



# Gender Audits

Reinforcing the missing link in  
Gender Responsive Budgeting



**Measure**

**Analyze**

**Discover**



Fiscal Policy Institute  
Government of Karnataka, Bengaluru

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## FOREWORD

Gender Auditing, as a subject is yet to be institutionalized from the public policy practitioners' perspectives, although during the past ten years, gender equality and women's empowerment has taken a center stage in India's policy deliberations. This publication is a result of pioneering work in the area of gender auditing and is being brought out in partnership between the UN Women and the Fiscal Policy Institute (FPI).

Among the Indian States, Karnataka is in the forefront of fiscal reforms with focus on expenditure reforms. In the arena of gender budget and related issues, the State established a Gender Budget Cell (GBC) in 2007 which continues to function from FPI. Since the inception of Gender Budgeting in 2006, the Finance Department has been presenting the Gender Budget document to the Legislature along with the budget, The Gender Budget document presents allocations across various sectors for the women oriented programmes and schemes being implemented in the State. However, more allocation of funds does not yield desired outcomes and the government has been monitoring women's welfare and empowerment programmes under one-umbrella known as the Karnataka Mahila Abhivridi Yojane (KMAY).

The intended outcome of public policy can be ensured only when the policy design, objectives, strategy, programs, norms for financing, sequencing of programme activities, efficient public financial management, deployment of HR along with other resources and monitoring framework are aligned with focus on results. An end-to-end alignment of public policy operations is key to ensure 'value for money'. Thus, gender audit is seen as a tool that provides a structured understanding of any disconnect in public policy operations, which is necessary for course correction.

Public policy operations are periodically reviewed by external and internal auditors. But it is critical that auditors look at implementation issues in a holistic manner, reviewing all links and resources in the 'development chain'. Identification of only the weakest link has limited use for course correction. As such, the present study primarily seeks to guide auditors to establish a connect between policy design and policy operations vis-a-vis the related activities and the outcomes in line with the prevailing practices of performance audit. For this purpose, Gender Markers (GM) have been evolved, which find practical use to supplement performance audit by identifying the extent of gender focus. The 'codes' have been used in a pilot to test one scheme of the central government and one scheme of the state government. The case of using the GMs was also tested in a workshop among the auditors, who did not have any prior knowledge of gender related issues. The experience has been encouraging. I am sure that the use of GMs will be useful in our efforts to improve the outcomes for women. Going forward, FPI intends to train public auditors and also collaborate with other state and national level training institutions.

We in Karnataka look forward to benefiting from the Gender Audit Marker Tool-kit to progressively strengthen gender equality and women's empowerment programmes.

**I.S.N. Prasad**  
Principal Secretary Finance Dept.  
and Chairman Fiscal Policy Institute



Fiscal Policy  
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GOVERNMENT OF KARNATAKA

FOREWORD



Gender Equity, at its core, emanates from the natural concept of justice, i.e., equality and fairness in the manner in which men and women are treated. This, in turn, implies equal access to resources, opportunities and benefits and a process of decision making which is fair to both males and females without any discrimination. However, taking into account the historic social disadvantage of women, findings from research evaluation studies have shown that gaps between men and women in various indicators continue to exist. Thus, allocation of resources in governmental programs would require addressing any imbalances in the benefits available to males and females.

The Audit Function, *per se*, puts in place a system of Checks and Balances to give an assurance that the Government officials are discharging their duties effectively and efficiently, in the context of this study, Gender Audit has been defined as “... a systematic and comprehensive examination of gender budget and programmes and schemes included therein in order to determine by independent verification. Investigation. Examination or evaluation of objective evidence, data and records and applicable documents, the legality, efficiency. Effectiveness and economy for effective gender mainstreaming. The findings and recommendations arising from gender audit are intended to enhance the effectiveness of monitoring and control, risk and programme management and governance processes towards accomplishing gender mainstreaming”.

Thus, assuming that public policy impacts men and women differently, due largely to the differing societal roles and lower economic status of women, gender audits can lead to changes in public policy which in turn would contribute to an increase in gender equality. Consequently, it is important to engender the audit phase of the budget cycle and address the gaps in the current (external and internal) audit process. This study focuses on the same. In this study, the development of Gender Audit Markers for schemes helps to identify the degree of gender focus for every critical activity connected with the performance of a programme. Two schemes, namely, Yeshasvini, implemented by the State Government and 'Centre of Excellence' (CoF) under the National Skill Development Programme (NSDP) supported by the Central Government were selected as cases in this study.

We hope that this report helps auditors to identify gaps between policy and implementation in schemes/programmes and will be widely used in promoting gender equality in schemes / programmes.

We thank all those who were associated with the study, the contribution of Ms. Divya Singh, copy editor from UN Women is gratefully acknowledged.

Prachi Pandey

Director

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The Gender Budget Cell (GBC), Government of Karnataka established in 2007 under the aegis of Finance Department, functions from the Fiscal Policy Institute (FPI), Bangalore. The purpose of this study titled 'Gender Audits: Reinforcing the Missing Link in Gender Responsive Budgeting' conducted by FPI in partnership with UN WOMEN, is to strengthen 'Gender Audits' as a tool to assess the extent of gender mainstreaming in the public policies and programmes. For this, gender audit tools for audit officials have been evolved, using Gender Audit Markers and in consultation with the concerned experts. As principal researcher of this study and as the co-ordinator GBC I would like to thank UN Women for supporting this initiative, particularly Dr. Rebecca Reichmann Tavares, Representative, Ms. Yamini Mishra, GRB Specialist (Asia-Pacific) and Ms. Navanita Sinha, Research Analyst from UN Women. I gratefully acknowledge the support of the Ministry of Women and Child Development, Government of India, in giving consent for this study.

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I am indebted to the Directors of FPI for their constant support and encouragement throughout the study period. Mr. P. R. Devi Prasad, IES, founder Director of FPI (2008-2013), was the guiding force in evolving the Terms for this study and in defining its scope and boundaries. His successors Ms. Roop Rashi, IA&AS (2013-2014) as acting Director had formalized the study by firming up the administrative support from FPI. This was followed up by Dr. D. S. Ravindran, IFS (Sept 2014 - Dec 14) who had taken over charge of FPI and subsequently Ms Prachi Pandey IA&AS, who has succeeded him when the report was reaching to a conclusion and has supported in the closure of this study.

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(Anita V. Nazare)  
Deputy Adviser & Faculty and  
Coordinator, GBC.

## List of Abbreviations and Acronyms

|         |  |
|---------|--|
| ACDI    | : Agricultural Cooperative Development International                         |
| C&AG's  | : Comptroller and Auditor General  |
| CGA     | : Controller General of Accounts   |
| CEDAW   | : Convention on the Elimination of All Forms of Discrimination Against Women |
| CoE     | : Centre of Excellence   |
| DAC     | : Development Assistance Committee   |
| DTRTI   | : Direct Taxes Regional Training Institute                                   |
| DWCD    | : Department of Women and Child Development                                  |
| FD      | : Finance Department   |
| FPAC    | : Fiscal Policy Analysis Cell  |
| GB      | : Gender Budget  |
| GBC     | : Gender Budget Cell   |
| GBS     | : Gender Budget Statement  |
| GDI     | : Gender Development Index   |
| GEM     | : Gender Empowerment Measure   |
| GMs     | : Gender Marker  |
| GoI     | : Government of India  |
| GRB     | : Gender Responsive Budgeting  |
| GSHCS   | : Government Sponsored Health Care Scheme                                    |
| HLCSW   | : High Level Committee on the Status of Women                                |
| HRD     | : Human Resources Development  |
| ICPD    | : The International Conference on Population and Development                 |
| ITIs    | : Industrial Training Institutes   |
| KABP    | : Knowledge, Attitude, Behaviour and Practice                                |
| KMAY    | : The Karnataka Mahila Abhivruddhi Yojane                                    |
| KPI     | : Key Performance Indicators   |
| MDGs    | : Millennium Development Goals   |
| MES     | : Modular Employable Skills  |
| MMR     | : Maternal Mortality Rate  |
| MGNREGA | : Mahatma Gandhi National Rural Employment Guarantee Scheme                  |
| MoF     | : Ministry of Finance  |
| MWCD    | : Ministry of Women and Child Development                                    |

|          |  |
|----------|--|
| MoU      | : Memorandum of Understanding  |
| MPIC     | : Monthly Programme Implementation Calendar                              |
| MSSA     | : Management Service Support Agency                                      |
| MWCD     | : Ministry of Women and Child Development                                |
| NACEN    | : National Academy of Customs Excise and Narcotics                       |
| NGOs     | : Non-Government Organisations   |
| NLSIU    | : National Law School of India University                                |
| NMEW     | : National Mission for Empowerment of Women                              |
| NRHM     | : National Rural Health Mission  |
| NRLM     | : National Rural Livelihood Mission                                      |
| NSDC     | : National Skill Development Corporation                                 |
| NSDM     | : National Skill Development Mission                                     |
| OECD     | : Organization for Economic Co-operation and Development                 |
| PIs      | : Performance Indicators   |
| PPB      | : Programme Performance Budgeting  |
| PPS      | : Projects, Programmes and Schemes                                       |
| PRI      | : Panchayat Raj Institution  |
| RBM      | : Results Based Management   |
| RFD      | : Results Framework Document   |
| SSA      | : Sarva Shikshna Abhiyan   |
| SGSY     | : Swaranajayanthi Grameen Swarozgar Yojana                               |
| UK       | : United Kingdom   |
| UN       | : The United Nations   |
| UNDP     | : United Nations Development Programme                                   |
| UNESCO   | : The United Nations Educational, Scientific and Cultural Organization   |
| UNFPA    | : United Nations Population Fund   |
| UNIFEM   | : United Nations Development Fund for Women                              |
| UN Women | : United Nations Entity for Gender Equality and the Empowerment of Women |
| USAID    | : United States Agency for International Development                     |
| VAT      | : Value Added Tax  |
| VET      | : Vocational Education and Training                                      |
| VOCA     | : Volunteers in Overseas Cooperative Assistance                          |
| WCP      | : The Women Component Plan   |

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## Executive Summary

1. **Evolution of Gender Budgeting:** The concept of Gender Budgeting (GB) has evolved significantly in the past two decades. The first reference to GB was made in the budget speech of 2000-01 (GoI, 2000), which highlighted an urgent need for improving women's access to national resources and ensuring their rightful place in economic development. Since then, both the Union government and several state governments have taken initiatives to mainstream gender across policies and programmes. However it was in 2004-05 that the Ministry of Finance took concrete steps towards institutionalizing GB. These include efforts made to set up Gender Budget Cells (GBCs) in about 56 ministries and departments in Government of India (GoI) and also in some states (GoI 2006a); the setting up of National Mission for Empowerment of Women (NMEW) under the chairmanship of Prime Minister; capacity building initiatives sponsored by the Ministry of Women and Child Development (MWCD); and preparing Gender Budget Statements (GBS) (para 3.2 and 3.3 of this report).
2. **Gender Audit Markers (GAMs) or Gender Markers (GMs) to fill policy gaps:** It is well documented that several gaps exist between men and women as captured through a range of indicators- social, economic and political. The government at the centre and the states have made persistent efforts to address these gaps through a range of strategies and tools including gender mainstreaming within the overarching mandate of public expenditure. Over and above these specific strategies, the governments overarching commitment to protect the vulnerable sections of society including women is evidenced in progressive legislations. These include the state fiscal responsibility laws that protect budgetary allocations for health, poverty alleviation, education and rural development, during times of fiscal stress. Further the General Financial Rules make it obligatory for the Secretary of a Department/Ministry responsible for the effective, efficient, economical and transparent use of the resources, and for achieving the stated project objectives of the Ministry or Department, while complying with performance standards.
3. **GAMs and coherence:** This study on Gender Audits related to public expenditure was undertaken by Fiscal Policy Institute (FPI) with support from UN Women. The long term goal of the project is to mainstream gender in the existing audit practices, through the development of GAMs that may be employed by auditors to track gaps between policy and its implementation. The GAMs can be used to measure and monitor outputs and outcomes related to gender equality. It is hoped that auditors, both internal and external, equipped with better understanding of the gender gaps and relevant tools such as GAMs would be able to support the executive in ensuring vertical, horizontal and temporal coherence across gender equality interventions. Such coherence is critical to gender equality and women's empowerment programs, which are mostly cross-sectoral and are implemented by multiple agencies.
4. **Outcome focused Auditing:** Analyzing outcome of the audit process whether external or internal audit from a gender lens has the potential to generate insights that can go a long way in improving the design and implementation of programmes on gender equality and women's empowerment. The current system of audit is more suited to individual projects, programmes and schemes. However, the gender audit remains incomplete due to misclassification in categorization of schemes and lack of sex disaggregated data to reflect the end-to-end interventions and progress. Moreover, there is no specific report on gender equality and women's empowerment in the Comptroller and Auditor General's (CAG) performance audit at the centre and in the states.
5. **Marking the markers and decoding the codes:** This study focuses on engendering the audit phase of the budget cycle. The current work on GB does not include gender audit, and there is a felt need to do so. This study seeks to do so by using the performance audit guidelines of the CAG of India and GMs as evolved by

the United Nations system or the OECD. The markers are ‘codes’ assigned to identify degree of gender focus for every critical activity connected with the performance of the programme. Digits 0,1,2,3 are used as codes, signifying the level of gender focus in an activity within a programme, with code ‘0’ representing no gender focus and the code ‘3’ signifying complete gender focus. Similarly Code ‘1’ signifies isolated gender focus and code ‘2’ signifies significant gender focus in an activity. This coding is also found to suit the existing classification and categorization of programmes and schemes in the gender budget statement. Use of such coding, ex-ante or ex-post, by auditors, would help highlight the connect or disconnect between activities under a particular programme with regard to the overall policy objectives and Performance Indicators (PIs) (para 4.2.2 and 4.2.3 of this report).

6. This study aims to address the gaps in the current (external and internal) audit process. It focuses on two programmes –Yeshasvini, implemented by state government, and ‘Centre of Excellence’ (CoE) under the National Skill Development Programme (NSDP) supported by the central government. These programmes are connected with health and employment dimensions that influence gender equality as measured by welfare<sup>1</sup> and empowerment indices respectively. Most of the information for the study has been collected through desk research and interviews with stakeholders. Some data relating to Yeshasvini and CoEs has also been obtained using structured questionnaires. While information on qualitative aspects of both the programmes is very useful, the statistics are not consistent. One of the reasons is that, sex disaggregated data is not properly maintained in monitoring the performance from a gender perspective. The sex disaggregated data with regard to pro-gender policy intent and resource allocation is almost non-existent (para 8.1.7 and 8.2.8 of this report).
7. Key recommendations presented in Chapter 9 address the question of gender equity through policy design, budgetary allocation, implementation, collection and use of sex disaggregated data and audit feedback with gender focus using GMs. With the institutionalization of Outcome Budget and Results Framework Document (RFD), and which are taken on board by the CAG in the context of performance audit, using GMs would not pose any challenge. The training tool-kit being used would enable the auditors to pick up the gender auditing skills through case studies.

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<sup>1</sup> Many of such programmes are generally considered as part of social safety net.

## Chapter – I

### 1.0 The Context of Gender Budgeting in India

Gender equality and women's **empowerment**<sup>2</sup> are critical to the processes of national growth and sustainable development. The Constitution of India guarantees fundamental rights to all citizens without any discrimination. Furthermore as per the Directive Principles of State Policy, the government is obligated to take necessary action to reduce existing inequalities and protect the interests of the vulnerable. This constitutional mandate makes it imperative for the government to allocate resources (through annual budgetary exercises) to achieve this objective and make institutional arrangements for the same.

The Union government, along with the state governments, has made persistent efforts to realize gender equality commitments. These include efforts to promote gender mainstreaming within the overarching mandate of public expenditure. For instance Rule 64 (GoI, 2005) of General Financial Rules designates the Secretary to Government of India (GoI) as Chief Finance Officer, making him/her responsible for the effective, efficient, economical and transparent use of the resources in order to achieve the stated objectives of the Ministry or Department, whilst complying with performance standards. By implication, it is the duty of the secretary to ensure that all programmatic interventions including those on gender equality and women's empowerment schemes are effective.

An important strategy adopted by the GoI is GB, which has gained credibility globally as an effective tool to mainstream gender across policies and budgets globally. GB in India has evolved significantly in the last two decades. 2005 became the landmark year for GB in India as the first gender budget statement, Statement 20 (GoI, 2013) in the Expenditure Budget Vol II, was produced and presented that year. The said Statement 20 is a compilation of various programmes implemented by different ministries/departments, highlighting the proportion of funds flowing to women and girls. Although an extremely significant step by the government to promote transparency and accountability on gender equality, the current exercise of GBS is a limited one. The main challenge is that this is a standalone exercise which is not connected to the budget cycle (see Figure No.2 of Chapter 6 in this report). The Budget Manual (GoI, 2010) of GoI does not provide any guidance on how to incorporate a gender lens in conceptualizing and formulating programmes and schemes, nor does it provide any template for monitoring implementation of programmes or schemes from a gender lens.

It is important to recognize that budgeting by its very nature is a complex exercise and the penultimate step in the budget cycle is the preparation of audit reports by the Supreme Audit Institutions (SAI) and their submission to the Parliament of India or to the respective State Legislatures. However, there have been no systematic efforts to engender this specific stage. For instance the performance audit guidelines (CAG, 2014) do not include any gender focus for auditing the efficiency and effectiveness of the programmes, thereby leaving a significant gap in the process of gender mainstreaming.

The practitioners of GB would agree that mere allocation of resources for implementation of programmes and schemes for women in the absence of an institutionalized mechanism for review from a gender perspective defy the objective of gender mainstreaming. Thus, Public Auditing of programmes and schemes implemented by governments from a gender perspective is essential to understand and assess the nature of allocations, incidence of public expenditure, efficiency of implementation, and the effectiveness.

This study focuses on gender audits related to public expenditure. Audit both external and internal, conducted from a gender lens has the potential to generate insights that can help improve the design and implementation of critical interventions and programmes on gender equality and women's empowerment. The current tools of audit appear to be limited to individual projects, programmes and schemes and are designed for organizations' internal environment, their applicability and impact on the macro environment needs to be studied further, which would require strategic risk - based planning, and selection

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<sup>2</sup> For more details on 'Empowerment – Definition and Measurement', please see the soft version of the report by clicking the link [http://www.fpibangalore.gov.in/english/technical\\_report.asp](http://www.fpibangalore.gov.in/english/technical_report.asp)



of subjects and attainment of the ultimate objective of value-addition to the public sector programmes which are mostly cross-sectoral and that are being implemented by multiple agencies. Thus, an all-encompassing gender audit would include findings and recommendations that would add value to the public sector programmes. In the context of this study, Gender Audit has been defined as below<sup>3</sup> :

“Gender Audit is a systematic and comprehensive examination of gender budget and programmes and schemes included therein in order to determine by independent verification, investigation, examination or evaluation of objective evidence, data and records, and applicable documents, the legality, efficiency, effectiveness and economy for effective gender mainstreaming. The findings and recommendations arising from gender audit are intended to enhance the effectiveness of monitoring and control, risk and programme management and governance processes towards accomplishing gender mainstreaming”.

### 1.1 Public Expenditure Choices: reducing competition or competing efficiently

Budgeting functions broadly involve resource allocation, macro-economic and fiscal stability and distributive justice. All location of budgetary resources and appropriately designed tax concessions, besides serving stabilization function can be seen as choices between market driven solutions and non-market solutions for providing public and private goods to maximize social welfare. The overarching macro-economic policy goals, determined by the political economy considerations of the national government in conjunction with those of the sub-national governments, influence financial policy choices in the medium term. Generally, such a period coincides with the election cycles (Kroth, 2012).

In the context of distributive justice, it is imperative that budgetary allocations act as tools to address the differential needs and interests of vulnerable groups, particularly women. As such the development objectives for inclusive growth or the intended distributive effect of resource allocation are better realised through coherence in the design and implementation processes in a given budget cycle.

Therefore in making the choices with regard to the use of scarce resources, the policy makers need to know (a) the direction, (b) benefits, (c) community’s acceptance and utilization of the allocated funds, (d) effectiveness of regulatory environment, (e) Prices that measure the real costs and benefits and (f) information on the extent of externalities such as long term impact on environment. However, the task of balancing all the policy choices simultaneously is challenging due to several reasons. For example, a variety of information is required to be generated, transmitted, analyzed and negotiated between the line departments and the Finance Ministry through a reiterative process (Premch and, 1983). Similarly, any overlap in objectives of multiple agencies need to be identified, programme PIs have to be defined, inter-agency activities have to be synchronized, and monitored coherently from the design stage to implementation. Finally, independent audit and evaluation has to be undertaken by connecting all activities, including the inter-agency activities with as much attention on the distributive effects as on the allocations.

### 1.2 Objectives of the Study

Every public policy needs to be supported with required resources. Budget is the key, constitutionally mandated, tool for preparing and seeking legislative approval for government spending on policy operations every year. Annual audit reports prepared by SAIs provide critical feedback to the legislature on the quality of expenditure. Such a feedback is generally available in the form of audited annual accounts and to some extent performance audit reports prepared by the SAIs. Recognizing the need to move beyond a simple review of the resource allocation to support programmes meant for

<sup>3</sup> The definition is a synthesis of references quoted from RA&A 2007, Performance Audit Guidelines 2014 and Compliance Audit Guidelines. Comptroller and Auditor General of India, Notification on Regulations on Audit & Accounts -2007 dated 20<sup>th</sup> November 2007, Chapter 2 para 4 Broad objectives of Audit available at [http://www.mvvn.in/pdf/policy/accounts\\_noti\\_gazett.pdf](http://www.mvvn.in/pdf/policy/accounts_noti_gazett.pdf) ; Performance Auditing Guidelines – C&AG of India, Page 2. Para 1.4 available at [http://www.cag.gov.in/sites/default/files/cag\\_pdf/PA\\_Guidelines2014.pdf](http://www.cag.gov.in/sites/default/files/cag_pdf/PA_Guidelines2014.pdf) ; and [http://www.cag.gov.in/sites/default/files/guidelines/Compliance\\_Guidelines\\_approved\\_final\\_preface.pdf](http://www.cag.gov.in/sites/default/files/guidelines/Compliance_Guidelines_approved_final_preface.pdf) - page 2 para 1.8

Women, in order to understand the constraints in achieving the intended outcome of public expenditure, the UN WOMEN and FPI have undertaken this study. The current study on Gender Audits was undertaken with the goal of mainstreaming gender in the existing audit practices. The objective is to develop GMs for use of auditors to track gaps between policy and its implementation, and to measure and monitor outputs and outcomes related to gender equality. The outcome of such tracking would go a long way in improving the design and implementation of programmes on gender equality and women's empowerment. Thus, the objectives of the study are:

1. To analyze select policies, programmes and schemes in order to determine the extent of gender mainstreaming.
2. To identify and assess gender gaps for the proper translation of policy commitments.
3. To identify GMs or indicators to assess performance.
4. To evolve a gender audit tool kit based on the GMs.

### 1.3 Scope of the Study

The number of programmes and schemes implemented by GoI and the state governments are quite large. Since gender issues are all pervasive it would be a mammoth task in terms of time and resources to review and analyze all the women oriented programmes and schemes. Hence, this study is limited to the review of two programmes or schemes; first, the empowerment oriented programme called the National Skill Development Mission (NSDM), a flagship programme of GoI implemented by the Ministry of Labour and, the other is a welfare oriented programme called Yeshasvini, a Government Sponsored Health Care Scheme (GSHCS) of the Govt. of Karnataka implemented by Department of Cooperation through a Trust. Given the nature of these programmes there is ample scope for replication and use of GMs or indicators identified thereof to facilitate audit of the programmes or schemes, with focus on assessing performance and impact.

### 1.4 Limitations

This study does not delve into the concept of social auditing, as defined under the Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA). Similarly, the scope of the study does not include analyze of different the aspects of financial and regularity audit conducted by professional/chartered accountant auditors empaneled by CAG. This includes audit of implementing agencies connected with Sarva Shiksha Abhiyan (SSA) and similar programmes or schemes implemented by various departments. As such the GMs developed as part of this study apply specifically to the performance audit conducted both by internal and external auditors. For types of audit please see Chapter V, section 5.1 of this report.

Owing to time and budget related constraints, the primary data collection was limited to implementing agencies and institutions involved in the service delivery process and does not include beneficiaries and other stakeholders positioned at various phases of the programme both on the supply and demand side.

The availability of sex disaggregated data remains a concern. When the data is maintained and managed by an outsourced agency the portability during transition from one agency to the other may be compromised due to procedural and procurement norms. Since, the processes of validation and authentication are yet to be institutionalized the sanitization of data may not always be achieved.

### 1.5 Structure of the Report

This report has to be seen from the perspective of gender, public finance and auditing. It is assumed that the readers with understanding of audit particularly performance audit would be able to use the toolkit effectively. The report provides an overview of the conceptual and methodological approaches to gender audits with the objective of enhancing the effectiveness of gender mainstreaming efforts within the over arching mandate of public expenditure. It is intended for practitioners of GB and audit officials. The report consists of nine chapters;

Chapter I provides the background and context, the objectives, scope and limitations of the study.

Chapter II describes the approach and methodology with details of sampling and data analysis of the study.

Chapter III describes the experience of GB in India, its evolution and current status. A special reference is made to the pioneering efforts of the Government of Karnataka in strengthening GB at the state level.

Chapter IV focuses on developing GMs and their PIs. The process of planning and formulation of GB has been described, while indicating the success factors for implementing the same.

Chapter V describes the nature of gender audit, its objectives, budget preparation, execution, institutional linkages, and legal authority. It also describes the audit planning and audit criteria as an input to the performance audit from a gender lens.

Chapter VI indicates the recording and verification of gender audits along with a checklist for the gender audit.

Chapter VII provides information on different audit processes starting with the entry conference. It also provides information on the exit conference, recommendations and follow up of audit.

Chapter VIII presents case studies on the CoEs under the NSDM, a national flagship programme implemented by the Ministry of Labour and 'Yeshasvini' a GSHCS with members' contribution and implemented by the Department of Co-operation, Govt. of Karnataka. The case studies highlight the policy and practice with focus on gender-sensitive indicators for welfare and empowerment of women.

Chapter IX presents conclusions and recommendations for gender audit of programmes and schemes in order to enhance the effectiveness of gender mainstreaming.

## Chapter – II

### 2.0 Approach and Methodology of the Study

The concept of gender audit of public expenditure is in a nascent stage in India. As discussed in Chapter I there is an urgent need to move beyond a simple review of the quantum of resources flowing to women and men in order to achieve the intended outcome of public expenditure, which is the promotion of gender equality and women's empowerment<sup>4</sup>.

#### 2.1 Research Process

The effective operationalization of GB entails convergence across sectors. For a short study such as this, convergence can only be traced through the institutions and implementing agencies involved in the delivery process. A study of convergence mechanisms integrated into the programmes and schemes, which are cross-sectoral and implemented by multiple agencies, requires both time and resources. The study, therefore, uses a multipronged approach which includes review of documents, secondary review of data and scheme related information, interactions with experts and key stakeholders. Both the CoE under NSDM and Yeshasvini are recognized as schemes with high potential for expansion and reach. Given the objectives of the study, which was to measure compliance with existing norms as well as scrutinize the extent to which the schemes address the stated gender commitments, the need for exhaustive primary data did not arise. Limited primary data was collected to triangulate the findings from the secondary review.

It is important to state that the study draws extensively from reviews and evaluations of existing legislations, policies, programmes and schemes, aimed at identifying and analyzing critical gender gaps. Building on this, the study proposes a set of gender indicators or markers that can be audited against the gender commitments. It is hoped that the recommendations presented in the report would not only benefit the institutions of internal audit but also of public auditors, with the intent that insights generated through a gender audit exercise would eventually inform policy formulation and implementation at the departments.

#### 2.2 Tools and Techniques of Data Collection

The study design used multiple tools and strategies which are (i) a scan of key documents, gender-responsive appraisal of policies and programmes and policy assessment using gender indicators at the macro, meso and micro levels, (ii) field survey and data collection and also through e-mail, using a structured questionnaire, (iii) discussions with various stake holders and (iv) expert opinion through meetings and periodic reviews.

