strengthening (May – August 2026)	Phase 3: Preparation of the Gender Budget Statement 2027-28 (Sept – Dec 2026)
Task 1.1: Field assessment and scoping to understand availability of data	**Task 2.1:** Training needs assessment (TNA) and identification of key officers for capacity building	**Task 3.1:** Consolidation and validation of divisional data
Task 1.2: Scheme-level data mapping	**Task 2.2:** Capacity building module development	**Task 3.2:** Categorization of schemes as per the Himachal Gender budget Statement requirement
Task 1.3: Preparation of revised data formats	**Task 2.3:** Deliver the capacity building training modules to identified officials	**Task 3.3:** Submission of HPFD GBS to State Finance Department
Task 1.4: Piloting of revised formats in select division	**Task 2.4:** Identification of nodal officers responsible for data collection for and development of the GBS 2027	**Task 3.4:** Learning report developed on the process mapping to be scaled to other departments

Recommendations

- **Recommendation 1: Strengthen gender-disaggregated data collection at the divisional levels through revised data formats**: GIZ's preliminary field observations indicate that the absence of gender fields in current reporting format is a key reason why sex-disaggregated labour data is not available. States like Kerala and Odisha have ensured that sex-disaggregated indicators are embedded into routine departmental and budget reporting templates, and have strengthened gender reporting without increasing reporting burdens. The recommendation is thus to update contractor invoice templates to include mandatory fields for male/female workers. This can be addressed through a simple modification of existing formats to include mandatory reporting of male and female workers. A departmental instruction, similar to a DO letter, mandating the use of the revised formats, coupled with divisional-level review, will help ensure consistent data capture and use. A sample format is attached in Annex 2.
- **Recommendation 2: Standardize gender-intentional indicators and definitions:** The preliminary assessment highlights that although reporting formats are uniform across divisions, indicators, definitions, and calculation methods are not standardized, leading to inconsistencies in how gender data is being collected, interpreted, and reported. National GB guidance stresses that standard indicators and definitions are essential for comparability across departments, schemes, and years. **HPFD should define a small, standard set of gender-intentional indicators for each scheme viz, workers by sex (M/F), person-days by sex, activity type to be used uniformly across all divisions.** States such as Kerala apply standardized indicators across departments as part of their gender budget preparation, enabling consistent analysis and aggregation. Once the indicators are standardized and captured, the following method can be adopted to calculate the gender component of the scheme.

