

Implementation of Gender
Budgeting in Municipal
Corporations and District
Panchayats of the State from
the Financial Year 2027-28.

GOVERNMENT OF GUJARAT
WOMEN AND CHILD DEVELOPMENT DEPARTMENT
SACHIVALAYA, GANDHINAHAR.
RESOLUTION NO. WCDD/MIS/e-file/23/2025/1098/A

Date: As per e-sign

References:

1. Letter of Gender Resource Centre: GRC/ADV/e-file/251/2025/0043/GRC
2. Letter of Panchayat, Rural Housing and Rural Development Department: PRHRDD/MIS/e-file/14/2025/3983/Section-H, dated. 17/04/2026
3. Letter of Urban Development and Urban Housing Department: UDUHD/MSM/e-file/18/2026/4037/P Section, dated 10/07/2026
4. Letter of DCO/MIS/e-file/263/2026/2529/ACCOUNTS BRANCH

PREAMBLE

The State Government has been presenting the Gender Budget Statement (GBS) since the Financial Year 2014-15 as an integral part of the State Budget. For systematic identification of gender-related needs, assessment of budgetary allocations, monitoring of expenditure and evaluation of outcomes for women and girls in the Budget of local bodies too, it has been under active consideration of the state government to introduce Gender Budgeting in the Panchayati Raj Institutions and Urban Local Bodies of the state.

Resolution

After due consideration, the state Government is pleased to implement Gender Budgeting statement in Municipal Corporations and District Panchayats of the State from the Financial Year 2027-28. It has been decided to introduce the following framework for implementation of Gender Budgeting in above mentioned local bodies:-

1. Constitution of Gender Budget Cells:-

Every Municipal Corporation and District Panchayat shall start a Gender Budget Cell (GBC) for preparation, implementation, monitoring, coordination and reporting of Gender Budgeting activities.

A. Municipal Corporation Level

Sr. No.	Designation	Role
1	Deputy Municipal Commissioner	Chairperson
2	Administrative Officer	Member-Secretary
3	Accounts Officer	Member

B. District Panchayat Level

Sr. No.	Designation	Role
1	Accounts Officer	Chairperson

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2	Administrative Officer	Member-Secretary
3	Deputy Accountant	Member

The concerned Municipal Corporation/District Panchayat may associate other officers with the Gender Budget Cell, as per the requirement for effective implementation of Gender Budgeting.

2. State-Level Coordination and Technical Support

1. The **Urban Development and Urban Housing Department** shall designate a Nodal Officer for State-level coordination of Gender Budgeting in Municipal Corporations.
2. The **Panchayat, Rural Housing and Rural Development Department** shall designate a Nodal Officer for State-level coordination of Gender Budgeting in District Panchayats.
3. The **Gender Resource Centre (GRC), Women and Child Development Department**, shall function as the **State-level Knowledge and Capacity-Building Partner** for Gender Budgeting in Municipal Corporations and District Panchayats.
4. The concerned Nodal Officers, Gender Budget Cells and GRC shall maintain necessary coordination for effective implementation, monitoring and strengthening of Gender Budgeting.

3. Preparation of Gender Budget Statement

Every Municipal Corporation and District Panchayat shall prepare an **Annual Gender Budget Statement (GBS)** by analysing its schemes, programmes and activities from a gender perspective.

For the purpose of the Gender Budget Statement, schemes/programmes may be classified as follows:

Category A-Women-Specific Schemes/ Programmes: Schemes and programmes in which **100% of the allocation is intended for women and girls.**

Category B -Women Oriented Schemes/ Programmes: Schemes and programmes in which **at least 30% of the allocation is intended to benefit women and girls.**

The Gender Budget Cell shall identify and classify eligible schemes/programmes, financial information and prepare the Gender Budget Statement in the prescribed format within annual budget cycle.

4. Gender-Responsive Planning and Resource Allocation

Municipal Corporations and District Panchayats shall:

1. integrate a gender perspective into their annual plans, development programmes and budgetary processes;
2. identify the specific needs and priorities of women and girls, including those belonging to vulnerable and disadvantaged groups;
3. ensure that relevant schemes, programmes and public services adequately address identified gender gaps;
4. examine budgetary allocations and expenditure from a gender perspective; and
5. progressively strengthen outcome-oriented assessment of the benefits accruing to women and girls.

5. Capacity Building

1. The **Gender Resource Centre (GRC)** shall organise training, orientation and capacity-building programmes for members of Gender Budget Cells and other concerned officers on Gender Budgeting concepts, processes, tools, indicators, methodologies, Gender-Responsive Planning, monitoring and reporting.



2. The separate orientation shall also be provided to the **Mayors and Chairpersons of Standing/Executive Committees of Municipal Corporations** and the **Presidents and Chairpersons of Executive Committees of District Panchayats** to strengthen institutional ownership of Gender Budgeting.
3. Periodic workshops, consultations and sensitization programmes shall be organized for officers, functionaries and other relevant stakeholders.

6. Monitoring, Reporting and Review

The Gender Budget Cell shall:

1. periodically review the physical and financial progress of women-specific and gender-responsive schemes and programmes;
2. assess expenditure and, wherever feasible, outcomes and benefits accruing to women and girls;
3. identify implementation gaps and recommend appropriate corrective measures;
4. prepare an Annual Gender Budget Performance Report; and
5. Maintain relevant records and data required for Gender Budgeting.

The Annual Gender Budget Performance Report shall be submitted as follows:

- Municipal Corporations: to the Urban Development and Urban Housing Department; and
- District Panchayats: to the Panchayat, Rural Housing and Rural Development Department.

The Gender Resource Centre shall compile and publish Gender Budget Statement timely. The GRC shall consolidate the information and furnish such information as may be required by the **Women and Child Development Department and Finance Department.**

7. Transparency and Accountability

1. The Gender Budget Statement shall be an identifiable part of the annual budget documents of the respective Municipal Corporation and District Panchayat.
2. Appropriate arrangements shall be made for disclosure of Gender Budget allocations and expenditure in accordance with applicable rules and procedures.
3. Municipal Corporations and District Panchayats can organize suitable internal review mechanisms for monitoring compliance, expenditure and outcomes under Gender Budgeting.

By order and in the name of the Governor of Gujarat,

(Nirvisha Purohit)

Under Secretary

Women and Child Development Department

To,

- The Secretary to the Hon. Governor, Raj Bhavan, Gandhinagar. (By letter)
- The Principal Secretary to Hon. Chief Minister, Sachivalaya, Gandhinagar.
- The Personal Secretary to Hon. State Minister (Independent Charge), Women and Child Welfare, Swarnim Sankul-2, Gandhinagar.
- The Private Secretary to Principal Secretary, Panchayats, Rural Housing & Rural Development Department, Secretariat, Gandhinagar.
- The Private Secretary to Principal Secretary, Urban Development and Urban Housing Department, Secretariat, Gandhinagar.

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- The Private Secretary to Secretary, Women and Child Development Department, Secretariat, Gandhinagar.
- The Private Secretary to Secretary (Expenditure), Finance Department, Secretariat, Gandhinagar.
- Financial Advisor (WCD.), Finance Department, Secretariat, Gandhinagar.
- Director of women welfare under Commissionerate of women and child development, Dr. Jivaraj Maheta Bhavan, Gandhinagar.
- Director, Office of Gender Resource Centre, Gandhinagar
- Accountant General, Ahmedabad/ Rajkot
- Pay and Accounts Officer, Ahmedabad/Gandhinagar.
- System Manager, women and child development Department, Gandhinagar- with request to upload the order on department's website.
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