##### *Box No.1*

#### ***Skill Gaps Assessment of States by National Skill Development Corporation***

*The National Skill Development Corporation (NSDC) has conducted a detailed study (2011 to 2013) in twenty five states to assess the skill gaps among youth and also to understand the aspirations of youth. The existing scenario has been mapped using the state profile and education and skill development opportunities available. The estimation of skill gap and projections of skill requirement, understanding the aspirations of the youth along with challenges in the skill development eco-system followed by recommendations forms the future scenario (2012-2017, 2017-2022). The methodology followed for conduct of these studies includes both quantitative and qualitative tools. NSDM is addressing these gaps through programmes like Modular Employable Skill Development Training (MES), Centre of Excellence (CoE) etc., in PPP mode. In the context of the current study, the implementation of these programmes can only be traced in select institutions to assess their gender-responsiveness and effectiveness in addressing the skill gaps among men and women.*

*Source: <http://nsdcindia.org/pdf/karnataka-exec-summary.pdf> (Accessed 24.02.2014).*

<sup>4</sup> The examples of welfare oriented programmes or schemes are – food subsidy, health care, nutrition etc., The examples of empowerment oriented programmes or schemes are – micro-finance, skill development, education scholarships, employment related etc.,

### 2.3 Audit Criteria for Selection of Schemes

In order to implement the study design and tools objectively, a structured approach to concurrently ascertain the extent of integration of multi-sectoral and multi-organisational programmes has been followed. The evidence gathered from time to time has been validated by discussing it with the concerned implementing agencies. The study plan rolled out is as follows:

- a. An ‘exploratory meeting’ with the technical adviser and technical expert of the project was conducted and a strategy was evolved for narrowing down the schemes for selection. The experts’ short listed three national flagship programmes and three state level programmes to be reviewed. This review would be undertaken on the following four parameters;
  - i. Objectives of the programmes or schemes in order to understand their purpose.
  - ii. Literature Review that includes performance audit Reports of the CAG and select evaluation studies.
  - iii. Budget allocations, and
  - iv. Criteria of Selection consisting of seven components.

The fourth parameter, the “Criteria of Selection”, was used to determine the scope, and the extent of generalization and scalability of the programme or scheme, by constructing a comparative matrix for the six schemes short listed, namely (i) National Skill Development Mission (NSDM), (ii) National Rural Health Mission (NRHM), (iii) National Rural Livelihood Mission (NRLM), (iv) Udyogini, (v) Yeshasvini and (vi) Welfare Programmes for Women. The NSDM, NRHM and NRLM were short listed from a list of sixteen national flagship programme based on the seven criteria for selection. The NRHM was extensively audited by the CAG while the NRLM was in the process of being launched. Hence, NSDM was chosen for the study. From among the state schemes Udyogini, Yeshasvini and Welfare Programmes for Women, Yeshasvini was chosen due to the magnitude of its impact. A brief explanation on the seven criteria used for selection of the schemes is provided in the following table;

**Table No.1: Audit Criteria for Selection of Schemes**

| Sl. No. | Criteria                 | Meaning   |
|---------|--------------------------|---|
| a.      | Materiality              | Materiality can be understood as the relative importance of a matter within the Context in which it is being considered. The materiality of an audit topic (scheme or programme to be audited) should be related to the <i>magnitude of its impact</i> . An issue will be considered material where the topic is considered to be of particular importance and where improvements would have a significant impact. It will be less material where the activity is of a routine nature and impact is restricted to a small area or is minimal. Materiality concerns all aspects of performance audits, such as the selection of topics, definition of criteria, evaluation of evidence and documentation and management of the risks of producing inappropriate or low impact audit findings or reports. |
| b.      | Representative in nature | Representative of the matter within the context in which it is being considered. It is a <i>measure of the quantity</i> of audit.   |
| c.      | Universal coverage       | The subjects of performance audit may be selected cutting across various departments or entities. This will provide a platform for performance audit on a theme or thrust area over a cross section of entities, who are entrusted with the responsibility for the programme, activity, etc., It is necessary to extend the scope of audit to other agencies/ departments to assess the effectiveness/impact of a programme, irrespective of the fact that their business is in different sectors (civil, railways, communications, social, economic and service sectors, etc.) or that their status may be different (government department, government funded institute and government companies, etc.).  |

|    |   |   |
|----|---|---|
| d. | Adequate substantive outlay                                     | The budgetary allocations towards the implementation of the programme or scheme are significant.  |
| e. | Susceptible to close and easy monitoring                        | The audit matter selected must have defined markers or indicators which are easy to Monitor closely.                                      |
| f. | Identifiable and clear gender markers or performance indicators | The subject to be audited must have sufficient and reliable procedures in place to measure and report on performance such as KPI and RFD; |
| g. | Specific and clearly spelt-out beneficiary population           | The programmes or schemes must have specific and clearly identified beneficiary Population.   |

- b. A series of discussions with various stakeholders to understand the objectives and institutional arrangements for implementation of the schemes were held.
- c. An '[expert committee](#)<sup>5</sup> meeting for selection of the schemes for the study was held and the two schemes NSDM and Yeshasvini were selected by the team of project experts after detailed deliberations.
- d. Desk review of the scheme documents such as policy guidelines, organogram for understanding the institutional arrangements for service delivery, review of literature, gazette notifications, budget allocations, advocacy material etc., were made.
- e. Though, not a part of the initial plan, data was collected from thirty two out of thirty six government ITIs which are being upgraded to CoE under NSDM. This was done through a survey questionnaire<sup>6</sup>, to understand the stakeholder perspectives.
- f. Data has been obtained for the list of procedures and district-wise number of beneficiaries under Yeshasvini.
- g. The data, thus obtained, has been analyzed to identify the gender concerns and the extent to which these have been addressed. The two schemes studied have been presented in the report as case studies, to the extent relevant for GMs.

The mandate was to study one programme implemented by state government and the other supported by the central government. Accordingly, Yeshasvini and the CoE under the NSDM were selected for study. These programmes are connected with health and employment dimension, both of which are fundamental to achieving gender equality.

Of the two selected schemes<sup>7</sup>, Yeshasvini and the NSDM, the former could be seen as a market driven solution and the other as a market support intervention. Yeshasvini seeks support from private health facilities while NSDM by providing training in trades like electrician, fitter, turner increases supply of skilled manpower to private enterprises.

Yeshasvini, a healthcare intervention of the government of Karnataka was launched in 2003. Though it appears as a policy choice that reduces competition between public health system and the private health system, promoting efficiency under an effective regulatory environment, it also leads to competition between service providers, who would adjust their investment behaviour in response to the demand. Yeshasvini enhances access to health care through GSHCS for families of the members of cooperative societies, who otherwise would have created demand on state funded medical services or spent their own funds to access health care from private hospitals. It was meant for families of the members of the agriculture co-operative societies in the state and later extended to urban co-operative societies.

<sup>5</sup> For more details on 'Expert Committee' constituted for this study, please see the soft version of the report by clicking the link [http://www.fpibangalore.gov.in/english/technical\\_report.asp](http://www.fpibangalore.gov.in/english/technical_report.asp).

<sup>6</sup> See Annexure – 1: The two questionnaires one for the management and the other for the student trainees of ITI were administered.

<sup>7</sup> The words schemes and programme are used interchangeably.

Similarly, the NSDM promoted by the central government is a policy choice, which supports the labour market<sup>8</sup>. The public expenditure made for skill development is expected to raise the chances of employability and enable prospective employers, both in private and public sector, to compete more efficiently through enhanced labour productivity that comes gradually with time.

Both the schemes have potential to be designed, financed, implemented and audited from a gender lens, end to end, by aligning the schemes and related programmes to support the policy initiatives and reviewing the existing guidelines, allocations, implementation and monitoring.

Three specific reasons influenced the choice of Yeshasvini. First, some of the procedures covered under the health sector are specific to the physiology of women viz., maternal care. Second, the scheme was mainly to benefit of rural farm families by connecting them to the private health care system, which was under-utilized till 2003. Third, since the health insurance supported by government is a market driven solution, it has the potential to wean away the pressure on the government managed health care system. Thus, Yeshasvini offers scope to assess differentials in the demand for healthcare services from a gender lens. Besides, a market driven solution for health care through insurance has potential for expansion. As such learning from the study may be applied to other schemes meant for sections of the population who are not a part of any formal employment market.

Similarly, skill development initiative through NSDM seeks to impart skills to young men and women through Industrial Training Institutes (ITIs) in all states. NSDM interventions are seeking to enhance employability of trained students in different trades, benefiting several industrial units in the private sector. Thus, government support to improve the labour market, not with standing the extraneous factors such as industry preference of gender, trade preference of women etc., is intended to increase productivity. This, in turn, has the potential to add to economic growth with consequential benefits in the form of new employment opportunities and increased incomes. Women as economic agents, thus, contribute and stand to benefit from economic growth. Therefore, mapping of gender gaps in the design, implementation and audit of initiatives of NSDM would be equally relevant to other programmes and interventions on women's economic empowerment. However it is important to note that the outcome of programmes like NSDM i.e., employment of the trained students also depends on extraneous factors which are outside the control of the government and pose certain challenges.

In this study, the focus was on mapping the implementation of the two schemes, NSDM and Yeshasvini, at the level of select institutions to assess their gender-responsiveness and effectiveness beginning with design of the programmes to implementation and audit. For this, individual interviews, survey and case studies were used to obtain data and map the process related to design, implementation and monitoring.

As such the choice of these two case studies was purposive.

### 2.3 Data Sources

In the case of CoE, primary data was collected through a survey questionnaire both for management and student trainees of government ITIs. Out of the thirty six government ITIs, thirty two responded, and of these twenty two were women-only ITIs. The study was to be done mostly using secondary sources. However, some primary data for Yeshasvini was also collected within the constraints of time and access restrictions, particularly associated with the risk of breaching individual privacy while seeking health related information. District-wises ex disaggregated data for all the fourteen procedures<sup>9</sup> was obtained in this case.

The analysis is based on ratios and programme logic model. The technique of data matrix was used for the selection of NSDM and Yeshasvini. .

The interview transcripts were analyzed with an understanding of the interviewee's experiences, perceptions and the extent of gender sensitization.

<sup>8</sup> The other factors being land, capital and Organisation.

<sup>9</sup> The fourteen procedures covered under Yeshasvini include (1) Cardiovascular and thoracic surgery, (2) Ear, Nose, Throat Surgery, (3) General Surgery, (4) Medical Emergencies, (5) Neonatal Medical, (6) Neurosurgery, (7) Ophthalmology, (8) Orthopaedic Surgery, (9) Paediatric Surgery, (10) Surgical Gastroenterology, (11) Surgical Oncology, (12) Urology, (13) Vascular Surgery and (14) Obstetrics and Gynaecology.

## Chapter – III

### 3.1 Gender Budgeting Experiences

The past three decades have seen a number of initiatives towards making the lives of women better. A number of approaches with committed budgetary resources have been designed at organizational, local, regional and national level in order to achieve gender mainstreaming. However, as discussed above, gender mainstreaming efforts have been thwarted due to the limited emphasis on gender audits as a critical component of the broader exercise of GB within the framework of public expenditure. This applies to initiatives at the national level and to those started by state governments.

### 3.2 The Concept of Gender Budgeting

The terms Gender Budgeting (GB) and Gender Responsive Budgeting (GRB) are often used interchangeably. The definition of GB has evolved over time. While the United Nations defines GRB as:

*Gender-responsive budgeting (GRB) is government planning, programming and budgeting that contributes to the advancement of gender equality and the fulfilment of women's rights. It entails identifying and reflecting needed interventions to address gender gaps in sector and local government policies, plans and budgets. GRB also aims to analyze the gender-differentiated impact of revenue-raising policies and the allocation of domestic resources and Official Development Assistance (UN-Women, 2014).*

#### Box No.2

*Gender Budgeting has been used as an analysis of Government budgets to establish the differential impact of revenue raising or expenditure on men and women.*

*Source: Gender Manual: A Practical Guide for Development Policy Makers and Practitioners. (DFID, 2002), pg.no.18.*

#### UNESCO addresses GRB in terms of processes:

*Gender responsive budgeting (GRB) is a means of integrating a gender perspective into all steps of the budget process, planning, drafting, implementing and evaluating so as to ensure that budget policies take into consideration the gender issues in society and neither directly nor indirectly discriminate against either women or men. Governments, policy makers, researchers and community groups all have an interest in GRB as a strategy for promoting gender equality, because it is through budgets that policies and programmes are taken beyond paper promises and put into practice (Reina, 2010).*

The European Parliament looks at gender mainstreaming in budgetary processes as:

*Gender Budgeting is the application of gender mainstreaming in the budgetary process; this entails a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality. (European Parliament resolution on GB (P5\_TA [2003]0323).*

The Government of India defines GB 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 (GoI, 2006b).*

Although there is clearly no one definition or blueprint of GB, the main objective is to ensure that greater accountability translate in to gender equality commitments. This requires adequate budgetary allocations, effective implementation and stringent monitoring mechanisms. The common thread that connects all the three stages is the degree of gender mainstreaming of programmes.

#### 3.1.1 Basic Features and Characteristics of Gender Budgeting

GB recognizes that men and women occupy different socio-economic positions, perform different roles and undertake different responsibilities, at home and outside. The government budgets, though considered gender-neutral, address these differences through design and delivery of a number of programmes and schemes, through various institutions, agencies and entities. These efforts can be more effective if the costs involved in the design and delivery of these programmes and schemes are made gender-sensitive.



In this context GB aims to do the following:

- a. Translate gender commitments to budgetary commitments in the socio-economic sectors;
- b. Address gender gaps by prioritizing the budgetary allocations for gender mainstreaming efforts;
- c. Analyze the differential impact of government revenue and expenditure on men and women; and
- d. Monitor implementation of government budgets on the effectiveness of gender mainstreaming.

Thus, GB is an affirmative action tool intended to address the different needs of women/girls and men/boys, and also the trans gender community. It is not a sex disaggregated budget. It involves, the prioritization of expenditure to ensure that gender differences and specific needs are taken into account. As a tool for gender main streaming it is not limited only to the social sectors but can be applied across sectors whether social or economic. The strategies and tools, basic pre-requisites and entry points for GB may be referred to in the Gender Budgeting Handbook (GoI, 2007) brought out by MWCD.

## 3.2 Background of Gender Budgeting in India

The genesis of GB in India can be traced to (a) The international covenants on gender equality to which India is a signatory and (b) India's own initiatives within the country, demonstrating its commitment towards gender equality and mainstreaming.

### 3.2.1 India's International Commitments

The earliest international conventions that canvassed the commitment of many countries across the world to achieve gender equality were the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the Fourth World Conference of Women in Beijing. India is a signatory to seven international commitments on empowerment of women which have been indicated in the Box below.

#### **Box No.3**

#### ***India's International Commitments***

- 3 *The Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), which Government of India signed in 1980.*
- 3 *The World Conference on Human Rights in Vienna (1993) asserted that women's rights are human rights.*
- 3 *The International Conference on Population and Development (ICPD) in Cairo (1994) placed women's rights and health at the centre of population and development strategies.*
- 3 *At the Fourth World Conference of Women in Beijing (1995), governments declared their determination "to advance the goals of equality, development and peace for all women everywhere in the interest of all humanity"(Fourth World Conference on Women Beijing Declaration, 1995 , point 3)*
- 3 *In the 1995 Commonwealth Plan of Action on Gender and Development governments declared their vision of a world "in which women and men have equal rights and opportunities in all stages of their lives" (Commonwealth Plan of Action on Gender and Development, 1995).*
- 3 *The 23rd Special session of UN General Assembly in June 2000 also explicitly called for attention to the goal of gender equality in budgetary processes at national, regional and international levels.*
- 3 *The Eight Millennium Development Goals (MDGs) to which GoI is signatory include the Goal 3: Promote Gender Equality and Empower Women.*

### 3.3 Gender Budgeting Initiatives in India

#### 3.3.1 Five Year Plans

The commitments towards women in the Five Year Plans is indicated in the Box below. As stated in the Box No. 4, the Women's Component Plan<sup>10</sup> (WCP) was the first major initiative taken by the Government to address women related issues and requirements on a systematic basis. The WCP involves ensuring that not less than 30 per cent of funds/benefits are earmarked for women under the various beneficiary oriented schemes implemented by the ministries/departments. There are also ministries/departments which have the potential for providing more than 30 per cent of the funds benefits. Though, women form 48.53 percent of population not all sectors, ministries/departments have made provisions for women under the WCP.

#### **Box No.4**

##### **Five Year Plans and Women**

**First Five Year Plan (1951-1956)** set up Central Social Welfare Board in 1953 to promote welfare work through voluntary organisations, charitable trusts and philanthropic agencies.

**Second Five Year Plan (1956-1961)** supported development of Mahila mandals for grass roots work among women.

**Third, Fourth and Interim Plans (1961-1974)** made provision for women's education, pre-natal and child health services, supplementary feeding for children, nursing and expectant mothers.

**Fifth Plan (1974-1979)** marked a major shift in the approach towards women, from welfare to development.

**Sixth Plan (1980-1985)** accepted women's development as a separate economic agenda. The Multi-disciplinary approach with three-pronged thrust on health, education and employment. The plan document has been including a separate chapter on women and children.

**Seventh Plan (1985-1990)** declared as its objective to bring women into the mainstream of national development agenda. It established the department of Women and Child Development (WCD) within the Ministry of HRD of GoI. The seventh plan introduced the concept of monitoring of 27 beneficiary oriented schemes for women by DWCD. The exercise continues and number of schemes covered is being expanded.

**Eighth Plan (1992-1997)** projected a paradigm shift, from development to empowerment of women and promised to ensure flow of benefits to women in the core sectors of education, health and employment. "... The benefits to development from different sectors should not by pass women and special programmes on women should complement the general development programmes. The later, in turn, should reflect great gender sensitivity".

**Ninth Plan (1997-2002)** stated that empowerment of women was its strategic objective and adopted 'Women Component Plan' as one of the major strategies and directed both the Union and State Government to ensure 'not less than 30 percent of the funds/benefits are earmarked in all the women-related sectors.'

The 'National Policy for Empowerment of Women 2001 of GoI adopted during this period envisaged introduction of a gender perspective in the budgeting process as an operational strategy.

**Tenth Plan (2002-2007)** suggested specific strategies, policies and programmes for empowerment of women. It appreciated efforts at ensuring gender-just and gender-sensitive budget and promised to continue the process of dissecting the government budget to establish its gender-differential impact and to translate gender commitment to budgetary commitments.

The WCP and GB play a complimentary role for effective convergence, proper utilization and monitoring of fund from various development sectors. The Ministry of Women and Child Development (MWCD) was established during this plan period.

**Eleventh Plan (2007-2012)** mentions "Gender Equity requires adequate provisions to be made in policies and schemes across Ministries and Departments. It also entails strict adherence to GB across the board. It promises special focused efforts for creation of an enabling environment for women to become economically, politically and socially empowered".

**Twelfth Plan (2012-2017)** suggests institutionalizing GB with greater visibility, GB at the design stage of Projects, Programmes and Schemes (PPS), Gender Analysis and Audit, Gender appraisals, monitoring and evaluation, generation of sex-disaggregated data, continued emphasis on capacity building, gender focal points, and technical support for GB, increasing

<sup>10</sup> Women's Component Plan was introduced during IX Plan (1997-2002). <http://www.wcd.nic.in/WomenReport.htm> (Accessed on 04 May 2014).

### 3.3.2 Gender Budgeting Milestones

The dawn of GB initiatives in India can be traced to the special references in the Budget Speech, 2000-01 (GoI, 2000), which highlighted the need for improving women's access to national resources and ensuring their rightful place in the economic development. The focus was particularly on empowerment of women, for which a task force was proposed to review all existing legislations and government schemes pertaining to the role of women in the national economy.

*There is an urgent need of improving the access of women to national resources and for ensuring their rightful place in the mainstream of economic development. Towards this objective, the Government will set up a Task Force under an eminent person to review all existing legislation and Government schemes pertaining to the role of women in the national economy. The Task Force will help us chalk out specific programmes for observing 2001 as 'Women's Empowerment Year' (GoI, 2000, Parq 23).*

Subsequently, a report on "Classification of Government Transactions" by the Ashok Lahiri Committee<sup>11</sup> stated that GB, among the other things also involves carrying out an impact analysis of government programmes and its budgetary allocations on the overall socio-economic status of women in the country. The ultimate aim of gender analysis of national budgets is to incorporate gender variables into the models on which planning and budgeting is based. Among others, one of the key recommendations of the committee was to conduct gender audit.

#### Box No. 5

##### A Key recommendation is .....

"Periodical gender audits of Government Plans, Policies and Programmes may be conducted. Department of Women & Child Development (DWCD) may be nodal agency for this purposes".

*Source: Classification of Government Transactions: Report of the Expert Group Constituted to Review the Classification Systems for Government Transactions, Ministry of Finance, GoI, July 2004, p 18*

The [Ashok Lahiri Committee](#)<sup>12</sup> recommended the classification of GB Schemes into two parts: Part A reflecting women specific schemes i.e., those which have 100 percent allocation for women and Part B reflecting pro-women schemes, i.e., those where at least 30 percent of the allocation is for women. Following the recommendations of the Committee, Statement 20 was introduced in the Budget for the year 2005-06 for the first time. However, there remain concerns with regard to the quantification of the resource allocation for women and also analyzing the scope and impact of allocations.

#### Box No.6

##### The Five Step Framework for GB

**Step 1:** *An analysis of the situation for women and men and girls and boys (and the different sub-groups based on social, economic, regional and age criteria) in a given sector.*

**Step 2:** *An assessment of the extent to which the sector's policy addresses the gender issues and gaps described in the first step. This step should include an assessment of the relevant legislation, policies, programmes and schemes. It includes an analysis of both the written policy as well as the implicit policy reflected in government activities. It should examine the extent to which the above meet the socio-economic and other rights of women.*

**Step 3:** *An assessment of the adequacy of budget allocations to implement the gender sensitive policies and programmes identified in step 2 above.*

**Step 4:** *Monitoring whether the money was spent as planned, what was delivered and to whom. This involves checking both financial performance and the physical deliverables (disaggregated by sex).*

**Step 5:** *An assessment of the impact of the policy / programme / scheme and the extent to which the situation described in the step 1 has been changed, in the direction of greater gender equality.*

*Source: UNIFEM-UNFPA Gender Responsive Budgeting and Women's Reproductive Rights: Resource Pack (2006).*

<sup>11</sup> A Committee constituted by the Ministry of Finance, Government of India to review the classification system for government transactions and to introduce gender budgeting (July 2004). Also, see the extract related to gender budgeting, from the report. <http://www.finmin.nic.in/reports/ReportExpGrGovTrans.pdf>. (Accessed on 20 August 2012).

<sup>12</sup> Please see the soft version of the report by clicking the link for more details on extracts of the Lahiri Committee Report and SERC Report' [http://www.fpianglore.gov.in/english/technical\\_report.asp](http://www.fpianglore.gov.in/english/technical_report.asp)

The Planning Commission, vide its order no. PC/SW/1-23(2)/2005, dated 17 April 2006, constituted a Working Group on 'Empowerment of Women' for the Eleventh Five Year Plan under the Chairpersonship of Secretary, Ministry of Women & Child Development with the basic objective of carrying out a review, analysis and evaluation of the existing provisions/programmes for women and make recommendations. One of the sub-groups of the Working Group was "Women's Component Plan and Gender Budgeting".

The Eleventh Plan affirmed that "Gender Budgeting and Gender Outcome assessment will be encouraged in all Ministries/Departments at central and state levels as Gender Budgeting helps assess the gender differential impact of the budget and takes forward the translation of gender commitments to budgetary allocations"( GoI, 2008).

In order to achieve the objectives of GB, the key recommendations of the Eleventh Five Year Plan included (i) engendering of important national macro-economic policies, (ii) inter-sectoral convergence for important gender development indices/parameters, (iii) review of and effective implementation of all legislations and laws with a gender perspective to eliminate all forms of discrimination and violence against women, (iv) gender mainstreaming and gender sensitization of the various organs such as police, legislation, judiciary and trade unions, (v) gender mainstreaming to be extended to corporate sector and other civil society organizations, (vi) estimation of value addition by women in the unorganized, informal and rural non-farm sector and systemized mechanism in place to monetize the labour, efforts and output and include the same in the GDP, (vii) gender outcome assessment, (viii) training and capacity building for strengthening GBCs and (ix) preparation of training manuals. The recommendations for [engendering some of the national policies](#)<sup>13</sup> may also serve as a check-list for review of implementation of GB.

GB in national planning and programming has evolved over the years. In 2007, a charter for GBC was issued by the Department of Expenditure, Ministry of Finance, outlining the composition of GBCs and their functions. In 2008, the GB Scheme was introduced by MWCD with three main focus areas viz., advocacy and guidance to GB Cells; training and capacity building of stakeholders, and facilitating GB analysis and performance audit.

In 2010, the Planning Commission, GoI, vide D.O. no. PC/SW/1-3(13)/09-WCD, dated, 5 January, 2010, clarified that;

Women Component Plan should no longer be used as a strategy either at the Centre or at the State level. In its place as already initiated by the Ministry of Finance and Ministry of Women and Child Development, we should adopt Gender Responsive Budgeting or Gender Budgeting only.

In 2012, a letter from the Secretary, Planning Commission, GoI, vide D.O. no. PC/SW/1-3(13)/09-WCD, dated, 18 October, 2012, to Chief Secretaries of all States/UTs noted that in order;

To accelerate the process (of GB), State Finance Departments could set up Gender Budget Cells on the lines of the Charter for Gender Budget cells issued by the Ministry of Finance. The State Planning Departments may also be instructed to include the need for gender budgeting as a part of their annual plan circular.

In 2013, the Secretary, MWCD, vide D.O. no. 1-25/2012-GB, dated, 18 February, 2013, issued guidelines to states to provide a road map towards institutionalizing GB at state level. So far, only 13 state governments including Assam, Bihar, Chhattisgarh, Gujarat, Karnataka, Kerala, Madhya Pradesh, Nagaland, Orissa, Rajasthan, Tripura, Uttar Pradesh and Uttarakhand have adopted GB.

Further in 2012, the MWCD set up a High Level Committee on the Status of Women<sup>14</sup> (HLCSW) to undertake a comprehensive review of the status of women since 1989 as well as to evolve appropriate policy interventions based on a contemporary assessment of women's needs. The committee consists of a Chairperson, Member Secretary and seventeen Members. In its first copy of the preliminary report (PIB, 2014) submitted to the Minister for Women and Child Development, Krishna Tirath on 3 February 2014, the HLCSW identified violence against women, declining sex ratio and economic dis-empowerment of women as three key burning issues which require immediate attention and action

<sup>13</sup> For more details on 'Illustrative List of Engendering National Policies', please see the soft version of the report by clicking the link [http://www.fpibangalore.gov.in/english/technical\\_report.asp](http://www.fpibangalore.gov.in/english/technical_report.asp)

<sup>14</sup> Ministry of Women and Child Development's Resolutions No. 4-5/2009-WW dated the 27th February, 2012 and 29 June 2012.