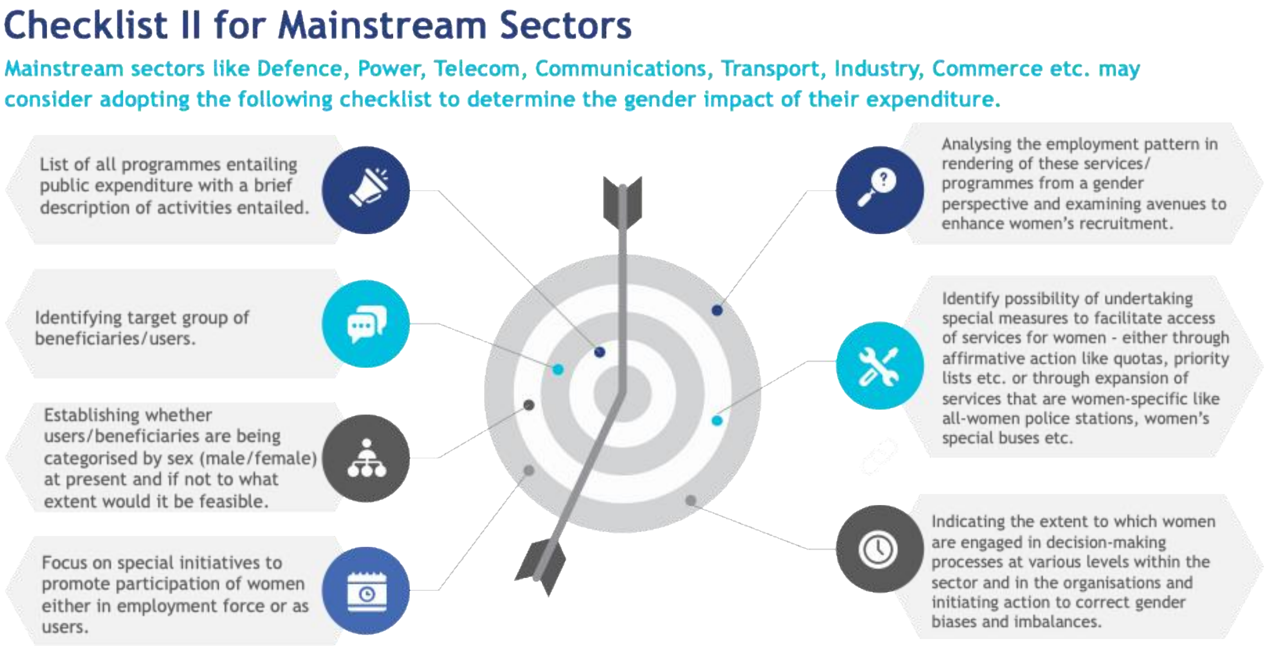

Table 5: Checklist by MoWCD for mainstream sectors and Departments to adopt gender budgeting

- **Recommendation 3: Mainstream and adopt good practices from Externally Aided Projects (EAPs):** The field assessment shows that divisions implementing Externally Aided Projects (EAPs) have better availability and granularity of gender data compared to non-EAP divisions. This includes scheme-level gender information and clearer documentation of women's participation in forestry activities, whereas non-EAP divisions rely largely on aggregated and estimated figures. The report also notes that these differences arise from systemic reporting protocols and additional documentation requirements, rather than differences in field capacity or effort. National GB guidance encourages institutionalizing proven practices in diverse contexts for cross learning and improved data collection and use. An example of the JICA Gender Action plan and data requirements for the HP Project for Improvement of Himachal Pradesh Forest Ecosystems Management and Livelihoods is given below:

Project Components/ Sub-Components	Gender Action	Data Required	Means of Verification
Component 1: Sustainable Forest Ecosystem Management	Men and Women are to hold separate discussion during the planning process.	Report by the FTU coordinators	Report by FTU
	Gender budgeting is to be adopted (40% of the total budget.)	Budget of FEMP	Project MIS
Component 2: Biodiversity Conservation	Women's working group shall be constituted under VFDS/ BMC by the representatives of sub committees of VFDS/ BMC women members.	No. of groups established	Project MIS
	Women's working group shall be constituted under sub-committees of FWC/ BMCs at ward level.	No. of groups established	Project MIS
	Male and female adult members of ward sabha shall become the sub-committee member of VFDS/ BMC to constitute a general body. The right to vote shall be given to one for each member.	Gender segregated number of Sub Committees of VFDS/ BMC members	Project MIS

Table 6: Gender Action plan for the Project for Improvement of Himachal Pradesh Forest Ecosystems Management and Livelihoods

Some indicators collected by JICA for this project are:

S. No.	Indicator	Logic
1	No./percentage of women/men attending activities & trainings & meetings	Reflects male/ female access to meetings linked with the project, training resources etc. Will also be subject to the local gender and interest group demographics.
2	No. /percentage of women/men actively participating in activities & trainings & meetings	An indicator for the relative involvement and interest of men and women in the context of the exercise at hand.
3	No. of men/women benefitting from the project	An indication of equal opportunities and access to benefits (excepting any activities specifically designed with stakeholders to redress a gender equitability issue)
4	No. of men/women demonstrating leadership in project implementation	An indication of how gender influences decision making processes. Some amount of Budget and resources be kept for implementing the Gender Action Plan GAP

Table 7: Gender-sensitive indicators for the Project

This mirrors practices in States such as Andhra Pradesh and Chhattisgarh, which have developed institutionalized gender budgeting processes documented as part of their gender-responsive planning journeys, indicating that structured practices, including data tracking and coordination mechanisms, can be sustained across sectors.