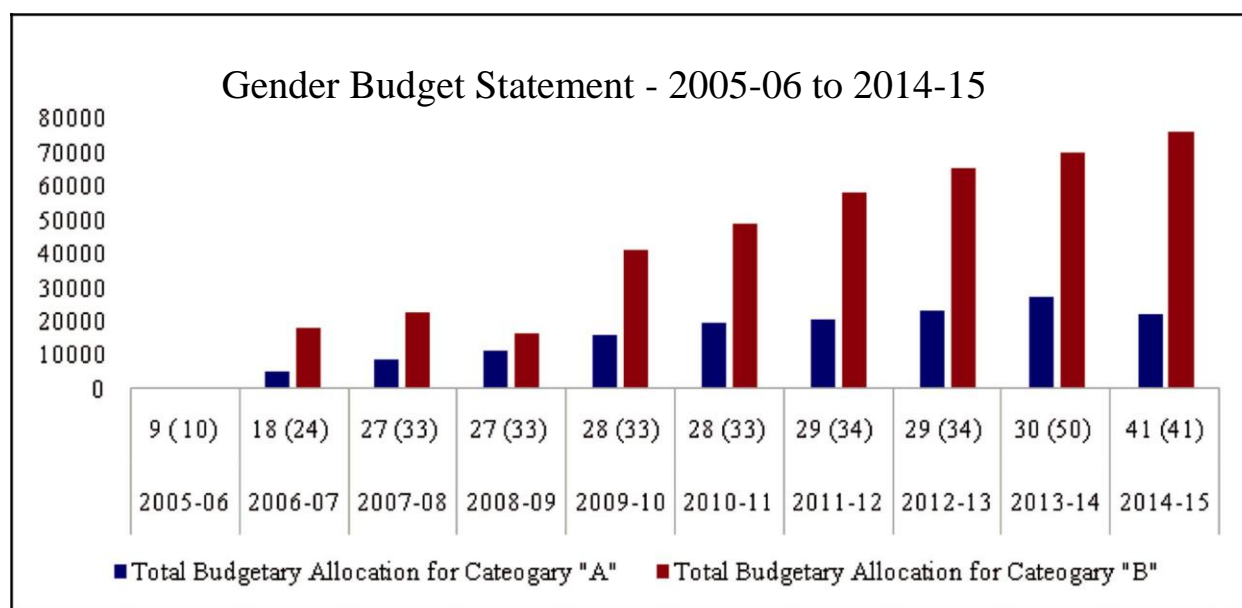
by the government. The committee also flagged ten recommendations for immediate action, of which one was “Gender Responsive Budgeting coupled with gender audits should be taken more seriously to reflect purposive gender planning” (PIB, 2014).

### 3.4 Extent of Progress of Gender Budgeting in Union Government

The MoF mandated the establishing of GBCs in all the ministries of GoI (2004-05 Budget). As of now 56 ministries/ departments have setup the GBCs. The GB Statement (GBS) was placed before the Parliament along with detailed demands for grants for the first time in 2005-06 with 10 demands for grants. In 2006-07, the GBS expanded to 24 demand for grants under 18 ministries/departments of the Union Government and 5 Union Territories (UTs). In 2007-08, the GBS covered 33 demand for grants under 27 ministries/departments and 5 UTs.

As mentioned above, the current format of presentation of the GBS, which is known as Statement 20 (GoI, 2014), is the categorization of schemes into (a) women specific programmes (100 percent allocations for women) and (b) pro-women allocations (at least 30 percent of the provisions for women). In 2005-06, the budgetary allocations under 10 demands for grants estimated at INR 14,379 crore were reported in Statement 20, which was 2.79 per cent of the total budget. These included both centrally sponsored plan schemes as well as central sector plan schemes. Over the years, the magnitude of the GBS has gone up (see FigureNo.1).The commitment in the Budget 2014-15 under 41 demand for grants was INR 98,030 crore which was an increase of 0.92 per cent over the previous year<sup>15</sup>.

Figure No.1: Budgetary Allocation for Category A & B – GBS GoI



#### 3.4.1. Capacity Building and other Initiatives of the Ministry of Women and Child Development (MWCD)

One of the key focus areas of MWCD has been to strengthen internal and external capacities and building expertise on GB. As part of its capacity building initiative, MWCD since 2005, has organized several national and regional level workshops, trainings, one to one interactions/discussions and development of resource material in collaboration with UNDP and state governments, on GB and gender mainstreaming.

<sup>15</sup> The apparent increase is mostly due to inclusion of more schemes in the Statement every successive year, and does not necessarily reflect a real increase in allocations as compared to the base year viz., 2005-06.

The GB scheme was introduced in 2008 with a view to, inter-alia support the capacity building and research initiatives in the country. The focus area of the scheme was (i) advocacy and guidance to GB Cells, (ii) training and capacity building of stakeholders and (iii) facilitating GB analysis and performance audit. The capacity building was taken up on priority at all the three tiers of governance, the centre, state and local bodies.

An evaluation (GoI, 2013) of the GB scheme was conducted with focus on five key objectives, namely, achievements and relevance, effectiveness, appropriateness, uses and efficiency. Some of the key enabling factors that emerged were dedicated budgetary allocations, capacity building and support of institutional stakeholders' viz., UN Women, various state governments and training institutions across the country. The key challenges identified included: non-institutionalization of GBCs, limited enforcement and accountability, lack of regular monitoring, lack of sex disaggregated data, and need for engagement from senior officials. The specific recommendations included creation of GB Bureau, capacity building, training in budget formulation, formulation of separate GBCs in every ministry/department, a performance based GBS and mandatory gender audit of all programmes and schemes.

It is evident, however, that despite significant achievements, a lot more needs to be done to achieve the larger objective of GB. Monitoring and analysis of actual expenditures and benefits flowing from them to women remains a challenge. This requires beneficiary incidence analysis and gender audits of all policies, programmes and schemes. These have to be undertaken within the framework of the institutional arrangements meant for designing, implementing and monitoring of GB/ empowerment activities, reflected in several decisions/communications originating from MoF, MWCD, Planning Commission and the budget speeches since 2004. Undertaking gender audits, however, requires greater technical expertise. Building up such expertise needs to be integrated as part of the GB training programmes with focus on learning from the best practices and from reviewing the operational constraints in institutionalizing the GB in order to ensure durable outcome from several GB Schemes.

### **3.5. Gender Budget and State Budgets with special reference to Karnataka**

As mentioned earlier, in addition to the union government, several state governments have also engaged with GB. In this section we focus on the experience of one state- Karnataka. It is important to mention at the outset that Karnataka has had the advantage of many fiscal reform initiatives including in public expenditure management viz., PPB, MPIC, RFD and GB<sup>16</sup>, in which was the pioneer.

Since its inception in 2007-2008, the Government of Karnataka has regularly submitted the GB document to the legislature. The GB document is prepared in line with the Statement 20, Expenditure Vol. I of the Union Budget.

AGBC was established by the Finance Department, Government of Karnataka, vide G.O No. FD 21 GIE 2005, Bangalore, dated 29 January 2007, in the Fiscal Policy Analysis Cell (FPAC)<sup>17</sup> based on the proposal of the Finance Minister.

**Box No.7**

***Budget Speech 2006-2007 (extract)***

“Gender based budgeting helps to prioritize and orient public expenditure to reflect the concerns of women. To give focus to this, a Gender Budget Cell would be set up in the Finance Department to *identify the quantum of resource allocation and expenditure for women and proper translation of policy commitments*”- para 25.

<sup>16</sup> The Ashok Lahiri Committee (July 2004) recommended pilot introduction of GB in one of the states and Karnataka was chosen for the purpose.

<sup>17</sup> FPAC was established in the year 2006, with an objective to provide continuity and a focus to the Fiscal Reforms Program in Karnataka. The Cell was expected to act as the ‘Analytical brain’ providing inputs and analytical support to the ongoing Fiscal Reforms. The USAID Assisted State Fiscal Reforms Program (ASFRP: 2004-08) in its inception report had suggested for creation of FPAC which would be the focal point for implementation of the USAID ASFR program.

### 3.5.1 Formulation of Gender Budget document: Government of Karnataka

The process followed by the Government of Karnataka to prepare the GB document is described below.

- a. The government programmes and schemes under the 29 Demands for Grants are classified into three categories in GB; Category A: 100 percent women beneficiaries. There are 59 such schemes in the GB document for the year 2014-15 (GoK, 2014).

Category B: Percentage of women beneficiaries range from 30 to 99 percent of the total intended beneficiaries. There are 798 such schemes in the GB document for the year 2014-15.

Category C: Schemes with less than 30 percent allocations for women beneficiaries. These schemes are not published in the GB document.

- b. The classification of schemes is validated each year in consultation with the implementing departments, as part of budget preparation exercise to ensure accuracy of existing categorization of ongoing schemes, exclusion of discontinued schemes and inclusion of new schemes under relevant categories.
- c. Block Grants<sup>18</sup>: The detailed entries pertaining to the item wise expenditure of Block Grants to Panchayati Raj Institutions (PRI) has been added as a summary in the GB report of 2014-15 only for Category – A schemes. However, the quantum of allocation for women under each such item at the Block level needs to be identified.

### 3.5.2 Implementation and Monitoring

- d. The concerned line departments are responsible for the implementation of the programmes and schemes and monitoring their monthly progress using the Monthly Programme Implementation Calendar (MPIC)<sup>19</sup>.
- e. The Department of Women and Child Development, Government of Karnataka has been implementing 'Karnataka Mahila Abhivruddhi Yojane (KMAY)'<sup>20</sup> since 1995-96. The objective of KMAY is to ensure equitable distribution of assistance as mandated in the Budget Speech (1995-96, 45) :

*The Government has taken a decision to ensure that in all beneficiary oriented schemes, at least 1/3rd of the beneficiaries will be women. It is hoped that this measure will ensure equitable distribution of assistance to all sections of society.*

Following the mandate, 252 schemes were brought under the KMAY that were being implemented by twenty five departments including some boards and corporations of the government. The KMAY has an institutionalized mechanism of monitoring, and is reviewed every quarter by the Additional Chief Secretary and Development Commissioner, who is the Ex-officio Chairperson of KMAY. The schemes of KMAY are a sub-set of GB. Thus, the monitoring mechanism followed for KMAY can be extended to GB.

### 3.5.3 Comptroller and Auditor General (CAG) Audit

- f. The CAG conducts an annual Audit of the State Finances. As part of the State Finances, GB in Karnataka has been audited since March 2010.

<sup>18</sup> Block Grants are both Plan and Non-Plan allocations for the PRIs. The Head of Account of a Block Grant in the Detailed Estimates of Expenditure volume is linked to the 'Link Code' in the link document, where the details of allocations to each district are shown. The expenditure towards programmes and schemes at the PRI (ZP/TP/GP) levels are met from the Block Grants.

<sup>19</sup> To see the details of MPIC format used for monitoring/reviewing schemes, please see the soft version of the report by clicking the link [http://www.fpiBangalore.gov.in/english/technical\\_report.asp](http://www.fpiBangalore.gov.in/english/technical_report.asp).

<sup>20</sup> KMAY is not to be understood as a scheme like other schemes. KMAY is an overarching institutional mechanism through which the benefit flowing to women under various schemes is reviewed.

The GB document is being standardized in a phased manner. The GB initiatives in the state have a potential for wider reach and a measurable impact.

Lessons learnt from the GB experiences of Karnataka

- (a) The process of preparation of the document is institutionalized as the Finance Department takes the initiative and also issues a separate [GB Circular](#)<sup>21</sup>.
- (b) The standardization of the document and refinement of classification is being done in a phased manner and in consultation with the implementing departments.
- (c) The CAG audits provide feedback on the road travelled in the course of implementing GB.

### 3.5.4 Challenges of Gender Budgeting

- (a) The ownership of GB by the implementing departments/agencies and the institutionalization of the monitoring mechanism.
- (b) The lack of sex disaggregated data is an impediment to disclosures being made in the GB document and determining accurately the quantum of expenditure towards women.
- (c) The programmes and schemes have various components, such as, expenditure towards administrative costs and equipment required for the delivery of benefit to women. Currently, these costs are also shown as benefit to women, giving an illusion of increased benefit. Unless these costs are shown separately the current categorization of the schemes as 'A' and 'B' is obscure.
- (d) In the context of GB, there is a need to evolve guidelines for categorization of programmes and schemes that are not directly beneficiary oriented. For example, Grant-in-Aid given to educational institutions is classified under Category B. The assumption is that at least 30 percent of the benefit reaches the girl students studying in these institutions, which might not be so.
- (e) The social sector spending remains high with majority of schemes under the departments of social welfare, education and health. There is a need for other departments to critically review their programmes and schemes for inclusion into GB.
- (f) The evaluation of the GB Scheme undertaken at the instance of MWCD in the year 2013 has flagged the following challenges in the context of implementing capacity, the inadequacy in the manpower and physical infrastructure, high turnover of bureaucracy, reorientation and revision of course contents of capacity building programmes and expansion of partnerships for training. The capacity building initiatives need to be stepped up as currently they are found to be inadequate to address the issue.

### 3.6 Accountability Mechanism

GB involves planning, preparation, implementation, monitoring & evaluation, and audit. In addition to the initiatives discussed in the previous section, there have been major strides towards strengthening the accountability mechanisms (GoI, 2011) within the government, especially, through performance auditing and RFD. These are discussed below.

- a. **Performance Audits:** The performance audit of beneficiary oriented national flagship programmes such as the NRHM, NRLM, NSDM, MGNREGA, etc., have provided significant insights into implementation challenges, while also providing guidance to enhance the effectiveness of the programmes/schemes.
- b. **RFD:** The implementation of RFD by the ministries/departments is also an effective tool to prioritize objectives from a gender lens. It provides an important entry point to measure results of implementation of programmes/schemes at the end of each financial year. The five year perspective helps map the trends in expenditure towards women oriented programmes/schemes.

<sup>21</sup> For more details regarding 'Gender Budget Circular 2015-16' please click on the link <http://www.finance.kar.nic.in/bud2015/fd12bpe2014-final.pdf>.



Another unique feature of the RFD is that it entails identification and quantification of the extent of interdependence between various ministries/departments in achieving the objectives. Thus, the RFD is also useful in catalyzing the existing system and developing better coordination and convergence of all development and empowerment oriented programmes impacting women, resulting in close collaboration with grass roots structures and enabling participatory approaches and processes.

### 3.6.1 Engendering Accountability Mechanisms

An important strategy that would take GB forward would be to mainstream gender into these existing accountability mechanisms of the government.

In keeping with the principles of accountability and effectiveness, the outputs and outcomes need to be measured and monitored with the use of gender sensitive indicators including one's on women's survival, visibility, freedom and equality. These four types of indicators (GoI, 2011) are measurable and can be captured through technically sound qualitative and quantitative methodologies; for example, well-designed Knowledge, Attitude, Behaviour and Practice (KABP) analysis, media surveys, service statistics, time use studies, census surveys etc.

Further, given that gender audit is an emerging area, it is important to make simultaneous efforts at all levels of governance. Structured and periodic audit feedback to ministries and to the legislature/parliament would facilitate affirmative actions by implementing agencies and enhance the effectiveness of GB. There is a need, therefore, to evolve guidelines for gender audit and to design and develop appropriate training modules/manuals for building capacities in gender auditing within the existing audit framework, possibly within the framework of the performance audit guidelines adopted by the CAG.

Incidentally, Karnataka seems to be the only state where the findings of audit of GB have been published in the 'Report on Finances of the State Government' for the years 2009-2010<sup>22</sup>, 2010-2011<sup>23</sup>, 2011-2012<sup>24</sup> and 2012-2013<sup>25</sup>

Some of the highlights of the observations are as follows:

- i. Unrealistic assumptions in the classification of schemes and lack of clear guidelines for categorization of schemes.
- ii. As illustrations, CAG Audit Report on State Finances for the year, which ended on 31 March 2012, mentioned that the Forest and Tourism department had reported expenditures of less than 30 percent for Category B schemes but had claimed the participation of more than 30 percent of women in the workforce; lack of effective coordination and monitoring in preparing the estimates, and the lack of monitoring of all the schemes in the gender budget document by the Department of Women and Child Development.
- iii. Though Monthly Programme Implementation Calendar (MPIC) formats are being used for the monitoring of GB, the GB exercise remained ineffective as the format has no provision for sex disaggregated data. Moreover, identification of the schemes under GB needs to be reviewed. Though guidelines have been issued for RFD to measure results in a structured format and in a transparent manner, the results were not brought out.

The Public Accounts Committee (PAC), which examined the CAG reports pointed out instances of projecting greater coverage and overstatement of expenditure towards women both under the GB and total expenditure. The committee inter-alia, recommended strengthening of the GBCs, with priority to be given to the analysis of data collected from the departments to ensure effective implementation and proper identification of schemes into Category A and B.

<sup>22</sup> [http://www.saiindia.gov.in/english/home/Our\\_Products/Audit\\_Report/Government\\_Wise/state\\_audit/recent\\_reports/Karnataka/2010/State\\_Finances/Chapter\\_1.pdf](http://www.saiindia.gov.in/english/home/Our_Products/Audit_Report/Government_Wise/state_audit/recent_reports/Karnataka/2010/State_Finances/Chapter_1.pdf). (Accessed 03 December 2014).

<sup>23</sup> [http://www.saiindia.gov.in/english/home/Our\\_Products/Audit\\_Report/Government\\_Wise/state\\_audit/recent\\_reports/Karnataka/2011/SF/Chap\\_1.swf](http://www.saiindia.gov.in/english/home/Our_Products/Audit_Report/Government_Wise/state_audit/recent_reports/Karnataka/2011/SF/Chap_1.swf). (Accessed 03 December 2014).

<sup>24</sup> [http://www.saiindia.gov.in/english/home/Our\\_Products/Audit\\_Report/Government\\_Wise/state\\_audit/recent\\_reports/Karnataka/2013/SF/Chap\\_1.pdf](http://www.saiindia.gov.in/english/home/Our_Products/Audit_Report/Government_Wise/state_audit/recent_reports/Karnataka/2013/SF/Chap_1.pdf). (Accessed 03 December 2014).

<sup>25</sup> [http://www.saiindia.gov.in/english/home/Our\\_Products/Audit\\_Report/Government\\_Wise/state\\_audit/recent\\_reports/Karnataka/2014/SF/Chap\\_1.pdf](http://www.saiindia.gov.in/english/home/Our_Products/Audit_Report/Government_Wise/state_audit/recent_reports/Karnataka/2014/SF/Chap_1.pdf). (Accessed 03 December 2014).

## Chapter – IV

### 4.0 Gender Markers

An overview of the context, experiences and challenges of GB brings out the need to address the policy gaps that are hindering its effective implementation. . The policy gaps, though documented through a range of indicators, require specific strategies and tools to be addressed. It is important to first determine the extent of gender mainstreaming that has been achieved within the overarching mandate of public expenditure. For this, it is essential to assess the gender focus in the various programmes and schemes implemented by the government both at the centre and states, while simultaneously acknowledging that that gender audit remains a missing link in the context of GB. The GMs discussed in this chapter may be employed by the auditors to track gaps between policy and its implementation as well as measure and monitor outputs and outcomes related to gender equality. The observations made by the auditors will serve as pointers to the policy makers for achieving results.

Policy-makers need to pay more attention to women’s real-time experiences towards which GMs<sup>26</sup> can serve as pointers. The use of gender-sensitive indicators and other relevant valuation techniques will lead to a better understanding of how results can be achieved and also feed into more effective future planning and program delivery. Hence, the use of GMs<sup>27</sup>, which are more comprehensive and flexible would help in more realistic and accurate assessment of budgetary allocations and performance. The GMs should be evolved using a participatory mode and used along with the gender indicators for effective assessment.

As per census 2011, the population of India was 1.21 billion of which women (Office of the Registrar General and Census Commissioner India, 2011) constituted about 48.46 percent. Indicators related to health, nutrition, literacy, educational attainments, skill levels, occupational status, and economic opportunities, observed over a period of time, highlight that women continue to lag behind men across these parameters. A large number of programmes and scheme implemented by GoI and the state governments, designed to benefit women and girls, seek to address these inequalities. The focus is on facilitating women’s development and empowerment- progress on which is generally assessed using gender-sensitive indicators viz., Gender Development Indicators (GDI) and Gender Empowerment Measure (GEM).

The United Nations<sup>28</sup> Statistical Commission identified a minimum set of sixty three gender indicators in the following five core areas (i) Economic structures, participation in productive activities and access to resources, (ii) Education, (iii) Health and related services, (iv) Human rights of women and girl children and (v) Public life and decision-making. These indicators capture the status of women and girls across various countries.

Gender-sensitive indicators (GSI) are based on the assumption that gender differentiated roles and interests exist in society, and are therefore aimed at capturing whether programmes and schemes address these inequalities. GSI are useful tools to track the changes, and are developed using gender analytical models. Many experts believe these indicators<sup>29</sup> by themselves are insufficient to reflect and express women’s experiences, especially in areas such as women’s empowerment or participation which are not only dynamic in nature but also contextual.

#### **Box No.8**

##### ***Examples of Misleading Gender-sensitive Indicators:***

*(i) The number of women parliamentarians is insufficient to reflect the change in nature or quality of decisions. (ii) Access to medical care does not assure quality of medical care*

<sup>26</sup> Defined as ‘Marker - an object used to indicate a position, place, or route’.

<http://www.oxforddictionaries.com/definition/english/marker> (Accessed on 03 December 2014).

<sup>27</sup> See Annexure – 2: Illustration of Gender **Markers** for a sub-national level Scheme

<sup>28</sup> Following the recommendations by the United Nations Statistical Commission (decision 42/102), and as reported to its forty-fourth session (E/CN.3/2013/10), the Inter-agency and Expert Group on Gender Statistics through its Advisory Group on Global Gender Statistics and Indicators Database, including experts from national statistical systems and international agencies, identified a minimum set of gender indicators composed of 52 quantitative indicators grouped into three tiers and 11 qualitative indicators covering national norms and laws on gender equality. See Gender Statistics, web source: <http://genderstats.org/>. (03 December 2014).

<sup>29</sup> Defined as ‘Indicator – a thing that indicates that state or level of something.

<http://www.oxforddictionaries.com/definition/english/indicator> (Accessed on 03 December 2014).

As discussed earlier, implementation of GB cuts across several departments. This requires coherence across stages and across actors/agencies from planning stage to collaboration at the implementation stage, especially with regard to assessing the existing gender differential in the patterns of consumption and expenditure. In this context, GSIs and GMs help measure the gaps and progress towards the desired change. Accordingly, a combination of quantitative, qualitative and participatory methods may be used to arrive at context specific PIs and GMs.

#### **4.1 Gender Budgeting: Planning, Formulation and Implementation**

For GB to be effective its planning and formulation has to be done in a cyclical, manner along with the ongoing budget cycle. This has been discussed in some detail in chapter 3. In this section, we will elaborate the cycle of planning, formulation and implementation of GB, in order to delineate the spaces for incorporating GMs and GIs.

It is important to reiterate that GB is essential as:

- (a) The objective of GB is to integrate gender as a category of analysis in the planning of budgetary allocations.
- (b) The methodology assumes a rolling-over, recurrent application; that is to say it is to be applied year-to-year in tandem with or as part of the regular budgetary planning process. This means a deepening of the exercise with each application. It is likely also to involve refinements in response to findings and to other relevant developments.
- (c) It helps to monitor the achievement of policy goals, achieve gender equity/equality, advancements towards the realization of women's rights, alleviation of poverty more efficiently and enhancing economic efficiency.
- (d) It seeks to not only ensure equitable access of public services to women but also build their skills/capacity and increase their productivity. It is an effective means of accelerating inclusive growth and sustainable development.
- (e) It is not a separate budget for men and women. It does not always imply an increase in allocations for women but also looks at prioritizing resources for gender equality. Its planning must essentially cover all the sectors.
- (f) It relies heavily on data. The data requirements at different stages of GB need to be addressed on priority.
- (g) GB by working on the budget system facilitates greater participation of women in organized market related activities and reduces their drudgery in the process of participation.
- (h) It helps in quantifying the share of expenditure on programmes and schemes, with assumption of benefits to women. For example: poverty linked to gender is a greater impediment to mainstreaming. While looking at the revenue side of government budgets it is essential to also look at addressing the issues of poverty as it impacts both men and women and more so the women.
- (i) It helps in improving health care and education. Thereby it reduces gender inequalities by increasing work participation, resulting in enhanced productivity, higher income earning capacities. GB also leads to women having more access to resources within households and in turn greater participation of women in decision-making.
- (j) It helps in understanding the effect of fiscal decentralization and its impact on the revenue and expenditure and its consequent impact on women.

##### **4.1.1. Planning**

At the planning stage:

- (a) Review all relevant available information about the programme or scheme under consideration, such as, objectives as defined by the line department, performance information, changes in expenditure over a period of time, and impact of changes, its relevance to other similar programmes within the same sector/agency.
- (b) Collect information on beneficiaries from a gender perspective from reliable and authentic sources viz., national statistical agencies, departmental publications, official evaluation reports from research organizations or independent researchers and academics, gender focus groups etc.

- (c) Track the trends in sector-wise budgeting at the centre, state and PRI level for gender equality objectives for the programme or scheme.
- (d) Devise a strategy for allocation of resources, systemic and process changes.
- (e) Identify gender-relevant qualitative and quantitative PIs and GMs.
- (f) Develop an in-house monitoring and evaluation process/mechanism to ensure adequate budgetary all locations and mid-course corrections if required.

#### **4.1.2. Formulation and Implementation of Gender Budget**

- (a) At the budget preparation stage:

This should involve validation of the classification of programmes and schemes through a consultative process; ensuring that adequate financial appropriations are made in budgets; and enabling the implementation of programmes and schemes in a way that matches the needs.

It should further entail comparison of budget estimates for the current year with revised estimates and actual expenditure of the previous year and corrective steps must be taken to ensure proper and full utilization of the budgets of current year.

Further assessment of the likely impact of new revenue-raising methods on different groups, compared with their ability to pay, is also important. For example: imposition and collection of user charges may act as entry barriers for women, incurring out-of-pocket expenditure may add to women's time burden, as result of reduced duration of hospitalization; failure to register women as traders may prevent them from availing VAT redemption etc.,

- (b) At the legislative phase when the budget is tabled:

The GB process should involve the analysis of sector-wise or ministry/department-wise trends and shares of allocations and expenditure as an indicator of government's priorities.

- (c) At the budget implementation stage:

The GB process should entail monitoring whether the budgets have been spent as intended and to the fullest extent, assess the delivery costs, track beneficiaries, ascertain if the budget was spent for the purpose and on people/services for whom/ which it was intended.

- (d) At the post implementation stage:

The GB process should involve analysis of expected outcomes from appropriations compared to actual outcomes including fringe benefits, assess whether the money is being used in a manner that effectively achieves planned outcomes, and assess the impact of any change in expenditure.

#### **4.1.3. Capacity requirement for Gender Budgeting**

- (a) Ability to identify areas for intervention that have far reaching implications for creating gender impact.
- (b) Understanding of the government's gender equality policy as well as relevant programmes/ schemes, its objectives, targets, indicators and the use of tools.
- (c) Ability to apply gender equality policy of government to the programme or scheme related expenditure.
- (d) Ability to facilitate/enhance participation of the beneficiaries of the programmes or schemes.
- (e) Capacity to channelize/harness extant domain expertise for specific initiative.

## 4.2 Gender Indicators (GIs) and Gender Markers (GMs)

A GI provides “direct evidence of the status of women, relative to some agreed normative standard or explicit reference group” (Johnston, 1985). In other words, a statistic becomes an indicator when it has a reference point against which value judgements can be made. A Gender Indicator can be defined as using quantitative and qualitative measures to capture gender-related changes in society over time (Johnston, 1985).

Bauer (1966, pg. 1) described social indicators as “statistical series, and all other forms of evidence...that enable us to assess where we stand and where we are going with respect to values and goals, and to evaluate specific programs and determine their impact”. Because of their normative nature, care must be taken in defining the normal benchmark implicit in any indicator and against which change is measured. For example, in examining the status of women, a choice has to be made whether the norm should be the situation of men in a particular country, or that of women in other countries? (Johnston, 1985)

GMs developed by the OECD Development Assistance Committee (DAC) and currently used by UN agencies, is a new coding system to determine the extent of gender equality and empowerment. It is a one-digit code (on a 0 to 3 scale)<sup>30</sup> identifying activities targeted to a policy objective. More of a qualitative marker, it facilitates tracking gender allocations and is a positive interface between the GMs and RBM.

In the context of this study, GMs linked to the objectives are used to illustrate assessment of performance. In this regards, as mentioned earlier, a ready reckoner is the Results-Framework Document (RFD) which is in use in the ministries and departments and provides scope for performance assessment of the government programmes and schemes against agreed objectives and targets. The RFD includes the priority objectives, success indicators, actions, targets set for achievement, trends in performance, the interdependencies, the measurement methodology and the outcomes. These can be easily aligned to the GMs.

### 4.2.1 Criteria for Selection of Gender Markers (GMs)

The selection of GMs determines whether the PIs measured are qualitative or quantitative<sup>31</sup> in nature. The criteria for selection needs to be pre-defined with a clear gender focus. The following may be used to develop GMs that effectively link results with objectives;

- ✓ GMs should be developed in a participatory fashion, including all stake holders wherever possible. It should improve the design and implementation of programmes and schemes and measure their impact or effectiveness.
- ✓ GMs must be relevant to the needs of the user, agreed to by the user and at a level that the user can understand. Both qualitative and quantitative markers should be used.
- ✓ GMs should be sex disaggregated with a system-wide tracking mechanism and allow for aggregation and comparability. The markers must have in built measures for quality assurance, evaluation and capacity development.
- ✓ GMs should be easy to use and understand with comparable standards and parameters. They should be technically sound.
- ✓ GMs must be clearly defined and closely related to the objectives.
- ✓ GMs should measure trends over time. The number of markers chosen could be up to six<sup>32</sup> for each type.
- ✓ GMs should ultimately focus on outcome indicators.

<sup>30</sup> Code ‘0’- no sign of gender issues considered (gender blind); Code ‘1’- gender issues in isolated elements; Code ‘2’- means that the activity is fully mainstreaming gender equality in a significant way; Code ‘3’- indicate “targeted interventions”, i.e. activities that are specifically and principally dealing with gender issues or women’s promotion as main topic and main focus. The principal purpose of such activities shall be to advance gender equality. The numbers used in the Codes are not values. It is possible to indicate markers using Code 0 to 5, where ‘0’ signifies gender neutral and ‘5’ signifies 100 percent women focused/beneficiaries.

<sup>31</sup> Outcome related indicators are generally qualitative in nature while input and output related indicators are quantitative in nature.

<sup>32</sup> See footnote 51 on pre-page

## 4.2.2 Performance Indicators (PIs) and Gender Markers (GMs)

PIs are quantitative tools and are usually expressed as a rate, ratio or percentage. The UNDP Handbook on Monitoring and Evaluation for Results (UNDP, 2002) defines PIs as:

A particular characteristic or dimension used to measure intended changes defined by an organizational unit's results framework. Performance indicators are used to observe progress and to measure actual results compared to expected results. They serve to answer 'how' or 'whether' a unit is progressing towards its objectives, rather than 'why' or 'why not' such progress is being made. Performance indicators are usually expressed in quantifiable terms, and should be objective and measurable (e.g., numeric values, percentages, scores, and indices) (pg. 103-104)

However, these definitions are limiting for the purpose of gender audits, as they preclude questions aimed at understanding 'why' or 'why not' such progress was made towards achieving the objectives.

The availability of quantitative data for indicators should be linked to objectives, which include amongst others target set by the ministries and departments. The GMs would then indicate the extent of gender equality achieved. Also, the current system of classification followed in the GBS along with the use of GMs establish the assumptions made in the classification of schemes into Category A and B. While the classification is a broad category, the GMs assist in quantifying the degree of mainstreaming.

Qualitative indicators, on the other hand, are meant to capture perceptions and experiences and are therefore considered to be subjective and value laden. For example: Focus group discussions and informal interviews capture the perceptions and experiences of individuals and hence must be moderated to mitigate the risk of subjectivity. Also the conversion of qualitative indicators into quantitative or scientific measures is challenging and requires expertise.

## 4.2.3 Types of Performance Indicators (PIs) and Gender Markers (GMs): An Illustration

There are five types (CIDA, 1997) of PIs that are generally used: (i) Risk/enabling, (ii) input, (iii) process, (iv) output and (v) outcome. The identification of GMs against the PIs would help in quantifying the extent of gender equality.

In this section, we provide an illustration of this, through the NSDP. The stated objectives<sup>33</sup> of the programme are to do the following:

- (a) Create opportunities for all to acquire skills throughout life, with special focus on youth, women and disadvantaged groups.
- (b) Promote commitment by all stakeholders to own skill development initiatives.
- (c) Develop a high-quality skilled workforce/entrepreneur relevant to current and emerging employment market needs.
- (d) Enable the establishment of flexible delivery mechanisms that respond to a wide range of needs of stakeholders.
- (e) Enable effective coordination between different ministries, the centre and the states and public and private providers.

In NSDP, the ITIs are the primary centres of skill development and offer a certification in various trades related to the manufacturing and service sector. A select set of 100 ITIs are being upgraded to CoEs to meet these objectives.

In Table 2, an indicative mapping of the five types of PIs to the GMs provided. It may be noted that: (i) the GM and measures mentioned in the Table are only illustrative, (ii) the marking of code is based on the available data of CoEs in Karnataka, (iii) activities can be mapped to the budgetary allocations for the programme, (iv) the RFDs of the Ministry of Labour, GoI and Department of Employment and Training (both centre and state), indicating the targets and trends for some of the PIs listed in the table.

<sup>33</sup> The GM Code for the objectives itself would be '0' or '1'.

Table No.2: Illustration of mapping Gender Markers to the Performance Indicators in Centre of Excellence

| Type of PI         | Definition of PI  | Activities for furtherance of the PI   | Identified GMs relevant to the PI                           | Measure of PI   | *Code (0, 1,2,3) |
|--------------------|---|--|---|---|------------------|
| Risk/<br>enabling: | Measure the influence of external factors on the implementation of programmes and schemes   | 1. Support to CoEs from government, community, industries and other stakeholders   | 1. Providing access to women for skill development          | 1. No. of women counselled (advocacy)                                   | 1                |
|                    |   |  |   | 2. No. of centres established with flexible timings for women to access | 1                |
|                    |   |  |   | 3. No. of industrial partnerships with gender focus                     | 0                |
|                    |   |  | 2. Choice of skill to women                                 | 4. No. of trades offered to women                                       | 2                |
| Input:             | Concern with resources devoted to the programme or scheme   | 2. Establishing/ upgrading ITIs, 3. implementing new trades, 4. providing modular training, 5. funding, 6. HR, 7. equipment, 8. machinery, 9. incentives, 10. scholarships etc., | 3. Centres having trades preferred by women                 | 5. No. of new trades introduced for women                               | 2                |
|                    |   |  | 4. Enrolment of women                                       | 6. No. of women ITIs established  | 3                |
|                    |   |  | 5. Scholarships for women                                   | 7. No. of women provided scholarships                                   | 2                |
|                    |   |  | 6. Hostel for women   | 8. No. of women living in hostels                                       | 0                |
|                    |   |  | 7. Transport facilities for women                           | 9. No. of women using transport facility                                | 0                |
| Process:           | Measure delivery activities of the resources devoted to a programme or scheme. They monitor achievement during implementation, serving primarily to track progress towards the intended results | 11. Periodicity of reporting, 12. monitoring and review, 13. release of funds, 14. providing access to infrastructure, 15. recruitment of trainers, 16. process of certification | 8. Reporting, monitoring and review with gender focus       | 10. Percentage of women related issues addressed                        | 1                |
|                    |   |  | 9. Priority releases to women centres                       | 11. Percentage of timely releases                                       | 0                |
|                    |   |  | 10. MoUs with industrial partners to train 'x' no. of women | 12. Percentage of industrial partners providing access to women         | 0                |
|                    |   |  | 11. Women trainers recruited                                | 13. Percentage of women trainers available                              | 0                |
|                    |   |  | 12. Women eligible for certification                        | 14. Percentage of women eligible for certification                      | 1                |
| Output:            | Identify intermediate results   | 17. Completion rates, 18. placement rates, 19. wages, 20. availability of persons with improved skills   | 13. Completion rates of women                               | 15. Percentage of women completed the course                            | 1                |
|                    |   |  | 14. Placement of women                                      | 16. Percentage of women received placements                             | 1                |
|                    |   |  | 15. Wage parity   | 17. Percentage of women receiving salary on par with men                | 0                |
|                    |   |  | 16. Skilled women   | 18. Percentage of skilled women available                               | 1                |
|                    |   |  | 17. Semi-skilled women                                      | 19. Percentage of semi-skilled women available                          | 1                |

|          |   |  |   |  |  |
|----------|---|--|---|--|--|
| Outcome: | relate directly to the longer-term results of the programme or scheme | 21. Percent increase in industrial productivity due to participation of women, by 2022<br><br>22. Percent increase in industrial productivity by 2022. | 18. Increase in availability of skilled women in the job market by 2022 or interim if measured against agreed targets.        | 20. Percent increase in availability of skilled women in the job market by 2022      |  |
|          |   |  | 19. Increase in industrial productivity due to participation of women, by 2022 or interim if measured against agreed targets. | 21. Percent increase in availability of skilled personnel in the job market by 2022, |  |
|          |   |  | 20. Increase in the number of women entrepreneur by 2022 or interim if measured against agreed targets.                       | 22. Percent increase in the number of women entrepreneurs by 2022.                   |  |

\*Code '0' - no. of gender issues considered; Code '1' - gender issues in isolated elements; Code '2' - means that the activity is fully mainstreaming gender equality in a significant way; Code '3' - indicates "targeted interventions", i.e. activities that are specifically and principally dealing with gender issues or women's empowerment as their main focus. The principal purpose of such activities shall be to advance gender equality. The numbers used in the Codes are not values.

Table No.3: Summary of Table No.2, to understand the extent of gender focus in the illustrated scheme

|   |    |
|---|----|
| No. of Activities for furtherance of the Performance Indicators (PIs) | 22 |
| No. of Identified Gender Markers relevant to the PIs                  | 20 |
| Measure of PI   | 22 |
| Code  |    |
| '0'   | 7  |
| '1'   | 8  |
| '2'   | 3  |
| '3'   | 1  |

A similar summary table may be included in the programme or scheme specific audit report by incorporating the PIs, activities, GMs, measure of PI and code to understand the extent of gender focus in the objectives, and implementation of the programmes or schemes.



It is evident that programmes/schemes with higher number of Code '3' will have greater gender focus. Conversely those with higher number of Code '0', will have lower gender focus from policy design to implementation. Auditors need to ascertain that the PIs and activities are listed by ministries or departments for the programmes or schemes being implemented. A reference to this may be the RFDs of the ministries or departments.

### 4.3 Gender Budgeting Implementation: Success Factors

**Evidence based GB:** GB needs to be evidence based rather than based on assumptions or perceptions. The use of GMs provides a realistic and accurate assessment of the implementation of GB programmes/schemes. Measuring the trends of the GMs used helps track the extent of gender equality achieved. While the validation of the classification of programmes and schemes is a broad category, the GMs help to quantify the results of gender mainstreaming. Both need to be evolved in a consultative process.

- (a) Relevant PIs and GMs: The identification of GMs relevant to the PIs, activities for furtherance of gender focus in policies and measuring the extent of gender focus are critical to understanding the extent of gender focus in the statement of policy (clarity) and guidelines issued for implementation (by providing a road map). [Not very clear]
- (b) Capacity of personnel: The role of ministries/departments of women and child development, finance, planning and the line departments needs to be clearly defined in order to plan, formulate and implement GB. The skills of the personnel from these ministries/departments and awareness of methods of implementing GB need to be internalized.
- (c) Stakeholder participation: The extent of gender sensitization among various stakeholders and their active participation is critical to the success of GB. The researchers, economists, statisticians, civil society organisations, people's representatives, financial institutions and donors, citizens for whom the specific policy, programme or scheme of budget is intended need to be involved.
- (d) Feedback and learning: It is also essential to improvise the formulation of GB from the learnings from implementation mechanisms and revisit policies, programmes and schemes. It is essential to learn from the best practices at all levels of implementation viz., centre, state and PRIs.

## Chapter – V

### 5.0 Gender Audit

The current gender audit process both internal and external remains ineffective due to lack of guidelines, for conduct of audit with a gender perspective, and sex disaggregated data for all the programmes and schemes implemented. An integrated approach to engendering audit by using the performance audit guidelines of the CAG of India and the GMs, as evolved by the UN system or the OECD, is a path breaking initiative towards strengthening gender equality and women's empowerment. The ensuing discussion on gender audits in this chapter provides an accountability framework that leads to assessment of the effectiveness of programmes and schemes implemented by the government.

The Lima Declaration<sup>34</sup>, a cornerstone of public audit, adopted by the International Organization of Supreme Audit Institutions (INTOSAI) in 1977 proclaims that:

“Audit is not an end in itself, but an indispensable part of a regulatory system whose aim is to reveal deviations from acceptable standards and violations of the principle of legality, efficiency, effectiveness and economy of financial management early enough to make it possible to take corrective action in individual cases, to make those accountable accept responsibility, to obtain compensation, or to take steps to prevent or at least to render more difficult such breaches.

With its transparent, independent and objective analysis, public audit contributes to alleviate poverty and hunger, improve education and *strengthen gender equity and the role of women* (Moser, 2010). The United Nations General Assembly, in its Resolution A66/209 of 2011(UNGA, 2011) underlined the important role of public audit in promoting efficiency, effectiveness and transparency of public administration which is conducive to the achievement of nationally and internationally agreed development goals as well as the post-2015 development agenda”.

In India, the CAG is the sole authority to decide the scope and coverage of each audit. In the exercise of this mandate, public auditors undertake financial audit, compliance audit and performance audit. The scope of audit also includes the assessment of internal controls in the auditable entities. In addition, depending on circumstances and need, public auditors may decide to undertake any other audit of a transaction, programme or organization in order to fulfil the mandate and to achieve the objectives of audit (CAG, 2007). While the audit of CAG usually consists of test audit<sup>35</sup> of a selected percentage of accounts, documents and information, the internal audit, by definition, is required to cover the entire population of such documents and transactions.

Indeed, regular, well-designed gender audits by public auditors and internal auditors under the overall guidance of the CAG will be a major step towards achieving the objectives of GB, i.e. to mainstream gender across the budget making cycle (Meyers and Jones, 2007).

Among other things, gender audits by internal and external auditors should include audit of the gender implications of the functions of government viz., delivery of programmes and schemes. It follows that gender audit, preferably when undertaken by an external agency, provides an important accountability framework and leads to assessment of the specific activities and operations of the programmes and schemes implemented by the government. In order to understand the concept and integrate gender audit into the existing auditing systems, it will be useful to understand the nature, definition and the objectives of gender audits.

<sup>34</sup> ISSAI 1 – The Lima Declaration Appendix 1 – The key provisions of the present text of ISSAI 1, 100, 200, 300 and 400. Section 1. Purpose of audit. [http://www.psc-intosai.org/media/17935/theme\\_papers\\_appendix\\_1.pdf](http://www.psc-intosai.org/media/17935/theme_papers_appendix_1.pdf). Also see, [http://www.issai.org/media/13517/performance\\_audit\\_guidelines\\_e.pdf](http://www.issai.org/media/13517/performance_audit_guidelines_e.pdf) (Accessed 04 November 2014).

<sup>35</sup> Extent of audit means the quantum of audit including the period, the units of the auditable entity, the extent of test check and the boundaries of audit enquiry to be covered in an audit. (Regulations on Audit and Accounts, CAG of India: Scope and Extent of Audit).

Public audits carried out by the CAG, while constituting one of the most significant accountability mechanisms in public administration, is often selective and needs to be complemented by an efficient and effective internal audit system. As mentioned earlier, although GB has been adopted by the central and several state governments in the recent years, findings and observations related to gender audit appear only in few annual reports prepared by the CAG. Moreover, the CAG conducts performance audit of only selected government programmes and schemes every year. In this context, it is essential to create strong internal audit set up within departments and government agencies to conduct gender audit on a regular basis.

In the GoI, the internal audit function is entrusted to the Controllers of Accounts in each department who report to the Financial Advisers of the ministry. A somewhat identical, though palpably inadequate system exists in the state governments as well. Therefore, the gender audit guidelines and tools have been developed through this study are aimed at providing comprehensive guidance material for both internal and external audit practitioners.

### 5.1 Nature of Gender Audit

The general definition of an audit is “a planned and documented activity performed by qualified personnel to determine by investigation, examination, or evaluation of objective evidence, the adequacy and compliance with established procedures, or applicable documents, and the effectiveness of implementation’. The purpose is to give an opinion on the adequacy of controls, financial and otherwise, within an environment they audit, to evaluate and improve the effectiveness of risk management, control, and governance processes” (Freeman, n.d.).

The CAG’s<sup>36</sup> Auditing Standard clarifies that the term ‘audit’ includes financial audit,<sup>37</sup> regularity audit and **performance audit**<sup>38</sup> while the Regulations of Audit and Accounts (2007) define that it includes performance audit or any other type of audit determined by the CAG.

However, this study focused only on performance audits, specifically on integrating gender into performance audit. Since GB entails a comprehensive review and evaluation of the planning, implementation and monitoring schemes and programmes from a gender lens, performance audit lends itself well to this exercise. This is discussed in detail in the following section. However, it is important to state that the findings of financial and regularity audit of government programmes and schemes may also offer valuable insights in the conduct of performance audit of the gender budget programmes and schemes, and should be part of the auditing exercise.

In order to integrate gender audit *inter alia*, into performance audit an understanding and familiarity of the principles, objectives, scope, approach, methodology, techniques and procedures of conducting performance audit will be essential. According to the CAG, “*the salient features of performance audits will consist, among others, of strategic planning in pursuit of realization of the strategic goals and objectives, risk-based planning, and selection of subjects and attainment of the ultimate objective of value-addition to the public sector programmes*” ( Kaul, 2004).

<sup>36</sup> The functions of the CAG are derived from the provisions of articles 149 to 151 of the Constitution. To delineate these, the Parliament has enacted the CAG’s (Duties and Powers and Conditions of Service) Act, 1971.

<sup>37</sup> The word Auditing has been derived from the Latin word ‘Audire’ which means to hear. Auditing Standard clarifies that “the term ‘audit’ includes financial audit, regularity audit and performance audit’ while the Regulations of Audit and Accounts (2007) define that it includes performance audit or any other type of audit determined by the CAG.

<sup>38</sup> Office Memorandum has been issued by Budget Division, Department of Economic Affairs, Ministry of Finance clarifying performance audit is deemed to be within the scope of audit by C&AG of India vide F.No.6(5)-B(R)99 Dated: 13th June, 2006.

**Box No.10**

*“Performance audit is an independent assessment or examination of the extent to which an organisation, programme or scheme operates economically, efficiently and effectively”.*

*Regulations on Audit and Accounts (2007, Chapter7, 25)*

*Basic Elements ....*

- (i) Three parties in the audit i.e. the auditor, the responsible party, intended user,*
- (ii) The subject matter information and*
- (iii) Criteria to assess the subject matter.*

Performance audit (CAG, 2014) is an independent, objective and reliable examination of the extent to which government undertakings, programmes, systems, activities or organizations are performing efficiently and effectively, with due regard to the economy. It forms a basis for learning and improvements through analysis, insights and recommendations based on audit findings. It provides an independent and authoritative view or conclusion based on audit evidence. The purpose is to promote accountability and assist improvement in performance by examining any shortcomings in laws and regulations, and assessing if the ways of implementation have prevented achievement of specified objectives. Also, it aims to assess if the taxpayers or citizens have received ‘value for money’. Performance auditing promotes transparency by affording parliament, tax-payers, those targeted by government policies, media and other stakeholders an insight into the management and outcomes of different government activities. By virtue of their findings and recommendations, performance audits also promote better management practices, provide information on the extent of fulfilment of policy objectives to the stakeholders and help evaluate the real impact of programme performance.

### **Definition of Gender Audit**

This definition encompasses the objectives of performance audit. Therefore, integrating gender audit along with the performance audit does not bring in additional challenges to the auditors. The definitions of gender audit depend upon the context and scope. From an understanding of the concept and purpose of gender audit in public funded programmes and schemes as mentioned above, gender audit in the context of this study has been defined as under<sup>39</sup>:

Gender Audit is a systematic and comprehensive examination of gender budget and programmes and schemes included there in in order to determine by independent verification, investigation, examination or evaluation of objective evidence, data and records, and applicable documents, the legality, efficiency, effectiveness and economy for effective gender mainstreaming. The findings and recommendations arising from gender audit are intended to enhance the effectiveness of monitoring and control, risk and programme management and governance processes towards accomplishing gender mainstreaming.

In this context, gender audit (Meyers and Jones, 2012):

- ✓ Evaluates how gender considerations are being integrated into programs and policies by a ministry or department.
- ✓ Assesses gender approaches within the given policies, staff capacity, tools and resources, gender mainstreaming in programmes and schemes.
- ✓ Monitors relative progress made in mainstreaming and identifies successes and critical gaps.
- ✓ Integrates components of gender assessments to measure the impact of interventions on beneficiaries.

<sup>39</sup> The definition is a synthesis of references quoted from RA&A 2007, Performance Audit Guidelines 2014 and Compliance Audit Guidelines. Comptroller and Auditor General of India, Notification on Regulations on Audit & Accounts -2007 dated 20th November 2007, Chapter 2 para 4 Broad objectives of Audit available at [http://www.mvvn.in/pdf/policy/accounts\\_noti\\_gazett.pdf](http://www.mvvn.in/pdf/policy/accounts_noti_gazett.pdf) ; Performance Auditing Guidelines– C&AG of India, Page 2. Para 1.4 available at [http://www.cag.gov.in/sites/default/files/cag\\_pdf/PA\\_Guidelines2014.pdf](http://www.cag.gov.in/sites/default/files/cag_pdf/PA_Guidelines2014.pdf) ; and [http://www.cag.gov.in/sites/default/files/guidelines/Compliance\\_Guidelines\\_approved\\_final\\_preface.pdf](http://www.cag.gov.in/sites/default/files/guidelines/Compliance_Guidelines_approved_final_preface.pdf) page 2 para 1.8.

## 5.2 Objectives of Gender Audit

The basic objective of gender audit is to ‘provide unbiased, objective assessment of whether public resources are responsibly and effectively managed to achieve the desired results. Auditors through their evaluation, help the government organizations achieve accountability and integrity, improve operations, and instill confidence among citizens and stakeholders. The public auditors’ role supports the governance responsibilities of oversight, insight and foresight.’(The Institute of Internal Auditors, 2012). While regulatory, compliance and economy issues are important as in any other audit, the objectives of gender audit demonstrably point to the principles of efficiency and effectiveness of programmes and schemes to achieve gender mainstreaming.

The audit objectives basically determine the approach and design of the engagement. The objectives could be descriptive, normative and analytical; they can be sub-divided into more precise sub-objectives, which should be thematically related, complementary, not overlapping and collectively exhaustive in addressing the overall audit objective.

### The specific objectives of gender audit are:

1. To promote accountability by assisting those charged with governance and oversight responsibilities to improve performance related to gender mainstreaming.
2. To examine the extent of gender commitments in policies, programmes and schemes and the budgetary commitments for translation of the same.
3. To set benchmarks through institutional mechanisms, for welfare and empowerment of women by identifying gender gaps cutting across sectors in a multi-organisational environment.
4. To provide reasonable assurance on the performance of gender-sensitive indicators and results of the gender related initiatives, to various stakeholders, along with incidence of benefit.
5. To examine the compliance on applicable laws and regulations.
6. To promote awareness, capacity building and sensitization among various stakeholders in order to achieve the objectives of the programmes and schemes.

### Audit approach

The audit objectives determine the audit approach. Auditors should choose a result (assess achievement of intended objectives), problem (to verify deviations from criteria) or system-oriented approach (examine functioning of a system), or a combination thereof, to facilitate the soundness of audit design. The audit approach also defines the necessary knowledge, information, data, the audit procedures and analysis required. The top-down audit is mainly on requirements, intentions, objectives and expectations of the legislature and central government (macro level). A bottom-up perspective focuses on problems of significance to people and the community (meso and micro level).

The salient features of a gender audit can be represented using a 3x3 matrix as given below:

Box No. 11: Gender Audit Salient Features: A 3x3 Matrix

| Measure   | Economy and Efficiency   | Effectiveness                             | Equality  |
|-----------|--|---|---|
| Mission   | Comprehensive  | Institutionalized                         | Sustainable   |
| Questions | Are the gender gaps identified? Are they addressed appropriately and in terms of established rules and procedures? | Are the gaps being addressed effectively? | Are the gender mainstreaming initiatives adequately outcome oriented? |

### 5.3 Legal Authority for Gender Audit

Gender audit is an integral component of public sector audit and its legal basis can be found subsumed in the general legal framework for public audit. The constitutional provisions related to annual financial statements (budget) and audit by the CAG<sup>40</sup> would be of specific importance in addressing the issues of gender equality as well. Additionally, gender audit encompasses the various constitutional provisions and legal provisions on gender equality and special initiatives<sup>41</sup> for women. It is important to reiterate that the mandate for gender mainstreaming should not be seen in isolation.

The programmes and schemes implemented by the government ministries and departments are in fulfilment of the mandate and the principles enshrined in the Constitution of India and most of them are supported by subordinate legislations. Various legislative measures by the State to ensure equal rights, counter social discrimination, various forms of violence and atrocities<sup>42</sup>, and the support flowing from various Articles<sup>43</sup> of the Constitution, though not all gender specific, have been reviewed periodically and amendments carried out to address emerging needs and challenges, the most recent being the proposal by the Justice J. S. Verma Committee (2013) for a ‘Bill of Rights’ for women.

Programmes / schemes under GB are a sub-set of the universe of the programmes and schemes implemented by the various ministries/departments. These programmes are already being audited both internally by the internal audit wings and externally by the CAG. The purpose of audit by CAG is to ensure the legality, regularity, economy, efficiency and effectiveness of financial management and public administration. This is done mainly through assessments of the financial statements, compliance with the Constitution, applicable laws, rules and regulations and the extent to which an activity, programme or organization operates economically, efficiently and effectively. Gender Audits need to be integrated as part of the regular audits conducted by all these agencies.

### 5.4 Budget Making

The objective of GB and the evolving nature of the exercise are stated in the Budget Manual (GoI, 2010) of Government of India. The Manual states that “*gender budgeting is an evolving area where, with better understanding and appreciation of the subject more and more ministries and departments are reviewing programmes and schemes to assess the quantum of resources that have the budgetary potential to impact and address the development needs of women.*”

Ideally, the ex-ante process of GB is an iterative process within the line ministries and departments. It is also a collaborative exercise between the line ministries, the Planning Commission<sup>44</sup> and sub-national governments which are directly associated with the implementation and utilization of budgetary allocations. Such a process is required to (i) identify gender issues by place, sector and across socio-economic groups; (ii) translate gender concerns into relevant objectives to be included in the policies and programmes; (iii) define gender strategies at the policy and programme levels, with targets; (iv) define gender-sensitive PIs; and (v) establish costing norms and classification for financing the schemes and programmes.

<sup>40</sup> The audit mandate is derived from Article 151 of ‘The Constitution of India’; the statutory position is established under the Duties, Powers and Conditions of Service (DPC), Act 1971 of the CAG; the mandate for Performance Audits by CAG is described in Sections 13, 14, 15, 16, 17, 19 and 20 read with Section 23 of the DPC, Act 1971: the specific guidance is provided in the Chapter 7 of the Regulations on Audit and Accounts, 2007 and the Performance Audit Guidelines 2014 of the CAG.

<sup>41</sup> This include National Commission for Women (1992, a statutory body); Reservation for Women in Local Self-Government (73rd Constitutional Amendment Act, 1992); The National Plan of Action for the Girl Child (1991-2000) and National Policy for the Empowerment of Women (2001). The Equal remuneration Act, 1976.

<sup>42</sup> The ‘Crime against Women’ are classified under two categories (i) the crimes identified under the Indian Penal Code (IPC) and (ii) the crimes identified under the Special Laws (SLL).

<sup>43</sup> Article 14, 15(i), 15(3), 16, 21, 38, 39(a), 39(b), 39(c), 39(d), 39(A), 41, 42, 46, 47, and 51(A)(e) of ‘The Constitution of India’.

<sup>44</sup> Since the role of the Planning Commission is being redefined in the context of allocation of resources, this process may undergo a change.