This provides a strong, practical rationale for HPFD to use EAP data practices as internal pilots for institutional learning. Rather than treating EAP reporting as project-specific, it is recommended that **HPFD systematically review EAP formats, indicators, and reporting workflows and adapt the most feasible elements for non-EAP schemes, including JICA, KfW, and ADB.**

- **Recommendation 4: Strengthen the use of gender-disaggregated data for GB by HPFD:** The field assessment shows that existing gender data systems are largely compliance-oriented, with weak linkage between financial allocations and gender-wise beneficiaries, and limited use of data for planning or budget justification. National Gender Budgeting guidance expects departments to link budget inputs to gender-differentiated outputs and outcomes, using data to inform planning and performance review rather than merely fulfilling reporting requirements. This is given below:

Cost of inputs → Cost of activities → Cost of programs → Outputs → Outcomes

Table 8: Elements of program budgeting

HPFD should adopt a simple program budgeting framework and require divisions to use sex-disaggregated data for scheme planning and budget narratives. This approach is feasible and already in practice in several states: Madhya Pradesh applies outcome-oriented gender budgeting across line departments by linking scheme expenditures to beneficiary-level indicators; Rajasthan uses reporting gender outcomes as a mandatory part of the Results Framework Document (RFD) within departmental gender budgets to assess service reach and inclusion; and Gujarat has a published Gender Data Bank for encouraging the use of gender disaggregated data at state level. The key is to integrate and institutionalize these into existing systems.

MoWCD had analyzed an Old Age Pension scheme based on the program budgeting framework (Refer: Page 42 of the hyperlinked source). Below is an example of how HPFD can undertake the above program budgeting framework for a specific scheme:

Component	Item	Data required
Inputs	Resources used to implement a scheme	Number of workers engaged (women/men); number of person-days planned; quantity of saplings procured; fencing and protection materials used; tools and equipment deployed; staff time for supervision and reporting
Activities	Actions carried out using the inputs	Type and number of forestry activities undertaken (plantation, nursery raising, fire line creation, fencing, protection works); number of worksites; duration of each activity
Cost of Program	Total financial outlay covering all inputs and activities under the scheme	Total budget allocation for the scheme (₹); expenditure on wages (women/men); expenditure on materials and inputs; supervision and administrative costs; contractor payments
Outputs	Immediate measurable results of activities	Total person-days generated (disaggregated by women/men); number and percentage of women and men employed; hectares planted or treated; number of forestry works completed
Impact	Longer-term change resulting from outputs	Changes in access to paid forestry employment for women and men; improved income security of forest-dependent households; reduction in gender gaps in participation in wage employment

Table 9: Application of the program budgeting framework and data requirements from a scheme

- **Recommendation 5: Strengthen gender-responsive budgeting through integration of sex-disaggregated indicators in MIS and preparation of the Gender Budget Statement:** The preliminary assessment shows that gender-disaggregated wage data is currently compiled through monthly Excel sheets and aggregated from range-level inputs, with limited individual-level traceability and weak linkage to financial reporting. The absence of standardized digital integration contributes to estimation, inconsistencies, and limited usability for planning and monitoring.

  National Gender Budgeting guidance emphasizes embedding gender indicators within existing Management Information Systems (MIS) and financial reporting systems to ensure sustainability, comparability, and accountability over time. For example, Maharashtra has integrated an online MIS within its Budget Estimation, Allocation & Monitoring System (BEAMS) portal, enabling easier reporting and concurrent monitoring of scheme expenditures and beneficiaries, including women.

  It is therefore recommended that the HPFD integrate sex-disaggregated indicators into its existing MIS and financial progress reporting systems, rather than relying solely on manual consolidation. This would enable gender data to flow automatically alongside expenditure reporting and strengthen the reliability of beneficiary-level information.

  Strengthening MIS integration would also support HPFD in preparing and submitting the GBS 2027, in line with national gender budgeting guidance and the annual budget circular issued by the Department of Finance/Planning. The GBS serves as a key accountability instrument for presenting gender-differentiated allocations, outputs, and outcomes of public expenditure. Currently, 21 states and 6 union territories publish annual Gender Budget Statements, and 20 departments report to Himachal Pradesh's GBS.

  Improved data integration would enable HPFD to systematically link expenditure with beneficiaries and clearly articulate the gender outcomes of forestry spending within the state budget process.