Presently, Statement No.20 in the Expenditure Budget Volume II reflects the budget provisions under various programmes and schemes administered by the different ministries and departments that target the socio-economic welfare and empowerment of women as a key objective. This statement indicates the financial allocations for one fiscal year. However, this is short of the internationally accepted fiscal transparency principles<sup>45</sup> which require the budget documents to provide information regarding the objectives and results to be achieved under each major policy area.

An effective ex-post gender benefit incidence analysis can be undertaken when sex disaggregated data on the performance is available<sup>46</sup>. As of now, each ministry/department prepares Outcome Budget with some sex disaggregated data and reveals the performance measurement indicators against stated objectives in the RFDs of each ministry. These three documents together is a step forward for a comprehensive ex-post auditing process, including the quality of PIs in relation to the costs determined through an iterative process.

## 5.5 Budget Execution Processes

Unlike budget making, budget execution is a process that continues throughout the fiscal year. It involves several activities and processes going beyond traditionally assumed activities relating to release of funds and cash management. At the budget execution stage the relationship between the centre and the spending agencies is more intense and involves mobilization of human, material and financial resources to provide the goods and services envisaged in the budget. Many of the audit reports reveal that often programmes and schemes fail to achieve the intended objectives due to laxity in budget execution.

The budget management encompasses four major interrelated works (Premchand, 1994) viz., (i) expenditure control through release of funds, (ii) supervision on procurement of goods and services with focus on value for money, (iii) an accounting system that records government transactions facilitating proper analysis, and (iv) a reporting system that permits periodic appraisals of implementation process and review of policies.

Since, GB focuses on addressing gender related inequalities, the processes of implementation need to be seamlessly designed and supervised. The success of the initiative would depend on addressing the weakest link in the chain. Thus, auditing has to focus on processes that strengthen implementation. For instance, when presentation of utilization certificate is made a pre-condition for further releases, the underlying assumption is that funds were utilized effectively for generating the output as designed and in its complete form within the time frame and as per the financing norms.

The risks of diversion of funds, delay in budget execution, illusion of equating financial performance to actual accomplishments, cost escalation etc., can be avoided through effective and periodic reviews. Therefore, the assumption relating to utilization of funds need to be validated by the audit teams. They have to find convincing and objective answers to the following questions: (Treasury, Her Majesty's Government, United Kingdom, 2004). a) what are the areas in which the resources were utilized, (b) what is being accomplished with the resources so used, and (c) how can some of these purposes be better served?.

## 5.6 Budget Execution Environment (Institutional linkages)

Gender equality and women's empowerment policies are generally anchored to multi-organisational programmes<sup>47</sup>. The implementation network for GE/WE programmes also includes not-for-profit organizations, private sector entities including financial institutions and credit societies. As such, implementation cannot be seen in isolation, both at the central and subnational level. The RFDs prepared for several central ministries and for some state governments reveal the nature of multi-organisational programmes and their institutional interdependence. A network of organisations need to coordinate, negotiate, monitor, enforce and be accountable with varying funding streams and levels of authority and responsibility. Therefore, horizontal and temporal coherence in policy formulation and implementation becomes key for successful implementation of GE/WE programmes.

<sup>45</sup> Para 2.3.2 of Fiscal Transparency code 2014 from the International Monetary Fund available at <http://blog-pfm.imf.org/files/ft-code.pdf>. (Accessed on 15 December 2014).

<sup>46</sup> Benefit incidence analysis is data intensive. For example to assess the benefit incidence of skill training for women the training institution, the prospective employer and the labour department have to compile information specific to men and women at every stage and every event associated with the career progression.

<sup>47</sup> Skill Development programme being implemented by twenty two different ministries/departments of Central government in collaboration with state governments and technical training institutions. The health care programme

Effective implementation of development budget is influenced by the institutional and human resource capacity of the spending agencies both at the central government and sub-national level. Traditionally in most of the states, the budget officers, accountants and finance officers in the finance departments exercise control on budget implementation with focus on economy, efficiency and effectiveness in mobilizing, allocating and utilizing resources (Premchand, 1993). To this end, they rely on internal 'controls'. In the course of budget implementation the budget officers tend to balance competing demands for funds from each of the spending agencies. In a conventional sense, the difference in the roles of budget officers and spending entities are fundamental to budget management, where 'expenditure control' drives financial management. However, such controls pursued independently of the larger objectives of equity and empowerment, run the risk of continuing with existing gender inequalities, thereby leaving a gap between financial commitments revealed in the allocations and the resultant impact of spending.

All government entities have unique instruments for monitoring the use of resources at regular intervals. Such instruments focus on the inputs consumed, mainly the financial inputs. Some states including Karnataka have experimented with Programme Performance Budgeting (PPB) as part of the USAID-India Fiscal Reform Project 2004-08 (Gordon, 2008). However, the use of such tools could not be continued mainly due to lack of sex disaggregated data, limited technical and HR capacity and a weak linkage between PPB and conventional budgeting practices. In the year 2008, Karnataka government replaced its decades old Multilevel Monitoring Review (MMR) instrument in favour of MPIC<sup>48</sup> (GoK, 2008) mainly to ascertain the conformity of expenditure at every level of government operations with efficiency objective. While the periodic review is undertaken by each of the spending agencies as part of budget execution process, an effective way is to conduct such reviews coherently cutting across the organizations pursuing objectives related to GE/WE. Ex-ante audit, with focus on effectiveness of budget management has to look into the review and inter-institutional risks management practices that impact the operations of multi-organisational programmes from a gender lens.

## 5.7 Audit Planning

As mentioned earlier, gender audit is more relevant in a multi-organisational environment. It is therefore critical to devote sufficient attention to the actual processes of audit planning, including field audits and consolidation of gender audits. The general principles governing the conduct of gender audit are similar to those of performance audit and will include strategic planning comprising, among other things, the goals to be achieved through gender audits and the annual audit plans. The strategic plan may also include a portfolio of data pertaining to the structure, functions and operations of the audited entities so as to identify areas of materiality and vulnerability and areas holding potential for improvements in administration (CAG, 2002). Analysis of the previous audit reports and evaluations by internal or external agencies will form an essential part of the strategic plan. Since GB is a continuing feature, the strategic audit plan may also have a longer-term audit strategy for cyclical use.

According to the Regulations on Audit and Accounts (RAG), the auditor should plan audit in a manner that ensures that an audit of high quality is carried out in an economic, efficient, effective and timely manner. In the annual audit plan, the audit authority must include details of the entities selected for gender audit, complete information on the various gender budget allocations and expenditure details, outcome budget details, RFD targets and achievements and other data and information sources, which facilitate the conduct of an efficient audit. The annual audit plans should also include details of the required audit resources, stages of audit, time schedule and other such specifications.

The audit plan should include the process of sensitizing the audit teams to the concepts of gender mainstreaming, gender-sensitive PIs and GMs, apart from the need, philosophy and principles of GB. A perspective of the multi-organisational dimensions of programmes and schemes, an understanding of the definitions of welfare and empowerment as defined by these organisations, and an awareness of the nature and extent of interdependencies required to achieve the results, would

<sup>48</sup> 'Yeshasvini' being implemented by the health sector, financed by government but organized through the department of Co-operation



prepare the audit team to undertake their task with promptness and efficiency. This will help in minimizing the audit risk and also assist in communication and documentation by orienting the team to gender related technical terminologies. It must be borne in mind that a sound understanding of the concept and processes of GB is a sine qua non to undertake gender audit in an efficient manner.

The audit approach also needs to be multi-pronged with GSIs identified at the macro, meso and micro levels. The significance of materiality with gender mainstreaming in focus and aligning of the audit criteria to the PIs and GMs is critical to getting audit assurance. The strategy for maintaining quality control must be evolved in a participatory mode, which would contribute to the standardization and uniformity in the reports. Similarly, an interaction of the team with the relevant experts before setting off for field audits may prove to be useful in bringing more clarity to the audit objectives and approach.

## 5.8 Audit Criteria

The established audit criteria should be in tandem with the audit objectives to arrive at conclusions and recommendations (CAG, 2014). The criteria should indicate reasonable and attainable standards of performance, which can be measured, and define what the audited entity will be assessed against. The expectations of ‘what should be’ when compared with ‘what is’ generate audit findings. The criteria should enable gathering of both quantitative and qualitative data and evidence for efficiency and effectiveness. *In case of gender audit of programmes and schemes, the enabling factors are the engendered policies, sex disaggregated data and evidence to arrive at the findings.* Hence, in the absence of sex disaggregated data the gender audit lacks significance.

The criteria provides a basis for evaluating the evidence and hence form an important element in discussions within the audit team and the audited organizations. The criteria should be transparent and reliable in order to gain general acceptance. The criteria may get defined during the audit process by taking into account the context of the organization, such as, the enabling and related legislations, operating and procedure manuals, policies, standards, directives, guidelines and performance information.

In case of the problem-oriented performance audit<sup>49</sup>, the main objective is to identify the causes of deviation. This makes it important to decide how to examine and verify causes during the design phase as the conclusions and recommendations are primarily based on the process of analyzing and confirming causes, even though they are always rooted in normative criteria.

The recommendations based on the criteria must be objective and aimed at widening the scope of remedial measures wherever necessary. The possibility of incorporating gender concerns at every stage of the programme/scheme must be considered. The knowledge and understanding of the development challenges and time taken to achieve the same is essential to determine the criteria for determining adequacy of efforts. The gaps in development have to be measured over a period of time, whereas the economic indicators are much easier and quicker to measure.

A useful and reliable source for developing audit criteria will be the departments ‘outcome budgets’ through which activity and unit based outputs and outcomes are established. The RFD can also provide inputs to develop audit criteria. National and international norms and benchmarks, and the targets and goals set forth in international conventions to which India is a party may also provide guidance in developing practical and feasible audit criteria.

In the context of gender audits, developing audit criteria is challenging. Linking the audit criteria and evidence to existing data for measuring incidence/benefit of public expenditure and reporting of findings becomes difficult given the lack of sex disaggregated data. This can be addressed by using appropriate GMs aligned to the PIs for meaningful representation of the recommendations. The development of audit criteria for convergence initiatives (both horizontal and vertical), multi-organisational environment and dovetailing of schemes for better impact is a complex exercise, and may require expert guidance.

<sup>49</sup> The other approach being result-oriented approach.

## 5.9 Gender Audit as an input into Performance Auditing and Internal audit

As discussed above, gender audit should be an integral part of the performance audit. Here it is important to highlight that;

- 3 Strategic planning for realization of strategic goals and objectives, risk based planning and the ultimate objective of value-addition to the public sector programmes and schemes is common to both.
- 3 PIs in case of gender audits, while retaining all other parameters, have an added gender dimension to measure performance.
- 3 In the context of gender audits, the 3 E's of economy, efficiency and effectiveness, measuring 'equality' as against economy would be more meaningful.
- 3 There is a need for sex disaggregated data, in the absence of which, the performance of the programme or scheme can be assessed in general but not for its differential consequences for women and men.
- 3 Conceptual clarity on gender, gender related issues, gender related legislations, formulation and implementation of gender budget, monitoring and measuring gender related performance makes performance audit more comprehensive and meaningful.
- 3 While integrating gender audits into performance audits, caution should be exercised in drawing suitable audit criteria.

Identifying and assigning gender perspectives to the PIs established to measure achievements of targets in performance audits would bring out the efficiency and effectiveness of implementing GB. Measured over a period of time, these indicators can also progressively add value/improve coding of GMs and establish benchmarks for gender mainstreaming. Since the mandate of internal audit too involves 3Es the individual departments can use the internal auditing in a similar fashion.

## Chapter – VI

### 6.0 Gender Audit Checklist

A gender audit checklist is created during the audit planning stage. The checklist includes questions which the audit seeks to answer apart from ensuring that all essential and valid audit enquiries are dealt with. It helps in covering the key points in an audit and forms a reference document during the audit process. It is prepared on the basis of reviewed data and documents, which are relevant to the scope of audit and to the processes and procedures of the selected programmes and schemes. It contains a set of questions or statements that is in conformity with the audit objectives and audit criteria.

The checklist should be encoded by serial numbers to maintain the credibility of information and document data for easy access. It should also identify the source and code of the document on which the inquiry is being made and collect the information and objective evidence required. There are five sections to any audit checklist; (i) scope (ii) evidence collection (iii) audit tests (iv) analysis of results and (v) conclusion.

In the context of gender audit, evidence collection must include sex disaggregated data if the programme or scheme is beneficiary oriented; and in case of non-beneficiary oriented schemes such as those related to infrastructure or schemes, the consequential benefits must be identified from the programme or scheme proposal documents. Both direct and indirect (proxy) evidence should be collected from the institutional reporting and monitoring mechanisms. It is desirable to mark the gender related components in the checklist to have greater focus during the audit process.

### 6.1 Records to be examined in Gender Audit

Records to be examined as part of a gender audit exercise should provide gender related information, data and evidence, and should be linked to the objectives of the gender audit to be undertaken by the ministry or department. The records to be verified may include the following;

- Legal documents, which include the Acts, rules, legislation etc., implemented by the department.
- Strategic plans, which include medium and long-term perspectives for achieving the goals of gender mainstreaming, analytical and research reports, RFD, baseline studies, availability of sex disaggregated data, IEC and advocacy materials both electronic and print, technology integration, up-gradation and modernization plans.
- Executive and administrative documents, policy documents, programme guidelines, proposals, annual and other work plans, procedure manuals, delegations and reporting requirements, meeting minutes, internal memos and electronic communications, administrative instructions, records of partnership initiatives viz., the MoUs, agreements, contracts; budget circulars, budgets, internal audit reports, financial, annual and audit reports (both previous and current), action taken notes on the reports, third party evaluations and surveys, observations/recommendations of the legislature committees i.e., Joint Parliamentary Committee (JPC), Public Accounts Committee (PAC), Estimates Committee, Expenditure / Budget Committees etc., for tracking the gender related components.
- Documents related to organisational structure and operations, operations and coordination between the field level offices, reporting and monitoring practices and formats (in view of decentralization) with clearly defined time lines and performance measures, the use of the data so generated, the interdependencies and coordination practices with other organizations.
- Documents related to human resources, role of these human resources in the organization, the extent of sensitization (awareness of gender concepts and gender priorities of the organization), capacity building initiatives.
- Websites for a review of disclosures, both mandatory and proactive, ease of access to information and services (if any), frequency of updating, authentication and validation measures.

|   |  |   |
|---|--|---|
| 1 | Awareness                              | • awareness of the programme or scheme at all levels of implementation  |
|   |  | • awareness of gender related concepts and GB   |
|   |  | • use of appropriate and relevant definitions of gender related terms   |
| 2 | Formulation and Implementation         | • assessment of demand (evidence if any)  |
|   |  | • matching targets to allocations   |
|   |  | • relevance and priority for data collection and its use  |
|   |  | • availability of sex disaggregated data  |
|   |  | • adequacy of beneficiary related information (to assess need for dovetailing or providing additional support to programmes or schemes with similar objectives) |
|   |  | • adequacy of measure of performance indicators to achieve the targets  |
|   |  | • documentation practices viz., consistency in the information and reports generated by the ministry or department and alignment of the documents published     |
|   |  | • gap between the plan and its execution, reasonable justifications for the same (revision of targets, programme or scheme progression)                         |
| 3 | Monitoring and Evaluation              | • adequacy and quality of the system to monitor implementation at all stages and propensity to take timely remedial measures in case of slow progress.          |
|   |  | • process for collection of reliable information on actual expenditures, beneficiary identification and follow up   |
|   |  | • achievement of targets and shortfalls, and analysis for shortfalls, if any and corrective action  |
| 4 | Coordination                           | • overlap and alignment of objectives within the organisation, between organisations and multilateral agencies (if any)   |
|   |  | • efforts for management of coordination issues and follow-up of the same   |
|   |  | • efforts at seeking engagement of private partners to achieve the objectives of the programme or schemes   |
| 5 | Risk management                        | • assessment of the factors beyond the control of the ministry or department  |
|   |  | • risk management strategies  |
|   |  | • limitations of the department to operate in the environment   |
| 6 | Financial management                   | • costing assumptions   |
|   |  | • factors considered for seeking increase in allocations  |
|   |  | • absorption capacity and implementation shortfalls, tracking of expenditure  |
|   |  | • issues of re-appropriation, reallocation and surrender of budget  |
| 7 | Institutional mechanism and visibility | • a designate contact or a nodal person with clearly defined responsibilities for implementing and monitoring the gender related schemes.                       |

The verification should lead to an assessment of the gender related priorities of the ministry or department, its initiatives and efforts in achieving the objectives, use of gender-sensitive language in content, style, tone and visual representation and use of sex disaggregated data. GMs may be used for indexing to assess the extent of gender focus in these records.

Furthermore, the examination of records should be aimed at assessing the core principles of 3Es—efficiency, effectiveness and economy as well as gender equality. It should lead to assertion of the comprehensiveness, institutionalization and sustainability of gender related initiatives. Also, the examination of records should help in identifying the gaps, efforts at addressing these gaps and the adequacy of such efforts based on the targets set and indicators.

## 6.2 Issues to be seen during Gender Audit

One of the factors that affects the successful implementation of a programme/ scheme is the ability to resolve issues and mitigate risks; and the ability to do so depends on the accuracy with which appropriate strategies are chosen or identified.

There are some pre-requisites for the successful implementation of a GE/WE programme<sup>50</sup>. In the case of gender audit, the key issues and risks, to be identified at various stages of the programme or scheme are as follows:

The real issue<sup>51</sup> lies in not recognizing the universe of beneficiaries that are to be covered under each of the schemes and the gender differentials that exist between men and women beneficiaries.

## 6.3 Scope and Coverage of Gender Audit

In the case of gender audits, the scope of the audit exercise will go beyond an evaluation of the budgeted programmes and schemes on the 3Es (economy, efficiency and effectiveness) as stipulated for performance auditing, to also include the following:

- extent to which objectives of gender mainstreaming have been achieved through an economical and efficient use of resources; and
- level of achievements in the context of national and international commitments and obligations on gender equality.

The scope of gender audit should therefore be defined carefully in each case, by taking into account the objectives of the investments subjected to audit, efficiency of planning, integrity of data used for planning the programmes, organizational support, sensitization of the implementing personnel, system of monitoring and evaluation, quality control set up and the beneficiary involvement, among other things. Since it may not be possible to select all units implementing GE/WE programmes and schemes in a single audit, and to verify the entire mass of documents and data forming part of the implementation process, a representative sample may be selected by applying statistical sampling techniques. In such cases, care should be taken to ensure that the sampling is unbiased and representative of the larger pool of activities.

In order to analyze the actual impact of the GE/WE programmes and schemes, the auditors may have to undertake beneficiary surveys directly or through an accredited agency or alternatively, depend on third party evidence. In determining the scope and coverage of gender audit, the need for quality check and verification of effective beneficiary satisfaction level through innovative means cannot be overemphasized.

To put it briefly, while there are no barriers in defining the scope and coverage of audit, the thrust of audit will be evaluation of GE/WE programmes and schemes to assess the achievement of the set goals and targets for gender mainstreaming. For each gender audit, therefore, a careful evaluation of the scope and extent of coverage in audit will have to be set after analyzing the preliminary data and information and the audit objectives.

<sup>50</sup> Particularly risks arising out of belief, customs, traditions, culture etc., For example: the scheme for, 'Rehabilitation of sex-workers', 'Rehabilitation of Devadasis', institutional deliveries and neonatal care in places like Dodda Gollarahatti, a village in Yeraballi panchayat in Hiriyur taluk of Chitradurga district in Karnataka, where the mother and the new born are kept in a temporary make shift hut on the outskirts till completion of forty days of confinement. <http://www.frontline.in/static/html/fl2916/stories/20120824291604000.htm>. (Accessed on 19 December 2014).

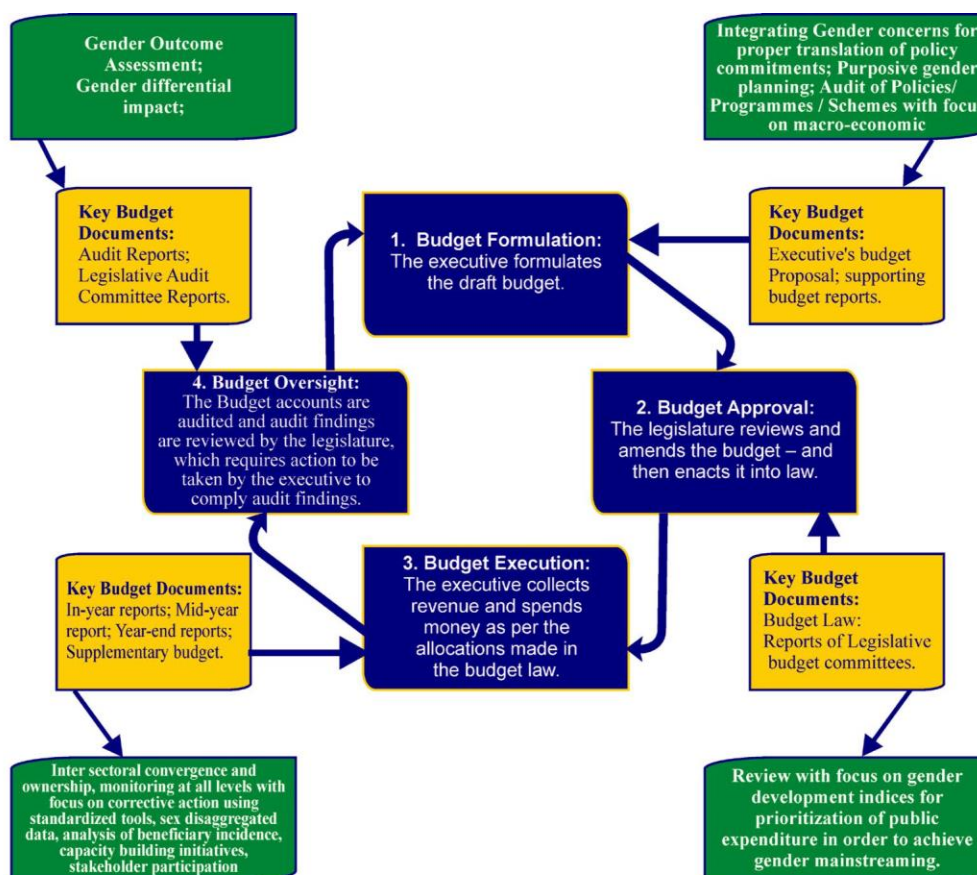
<sup>51</sup> In addition to the research for understanding the issues in gender audit, the learnings from interactions with about three hundred officers, including Audit officers, who participated in the 'Gender Budget Orientation Workshops' for officers of various government departments at FPI and the documentation during facilitation, have been brought in to provide a practitioner's perspective.

## 6.4 Checklist for Gender Audit

The audit checklist for GB audit would need to focus on the gender interventions in the budget cycle (Figure No.:2) viz., formulation, approval, execution and oversight. It should be used to assess the extent of integration of gender commitments into the budget cycle. It should consist of a series of questions that seek to answer the gender concerns, the nature of interventions and the proof of adequacy of the same in the budget cycle viz.,

- ✓ budget formulation: the questions pertaining to macro-economic environment and the integration of gender concerns for proper translation of policy commitments, purposive gender planning;
- ✓ budget approval: review with focus on gender development indices for prioritization of public expenditure in order to achieve gender mainstreaming;
- ✓ budget execution: inter sectoral convergence and ownership, monitoring at all levels, corrective action using standardized tools, collecting and publishing sex disaggregated data, analysis of beneficiary incidence, capacity building initiatives and stakeholder participation; and
- ✓ budget oversight: the gender outcome assessment and gender differential impact. The audit planning process is complete with the preparation of the audit design matrix and an audit checklist. A format<sup>52</sup> of design matrix and a detailed audit checklist for the programmes or schemes in GB integrating gender commitments is at **Annexure – 3**.

Figure No.2: Gender Budget Audit Tool: Integration of Gender Commitments into the Budget Cycle



<sup>52</sup> In the formulation of detailed audit checklists for the performance audit of programmes and schemes included in the Gender Budget, it will be useful to keep in mind the guidelines given at Appendix C: Important issues in the performance audit of public sector programmes, Performance Auditing Guidelines, CAG of India.

## Chapter VII

### 7.0 Gender Audit Process

The process of audit includes a number of steps such as selection of audit topics, audit planning, issuance of audit engagement letter, entry conference, audit enquiries, data collection, testing and gathering audit evidence, developing audit findings and conclusions, exit conference and developing recommendations.

#### 7.1 Entry Conference

The entry conference at the commencement of performance audit is to be held with secretary of the department concerned by the head of the internal/external audit organization at the highest level. In the context of multi-agency/organisational programmes or schemes, the representation of officers concerned with all the administrative units involved in implementation should be insisted upon. The conference should bring out clearly, among others, the focus of the audit, gender components among the audit objectives, scope and coverage of the audit, the audit criteria, the records and information encompassing gender components to be produced and the benchmarks. The protocol for conduct of audit should be defined. The minutes of the proceedings should be shared with the department's representatives present. As GB is still an evolving concept, the emphasis should be to reach a common understanding on the issues related to GB, PIs for measuring the programme and schemes, and the concerns of the department in implementation.

The issuance of engagement letter for audit bears significance as the communication helps preparations at different levels throughout the performance audit cycle. The letter forms a sound basis for the discussions of the entry conference.

The entry conference is an opportunity for the audit team to narrate the purpose, objectives of audit, time lines and cooperation expected from the head of the selected auditable unit. The unit heads can also arrange for a detailed, comprehensive and factual presentation of the programme or scheme, implementation plan including reporting arrangements, PIs identified and being used, the system of selection of beneficiaries, method of monitoring and evaluation, research initiatives (if any), efforts at grievance redressal, RTI queries, interdependencies and related experiences, etc. The entry meetings benefit both the parties and enhance the quality of audit.

The field audit primarily comprises the efforts made to collect, interpret and analyze data in relation to stated audit objectives and evaluating them against the pre-determined criteria.

##### 7.1.1 Audit Trail/Audit Evidence

The audit trail or evidence will include the programme or schemes policy documents, guidelines issued from time to time, the relevant government orders, accounts and documents relating to the resources both physical and financial, clarifications and submissions by the personnel involved in implementation, the files and other material/IEC, and books of account. It is a record of the logic and path<sup>53</sup> followed to collect the audit evidence and should be documented with earnestness. If a programme or scheme is ongoing it is essential to look into the stage-wise implementation process and past records including those of former audits. Some of the programmes are revised or redesigned to enhance the effectiveness of their implementation as in the case of Swaranajayanthi Grameen Swarozgar Yojana (SGSY) or the National Rural Livelihood Mission (NRLM)<sup>54</sup>. The audit trail helps assess the changes, impact of these changes and the consequent achievements due to the changes effected. It is essential to maintain a log of the audit trail.

<sup>53</sup> The path in an audit trail depends on the adequacy of the institutional arrangements and systems in place in the ministry or the department, which otherwise would lead to gaps. For example: (i) if the number of vacancies in critical positions of department, it satisfies the economy criteria but both efficiency and effectiveness would get affected. (ii) Infusion of technology may not necessarily mean increased efficiency if the personnel lack skills in using it.

<sup>54</sup> Based on the recommendations of Hashim Committee, this Ministry of Rural Development restructured all the Rural Development and Poverty Alleviation programmes such as IRDP, TRYSEM, DWCRA, SITRA, GKY, MWS with a view to improving the efficacy of programmes. All these Schemes were merged into a single self-employment programme known as Swarnjayanti Gram Swarozgar Yojana (SGSY/NRLM). It was approved by the CCEA in its meeting held on 16th March, 1999 and was launched on 1st April, 1999. The SGSY has a definite objective of improving the family incomes of the rural poor and, at the same time, providing for a flexibility of design at the grassroots level to suit the local needs and resources. The objective of the restructuring is to provide a sustainable income generation through micro-enterprise development, both land-based and otherwise. Ministry of Rural Development, Government of India, New Delhi. [http://rural.nic.in/sites/downloads/right-information-act/05SGSY/NRLM\(f\).pdf](http://rural.nic.in/sites/downloads/right-information-act/05SGSY/NRLM(f).pdf) (Accessed on 23 November 2014).