- **Recommendation 6: Establish a Gender Budget Cell and designate a nodal officer for Gender Budgeting at the departmental and divisional levels:** This suggests that additional reporting and oversight mechanisms in EAPs contribute to improved data quality. Drawing on this evidence, assigning clear institutional responsibility within HPFD, through designated nodal officers and a Gender Budget Cell, can strengthen gender budgeting outcomes without introducing parallel systems. National Gender Budgeting guidance recommends the establishment of dedicated coordination mechanisms, such as Gender Budget Cells (Charter for Gender Budget Cells, 2007) and nodal officers, to institutionalise accountability for gender data and its integration into the budget cycle. 57 Central Government Ministries and several state governments, including Madhya Pradesh, Odisha, Manipur, and Andhra Pradesh have set up GBCs. In Madhya Pradesh, 33 Departments have constituted GBCs and appointed GBC Nodal Officers, who are critical in the GB process.

  It is recommended that the **HPFD establish a Gender Budget Cell (GBC) and designate a nodal officer to be part of the GBC** and be responsible for verifying sex-disaggregated entries and consolidating data for reporting and budget use. These roles can be assigned as an additional responsibility, without creating new posts.

- **Recommendation 7: Capacity building and institutional strengthening:** There is absence of standardised reporting protocols, over-reliance on approximations and assumptions, and a weak linkage between financial allocations and gender-wise beneficiaries, indicating capacity gaps in gender-responsive data collection and use, and the subsequent absence of requirements for the GBS. National Gender Budgeting guidance emphasises structured capacity building through the National Gender Budgeting Scheme to ensure regular and sustained capacity building on GB at the national and state levels, as well as the collection and use of gender-disaggregated data. The GBC of Rajasthan developed a one-day Orientation Module on "GRB and Sex Disaggregated Data" followed by orientation-cum-training programme in all the 33 districts of Rajasthan for Upper Divisional Clerks, Lower Divisional Clerks, Statistical Officers/Statistical Adviser and Accounts personnel of various departments. The Lal Bahadur Shastri National Academy of Administration (LBSNAA) regularly conducts GB trainings for national and state-level officials while aiming to fill the gaps highlighted in the GIZ preliminary assessment. A sample training programme conducted by LBSNAA is attached here.

Evidence from a comprehensive project with MoWCD suggests that the findings from the Training Needs Assessment (TNA) supported the preparation of customized training curriculum and modules for state-level training programs. Additionally, the evaluation of the project showed that 78.5% participants reported an enhanced understanding of gender budgeting concepts and processes, while 79.6% participants noted improved clarity in populating gender budget data, enabling them to prepare GBS post-training.

In a divisional-level training on GB organized by the Directorate of Women and Child Development at MSHIPA in Himachal Pradesh in 2024, the participants were encouraged to create GBCs in their Department and gather gender segregated data to improve their policies and programmes.

HPFD should undertake a comprehensive Training Needs Assessment (TNA) on gender budgeting and use it to design targeted training modules for district, divisional, and range-level officers. The TNA should also support the identification of Gender Budgeting Nodal Officers responsible for data reporting and preparation of the Gender Budget Statement 2027.

HPFD should incorporate structured cross-learning as part of its capacity-building strategy, including:

(i) Internal learning exchanges with departments in Himachal Pradesh, specifically with HP Jal Shakti Vibhag on their Himachal Pradesh Rural Drinking Water Improvement and Livelihood Project and Himachal Pradesh Subtropical Horticulture and Value Addition under the HP Horticulture Department that have shown promising results on GB, and

(ii) HPFD must establish and facilitate cross departmental learning from the 10 departments who have appointed designated nodal officers to lead their respective GBCs.

(iii) External exposure visits or virtual exchanges with states where gender budgeting is integrated into departmental budget processes through Inter-Departmental committees, gender disaggregated data, and sustained capacity building. Such peer learning can provide practical insights on strengthening HPFD's GB implementation.

6. Annexures

Annexure – I

Suggestive Training Modules – This is a sample training module endorsed and provided by MoWCD

A: Training Modules/Topics

I. Understanding Gender and Gender Budgeting:

- Gender and related concepts
- Why is gender a development issue?
- Importance of Gender Budgeting and women's empowerment - mainstreaming gender in programmes and policies
- Introduction to Gender Budgeting and Budget Cycle
- Gender Budgeting in India: An Overview

II. Gender Budgeting: International Experiences:

- SDG Indicator 5.c.1 related to GB
- International Frameworks and Commitments
- GB International Experiences