## Data collection and analysis

The duration or intervals of data collection becomes significant at least at two levels: First, to assess whether beneficiaries are receiving timely benefits and the other, and second to prevent the rush to spend in the last quarter<sup>55</sup>, which may affect the quality of programme implementation. The data collection depends on the objectives of the audit. It should meet the standard 3(e)<sup>56</sup> in Chapter-III of the auditing standards of CAG of India. It involves both quantitative and qualitative approaches and is critical to gender audit as no sex disaggregated data means no gender audit.

Quantitative and qualitative approaches both have their own advantages and disadvantages. The ‘hard figures’ produced by quantitative methodologies are crucial to building the case for addressing gender differentials, even if these figures are often contested and subject to interpretation. Qualitative methodologies, by contrast, enable a more in-depth examination of social processes, social relations, power dynamics and the ‘quality’ of gender equality, all of which are difficult to measure with quantitative methods. The ideal methodology, therefore, is a combined approach, which incorporates quantitative and qualitative approaches, and uses gender-sensitive participatory techniques to help ensure that the topics of investigation are relevant to, and ‘owned’, by the subjects of the research. Although there is no consensus on definitions of quantitative and qualitative methods of data collection, the following tools were employed during the course of the study.

|                          |                         |
|--------------------------|-------------------------|
| Field Visits             | Focus group discussions |
| Key informant interviews | Field surveys           |
| Staff Questionnaires     | Case studies            |
| Evaluation studies       | Cost benefit analysis   |

## CSR activities in case of PSUs

Quantitative data is of course open to contested interpretation and is not always as objective as it may seem. One issue relates to ‘adverse inclusion<sup>57</sup>’ whereby women or men may be worse off than they were before despite data suggesting advances in gender equality. For example, women participating in labour market under very poor working conditions and for a wage lower than is paid to men.

### Box No.12

*“Not everything that counts can be counted and not everything that can be counted counts”.*

*Albert Einstein*

## Audit Evidence

It is the information collected and used to support audit findings. It provides a factual basis for developing observations and concluding against audit objectives and must support the contents of the audit report. A brief illustration of the same is provided in Box, where we look at one of the objectives of NSDM from the perspective of conducting a gender audit

<sup>55</sup> One of the objectives of introducing MPIC in Karnataka was to prevent the last quarter rush of expenditure. This is a routinely observed phenomena across departments in every financial year.

<sup>56</sup> Auditing Standard 3(e) states: ‘Competent, relevant and reasonable evidence should be obtained to support the auditor’s judgment and conclusions regarding the organisation, programme, activity or function under audit.’

<sup>57</sup> Dev Nathan & Virginius Xaxa (25 April 2012). ‘Social Exclusion and Adverse Inclusion: Development and Deprivation of Adivasis in India’. Oxford University Press, India. [http://www.oup.co.in/product/academic-general/sociology/sociology-Development/294/social-exclusion-adverse-inclusion-development-deprivation-adivasis-india/9780198078937\(Abstract](http://www.oup.co.in/product/academic-general/sociology/sociology-Development/294/social-exclusion-adverse-inclusion-development-deprivation-adivasis-india/9780198078937(Abstract) Accessed on 03 August 2015).

The following World Bank IBRD-IDA blog adds to the understanding of ‘adverse inclusion’ - <http://blogs.worldbank.org/voices/4-things-you-thought-you-knew-about-social-inclusion> (Accessed on 03 August 2015).

Social exclusion occurs when people are systematically prevented from taking part in society. But individuals and groups may have to participate in markets, services, and spaces under unfavourable terms. This is called “adverse inclusion”.



### Box No.13: Gender Audit and Audit Evidence

| Objective   | Feature     | Characteristics  | Measure   | Evidence   | Remarks   |
|---|-------------|--|---|--|---|
| <b>Increase in availability of skilled women workforce for employment</b> | Competence  | Valid, reliable and represents what it purports to represent           | Percent of enrolment of women, Percent of women candidates successfully completing the course and | Admission register, Attendance register<br>Certification of completion (examination results) | - To be consistent.   |
|   | Relevance   | Clear and logical relationship to audit objectives and to the criteria |   |  | - Gaps in any of three records  |
|   | Sufficiency | Measure of quantity (adequate, complete)                               | Percent of women receiving placements   | Placement schedules with details of employment maintained in the CoEs.                       | - Number of observations made to be representative (rural/urban, trade-wise, govt./aided/ private) and Sufficient (number of Institutions covered). |

The audit evidence required to arrive at the conclusions must be factual; and must be scrutinized against the features of competence, relevance and sufficiency. The characteristics of each of the features have been indicated in the illustration. The measure of the objective must be identified and the supporting evidence, to qualify any observation made, must then be gathered. The remarks qualify the features; the evidence is considered competent if it is consistent, relevant if the relationship of the evidence gathered is clear and logical, and sufficient if the number of observations are adequate to arrive at the conclusions.

Thus, the significance of observation and the degree of risk associated with wrong conclusions determines the strength of the evidence required. In case of gender Audit, unless the evidence is sex disaggregated, it does not support or substantiate the audit findings. A documentary evidence is considered more persuasive and reliable than oral or secondary evidence.

#### 7.1.2 Key Documents in support of Audit Findings

The audit trail or evidence must include the programme or schemes' policy documents, guidelines issued from time to time, the relevant government orders, the resources both physical and financial, the personnel involved in implementation (in case of technical matters, competence of the individual), the files and other material, books of account, pictures, graphs, charts, photographs, maps etc., record of dissemination practices within the department other than the advocacy activities for the implementation of the schemes. The audit questions, data-collected (in the case of multi-agency/organisational involvement, the evidence should be validated), quantitative and qualitative analysis applied to the data should be reviewed. For example, in the case of:

- (i) Revised guidelines, GOs and Circulars on the websites that need to be updated check for ease of access and readability.
- (ii) Documents that need to be aligned such as the budget, annual report, performance budget, Medium Term Expenditure Framework (MTEF) and Medium Term Fiscal Plan (MTFP), the Reporting in Economic Survey check for consistency in reporting the achievement.

Additionally, while conducting gender audit, it is important to review the possibility of dovetailing programmes/schemes being implemented by the department to promote social welfare and empowerment. The PSUs, Boards and Corporations under the department, nature of programmes/scheme implemented by them and efforts for convergence/alignment made

by the ministry/department should also be reviewed. For example, in the context of skill development trainings provided to women, it may be useful to assess the bank loans/subsidy component available to women to start the enterprise. This would help complete the cycle and ensure the use of skills developed, in turn demonstrating the overall achievement and impact of the programme.

### 7.1.3 Audit Findings/Observations and Conclusions

One thing that must be kept in mind while processing audit findings is the need to distinguish between the routine or procedural observations and significant or substantial findings. The audit findings by way of half margins should be referred to by the audit team to the head of the section being audited for a preliminary response. Many of them will be in the nature of audit enquiries and searching questions, or asking for data and information. The audit findings are arrived at by comparing the evidence to the criteria. The sequence that flows is as follows;

Box No.14: Gender Audit - Observations and Conclusions

| Audit criteria   | Audit evidence | Audit findings                             | Determination of the causes and effects of the findings | Developing audit conclusions | Developing audit observations and recommendations |
|------------------|----------------|--|---|------------------------------|---|
| (what should be) | (what is)      | (‘what is’ compared with ‘what should be’) |   |                              |   |

The conclusions should be synthesized with audit objectives, rationality and programme/ scheme specific standards and criteria. If the audit evidence is persuasive but short of being conclusive, application of significant judgement and interpretation in answering the audit questions is required.

In case of gender audit the focus of findings or observations and conclusions should be on the salient features represented in the 3x3 matrix (Box. No.11).

### 7.1.4 Interviews of Key Staff to ascertain Knowledge and Commitments

Interviews of key staff members help in ascertaining the knowledge and commitments required to meet the objectives of the ministry or department. Their experiences in implementation and an in-depth understanding of the subject may help the audit team to judgement, interpretation and reach conclusions, avoiding the risk of sub-optimal reporting.

In case of gender audits, it would be useful to interview key staff to understand the nuances of implementation and the critical elements that contribute to the successful implementation of the programmes or schemes. (Please refer Sl.no.22 of Audit Checklist at Annexure – 3).

### 7.1.5 Drafting the Audit Report

Drafting of the report needs to be objective and to the point. The methodology, the findings, evidence supporting the findings, along with carefully developed and practical recommendations will constitute the final product of the audit exercise. The contents of the audit report should be “easy to understand, free from ambiguity, and supported by sufficient, competent and relevant audit evidence and be independent, objective, fair, complete, accurate, constructive and concise”<sup>58</sup>. Usually, each audit organization establishes a format for expressing audit opinion and audit reporting. For details, reference should be made to the respective organization’s standards. What is important is that the report should have adequate regard to materiality and should include significant instances of non-compliance or omissions which came to notice during the audit. Another significant inclusion will be the standard of internal controls and the quality of monitoring and evaluation of

<sup>58</sup> Comptroller and Auditor General of India, June 2014. Performance Audit Guidelines 2014, para 6.2. [http://www.saiindia.gov.in/english/home/Our\\_Process/Audit\\_Methology/Guidelines\\_Notes/PA\\_Guidelines2014.pdf](http://www.saiindia.gov.in/english/home/Our_Process/Audit_Methology/Guidelines_Notes/PA_Guidelines2014.pdf), (Accessed on 20 November 2014).

the programmes. It is also important to include any impressive achievements worth noticing in respect of targets and intended outputs in the audit report.

An audit finding matrix would help ensure the successful completion of the audit inconsonance with the audit plans (comparing against audit design matrix at Annexure – 3).

Box No. 15: Gender Audit - Findings Matrix

| Objective/ Sub Objectives | Audit Process | Criteria | Evidence | Cause | Effects | Conclusions | Recommendations |
|---------------------------|---------------|----------|----------|-------|---------|-------------|-----------------|
|                           |               |          |          |       |         |             |                 |

The use of gender sensitive language in the report will demonstrate the dedication of the audit team in the conduct of the gender audit. Here it is important to mention that language such as ‘let women also be respected as much as men’, may not adequately capture/highlight the critical gaps with regard to women’s human rights and gender equality. An understanding of gender related issues and critical examination of the same should be reflected in the report. For example: access to health care and the availability of health care are two separate issues. The health centre may be open 24/7, but the doctors may not be available. Such issues should be captured through the process of gender audit.

## 7.2 Exit Conference

The audit team conducts an exit conference on conclusion of the audit to give a summary of its findings and conclusions and major points included in the draft report to the secretary/head of the audited unit. It is an occasion for validation of the findings of the audit. The exit conference should be used as an opportunity for learning both by the audit team and the ministry or department and provide another opportunity for responding to the audit findings and observations. In case of multi-agency/ organisational programmes or schemes, all the concerned departments should be represented in such meetings. The issues in question should be clarified and the responses should be included in the final report.

## 7.3 Recommendations of Audit

The gender audit should conclude with recommendations that can be implemented. These should emanate from the audit findings, with a clear identification of the causes of a specific finding. Some key aspects to bear in mind while formulating recommendations are that they should be well-founded and add value. Further, the accountability and responsibility of various actors/agencies should be clearly stated including the time required for implementation. While making recommendations, the constraints of the ministry or department must be taken note of. Gender Audit recommendations should be sensitive to customs, traditions, culture and beliefs. The recommendations should be such that when implemented the change is visible within a reasonable time period in the operational environment of the ministry or department.

## 7.4 Follow up of Audit

Follow-up is an important element of the gender audit exercise. The audit findings and recommendations entail corrective actions to be taken in a timely manner. An effective follow-up should lead to the use of audit findings particularly in establishing the baseline and setting of benchmarks. The follow-up of gender audit needs to look beyond the regular follow-up, as the gender issues are cross-cutting in nature and involve greater coordination. In case of multi-agency/organisational interdependencies timely follow-up is essential to bring in coherent changes to the programme or scheme that has been audited. The follow-up should help achieve the objectives of programmes/schemes by assisting the legislature in the examination of the reports and helping the ministries or departments to further improve their performance.

It may be advantageous to constitute audit committees with appropriate representation to examine audit reports, both internal audit as well as public audit, and to ensure timely and effective follow up by those responsible. The departmental authorities concerned should be required to submit action taken notes (ATN) on all major findings in the audit reports, which should be made available to the audit authorities for vetting and developing a note of compliance.

## Chapter – VIII

### 8.0 Gender Audit Case Studies

#### 8.1 Yeshasvini – a Government Sponsored Health Care Scheme

##### 8.1.1 Genesis of Yeshasvini

In 2003-04 the state government of Karnataka introduced a group GSHCS called–Yeshasvini. The scheme was meant for families of the members of agriculture cooperative credit societies, with government providing reinsurance through budgetary support to the Department of Cooperation. The intent behind the scheme is to serve the community of farmers by going beyond the customer centric relationship.

##### 8.1.2 Rationale for Choice of Yeshasvini for the Study

The choice<sup>59</sup> of the scheme is based on its materiality, representativeness, coverage and size, ease of monitoring and stated objective of women’s welfare as explained below.

|   |  |
|---|--|
| Materiality   | A review of existing literature/evidence on the scheme’s performance points towards growing demand for an insurance scheme by target groups as captured by the increasing enrolment rates every year. Yeshasvini is arguably one of the most popular with about 51 percent women beneficiaries as of 6 January 2014. The guidelines of the scheme also mention that unmarried daughters who have been registered from a household for the policy may continue till the year of renewal even after marriage. Those belonging to SC/ST community are exempt from member’s contribution (GoK, 2013). Unlike Yeshasvini, circulars and documents pertaining of other schemes that were reviewed to be shortlisted for the study do not specify ‘women’ as a focus area. It may be argued that in the context of increasing costs of health services, such interventions can be immensely beneficial for women. |
| Representative  | The scheme is representative of all rural and urban cooperative members. The benefit can be availed for fourteen procedures.   |
| Universal Coverage  | Yeshasvini covers 3 crore members of cooperatives. The age limit is infant to 75 years. The age restriction was removed from 2014-15.  |
| Adequate Substantive Outlay                                   | The allocations for the year 2014-15 under Plan for Yeshasvini is INR 55 Crore.  |
| Susceptible to close and easy monitoring.                     | Since it is a demand driven scheme implemented in the PPP model and involves the participation of empaneled hospitals for delivering the benefits, direct monitoring of the beneficiaries is a challenge. The monitoring mechanisms are devised essentially for the agencies implementing the programme.   |
| Identifiable and clear Performance Indicators/ Gender Markers | The scheme’s operational guidelines and documents do not have an explicit gender focus. It needs to be reviewed further if gender component has been mentioned in the agreements with the hospitals and other service providers. Since it’s a membership subscription based scheme, till date, the status of unmarried daughters is captured while enrolling. The other schemes are based either on cashless or co-payment for the packages.   |
| Specific and Clearly spelt-out beneficiary population         | The scheme is demand driven. The beneficiaries are clearly spelt out. At the end of 2014-15, women’s participation as reflected through membership was 54.57 percent   |

<sup>59</sup> Also, see para no.2.2 of Chapter – II for choice of Yeshasvini for the study.

In view of the above mentioned criteria, Yeshasvini provides a good example of how to identify the extent of gender focus and evolve gender audit markers, which has been illustrated in Box.

### **8.1.3 Gender Differentials in Health Status**

GSI on women's health commonly relate to maternal health and neo-natal care. It is well known, however, that ill-health differentials between men and women are also impacted by socio-economic factors. For example, the longevity of women is more than that of men and the health problems faced by women after menopause are unconnected with maternal health. Hence, public policies, programs and interventions aimed at addressing gender equity need to be designed to give equal benefit to men and women and also aim at not perpetuating existing inequalities between them. Thus, looking at the problems of gender equity in health merely with a lens of biological differences between men and women leads to distortions in policies, financing strategies and operations relating to health care provision.

### **8.1.4 Fiscal Mandate for Health Care**

Investment in private and public, in both health and education sectors are acknowledged as having potential to yield durable dividends to individual households as well as to the society at large. As per the constitutional provisions, health care services and health related financing in India is a shared responsibility of the central and state government. However, the health care regulatory responsibility is that of the states, while the insurance regulation is the sole responsibility of the central government. The Karnataka Fiscal Responsibility Act 2002, also mandates the government to protect expenditure on health, education and rural water supply while adhering to fiscal targets. Thus, providing adequate health care without bias of gender or age or location is recognized as prudent financial activity. Such activities start from the stage of design and operations of public policy for human development and end in the conduct of effective fiscal operations.

### **8.1.5 Health Care Infrastructure and Launch of Yeshasvini**

Conventionally, in Karnataka the government provides free access to health services through primary health care, and tertiary and specialty hospitals. The Health Department is accountable for the quality and effectiveness of such services through legislative process and auditing. Karnataka has a population size of about 45 million, with 70 percent of them working in agriculture sector, living in an area of 191,791 sq. kms. The state supported health system in Karnataka was too found to be inadequate in providing reliable services for reasons associated with the poor quality of management of health infrastructure, and several supply side constraints (Kuruville and Liu, 2007).

### **8.1.6 Health Care Infrastructure in Private Sector**

Karnataka has a good number of for profit and not-for profit health care facilities for specialized services across the state. A survey of private hospitals conducted to understand the problem of under-utilization of health care in 2003 found that the private health care system was being underutilized<sup>60</sup>. The survey further revealed that the pricing of health services in private sector seemed to be a barrier to most patients. Despite considerable investment in health care by both the government and by private entrepreneurs, people in general and more particularly those in rural areas continue to face challenges in accessing health care services. Studies have shown that this places additional costs on households/individual which includes out of pocket expenses (GoK, 2011a) and opportunity costs of losing out on daily livelihood activities as a result of their ill-health. It is also argued that a certain market failure has resulted in under-utilization of health care available with the private sector.

### **8.1.7 Yeshasvini Scheme**

Akin to other insurance systems, Yeshasvini works on the principle that a larger base of enrolled members enables the service provider to spread the risks wider in terms of volume and the probability of non-users, which normally brings down the costs

<sup>60</sup> The survey was conducted at the insistence of Dr. Devi Shetty a cardiologist and a well reputed professional, who was decorated with civilian awards of a high order, both by the state government - Karnataka Ratna in 2001, and by the Government of India Padma Bhushan in 2012.

To begin with, the agriculture cooperative societies provided a large base for the scheme. Driven by the explicitly stated cooperative principle<sup>61</sup> of concern for the community, the societies appeared as influential vehicles to create an enlarged membership to run Yeshasvini as a self-finance scheme, which, in the long run has potential to reduce burden on the budget and also pressure on the public health system. For managing the scheme, a government owned Trust was created with the support of an independent Management Service Support Agency (MSSA). The responsibility of promoting the scheme among the co-operative society members, through advocacy is on the Department of Co-operatives.

### 8.1.8 Institutional Arrangements

Yeshasvini is designed to be relatively low cost public policy option to encourage migration of a significant section of population from a fully state funded, but inadequate health care system to a market driven health care system under a regulatory framework. The hospitals that agree *inter-alia*, to maintain (a) stipulated service standards with regards to facilities, (b) strengthen the quality of their personnel, and (c) agree to provide cash-less hospital care for the insured patients are empaneled to be service providers. Thus, the scheme has given wide ranging options to patients to choose from a state-wide empaneled service providers both from the private sector and the government sector to access health care. The administrator, in collaboration with the agriculture cooperative societies screens the eligibility of the patients, and decides the entitlement with reference to coverage, costs of procedures and hospital care, through an online platform and directly settles the bills. Thus, sustained efficiency of the administrator is the key for increased participation of hospitals in the scheme.

### 8.1.9 Coverage, Costs, Benefit Limits

Yeshasvini, is based on the principle of larger-base, low premium, and voluntary subscription by households for the benefit of families of the farmers from the rural areas of Karnataka. The beneficiary base in 2003-04 was 16 lakh. They paid a total premium of INR9.49 crore and the government contributed INR 4.5 crore, with the total cost being INR 10.65 crore. By the end of November 2013, a total of 31 lakh family members were enrolled into the Scheme, with 15.3 lakh of them being women. As per the prevailing norms, in 2013-14, the members are required to pay an annual premium at the rate of INR250 per person up to 5 family members, who are below 75 years. While infants below 30 days are entitled to receive benefits along with mothers, those above 30 days are considered as individual members. The health care benefit from the empaneled hospitals during the year is available only to those members, who are on the rolls of the cooperative society at least for a period of six months at the time of enrolment. There are no exclusions linked to pre-existing health conditions. Presently, the financial ceiling on benefits is limited to INR 1lakh for a single admission and not more than INR2 lakh for multiple admissions in a given year.

### 8.1.10 Expansion of the Scheme

During the year 2003-04, there were 16 lakh members who paid a premium of INR 9.49 crore while the government contributed INR4.5crore. They availed about 35800 OPD services and 9050 surgical treatments at a total cost of INR10.65 crore. During the year 2013-14, about 37 lakh members availed 1, 22,792 OPD services and 86,359 surgical treatments at a total cost of INR84.56 crore. Progressively, the scheme has been extended to members of urban cooperative societies, dairy cooperative societies, self-help groups (SHGs) doing business with banks, cultural cooperative societies, rural journalist co-operative societies, *Stree Shakti*<sup>62</sup> groups formed by district central banks, sugar cooperatives, and trans gender groups etc.

<sup>61</sup> One of the 7 principles of cooperation as envisaged in the Statue.<http://ica.coop/en/whats-co-op/co-operative-identity-values-principles>;<http://sahakaradarpana.kar.nic.in/aboutus.htm> (Accessed on 14 December 2014).

<sup>62</sup> Stree-Shakti scheme was launched during 2000-01 with an objective to empower rural women and make them self-reliant by inculcating the habit of savings and proper utilization of financial resources. Anganwadi workers and supervisors are instrumental in organizing rural women in self-help groups. About 15 to 20 women who belong to below poverty line families, landless agricultural labourers, SC/ST join together to form one self-help group

By the end of March 2014, a network of 476 hospitals and 13 super specialty hospitals were empaneled to provide 823 surgical treatments. The target for enrolment in 2013-14 was set at 50 lakh beneficiaries. However, against the target of 50 lakh, the coverage has increased to 37.5 lakh with members' contribution amounting to INR 53 crore and the government contribution being INR 45 crore.

The study team interacted with the service providers of two hospitals in Bangalore to understand the operational issues in administering Yeshasvini. One is a super specialty public hospital located in the main city, which provides cardiac care and is self-financed but from the government sector. The other is a hospital which provides general care attached to a private medical college located on the outskirts of the city.

### 8.1.11 Case Study I

#### a) Usage pattern and gender issues

This hospital has 640 beds of which 98 are earmarked for women. It has an occupancy rate of 4 days<sup>63</sup>. This hospital had exposed their staff to gender sensitization training in 2013. A total of 600 staff members have been trained.

Table No.4: Profile of Hospital  
(A super specialty facility: self-financed Government hospital)

|  | 2011 |        | 2012 |        | 2013 |        |
|--|------|--------|------|--------|------|--------|
|  | Male | Female | Male | Female | Male | Female |
| <i>No of Procedures<sup>64</sup> conducted under two different insurance schemes</i> |      |        |      |        |      |        |
| Yeshasvini   | 2555 | 1057   | 2881 | 1013   | 2203 | 691    |
| Other  | 186  | 51     | 252  | 116    | 1437 | 856    |
| <i>Usage- OPD and In-patients</i>  |      |        |      |        |      |        |
| OPD  | 2850 | 1050   | 2902 | 1018   | 2268 | 698    |
| Inpatients   | 2555 | 1055   | 2881 | 1013   | 2203 | 691    |

#### b) Out of Pocket Expenses and Opportunity Costs

Food is provided as part of the hospital care and free of cost to the patients. The out-of-pocket expenses per patient is about INR200. The attendants who accompany the patients have access to subsidized food at a cafeteria within the hospital premises. They are provided with dormitory and separate wash room facilities. It is reported that generally women family members accompany patients. Many of them are reported to be wage earners. As such the opportunity cost would pertain to wages foregone and problems associated with dislocation of their household management due to their absence from home.

### 8.1.12 Case Study II

#### a) Usage of general health services

The second hospital provides general care attached to a private medical college located in the outskirts of the city. The hospital has 580 beds for men and 315 beds for women patients, with average occupancy by a patient being 14-15 days. The hospital which provides general health services has more women patients, including neo-natal care as compared to a super specialty hospital.

<sup>63</sup> Relatively few beds for women in this super specialty hospital is said to be due higher prevalence of cardiac problems among male members as compared to women.

<sup>64</sup> Pacemaker. Implantation. Angiogram. Angioplasty. Open heart surgery. Valve replacement. Device closure etc.,

Table No.5: Profile of Hospital  
(A general hospital in private sector)

|  | 2011 |        | 2012 |        | 2013 |        |
|--|------|--------|------|--------|------|--------|
|  | Male | Female | Male | Female | Male | Female |
| <i>No of Procedures<sup>65</sup> conducted</i> |      |        |      |        |      |        |
| Yeshasvini                                     | 88   | 212    | 114  | 233    | 206  | 278    |
| Other  | 0    | 0      | 0    | 0      | 0    | 0      |
| <i>Usage - OPD and In-patients</i>             |      |        |      |        |      |        |
| OPD  | 388  | 557    | 480  | 663    | 589  | 761    |
| Inpatients                                     | 88   | 212    | 119  | 258    | 280  | 691    |

None of the staff of this hospital have been said to have any gender sensitive training. In this case, the number of women availing health care services is found to be more than that of men. The hospital management finds there is a need to include more procedures.

### 8.1.13 Health Department as Regulator

On the strength of experience of Yeshasvini, the government has introduced three health insurance schemes with varying premium, coverage and implemented through Third Party Administrators. All such schemes have potential to wean away public from government health care system, a process that ought to reduce the demand and improve quality of services from the government system. Further, with the launch of insurance schemes the health department, requires to play an expanded role of regulator of private health care system to ensure that costing of the services and invisible costs associated with procedures but covered under the scheme are not a deterrence.

### 8.1.14 Yeshasvini and Performance Indicators

As of now the performance of the programme is measured in terms of the volume of inputs and outputs viz., expansion relating to enrolment, procedures included, number of hospitals empaneled, premium collected, the number of beneficiaries and settlement of bills on time. The RFD (GoK, 2011b) of the Cooperation Department indicates that enrollment of all members and their dependents into health care schemes as its objective, with 10 percent weight in the set of objectives<sup>66</sup> listed for the department. The actions to be monitored for performance of the scheme are as follows:

- i) Enrolment of members of rural co-operatives and their dependents under the Yeshasvini scheme.
- ii) Ensuring timely and hassle free treatments to members through designated network hospitals measured against the number of complaints from users.
- iii) Undertaking accurate data entry of new members' enrolled/renewed members.
- iv) Releasing of funds to Yeshasvini Health Care Trust to meet the cost of surgeries.

However, the corresponding PIs related to processes and outcomes of the scheme are almost non-existent. As such, in the context of budgetary support from the government and within the overarching objective of improving health outcomes the PIs have to be defined covering risks, inputs, processes and outcomes including the health of women members of the families.

<sup>65</sup> OBG, Gynaecology, General surgery, Ortho, ENT, URO, Neo-natal, Paediatric, Neuro vascular

<sup>66</sup> The RFD lists the objective sought to be achieved during a year. All objectives together have a weight of 100. Thus a 10% weight indicates that achieving the specific objective would impact the over-all result by the same proportion.



### 8.1.15 Yeshasvini Audit Entities and Scope of Audit

There are five entities connected with implementation of Yeshasvini namely:

- a) Cooperation Department as an anchor and owner of Yeshasvini Trust.
- b) Primary Cooperative Societies whose members can avail the benefit under the scheme.
- c) Yeshasvini Trust, which decides policy for enrollment of hospitals
- d) 'Management Service Support Agency akin to a Third Party Administrator' (TPA) to administer the Scheme
- e) Health Department as a regulator (GoK, 1976) of the quality of hospital services and their licensing of hospitals.

The audit of Cooperation Department and that of Health Department comes under the purview of the CAG. Auditing of cooperative societies is done by an independent Directorate of Cooperative Audit<sup>67</sup> created under a statute. The stated objective<sup>68</sup> of the audit of cooperative societies covers financial audit, administrative audit and validating compliance of activities of societies with the 'principles of cooperation'. However, generally the audit reports of societies include only accounting or financial perspective. The audit of the Trust and that of TPA of insurance scheme is conducted by the chartered accountants. The main focus of audit of all the four entities within their respective domains is in the nature of regularity/ financial audit.

Accounting audit of a GSHCS generally needs to look into discrepancies such as calculation errors, reasonability of assumptions, and subjective rating practices including the patterns in sex specific morbidity, gender friendly practices at empanelled hospitals and MSSA's organisational efficiency. After identifying the problems, an auditor has to determine, what premium rates ought to be, simply by examining the difference between what a clients is currently paying and what should be charged based on the observed discrepancies. In this process, gender dimension of the audit would go into reasonability of assumption on gender specific morbidity, coverage of gender specific procedures, costs, exclusions and qualifications for empanelling the hospital service providers.

CAG's performance audit has a mandate to look into effectiveness of government programmes. Since, multiple organizations are involved in implementing a single programme, coordination with internal auditors of respective organisations, and their skills to undertake performance audit raises the efficiency of external auditing by the CAG<sup>69</sup>. Else the performance assessment of the quality and effectiveness of health care provided with the support of government departments runs the risk of going out of the ambit of audit. As such, audit to assess the effectiveness of the insurance schemes in general, and the state of women's health in particular, by the CAG, turns out to be a complex operational problem.

<sup>67</sup> The Directorate of Co-operative audit and its personnel are striving hard to conduct the audit of all cooperative societies in Karnataka at least once in a year as envisaged under section 63 of Karnataka Cooperative Societies Act 1959. <http://sahakaradarpana.kar.nic.in/aboutus.htm> (Accessed on 14 December 2014).

<sup>68</sup> Directorate of Co-operative Audit, Government of Karnataka. Sahakara Darpana, Audit or auditing is a critical and intelligent examination of the books of accounts and verification of correctness of accounts with relevant vouchers and documents in order to ensure that the entries in the books have been made correctly so as to constitute a true record of the transactions and that the Profit and Loss account and the Balance Sheet have been properly drawn up so as to exhibit a true and fair view of the state of affairs of the institution at the end of the year and the profit or loss for the financial year ended on that date. Such examination should not be confined to a mere arithmetical check of the books of accounts. It should go beyond the books of accounts to ensure that the transactions recorded therein are genuine, properly authorized and correctly entered. [http://sahakaradarpana.kar.nic.in/prin\\_copaudit.htm](http://sahakaradarpana.kar.nic.in/prin_copaudit.htm) (Accessed on 14 December 2014).

<sup>69</sup> INTOSAI. n.d. *Coordination and Cooperation between SAIs and Internal Auditors in the Public Sector*. Austria, Vienna: INTOSAI Professional Standards Committee. [http://www.issai.org/media/13353/intosai\\_gov\\_9150\\_e\\_.pdf](http://www.issai.org/media/13353/intosai_gov_9150_e_.pdf) (Accessed on 04 November 2014).

Table No.6: Illustration of mapping Gender Markers to the Performance Indicators and application of Code in Yeshasvini

| Type of PI        | Definition  | Activities  | Gender Marker   | Measure  | Code (0, 1,2,3) |
|-------------------|---|---|---|--|-----------------|
| Risk/<br>Enabling | Measure the influence of external factors on the implementation of programmes and schemes   | 1. Policy guidelines                                | 1. Specific policy guidelines with gender focus   | 1. No. of women specified to be enrolled per household               | 0               |
|                   |   | 2. Criteria for empanelment of hospitals            | 2. Criteria with gender focus for empanelment of hospitals                                      | 2. No. of criteria defined with gender focus                         | 0               |
| Inputs            | Concern with resources devoted to the programme or scheme   | 1. Enrolment of cooperative members                 | 1. Average no. of women enrolled per household  | 1. Actual no. of women enrolled                                      | 2               |
| Process           | Measure delivery activities of the resources devoted to a programme or scheme. They monitor achievement during implementation, serving primarily to track progress towards the intended results | 1. Provide timely and quality medical care services | 1. Availability of gender friendly infrastructure and female medical and para-medical personnel | 1. No. of women received medical care and timely follow-up treatment | 1               |
| Output            | Identify intermediate results   | 1. No. treated under various procedures             | 1. Treatment to women in other than OBG and Gynaecology   | 1. No. of women treated under various procedures                     | 1               |
|                   |   |   | 2. Treatment to women including OBG and Gynaecology   | 2. Total no. of women treated  | 2               |
| Outcome           | Relate directly to the longer-term results of the programme or scheme   |   |   |  |                 |

Note: The table is illustrative of each type of PI and not exhaustive for Yeshasvini.

The 'Code' assigned to the GMs indicate the extent of gender focus for various PIs under Yeshasvini.

## 8.2 Centre of Excellence (CoE) – National Skill Development Mission (NSDM)

NSDP is a Central Government initiative for vocational training, which was initiated in 2005-06 to train 550 million young men and women by 2022 to join the labour force with improved skill sets. This is a demand driven programme. The beneficiary population comprises those from the organized and unorganized sectors. Its objective is to increase employability of ever growing labour force and enhance their productivity. Also, the NSDP initiative supports labour market by increasing the supply of skilled manpower for private sector and public sector in order to raise firm level productivity and make them competitive. Thus, the NSDP initiative contributes to economic growth by promoting skilled labour force development. The initiative focuses on improving the skill sets of women in non-stereotype trades, and thereby seeks to empower women, who constitute 30 percent of the target population of 550 million. While the NSDP is being implemented through a Mission mode, “Upgradation of Industrial Training Institutes (ITIs) in to Centres of Excellence (CoEs)” is implemented as a Centrally Sponsored Scheme (CSS)<sup>70</sup>. Out of 100 ITIs to be upgraded as CoEs, a total of 44 are in five states viz., Maharashtra (12), UP (10), Gujarat (8), Madhya Pradesh (8) and Karnataka (6). Though Karnataka started with 6, the number of CoEs increased to 36 by March 2014. Table 7 gives the number of ITIs and their capacity as at the end of the year 2013-14.

Table – 7: Particulars of Admissions in Industrial Training Institutes (ITIs) of Karnataka

|                       | Management-wise No. of ITIs | Total No. of Seats Sanctioned | Total No. of Admissions | Percentage of Admissions to Sanctioned Seats |
|-----------------------|-----------------------------|-------------------------------|-------------------------|--|
| Government ITIs       | 158                         | 25324                         | 20707                   | 81.76  |
| Government ITIs (New) | 100                         | 4200                          | 3425                    | 81.54  |
| Aided ITIs            | 196                         | 16716                         | 15200                   | 90.93  |
| Private ITIs          | 1154                        | 44340                         | 40297                   | 90.88  |
| <b>Total</b>          | <b>1608</b>                 | <b>90580</b>                  | <b>79629</b>            | <b>87.91</b>                                 |

The State Budget for the year 2013-14 was INR 248.73 Crore.

<sup>70</sup> Centrally Sponsored Schemes are formulated in subjects from the State List to encourage states to prioritize in areas that require more attention. Funds are routed either through consolidated fund of states and or are transferred directly to State/ District Level Autonomous Bodies/Implementing Agencies. As per the Bajjal Committee Report, April, 1987, CSS have been defined as the schemes which are funded directly by Central Ministries/Departments and implemented by states or their agencies, irrespective of their pattern of financing, unless they fall under the Centre's sphere of responsibility i.e., the Union List.  
[http://www.arthapedia.in/index.php?title=Central\\_Sector\\_and\\_Centrally\\_Sponsored\\_Schemes](http://www.arthapedia.in/index.php?title=Central_Sector_and_Centrally_Sponsored_Schemes) (Accessed on 23 November 2014).

### 8.2.1 Choice of the Programme for the Study

The choice is based on its materiality, representativeness, coverage, and size, ease of monitoring and stated objective of women's empowerment, as explained below.

|   |  |
|---|--|
| Materiality   | The mission is designed to empower all individuals through improved skills and knowledge to ensure decent employment. The mission intends to address equity and access issues of disadvantaged sections of society, especially women since their access to public spaces is a concern. Removing barriers to access and addressing specific needs of the disadvantaged sections are key to inclusive growth. The Mission also intends to eliminate gender stereotyping in vocational courses to encourage women's participation in non-traditional occupations, including existing and emerging technological fields. Elimination of gender stereotyping is in itself a social reform while access to public spaces and gaining of employable skills contribute to women's empowerment. |
| Representative  | The target group for skill development comprises all those in the labour force both in the organized and unorganized sectors, including those entering the labour market for the first time (estimated at 12.8 million annually).  |
| Universal Coverage  | The current capacity of the skill development program is 3.1 million. The target of 550 million also includes training for self-employment/entrepreneurial development, e-learning, web-based learning and distance learning.  |
| Adequate Substantive Outlay                                   | The central outlay is INR 1084.86 Crore and the state outlay is INR 252.46 Crore for the year 2013-14. In addition 100 percent Foreign Direct Investment (FDI) is permitted in the skill development sector.   |
| Susceptible to close and easy Monitoring                      | The programme is being implemented through PPP mode with govt. and non-govt. institutions that include Joint Ventures and Knowledge Partnerships. The monitoring of individual beneficiaries is possible through the agencies implementing the programme. One of the conditions for effectiveness is the placement of at least 70 percent of the beneficiaries post training.  |
| Identifiable and clear Performance Indicators/ Gender Markers | Specific skills have been identified; specific and clearly defined beneficiary populations exist. The performance indicators/gender indicators have been factored into the programme formulation and framework for implementation.   |

As per the above criteria, the skill development programme therefore is a suitable intervention to evolve gender audit markers, which have been listed in Table No.2. Illustration of mapping GMs to the PIs and the Code Justification has been provided Chapter- IV.

### 8.2.2 Present Status of Vocational Training

At present, vocational education and training (VET) consists of practical courses through which one acquires skills and experience directly relevant to career prospects. VET is generally offered at school, or to drop-outs at post-schooling level and sometime on-the-job. VET is directly related with specific skills in trades that many employers look for in order to enhance productivity of individuals with consequent increase in wages and profitability, which contribute to economic growth. Historically, vocational training in India was promoted by the Directorate General of Employment and Training (DGET), under the Ministry of Labour and Employment (MoLE), GoI. The DGET is the apex organization of development and coordination at national level for all programmes relating to vocational training (Jamal and Mandal, 2013)

### 8.2.3 Broad Contours of Skill Development Programme

Government of India has set up NSDM and provided funds in 2005-06. Its target is to provide vocational skills to skilling 500 million people by 2022. This is to be done by attracting investment into skill development in order to improve individual employability, increase productivity, and strengthen the competitiveness of Indian industries in 20 priority sectors. The target

population for skill development, through vocational training and retraining, consists of those who are yet to enter job market and those who are in informal employment, self-employment including women and the retired employees. Skill development is to be infused through schemes financed by 23 different ministries, particularly in those trades relevant to their respective domain, in partnership with the state governments and in coherence with the overall growth and employment objectives. For each of the course, ten activities have to be undertaken coherently through a network of organisations both in the public and private sectors. These activities (NSDC, 2013) range from evolving National Vocational Qualification Framework (NVQF), setting national assessment standards, designing courses for hundreds of identified trades required for priority sectors, creating and strengthening training infrastructure, hiring of HR, certification and facilitating placement. Skill improvement is sought to be done through structured courses of duration ranging from 2 weeks to 2 years as required for a specific trade. About 1,158 short-term modular courses have been developed. These courses cover the skill requirements in 49 sectors and the duration of training ranges from 60 hrs. to 960 hrs. Training is being imparted through 6,398 vocational training providers (VTPs); competencies of trainees are assessed by 22 independent assessing bodies.

### **8.2.4 Partnerships for Service Delivery**

At the cutting edge level, up gradation of ITI into CoEs through provision of better infrastructure facilities is significant. The skill development activities are sought to be encouraged through private sector participation, using standardized vocational training curriculum to be delivered through vocational training institutes, polytechnics, professional colleges and about 2200 upgraded ITIs across the country, with active participation of the industry and the support of the trade unions, and other civil society organizations. Skill development initiative is positioned as multi-organisational and multi programme initiative financed from multiple sources with single objective of skill development of 550 million young population, of which 30 percent are expected to be women.

### **8.2.5 Skill Development of Women**

Women face a multitude of barriers in acquiring skills, seeking productive employment, remaining on the job and advancing to higher levels, and returning to the labour market after a period of absence, for example following child birth. In this context, skill development for employability can be catalytic in promoting women's employment (GoI, 2009). The policy aims to raise women's participation to at least 30 percent by eliminating barriers to skill training and by facilitating their participation in the labour market. Key supply side interventions are provision of hostels for women, scholarships, transport, training materials and loans on a large scale, expansion of training facilities exclusively for women in non-traditional vocations and by eliminating gender stereotyping of skills.

### **8.2.6 Institutional Arrangements**

National Skill Development Council (NSDC) is created as a non-profit company under the Companies Act, 1956. Financing is done by "National Skill Development Fund" to which the government has contributed a sum of INR 995.10 crores. The corporation is expected to mobilize about INR 15,000 crore from other governments, public sector entities, private sector, bilateral and multilateral sources. "Coordinated Action on Skill Development" with three-tier institutional structure consisting of (i) PM's National Council (ii) National Skill Development Coordination Board (NSDCB), (iii) National Skill Development Corporation (NSDC) was created in early 2008. However, with the new government deciding to restructure the Planning Commission and to create a new ministry for skill development, the position of NSDC and its institutional architecture for skill development in India may undergo change. See structure Figure No.3 for organizational structure.

### **8.2.7 Study visits to Select Industrial Training Institutes (ITIs)**

The study team visited two ITIs (One is a co-educational ITI and the other is a women's ITI) and also obtained sex disaggregated data for the years 2011-12, 2012-13 and 2013-14. The data was collected through a questionnaire administered to the students, faculty, staff and the management of 36 ITIs. Through this questionnaire, both quantitative and qualitative data was collected. The information so obtained relates to trade preferences by men and women within 28 trades, admissions against the sanctioned strength, successful completion of training programme, dropouts, gender-wise placement, status of women grievance cell, and infrastructure facilities maintenance thereof.

## 8.2.8 Key Observations

- Cohort-wise data of students is not available. As such tracking the progress from the stage of admissions to placements could not be done.
- Maintenance of sex disaggregated data with regard to students and trainers is inadequate and hence inferences are limited by the same.
- Students dropping out and reappearing for examinations or taking repeat examinations in different years makes comparing the year wise performance difficult and leads to wrong conclusions.
- Many ITIs don't have women friendly infrastructure on their premises including access to toilets or provision of incinerators.
- Year after years seats meant for women trainees are underutilized, and hence the same are offered to male students, indicating that no demand assessment has been done before establishing ITIs and in identifying the skill sets.
- Women trainees are not preferred by prospective employers, particularly in trades that are traditionally male dominated.
- Apparently the Department of Labour had assumed that sufficient number of trainers would be available to train the students at each ITI and for each trade. But in reality most of the ITIs are short of trainers. Consequently, adhoc arrangements were made to impart training.
- There is a mismatch in the admission capacity and the capacity of infrastructure and staff strength.

Table-8 below indicates the year-wise gender differential in admissions, drop-out, actual trainees and successful trainees at 36 ITIs from where data could be collected. Table-9 captures the general trend in placements and average monthly salary differentials among male and female trainees.

Table No.8: Year-wise Admissions, Dropouts, Actual and Successful Trainees at 36 ITIs (CoEs)

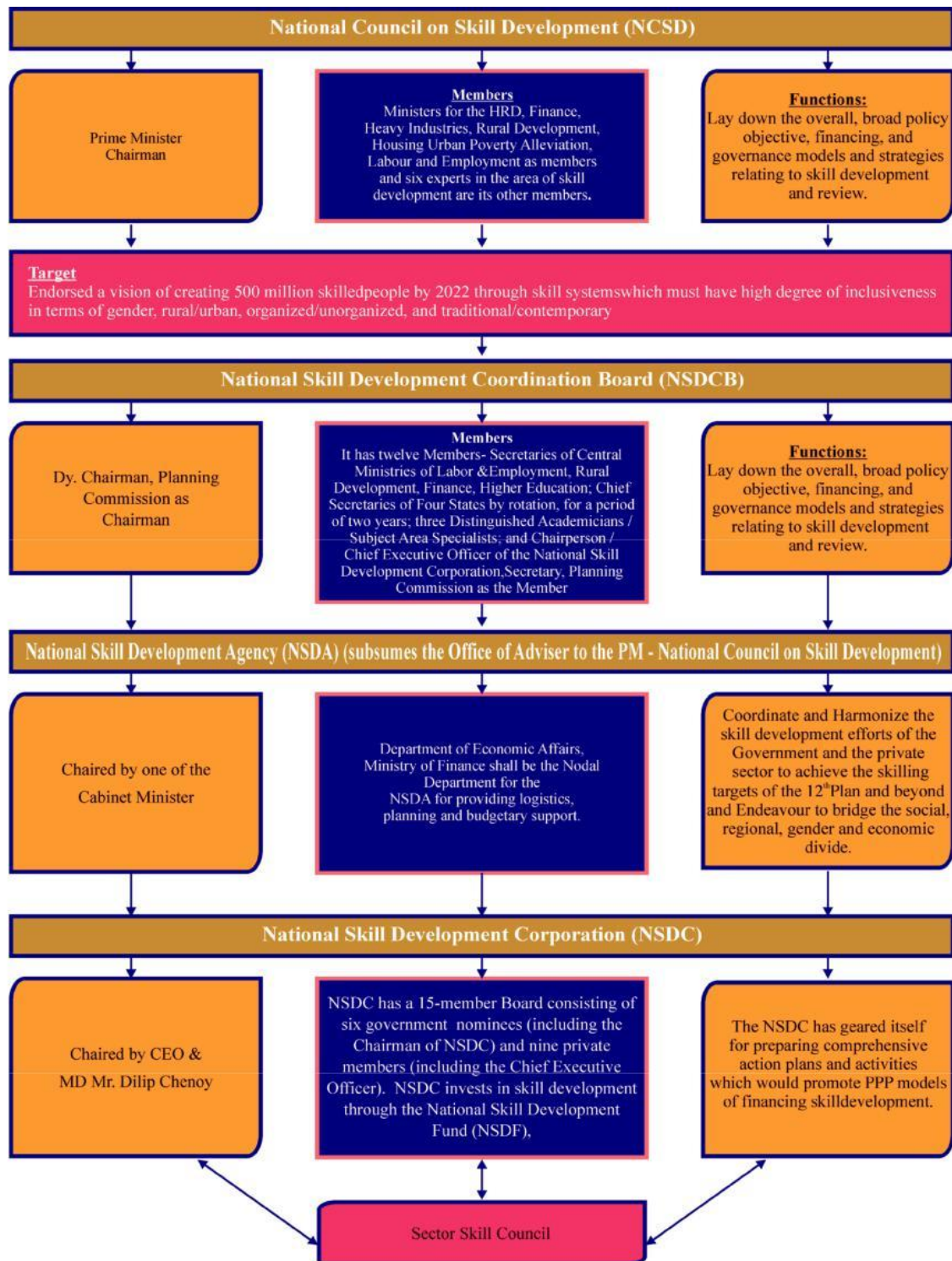
|                                  | 2011        |              |            | 2012       |              |            | 2013        |              |            |
|----------------------------------|-------------|--------------|------------|------------|--------------|------------|-------------|--------------|------------|
|                                  | F           | M            | Total      | F          | M            | Total      | F           | M            | Total      |
| No. of Admission in ITI's        | 797         | 6802         | 7599       | 605        | 7204         | 7809       | 667         | 6644         | 7311       |
|                                  | <b>10.5</b> | <b>89.5</b>  | <b>100</b> | <b>7.7</b> | <b>92.23</b> | <b>100</b> | <b>9.12</b> | <b>90.88</b> | <b>100</b> |
| No. of Dropout in ITI's          | 186         | 1696         | 1882       | 109        | 1809         | 1918       | 100         | 1445         | 1545       |
|                                  | <b>9.9</b>  | <b>90.12</b> | <b>100</b> | <b>5.7</b> | <b>94.3</b>  | <b>100</b> | <b>6.5</b>  | <b>93.53</b> | <b>100</b> |
| No. of Actual Trainees           | 611         | 5106         | 5717       | 496        | 5395         | 5891       | 567         | 5199         | 5766       |
|                                  | <b>10.7</b> | <b>89.3</b>  | <b>100</b> | <b>8.4</b> | <b>91.6</b>  | <b>100</b> | <b>9.83</b> | <b>90.17</b> | <b>100</b> |
| Total No. of Successful Trainees | 487         | 4256         | 4743       | 400        | 4490         | 4890       | 366         | 3540         | 3906       |
|                                  | <b>10.3</b> | <b>89.7</b>  | <b>100</b> | <b>8.2</b> | <b>91.8</b>  | <b>100</b> | <b>9.4</b>  | <b>90.63</b> | <b>100</b> |

Table-9: Gender differentials in placements and salary package

|                                      | 2011-12 |      | 2012-13 |       | 2013-14 |      |
|--------------------------------------|---------|------|---------|-------|---------|------|
|                                      | F       | M    | F       | M     | F       | M    |
| Number of Trainees placed            | 134     | 1513 | 128     | 1346  | 117     | 1030 |
| Average starting monthly pay package | 8963    | 9921 | 9313    | 10725 | 8292    | 9875 |

Note: The data in Table-2 is independent of the data in Table-1 and used here to give approximate trends in placement and salary differentials, though salary depends on many factors unique to local labour market conditions.

Overall, the policy objective of skill development of women were not matched by corresponding efforts to create institutional infrastructure, to prevent dropout, to encourage placements resulting in disproportionate achievements as compared to the ambitious policy intent of skill development of women.

Figure No.3: Organizational Structure<sup>71</sup>, National Skill Development Missions (NSDM)

<sup>71</sup> Planning Commission, National Skill Development Coordination Board. Web Source: [http://planningcommission.nic.in/reports/genrep/index.php?repts=rep\\_csa.htm](http://planningcommission.nic.in/reports/genrep/index.php?repts=rep_csa.htm) – guidelines of NCSD and NSDC.

## 8.2.9 Key Findings

Here we provide the key findings from the field-study, which have informed the development of the gender audit markers for NSDM.

- i) Most women joined in stereotypical women centric trades such as jewellery, fashion designing, food processing, health care, computer skill, education and skill development, packaging industry etc., Though the chances for self-employment with these skills are few, the likelihood of placement is high in these trades.
- ii) Women students are few in trades such as automobile, chemicals and pharmaceuticals, building and construction, tourism and hospitality, media and animation, financial services as the placement preferences in these trades are biased against women or placements involve migration.
- iii) The seats meant for women students are underutilized and diverted to male students, due to lack of demand.
- iv) Trainers are in short supply. While the number of admissions have increased, the sanctioned positions of trainers have not increased, resulting in increase in part-time trainers.
- v) Women Trainers are very few, both among the sanctioned strength and among the part-time trainers, signalling the gender gap among the trainers.
- vi) There are a total of 36 CoEs in Karnataka. The data provided by 4 CoEs exclusively for women have a total admission capacity of 656 seats. But number of women students admitted into these institutes are 121 for the year 2013-14, with the remaining seats given to male students. Though the CoEs are financed for women, a focussed approach was absent to increase utilization of the facilities by them, indicating disjointed approach between gender empowerment policy and implementation.
- vii) Neither hostel nor transport facility was available in all the ITIs in general and women ITIs in particular. Thus, the women are dissuaded from seeking admissions. As such there is a gap between policy intent to promote training of women and support structure for learning.
- viii) Similarly women friendly infrastructure within the Institute premises, both for students and teaching staff, was missing or it was found to be inadequate.
- ix) Dropout and failure rates are high among women students as compared to men. This is because the female students conventionally need to attend to household errands, and for which they need to divert their study time. Moreover the stereotype trades are conventionally organised by small, medium or large enterprises who seek certified skilled workers, unlike the other trades which can be pursued on call. For example: an electrician, a mechanic, or a plumber or a worker at building and construction site.
- x) Generally, placement after completing the course materialised for one in four successful trainees. The others have to face more competitive labour market and find jobs on their own. At the placement, the starting salary of successful female trainees is less than male trainees. The difference is in the range of 10-12 percent.

These findings point to the disconnect between policy intent and operational success, and also the lack of coherence in pursuing the intent of gender empowerment. Thus, the use of GMs by the auditors, as discussed in the report, helps identify the areas where such coherence is strong and helps focus on areas where it is found wanting. Such marking would facilitate course corrections to ensure value for money and for which audit is conducted.



## Chapter – IX

### 9.0 Conclusions and Recommendations

Mainstreaming gender concerns into the budgetary process and, thereby addressing gender equality, requires a clear understanding of the gender concepts, current budgeting practices, diligent implementation, effective audit and follow-up.

. Gender equality is integral to a rights - based approach to empowerment of women. Internationally agreed human rights include standards of health, education and the right to a secure livelihood, as well as civil, political and legal rights. Budget is a powerful tool for promoting women's welfare and empowerment through allocation of resources for programmes and schemes that advance gender equality. Since, resources are scarce, public expenditure choices often look at reducing the competition and competing efficiently. Finally, independent audit and evaluation has to be undertaken by connecting all activities, including the inter-agency activities with as much attention to the distributive effects as to the allocations to assess the prudence of choices made in achieving gender justice.

The two schemes selected for the study viz., 'Yeshasvini' and CoE under the NSDM, help reflect on their potential to promoted is tributive justice with gender focus. 'Yeshasvini' is an intervention of the state government, as a public policy choice that reduces competition between public health system and the private health system. Yeshasvini, enhances access to health care through insurance for the families of the members of cooperative societies, who otherwise would have created demand on state funded free medical services or spent their own funds to access health care from private hospitals. Similarly, the skill development initiative as promoted now by the central government is a policy choice in support of the factor markets. The public expenditure made for skill development is expected to raise the chances of employability, and enable the prospective employers, both in private and public sector, to compete more efficiently through enhanced labour productivity that eventually comes about albeit with a time lag. Both the schemes have potential to be designed, financed, implemented and audited with a gender lens from formulation to the audit.

The focus of this study is to emphasize the need to institutionalize GB, which is one of the tools for achieving gender equality, through gender audit of public expenditure which is currently the 'missing link'.

Given the fact that the mandate for gender equality, budget and audit flows from the Constitution of India and the institutional arrangements for the same are enormous, the key conclusions and recommendations emerging from the study<sup>72</sup> are accordingly grouped for ease of reference.

### 9.1 Key Findings

The key findings from the study of the two schemes 'Yeshasvini' and CoE under NSDM can be summarised as follows;

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<sup>72</sup> As mentioned in the approach and methodology, this study involves a quick scan of key documents, desk research, primary data collection and expert opinion through meetings and periodic reviews. The Gender Audit Case Studies at Chapter 8 of this report gives a detailed analysis of the two schemes 'Yeshasvini' and CoE. The data representations are part of both the case studies.