III. Gender Budgeting Methods and Tools:

- GB analytical frameworks (5-Steps Framework);
- Applying standard gender budgeting tools such as budget appraisal, gender-disaggregated public expenditure, and gender-responsive beneficiary needs assessments;
- Integrating Gender in Budget Allocation, Expenditure and Revenue (public finance management)
- Identifying Gender issues using GB Checklists- Preparing Checklist for Gender mainstreaming for Middle-level officers
- Integrating gender perspectives into performance-based and programme-based budgeting

IV. Application of Gender Budgeting Tools

- Pre-budget consultation- process and benefits
- Gender Budget Statement of Govt. of India 2023-24
- Preparation of a Gender Budgeting Charter
- Gender Sensitive Performance/Outcome Budgeting
- Gender Audit
- Case study of select sectors (Gender Indicators for Ministries/Departments)

V: Development of State/District GB Action Plans

- Gender Budgeting initiatives by various States
- Gender budget cell
- Actors, activities, and entry points in the budget-making process;
- Importance of GB Analysis and Capacity Building for Gender Budgeting – Role of Training Institutions
- GB State planning and budget cycle
- Capturing gender disaggregated data in all schemes of the State Govt.
- Tracking financial allocations to promote women's rights and gender equality;
- Preparing Gender Budget Statement.

Sample training module by the Ministry of Agriculture

Module Outline

Time	Topics	Methodology	Handout no.
	Part - A		
9:00 am	Introduction to the Module - objectives, methodology and handouts	Briefing	
9:05 am	Status, contribution, issues and constrains of women farmers	Brainstorming + Discussion	**I**
9:25 am	Gender Concepts	Buzz Group + Discussion	II (a)
9:40 am	Importance of Gender Mainstreaming and Gender Responsive Budgets	Lecture + Discussion	II (b)
	Part - B		
10:10 am	Concept, need for Gender Budgeting (GB) and data needs	Lecture + Discussion	III (a) & (b)
10:30am	Gender Analysis tools	Lecture + Discussion	IV
10:45am	**Tea break**		
11:00 am	Entry points-Five steps framework for GB – sector wise examples	Lecture cum Discussion, and group work	V (a, b, c, d) V (1, 2, 3, 4)
	Part- C		
12:15 pm	Policy decisions and provision for the empowerment of women farmers – Inter-sectoral activities, scope for convergence and achieving synergy		
	i. Gender Perspective in Agriculture, Ministry of Agriculture , GoI	Briefing	VI (a)
	ii. NRLM & MKSP- Ministry of Rural Development, GoI		VI (b)
	iii. Women SHGs Development Fund - Ministry of Finance, GoI		VI (c)
	Part – D		
12:30 pm	Findings of the research studies on Women in Agriculture, conducted by Ministry of Agriculture, GoI.	Briefing	VII
12:50 pm	Wrap up		VIII

Annexure – II

Sample format for the muster roll for the wage employment generation activities

S. No.	Name of worker	Scheme/ Category of work	No. of days worked	Wage rate	Total wages paid	Sex (M/F)	Signature/ Thumb impression

Annexure – III

Sample format for external contractor work completion & gender reporting format (Activity-Level)

Items	Details
Division	
Range	
Location	
Scheme/Project	
Activity Type (tick one)	☐ Nursery ☐ Plantation ☐ Fencing ☐ Fire Control ☐ Protection ☐ Other
Work Period (From–To)	
Contractor Name	
Contract ID	

Particulars	Women	Men	Total
Number of workers engaged			
Total person-days generated			

Data Source Declaration:

☐ Enumerated (reported by contractor)
☐ Estimated *(if estimated, state reason below)*

Reason for estimation (if applicable): ______________________________

Certification

I certify that the above information is correct to the best of my knowledge.

Contractor Signature & Date

Verification

Checked and verified by:
☐ Range Officer ☐ Forester

Name & Signature: ____________________ Date: ___________

Annexure – IV

Sample Format: Range-level monthly gender reporting sheet (in case muster rolls are not used)

Month	Scheme	Activity type	Workers (W)	Workers (M)	Person-days (W)	Person-days (M)	Data Source (Enumerated or Estimated)	Remarks, if any

1 activity per row

Annexure - V

Sample Format: Divisional consolidation of gender & financial progress sheet

Scheme	Activity type	Person-days (W)	Person-days (M)	Total person-days (W+M)	Expenditure (₹)	Budget head	% of women's participation	% of budget as women's component

1 activity per row

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