### 9.1.1 Gender Equity

The key findings from the study of Yeshasvini and CoE under NSDM on gender equity is represented as below;

| Sl. No. | Attribute  | Yeshasvini  | CoE (NSDM)  |
|---------|--|---|---|
| 1       | <b>Engendering policies, programmes and schemes</b>  | The policy/scheme guideline <sup>73</sup> in case of Yeshasvini is gender neutral viz., the aim is to provide quality health care to all the enrolled members of the cooperatives, on a cashless basis. The enrolment of men and women or girls and boys in the household is the choice of the household. It is observed that the health care coverage for women is relatively lower in all the 13 of the 14 procedures. For example: in 2014 out of 1,15,996 surgeries performed surgeries conducted on women patients stand at 63,300 and of which 29,621 were gynaecology related Surgeries. | In case of CoE under NSDM, the National Skill Development Policy <sup>74</sup> clearly outlines the gender commitments. The women ITIs have also been established and new trades have been introduced to meet the policy commitments. It is observed that due to reasons of viability, admissions were opened for men. As a result, these ITIs have admissions of more men than Women. A gender focused approach towards implementation of the policy commitments seem to be missing.   |
| 2       | <b>Institutional facilities and linkages:</b> Both in the case of Yeshasvini and CoE (i) the availability of gender-sensitive infrastructure and facilities is limited and (ii) there is a need to define and strengthen the institutional linkages. | <p>a) The infrastructure and facilities requirement for empanelment of the hospitals has been specified by the Trust. In most instances the attendants to patients are invariably women and the lack of infrastructure and facilities to meet their individual requirements forces them to use the facilities for the patients.</p> <p>b) The service delivery involves linkages between the hospital, the insurance agency, the Trust and the Department of Cooperation. The service level agreements (SLAs) with the hospitals and insurance agency are being monitored by the Trust.</p>     | <p>(i) The availability of infrastructure facilities to meet the gender policy commitment of 'proactive measures that overcome barriers and facilitate participation' is inadequate. Most of the ITIs do not have hostel, transport and crèche facilities.</p> <p>(ii) The service delivery involves linkages between the ITIs, industrial partners for imparting skills, third party assessment agencies for certification, industries for placement, the Department of Employment and Training and the funding agencies (both internal and external). The linkages between the industrial partners for imparting skills and industries for placement are found to be weak. This is one of the reasons for shortfall in achieving the targets of ensuring 70 percent placements.</p> |
| 3       | <b>Identifying gender gaps</b>   | In the case of Yeshasvini and CoE under NSDM, the sex disaggregated data is available both at the aggregate level and the entity level. In case of Yeshasvini, the aggregate level sex disaggregated data is available with Trust, who provides management support service, and also at the empaneled hospitals, which are the service providers. The data management and validation is entrusted to an external agency through a process of competitive bidding.   | In case of CoE, the aggregate sex disaggregated data is available with the Department of Employment and Training, who is the administrator and regulator, and also with the CoEs, which are the Implementing agencies. Though, sex disaggregated data is available in both the cases, the conscious use of the data for gender focused analysis seems to be missing. This makes it difficult to assess the gender gaps and the extent of gender mainstreaming.  |

<sup>73</sup> Gazette notification no.CO 423 CLS 2012, Bangalore, dated 27th September, 2013

<sup>74</sup>. Vocational Training for Women, para no.3.3 National Skill Development Policy, March 2009

### 9.1.2 Gender Budget: Formulation and Implementation

- (a) **Budget formulation, implementation and performance measures:** The budgeting practices do not show any evidence of differential costing for men and women both in the case of Yeshasvini and CoE (for the trainers and the trainees). In the case of CoE despite policy guidelines, budgeting for creation of gender-sensitive infrastructure is missing. The funds are made available through the state budget. The beneficiary related data in both the schemes indicate that the quantum of expenditure towards women is not as intended. In both the cases the element of gender focused budgeting seems to be missing.
- (b) **PIs:** Both in case of Yeshasvini and CoE, sex disaggregated data is being collected as a matter of practice. In the case of Yeshasvini, although the PIs with a gender focus should include a survey of the number of women enrolled, in need of medical help, who availed the benefits, and who received timely claims, there is no evidence of this information being collected. In case of CoE, the PIs on number of women enrolled, certified and placed is well below the NSDM statement of expectations.
- (c) **Convergence initiatives:** The need for convergence<sup>75</sup> has been increasingly stated in many of the administrative and budget reform initiatives, with the intent of improving the service delivery. In case of Yeshasvini, the scope for convergence appears to be constrained by the targeted (members of Cooperatives only) service delivery policy. In case of CoE the convergence between the departments of Employment and Training, and the departments related to the industry and service sectors is missing. Thus, essentially, the scope of achieving the objectives of skill development across sectors and employability remain restricted.
- (d) **Research and advocacy:** This is an area of concern. The evaluation of Yeshasvini and CoE in this regard has not been taken up so far, thereby, limiting the access to a comprehensive understanding of the performance. The advocacy material developed for both Yeshasvini and CoE does not include the gender perspective.
- (e) **Capacity building:** Awareness of the concepts of gender and budgets seem to be limited. The skill development curriculum does not include soft skills development, which is found essential in the current day context<sup>76</sup>. Thus, there is a need for partnering with finishing schools, to ensure better placements particularly in the context of women. As in the case of CoE gender stereotyping has not been eliminated with the required rigor. A gender focused approach is required to achieve the policy commitments towards women in CoE.

### 9.1.3 Gender Audit

1. **Gender Audit:** This remains a grey area as the audit of the Trust is entrusted to statutory auditors who are content with financial and compliance audits. There is no provision for either internal audit or regular performance audit by external agencies (except for occasional CAG's audit) as of now. The institutional approach to audit is not aligned with the existing mandate. There is only one CAG performance audit report available on the external audit<sup>77</sup> of CoE.

<sup>75</sup> In RFD Section V the focus is on the interdependencies between the various ministries and departments responsible for successful service delivery. Budget reform initiatives such as Outcome budget and Programme Performance Budgeting (PPB) have been advocating convergence. The Expenditure Reforms Commission (ERC) recommendations include intra and inter departmental convergence for implementing programmes and schemes with common objectives.

<sup>76</sup> The heads of the ITIs have mentioned during the interactions that students are found lacking in soft skills. The companies that conduct interviews for placements often show preference for soft skills along with the technical skills. Thus, there is a need for tie-up with finishing schools.

<sup>77</sup> The CAG has conducted Performance Audit of the Directorate of Vocational Education and Training (DVET) under the Higher and Technical Education Department for the period 2006-11 in Maharashtra. The audit objectives and the audit criteria in Report No.2 (Civil), year ended 31st March 2011, do not indicate any gender focus despite the gender commitment in the policy.

### 9.1.4 Other Conclusions

2. **Generalization and scalability:** The public expenditure policy choices is about reducing competition and competing efficiently, due to scarcity of resources. A majority of the government programmes and schemes are designed keeping this in view. Hence, the concepts of welfare and empowerment as in the case of Yeshasvini and CoE offers wide scope for generalizing the findings and achieving scalability of the recommendations made in this report.

## 9.2 Recommendations

### 9.2.1 Gender Equity

1. Engendering policies, programmes and schemes: There is need to engender policies and bridge the disconnect in programmes/schemes to include the gender components. A focused approach to implementation of the gender related policy commitments needs to be adapted across all programmes and schemes.
2. Institutional facilities and linkages: (i) There is need to create or make available gender-sensitive infrastructure and facilities to meet the practical needs of men and women. Basic and functional infrastructure facilities in public spaces remain a concern. Addressing these needs emphatically is a step towards recognizing the gender differentials. (ii) There is a need to not only strengthen the institutional linkages but also ensure their seamless integration and functioning. In an environment where the implementation of programmes and schemes is multi-organisational, merely defining the institutional linkages would not serve the purpose. The MoUs, SLAs, contracts, risk mitigation etc., need to be made attractive to invite partnerships.
3. Identifying gender gaps: There is need to strengthen the conscious use of sex disaggregated data to identify gaps in gender mainstreaming. Sex disaggregated data is available for various welfare (for example: literacy levels, IMR, MMR, CSR etc.) and empowerment (percentage of employment in both organised and unorganized sectors, average wage rates, work participation ratio etc., related indicators, in the census reports, the NSSO, CSO, the Economic Survey etc., other than those published by the multilateral agencies. Also, the implementing agencies form the primary source for collection of sex disaggregated data. The measures of validation and authentication need to be strengthened and closely monitored for producing reliable evidence.

### 9.2.2 Gender Budget: Formulation and Implementation

4. **Budget formulation, implementation and performance measures:** There is need to strengthen and institutionalize existing gender budget formulation, implementation and monitoring initiatives in the country. For this, there is a need to (i) revise the existing guidelines and format of GoI, for identification, classification and categorization of schemes, (ii) emphasize on 'costing' in the budget formulation, particularly differential costing for men and women wherever required, (iii) identify and define PIs for various sectors<sup>78</sup>, (iv) institute a monitoring mechanism with periodic reviews, (v) ensure that the reports published by the ministries and departments are all aligned and (vi) institutionalize GB by making it a part of the general budget.

The PIs help measure the performance of the programme or scheme while applying the GMs to activities of programme or scheme helps increase accuracy and appropriateness of classification and categorization, which would then translate into identifying the quantum of resource allocation for women and girls.

<sup>78</sup> RFDs and Outcome budgets of various ministries and departments can be scanned for the identifying and defining the performance indicators, as the ministries and departments have already stated it in the said documents.

5. **Convergence initiatives:** There is need for convergence efforts given the rise in demand for the delivery of assured, timely and quality services. For those with over-lapping objectives, there is need to define the PIs and synchronize the activities for coherent monitoring. This is more pronounced in the case of programmes and schemes targeted or oriented towards women and girls, as they are multi-organisational in nature. With increasing technological interventions, the convergence initiatives could be made into a one stop or a single window source. Convergence within and across ministries and departments, private and public partners and stakeholders not only enhance the efficiency but also the effectiveness of service delivery.
6. **Research and advocacy:** There is need to address the reach and dissemination of information and new learning. A strategy to overcome the language barriers must be evolved. Given that there is a gap in literacy rates of men and women, it is essential that the advocacy and dissemination practices are reoriented through the use of media. Availability of information, education and communication (IEC) material in visual and audio forms would meet the critical needs of women and girls at the micro and meso levels. Research initiatives need to be encouraged in order to obtain evidence and seek new learning. This can be done by creating a climate for action research, seminars, debates, and conferences etc., followed by widespread dissemination of the learning.
7. **Capacity building:** Capacity building on concepts of gender, budget and audit, and the use of standard terminology needs to be addressed on a mission mode. The approach to capacity building is often plagued with social concerns, emotions and sympathetic views, particularly those existing in the domains of the institution of marriage. The results are stereotypical thoughts and actions. There is a need for paradigm shift viz., a systematic and scientific approach, to be infused into the capacity building initiatives. The capacity building initiatives must be across, both vertical and horizontal levels.

### 9.2.3 Gender Audit

8. **Gender Audit:** There is a need to strengthen gender audit both internal and external, since this remains the missing link in the entire cycle of budget formulation, implementation, monitoring and evaluation or analysis or feedback. It would not be an exaggeration to say that the current audits need to be made more comprehensive as performance measures include both men and women. The gender differential PIs are in use for both welfare and empowerment. Both welfare and empowerment being relative and dynamic they need frequent assessment to set benchmarks. Hence, it is pertinent for the audit objective, scope, criteria, periodicity and perspective to keep pace with the demand. The gender audit needs to be integrated into performance audit by the CAG and also into internal audit where the concept of equality as compared to economy seems more relevant in case of gender audit.

Undertaking gender audit is not so much about reinventing a wheel. It is about integrating the concepts of gender into the existing audit practices- both by internal and the external auditors. The coherence between policy, programming and actions supported by learning from audits in the context of multi-organizational functioning can help address the gender gaps. The objective is to measure the efficiency, effectiveness and equality of a programme or scheme, the mission is to institutionalize GB and make it comprehensive and sustainable.

# *List of Annexures*

## Annexure 1: Questionnaires for ITI Management and Trainees

### A. Management Questionnaire

#### Questionnaire for Centres of Excellence (CoE) under the National Skill Development Mission Gender Audits: Reinforcing the missing links in Gender Responsive Budgeting

#### 1. Management – Profile

| Sl. No | Elements   |  |
|--------|--|--|
| 1      | Name of the ITI institutions and Address                             |  |
| 2      | Name of Institute Head and Contact No.                               |  |
| 3      | Length of Training period for each Trade                             |  |
| 4      | Main Trades Covered ( Specially Women Oriented)                      |  |
| 5      | Management (Govt./Private/Large Institutions)                        |  |
| 6      | Sources of Funding   |  |
| 7      | Affiliation  |  |
| 8      | Type of certification issued (Single/dual/third party certification) |  |

#### 2. Gender wise – Staff Profile

|   | Position                  | Number Sanctioned |   |           |   | Number Available |   |           |   |
|---|---------------------------|-------------------|---|-----------|---|------------------|---|-----------|---|
|   |                           | Full Time         |   | Part Time |   | Full Time        |   | Part Time |   |
|   |                           | M                 | F | M         | F | M                | F | M         | F |
| 1 | Administration & Accounts |                   |   |           |   |                  |   |           |   |
| 2 | Faculty/Trainer           |                   |   |           |   |                  |   |           |   |
| 3 | Other Trade               |                   |   |           |   |                  |   |           |   |
| 4 | Support Staff             |                   |   |           |   |                  |   |           |   |

#### 3. Training absorption and retention

| Sl. No | Elements                                      | 2011-2012 |   | 2012-2013 |   | 2013-2014 |   |
|--------|---|-----------|---|-----------|---|-----------|---|
|        |   | M         | F | M         | F | M         | F |
| 1      | Sanctioned Trainee Strength by Various Trades |           |   |           |   |           |   |
| 2      | Actual Trainee Strength by Trade              |           |   |           |   |           |   |
| 3      | Number of Trainees by Trade                   |           |   |           |   |           |   |
| 4      | Number of dropouts by Trade                   |           |   |           |   |           |   |
| 5      | Number of successful candidates by Trade      |           |   |           |   |           |   |
| 6      | Average age of Trainees by Trade              |           |   |           |   |           |   |
| 7      | Hostel Facilities                             |           |   |           |   |           |   |

#### 4. Placements of Trainees

| Sl.No | Elements  | Gender |        |
|-------|---|--------|--------|
|       |   | Male   | Female |
| 1     | No. of Trainees placed from last Batch                  |        |        |
| 2     | No. of Placement through campus recruitment             |        |        |
| 3     | No. of Placement through proactive approach to industry |        |        |
| 4     | No. of Placement through employment exchange            |        |        |
| 5     | No. of Placement of project interns at industry         |        |        |
| 6     | Average starting pay packages                           |        |        |
| 7     | No. of Placement within District                        |        |        |
| 8     | No. of Placement within State                           |        |        |

#### 4. Women Grievance Cell (if Est.)

| Sl. No | Elements  |  |
|--------|---|--|
| 1      | Name of the Head  |  |
| 2      | Total No. of Complaints received (in last 3 years)                            |  |
| 3      | No. of Cases resolved   |  |
| 4      | No. of faculty/staff participated in Gender Sensitization training programmes |  |

#### 5. Women Friendly Infrastructure Facilities

| Sl.No. | Elements                                   |  |
|--------|--|--|
| 1      | Total No. of Functional Toilets            |  |
| 2      | Lounge Facilities                          |  |
| 3      | Day care facilities                        |  |
| 4      | Indoor sports facilities                   |  |
| 5      | Incinerators                               |  |
| 6      | Availability of Medical help (Lady Doctor) |  |

#### 6. Management – ITI College

- A. ITIs are being upgraded as Centre of Excellence (CoE) with the following objectives;
1. Introduction of multi skilling courses (BBBT- Broad Based Basic Training) of one year duration.
  2. Advanced/specialized modular courses subsequently by adopting industry wise cluster approach, multi entry and multi exit provisions, and
  3. Public-Private-Partnership in the form of Institute Management Committees (IMCs) to ensure greater & active involvement of industry in all aspects of training.

Have these objectives been achieved?

If so, to what extent?

Do these cater to the needs of both men and women equally?

What are the advocacy measures for encouraging participation of women and addressing the issues of gender stereotyping?



## B. Questionnaire for ITI Trainees

### Questionnaires for the Project

On

#### “Gender Audit Marker: Reinforcing the Missing links in the Gender Responsive Budgeting”

Thank you for taking interest in this questionnaire. Please go through the information given below before you start.

The conduct of this study is undertaken by Fiscal Policy Institute, Bangalore. All your answers will remain confidential and no information reported will ever identify you on the basis of your answer.

We are keen to receive your answers to this questionnaire so please feel free to contact us with any queries you may have.

### I. Personal Data

| Sl.No. |   |  |
|--------|---|--|
| 1      | Name of the Trainees/Student (optional)                                       |  |
| 2      | Contact Details (E-mail ID if any in case of any clarifications to be sought) |  |
| 3      | Sex   |  |
| 4      | Marital Status (Married/Unmarried/Divorced)                                   |  |
| 5      | Age   |  |
| 6      | Language/s Known to   |  |
|        | Read  |  |
|        | Write   |  |
|        | Speak   |  |
| 7      | Name of the Course  |  |
| 8      | Duration of the Course  |  |
| 9      | Highest Education before the Joining the Course                               |  |

### II. Trainees Perception of the Course ( Please tick [√] in the appropriate place)

(1 = Poor, 2 = Satisfactory, 3 = Good, 4 = Very Good, 5 = Excellent)

| Sl. No. | Parameter Score  | 1 | 2 | 3 | 4 | 5 |
|---------|--|---|---|---|---|---|
| 1       | Assessment of your current skill levels.   |   |   |   |   |   |
| 2       | Utility of Vocational Training received.   |   |   |   |   |   |
| 3       | Satisfaction with ITI institutions in providing skills.  |   |   |   |   |   |
| 4       | Access to ITI institutions in own Districts.   |   |   |   |   |   |
| 5       | Capability of ITI institution's Faculty in Teaching skills.  |   |   |   |   |   |
| 6       | Availability of latest Technologies and Equipment at your ITI.   |   |   |   |   |   |
| 7       | Satisfaction with Monetary returns received (stipend/ scholarship).  |   |   |   |   |   |
| 8       | Need for further advanced Training   |   |   |   |   |   |
| 9       | Need for training in soft skills (communication/presentation / negotiation/ personality development etc.,) |   |   |   |   |   |

### III. Social – Economic Profile

| Sl. No |   |   |  |
|--------|---|---|--|
| 1      | Caste                                     | SC = 1, ST= 2, OBC = 3, General = 4                                 |  |
|        |   | High School = 1   |  |
| 2      | Formal Education received                 | College = 2   |  |
| 3      | Current Status                            | Trainee = 1<br>Employee = 2<br>Self Employed = 3<br>Un employed = 4 |  |
| 4      | Any Family Trade?                         | Yes = 1<br>No = 2   |  |
| 5      | If yes for above, what is the trade?      |   |  |
| 6      | Has family migrated for work?             | Yes = 1<br>No = 2   |  |
| 7      | If yes for above, what type of migration? | Seasonal = 1<br>As per need = 2                                     |  |
| 8      | Average distance of migration             |   |  |
| 9      | Origin and destination of Migration       | Origin District<br>Destination District                             |  |

### IV. Skill Profile

| Sl. No |  |  |
|--------|--|--|
| 1      | Trade offered by VT for Training (Specify) |  |
| 2      | Preferred trade for training (Specify)     |  |
| 3      | Reason for preference (Specify)            |  |
| 4      | If Trainee, years completed in training    |  |
| 5      | If Trainee, specify trade specialization   |  |
| 6      | Source of awareness of the trade           |  |

(News Paper /Friends / Relatives / Previous Educational institutions / Career counselling/ Media / Any Other )

### V. Women Friendly Infrastructure Facilities

(1 = Poor, 2 = Satisfactory, 3 = Good, 4= Very Good, 5 = Excellent)

| Sl.No. | Parameter                                  | Score | 1 | 2 | 3 | 4 | 5 |
|--------|--|-------|---|---|---|---|---|
| 1      | Total No. of functional toilets            |       |   |   |   |   |   |
| 2      | Lounge facilities                          |       |   |   |   |   |   |
| 3      | Day care facilities                        |       |   |   |   |   |   |
| 4      | Indoor sports facilities                   |       |   |   |   |   |   |
| 5      | Incinerators                               |       |   |   |   |   |   |
| 6      | Availability of Medical help (Lady Doctor) |       |   |   |   |   |   |

**VI. Women Grievance Cell in the Institutions.**

(1 = Poor, 2 = Satisfactory, 3 = Good, 4= Very Good, 5 = Excellent)

| Sl.No. | Parameter Score | 1 | 2 | 3 | 4 | 5 |
|--------|-----------------|---|---|---|---|---|
| 1      | Functional      |   |   |   |   |   |
| 2      | Counselling     |   |   |   |   |   |
| 3      | Redressal       |   |   |   |   |   |

**VII. Do you think there is Adequate Gender Sensitization among**

(1 = Poor, 2 = Satisfactory, 3 = Good, 4= Very Good, 5 = Excellent)

| Sl.No. | Parameter Score | 1 | 2 | 3 | 4 | 5 |
|--------|-----------------|---|---|---|---|---|
| 1      | Faculty         |   |   |   |   |   |
| 2      | Peer            |   |   |   |   |   |
| 3      | Staff           |   |   |   |   |   |

**VIII. Is there Gender Sensitization during the Classroom Transactions? ( Please share your opinion)**

Signature of the Trainee/Students

*Block Grants are both Plan and Non-Plan allocations for the PRIs. The Head of Account of a Block Grant in the Detailed Estimates of Expenditure volume is linked to the 'Link Code' in the link document, where the details of allocations to each district are shown. The expenditure towards programmes and schemes at the PRI (ZP/TP/GP) levels are met from the Block Grants. The scheme nomenclature being gender neutral makes it difficult to identify the extent of gender focus and hence the quantum of expenditure towards women*

## Annexure 2: Illustration of Gender Markers for a Sub-national Level Scheme

One of the concerns the CAG Audit of Gender Budgeting in Karnataka has raised is the current classification of GB programmes and schemes into Category – A and Category – B. The current classification being followed is based on the GoI guidelines of Statement 20.

|   |   |  |
|---|---|--|
| Implementing Department                 | : | Department of Women and Child Development. |
| Nomenclature of the Scheme              | : | Block Grants <sup>76</sup>                 |
| Head of Account                         | : | 2235-02-197-1-01                           |
| Budget Allocation in lakh ` . (2014-15) | : | Plan 1932.68 and Non-Plan 60.81            |
| Current Categorization                  | : | A  |

| Nomenclature | Head of Account<br>(Link Document) | Activities                            | Gender Marker  | Measure                                       | Code<br>(0, 1,2,3) |
|--------------|------------------------------------|---------------------------------------|--|---|--------------------|
| Block Grants | 2211-00-102-0-61                   | Crèches for Children of Working Women | Providing opportunity for women to engage in productive activity     | No. of creches opened                         | 2                  |
|              | 2211-00-102-0-62                   | Attendance Scholarships               | Providing scholarships for girls                                     | No. of girls provided attendance Scholarships | 3                  |
|              | 2211-00-102-0-63                   | Maintenance of Anganawadi building    | Providing better environment for children enrolled in the Anganawadi | No. of Anganawadi buildings maintained        | 0                  |

The scheme is currently categorized under Category A, which represents the scheme as fully targeted for women, which means that the quantum of expenditure towards women in the scheme is 100 percent of the allocations. However, the identification of GMs and application of ‘Code’ indicates that the scheme has significant gender focus and hence it is to be classified under Category B (Code 2 – significant gender focus), as not all the expenditure under the scheme is completely targeted towards women.

**Annexure 3: Audit Design Matrix and Audit Checklist for programmes or schemes in GB****Audit Design Matrix**

| <b>Audit Objective/sub objective (1)</b> | <b>Audit questions (2)</b> | <b>Audit criteria (3)</b> | <b>Evidence (4)</b> | <b>Data collection and Analysis method (5)</b> |
|--|----------------------------|---------------------------|---------------------|--|
|  |                            |                           |                     |  |

## An Audit Checklist for programmes or schemes in GB

| <b>Sl. No.</b> | <b>PPS</b>     | <b>Framework</b>     | <b>Checklist</b>   |
|----------------|----------------|----------------------|--|
| 1              | Design         | Policy guidelines    | Is the Programme / Project / Scheme backed by a policy?  |
|                |                |                      | Was the policy evolved on the basis of comprehensive and reliable data?  |
|                |                |                      | Are the policy objectives clearly stated?  |
|                |                |                      | Is there an established time frame and modus operandi for the implementation of the policy which is articulated in the policy guidelines?                              |
| 2              |                |                      | Are there specific guidelines for implementation of the PPS? Are the guidelines specific, objective and easy to understand?  |
| 3              |                |                      | Do the policy / guidelines state specific gender components, interventions, needs and requirements?  |
| 4              |                |                      | Is the PPS;<br>(a) Direct beneficiary oriented?<br>(b) Indirect beneficiary oriented?  |
| 5              | Planning       | Resource Allocations | Is there a mechanism for stakeholder participation in the pre-budget discussions?  |
| 6              |                |                      | Are the personnel involved in the preparation of budget, gender sensitized?  |
| 7              |                |                      | Has the gap between women and men, girls and boys been identified?   |
| 8              |                |                      | What is the quantum of resource allocation towards gender components in the budget of the entity? Was it arrived at on the basis of reliable data and need assessment? |
| 9              |                |                      | Are the budgetary resources earmarked according to gender needs of women?  |
| 10             |                |                      | Is the resource allocation gender based and in line with the stated policy objective?  |
| 11             |                |                      | Is the objective of the PPS welfare / empowerment?   |
| 12             |                |                      | Are the gender markers or indicators identified and defined? Are these measurable?   |
| 13             |                |                      | What is the evidence of need assessment or the assumptions that have been made in arriving at the resource allocations?  |
| 14             |                |                      | What is the costing method followed? Does it cater to gender differentials?  |
| 15             |                |                      | What is the percentage of allocations directly reaching women in the components / activities of the PPS?   |
| 16             | Implementation | Trend Analysis       | What is the variation in the Accounts, Budget Estimates and Revised Estimates allocations?   |

|    |            |   |   |
|----|------------|---|---|
| 17 |            |   | What is the expenditure?  |
| 18 |            |   | Are there any re-appropriations, reallocations and / or surrender of the budgetary allocations?   |
| 19 |            |   | If yes, are the reasons for re-appropriations, reallocations and / or surrender of the budgetary allocations justified?   |
| 20 |            |   | What is the gender impact of such re-appropriations, reallocations and / or surrender of the budgetary allocations?   |
| 21 |            |   | Is the entire PPS allocation for women or does it involve, equipment, administrative and other costs? Are the percentages of such components in line with the accepted policy? How do they impact on women's empowerment/ policy objective? |
| 22 |            |   | What are the critical elements that contribute to the successful implementation of the PPS?   |
| 23 |            | Incidence of Beneficiary Analysis / Impact Assessment | Is there a revenue generation activity as part of the PPS? How is such revenue, accounted for, and is it ploughed back into GB programmes?  |
| 24 |            |   | How are the gender differentials addressed in the revenue generation activity of the PPS?   |
| 25 | Reporting  |   | What is the defined mechanism for reporting the progress of the PPS?  |
| 26 |            |   | What is the periodicity of reporting?   |
| 27 |            |   | Are the formats for reporting standardized and gender focused?  |
| 28 |            |   | What is the mechanism for generating and collecting data? Is it gender focused?   |
| 29 |            |   | Who is the custodian of the data?   |
| 30 |            |   | What is the policy for dissemination and publishing of data? Is it sex-disaggregated?   |
| 31 | Monitoring |   | What is the defined mechanism of monitoring the implementation of the PPS?  |
| 32 |            |   | What is the scope for mid-course corrections in the implementation of the PPS?  |
| 33 |            |   | Have the constraints or limitations or challenges in the implementation of the PPS been identified and listed?  |
| 34 |            |   | Are there any mid-course corrections suggested in the implementation of the PPS?  |
| 35 |            |   | Are the needs of advocacy, consultations and capacity building taken care of? Are these gender sensitive?   |
| 36 | Evaluation | Research Studies                                      | Is the PPS being periodically evaluated?  |
| 37 |            |   | Is the evaluation reflecting the gender wise incidence of benefits?   |
| 38 |            |   | Is the evaluation being used for corrections, up-gradation, and revisions in the PPS?   |
| 39 |            |   | Is the objective of the PPS aligned with MTFP, MTEF, Outcome Budget, RFD, Annual Report etc.,?  |
| 40 |            |   | Is there a mechanism for measuring tangible and intangible benefits?  |
| 41 |            |   | Is there a change in the status of gender differentials before and after the implementation of the PPS?   |

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